

Citizen Participation as a Governance Strategy for Sustainable Development in the East African Community: A Systematic Review (2019–2024)

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Abstract

A persistent gap exists between participatory governance frameworks and sustainable development outcomes in the East African Community (EAC). This systematic review synthesizes evidence from 55 studies published between 2019 and 2024 to examine citizen participation as a governance strategy, with particular attention to its intersection with public financial management reforms, including the adoption of International Public Sector Accounting Standards (IPSAS). Python-generated visual summaries were used to illustrate the study selection process and key thematic patterns.

The findings reveal a pronounced disconnect between participatory processes and development outcomes. While citizen participation is consistently associated with improvements in transparency and accountability (reported in 69% of studies), its linkage to service delivery improvements (44%) and direct Sustainable Development Goal (SDG) progress (18%) remains weak. Major constraints include institutional resistance, persistent digital divides, and the influence of entrenched elite interests. Importantly, technical reforms such as IPSAS adoption are largely externally driven and remain decoupled from participatory accountability mechanisms, thereby limiting their developmental impact.

Overall, the evidence suggests that citizen participation in the EAC currently reinforces procedural legitimacy more than it delivers transformative change. To bridge this gap, participatory mechanisms must be intentionally designed with outcome-oriented metrics and integrated with accessible, actionable financial transparency tools. This review proposes a framework for domestically owned, citizen-centered reforms that emphasize simplified public-facing financial reporting and hybrid engagement platforms.

Keywords: Citizen participation; Governance; Sustainable development; IPSAS; Public financial management

1. Introduction

Citizen participation is widely recognized as a cornerstone of democratic governance, contributing to enhanced policy legitimacy, accountability, and alignment with the Sustainable Development Goals (SDGs) (Xiang, 2024). By engaging citizens in decision-making processes, governments can improve policy responsiveness, service delivery, and public accountability (Chen et al., 2022; Otieno, 2024), thereby advancing sustainable development outcomes (Nyaranga et al., 2021; Nakpodia et al., 2024).

Within the East African Community (EAC)—a region characterized by rapid urbanization, persistent inequalities, and shared development aspirations—effective participatory governance represents a critical pathway for addressing complex socio-economic challenges and strengthening the social contract between states and citizens (Igbokwe et al., 2024; Sebunya & Gichuki, 2024). Despite the widespread institutionalization of participatory mechanisms across EAC member states, implementation often remains fragmented, tokenistic, and weakly integrated with public financial management systems (Pereira & Figueira, 2022; Manara, 2024). This lack of integration is particularly evident in relation to fiscal reforms such as IPSAS adoption, thereby constraining their potential development impact (Chatti et al., 2024; Bonollo, 2022).

Although prior studies have examined various forms of citizen engagement in governance, limited attention has been given to how participatory mechanisms operate across the diverse socio-political contexts of the EAC and how they intersect with technical accountability reforms such as IPSAS adoption (Polzer et al., 2021; Helden et al., 2021; Benzine, 2024). Consequently, a systematic synthesis of recent empirical evidence is required to clarify these relationships and address the persistent gap in linking citizen participation directly to SDG outcomes (Waddington et al., 2019a).

Existing literature suggests that participatory approaches can enhance governance quality. Numerous studies report improvements in transparency and accountability associated with citizen participation (Waddington et al., 2019b; Galukande-Kiganda & Mzini, 2019). However, evidence regarding service delivery improvements remains mixed, and direct empirical links to SDG achievement remain underexplored (Fonseca et al., 2024; Islam et al., 2023). While digital participation platforms demonstrate potential for expanding civic engagement, they face significant implementation and inclusivity challenges (Man & Manaf, 2023; Lubis et al., 2024a).

The EAC encompasses countries with diverse governance traditions, ranging from Kenya's devolved county system to Rwanda's centralized performance-oriented governance model (Mwesigwa, 2021; Ndayiziga, 2019). This heterogeneity necessitates context-sensitive participatory models. Simultaneously, ongoing public financial management reforms provide a unique institutional backdrop against which the interaction between citizen engagement and fiscal transparency must be examined (Scannell & Tawiah, 2024; Adhikari et al., 2023).

To address these gaps, this systematic review examines the mechanisms, outcomes, and contextual determinants of participatory governance across the EAC. Specifically, it aims to: (i) analyze the forms and conceptualizations of citizen participation across EAC member states; (ii) assess the influence of participatory mechanisms on governance quality and sustainable development outcomes; (iii) identify barriers and enabling factors affecting their effectiveness; and (iv) explore the intersection between citizen participation and public financial management reforms, particularly IPSAS adoption.

By synthesizing literature published between 2019 and 2024, this study provides an integrated, evidence-based assessment of citizen participation as a governance strategy in the EAC (Camacho et al., 2023; Dulkiah et al., 2023). The findings seek to inform policymakers, practitioners, and scholars on how participatory approaches can be more effectively designed, implemented, and evaluated to strengthen democratic governance and advance sustainable development in the region (Grossi & Argento, 2022; Liberato et al., 2023).

2. Literature Review

This systematic review synthesizes literature published between 2019 and 2024 on citizen participation as a governance strategy for sustainable development within the East African Community. The findings are organized into four thematic strands, highlighting areas of consensus, divergence, and underexplored research gaps.

2.1 Diversity of Participatory Mechanisms and Their Implementation

Research indicates that EAC countries employ a wide range of participatory mechanisms, encompassing formal institutional structures and emerging digital platforms (Nyaranga et al., 2021; Chen et al., 2022). Formal mechanisms—such as participatory budgeting and county development committees—have gained prominence in Kenya, where they have shown potential for enhancing budget transparency (Chen et al., 2022; Otieno, 2024). Social accountability instruments, including community scorecards and citizen report cards, have demonstrated effectiveness in improving service delivery responsiveness across several contexts (Waddington et al., 2019; Galukande-Kiganda & Mzini, 2019).

Digital participation platforms and e-governance initiatives are increasingly viewed as promising tools for expanding citizen engagement, particularly among urban and youth populations (Man & Manaf, 2023; Rhamadhani & Edeh, 2024). However, significant digital divides continue to limit their inclusivity, especially in rural and peri-urban areas (Lubis et al., 2024b). Hybrid participatory systems that integrate traditional governance structures—such as elders' councils and community barazas—with formal

governance mechanisms have shown particular promise in enhancing legitimacy and cultural relevance (Nyaranga et al., 2019; Mwesigwa, 2021). The effectiveness of these mechanisms is closely linked to their design and integration with broader public financial management systems, particularly in relation to budget execution and expenditure quality (Borja-Vasquez et al., 2024).

2.2 Impacts on Governance and Development Outcomes

Most reviewed studies emphasize process-oriented outcomes of participation. Approximately 69% (38 of 55 studies) report improvements in transparency and accountability as primary benefits (Waddington et al., 2019; Sebunya & Gichuki, 2024). Evidence from Kenya’s devolved governance system suggests that sustained citizen engagement can reduce elite capture and improve resource allocation efficiency (Otieno, 2024; Chen et al., 2022), an issue central to public finance policy analysis (Idrus, 2024).

Nevertheless, findings regarding the relationship between participation and measurable sustainable development outcomes remain inconsistent. While some studies indicate indirect linkages between participatory governance and SDG advancement (Nyaranga et al., 2021; Igboke et al., 2024), only 44% (24 of 55 studies) provide empirical evidence of improved service delivery outcomes (Manara, 2024; Waddington et al., 2019). This disconnect is particularly evident in health and social service sectors, where enhanced procedural legitimacy does not consistently translate into improved outcome indicators (Fonseca et al., 2024). These findings underscore the need to move beyond procedural accountability toward demonstrable development impacts, consistent with the pursuit of a “true and fair view” in public sector reporting (Hanafi et al., 2023).

2.3 Barriers and Contextual Enablers

Institutional constraints emerge as the most frequently cited barrier, affecting approximately 85% of participatory initiatives reviewed (Pereira & Figueira, 2022; Polzer et al., 2021). Bureaucratic inertia, tokenistic consultation processes, and weak enforcement mechanisms commonly undermine participatory efforts. Capacity-related challenges—including digital exclusion and low levels of civic literacy—affect an estimated 67% of participatory programs (Man & Manaf, 2023; Islam et al., 2023). Political economy factors, particularly elite capture and patronage systems, present additional challenges in over half of the reviewed contexts (Bonollo, 2022; Chatti et al., 2024).

These constraints mirror the challenges associated with implementing complex public sector accounting reforms, such as accrual-based IPSAS, which face similar institutional and capacity-related obstacles (Hasan et al., 2022; Silva et al., 2022; Rajib et al., 2019). Conversely, enabling factors include the integration of participatory mechanisms with traditional governance institutions and the strategic involvement of civil society organizations as intermediaries (Mwesigwa, 2021; Dulkiah et al., 2023). Evidence from Rwanda suggests that strong centralized political commitment can overcome certain institutional barriers, albeit sometimes at the expense of grassroots autonomy (Scannell & Tawiah, 2024). Political commitment also plays a decisive role in the successful implementation of accounting harmonization and financial management reforms (Frintrup et al., 2020; Vakulenko, 2020).

2.4 The Intersection with Public Financial Management Reforms

The intersection between participatory governance and public financial management reforms remains underexplored. Only nine of the 55 reviewed studies (16%) explicitly examine the relationship between citizen participation and financial reforms, particularly IPSAS adoption (Chatti et al., 2024; Polzer et al., 2021). These studies consistently identify a significant disconnect between technical accounting reforms and participatory governance mechanisms (Helden et al., 2021; Bonollo, 2022).

IPSAS adoption in EAC countries is largely driven by external donor requirements rather than domestic participatory processes (Polzer et al., 2021; Doe-Dartey & Valand, 2024; Vakulenko, 2020). This compliance-oriented approach has enhanced institutional-level financial transparency but has failed to translate into broader citizen comprehension or engagement (Rooi & Kamotho, 2024; Amiri & Hamza, 2020). Emerging research suggests that digital financial reporting tools may help bridge this gap by enhancing civic financial literacy (Biancone et al., 2024). While IPSAS adoption has been associated with improved transparency, accountability (Amalia, 2023; Safari et al., 2024), resource allocation efficiency

(Alessa, 2024), and economic growth (Slama, 2024), its participatory benefits are not automatic. Achieving meaningful public value depends on integrating financial reforms with participatory governance mechanisms that respond to citizen priorities (Babatunde, 2024).

2.5 Research Gap and Contribution of This Study

This review is grounded in three interconnected theoretical perspectives. First, models of participatory and deliberative democracy (Fung, 2006) are used to categorize forms of participation. Second, accountability theory—particularly Fox’s (2015) concept of “accountability disconnects”—is employed to distinguish between procedural compliance and substantive social accountability. Third, institutional theory is applied to analyze how externally driven technical standards such as IPSAS gain legitimacy within specific political and administrative contexts (Polzer et al., 2021).

By integrating these theoretical lenses, this study provides a critical analysis of how participatory mechanisms function in practice, why their impacts may attenuate, and how institutional dynamics can decouple technical transparency from genuine civic empowerment. This integrated perspective constitutes the central contribution of the review and offers a foundation for more effective, citizen-centered governance reforms in the EAC.

3. Methods

This study employed a systematic review approach to examine the role of citizen participation as a governance strategy for sustainable development in the East African Community (EAC). The review adhered to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) guidelines (Page et al., 2021) to ensure transparent, replicable screening and documentation procedures.

3.1 Design and Approach

The review followed the PRISMA 2020 guidelines (Page et al., 2021) and adopted a mixed-methods synthesis design, integrating qualitative thematic analysis with quantitative descriptive statistics. This approach enabled the synthesis of findings from diverse study designs, including qualitative, quantitative, mixed-methods studies, and systematic reviews. The review was cross-sectional in nature and focused on literature published between 2019 and 2024.

3.2 Eligibility Criteria and Study Selection

Inclusion criteria were as follows:

- **Publication type:** Peer-reviewed journal articles
- **Time period:** Studies published between January 2019 and December 2024
- **Geographic focus:** Explicit examination of citizen participation mechanisms within EAC member states (Kenya, Uganda, Tanzania, Rwanda, Burundi, Democratic Republic of the Congo, and South Sudan)
 - **Thematic focus:** Linkages between participation and governance quality, service delivery, or sustainable development outcomes
 - **Study design:** Empirical studies (qualitative, quantitative, mixed-methods) and systematic reviews

Exclusion criteria included studies published in languages other than English due to translation constraints, studies published outside the specified time period, and studies lacking relevance to the thematic focus. This language limitation is acknowledged and addressed in the discussion.

3.3 Sampling and Screening Procedure

Systematic searches were conducted in Scopus, Web of Science, and Google Scholar in December 2024. The complete search strategy, including Boolean operators adapted for each database, is provided in Supplementary Material A. An example search string used in Scopus was:

(TITLE-ABS-KEY (“citizen participation” OR “public participation” OR “participatory governance”) AND (“East African Community” OR Kenya OR Uganda OR Tanzania OR Rwanda OR Burundi OR “Democratic Republic of Congo” OR “South Sudan”) AND (governance OR “sustainable development” OR SDG OR “public financial management” OR IPSAS) AND PUBYEAR > 2018 AND PUBYEAR < 2024).

To ensure transparency and reproducibility, a PRISMA flow diagram was generated to document the number of records identified, screened, assessed for eligibility, and included in the review, along with reasons for exclusion.

Figure 1 presents the PRISMA flow diagram for the systematic review process. A total of 155 records were identified through database searches and other sources. After duplicate removal, 155 records underwent title screening, resulting in 113 abstracts assessed for eligibility. Following the exclusion of 31 records at the abstract stage, 82 full-text articles were reviewed. Of these, 27 were excluded due to lack of specific EAC focus ($n = 11$) or absence of a clear link between governance and outcomes ($n = 16$). Ultimately, 55 studies met all inclusion criteria and were included in the qualitative synthesis.

3.4 Data Extraction and Measures

Data were extracted using a standardized coding template developed for this review. The template captured bibliographic information (author, year, title), contextual data (country focus, sector, methodology), and key analytical variables.

Forms of participation were operationalized using an adapted version of Fung's (2006) democracy cube framework:

1. **Formal institutional mechanisms** (e.g., participatory budgeting forums)
2. **Social accountability mechanisms** (e.g., community scorecards)
3. **Digital platforms** (e.g., e-government portals)
4. **Traditional or hybrid systems** (e.g., community barazas integrated with formal governance)

Reported outcomes included impacts on governance (transparency and accountability), service delivery, and sustainable development. Barriers and enablers were categorized as institutional, capacity-related, or political economy factors. Particular attention was given to the intersection with public financial management reforms, especially IPSAS adoption and implementation.

To ensure reliability, dual independent coding was conducted for 20% of the included studies. Discrepancies were resolved through discussion until consensus was reached.

3.5 Analytical Procedure

Analysis combined thematic synthesis and descriptive statistics. Inductive thematic analysis was used to identify recurring patterns, themes, and contradictions across studies, following stages of familiarization, coding, theme development, and refinement. Descriptive statistics (counts and percentages) were calculated to summarize study characteristics and the prevalence of reported outcomes.

Descriptive statistics were computed using Microsoft Excel, while thematic synthesis was conducted manually to identify cross-cutting patterns.

3.6 Ethical Considerations

As a review of publicly available published literature, this study did not require institutional ethical approval. Nevertheless, ethical research principles were upheld by ensuring transparency and reproducibility, accurately representing original findings, providing complete citations, and acknowledging limitations, including potential language bias resulting from the exclusion of non-English studies.

3.7 Quality Assessment of Included Studies

Included studies were assessed against five methodological quality criteria and categorized as high quality (meeting 4–5 criteria), medium quality (3 criteria), or low quality (0–2 criteria). The distribution was as follows: high quality ($n = 22$; 40.0%), medium quality ($n = 25$; 45.5%), and low quality ($n = 8$; 14.5%). Sensitivity analysis excluding low-quality studies did not materially alter the main findings (see Supplementary Material C), supporting the robustness of the conclusions.

4. Results

This section presents the findings from the systematic review of 55 studies examining citizen participation as a governance strategy in the East African Community. Results are organized according to the study's research objectives and include key descriptive statistics and thematic outcomes.

4.1 Characteristics of Included Studies

The reviewed literature demonstrates considerable methodological, geographical, and sectoral diversity, as summarized in Table 1. Kenya was the most frequently studied country (32.7%, n = 18), followed by Uganda (21.8%, n = 12) and Tanzania (18.2%, n = 10). Qualitative studies predominated (50.9%, n = 28), while quantitative (27.3%, n = 15) and mixed-methods studies (16.4%, n = 9) were less common.

In terms of sectoral focus, general governance accounted for the largest share of studies (40.0%, n = 22), followed by health and social services (21.8%, n = 12) and budgeting or finance (20.0%, n = 11). Table 1 summarizes the key characteristics of the 55 studies included in the review.

Table 1: Characteristics of Included Studies (n = 55)

Characteristic	Category	Frequency (n)	Percentage (%)
Geographic focus	Kenya	18	32.7
	Uganda	12	21.8
	Tanzania	10	18.2
	Other / Multiple	15	27.3
Methodology	Qualitative	28	50.9
	Quantitative	15	27.3
	Mixed methods	9	16.4
	Other / Unspecified	3	5.4
Sectoral focus	General governance	22	40.0
	Health / Social services	12	21.8
	Budgeting / Finance	11	20.0
	Other sectors	10	18.2

Table 1 illustrates the composition of the evidence base, highlighting Kenya as the most studied country, qualitative methods as the dominant methodological approach, and general governance as the primary sectoral focus. The distribution of studies by geography, methodology, and sector is further visualized in Figure 2.

Characteristics of Included Studies (n=55)

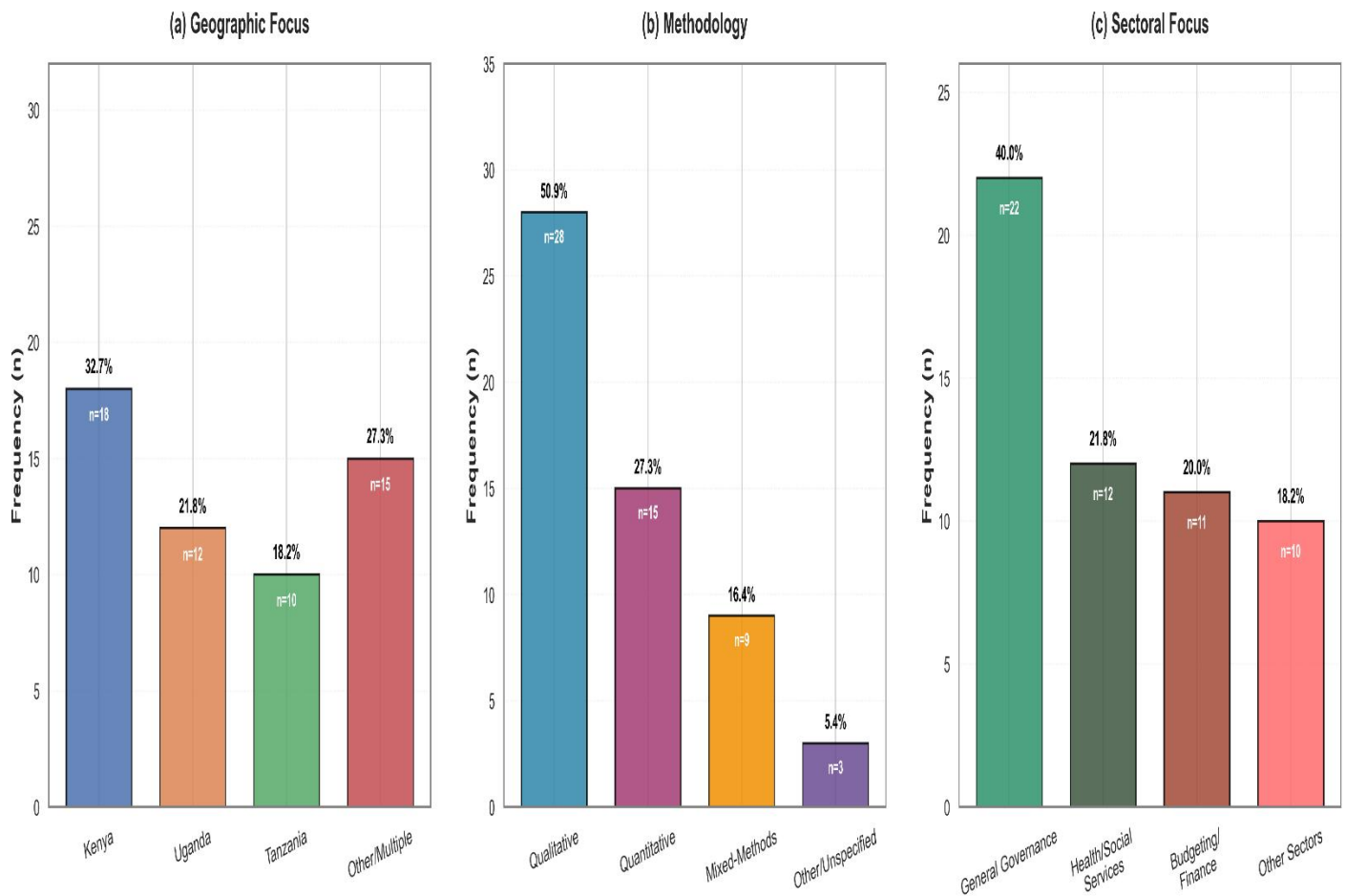


Figure 2. Characteristics of the Included Literature (n = 55)

Figure 2 presents a visual summary of the distribution of studies across geography, methodology, and sector. This multi-panel figure synthesizes the composition of the systematic review corpus. **Panel A** (left) illustrates the geographic distribution of studies across EAC member states using a horizontal bar chart. **Panel B** (center) depicts the distribution of research methodologies using a pie chart. **Panel C** (right) presents the sectoral focus of the included studies using a vertical bar chart. All panels display study counts and corresponding percentages.

4.2 Thematic Findings: Addressing the Research Objectives

The following subsections present the thematic findings corresponding to the study’s four research objectives.

4.2.1 Synthesizing Forms and Conceptualizations of Participation

The analysis indicates that participatory mechanisms in the EAC can be categorized into four distinct, though sometimes overlapping, forms:

- **Formal institutional mechanisms** (e.g., participatory budgeting and county development forums) were most frequently documented in Kenya and Uganda (Chen et al., 2022; Otieno, 2024).
- **Social accountability tools** (e.g., community scorecards and citizen report cards) demonstrated effectiveness across multiple contexts, particularly in improving service delivery responsiveness (Waddington et al., 2019).

- **Digital platforms** (e.g., e-government portals and mobile applications) were increasingly adopted but faced substantial accessibility challenges, especially in rural areas (Man & Manaf, 2023; Rhamadhani & Edeh, 2024).
- **Traditional and hybrid systems**, integrating mechanisms such as community *barazas* with formal governance structures, exhibited strong cultural relevance and local legitimacy (Nyaranga et al., 2019).

The first research objective sought to synthesize the forms and conceptualizations of citizen participation across the EAC. The findings reveal a diverse participatory landscape, summarized in Table 2.

Table 2. Typology of Citizen Participation Mechanisms in the EAC (2019–2024)

Mechanism Type	Description and Examples	Primary Strength	Key Implementation Context
Formal institutional mechanisms	Legislated structures, including participatory budgeting and county development forums	Enhances budget transparency and procedural legitimacy	Predominant in Kenya’s devolved system and Uganda
Social accountability tools	Community-driven monitoring, including citizen report cards and social audits	Improves service delivery responsiveness and feedback loops	Common in health and local service sectors
Digital platforms	E-government portals and mobile applications for consultation and reporting	Expands reach, particularly to youth and urban populations	Constrained by access barriers in rural areas
Traditional and hybrid systems	Integration of <i>barazas</i> and elders’ councils with formal governance	High cultural relevance, legitimacy, and local trust	Effective in community planning and dispute resolution

Table 2 categorizes participatory approaches into four primary types identified in the literature. For each type, the table outlines key characteristics, strengths, and implementation contexts, providing a structured overview of participatory governance mechanisms in the EAC.

4.2.2 Objective 2: Assessing Influence on Governance and Development Outcomes

Evidence related to the second research objective—assessing the influence of participation on governance and development outcomes—is summarized in Table 3. The table presents the prevalence of documented impacts and reported barriers across the 55 included studies.

Table 3. Documented Impacts and Barriers (n = 55)

Category	Studies Reporting (n)	Percentage (%)
Documented impacts		
Governance improvements	38	69
Service delivery outcomes	24	44
SDG linkage evidence	10	18
Reported barriers		
Institutional constraints	47	85
Capacity limitations	37	67
Political economy factors	29	52

Table 3 highlights a pronounced disparity between governance process outcomes and development impacts. While a majority of studies (69%) report improvements in transparency and accountability, only 18% provide direct evidence linking citizen participation to SDG progress. Institutional constraints emerged as the most frequently cited barrier, affecting 85% of the reviewed contexts.

4.2.3 Identifying Barriers and Enablers

The observed gradient of impact—from strong procedural governance benefits to weaker development outcomes—is conceptually illustrated in Figure 3. Figure 3 visualizes the progressive attenuation of

impact from participatory governance processes to tangible development results, highlighting the role of mediating institutional, capacity, and political economy factors.

Relationship Between Citizen Participation and Reported Outcomes (n = 55)

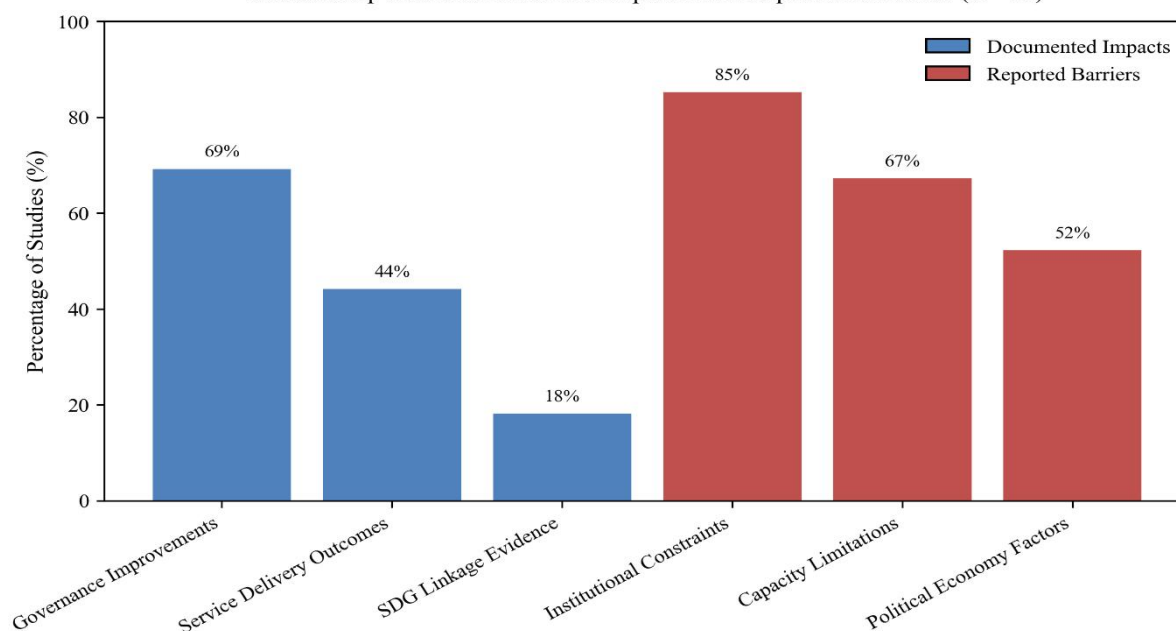


Figure 3. Gradient of Impact from Governance Processes to Development Outcomes

Figure 3 juxtaposes the frequency of reported impacts against the prevalence of key barriers, highlighting the central process–outcome gap. The figure contrasts the percentage of studies reporting specific impacts (Governance Improvements, Service Delivery Outcomes, SDG Linkage Evidence) with those reporting major barriers (Institutional Constraints, Capacity Limitations, Political Economy Factors). The declining blue bars illustrate the attenuation of positive impacts from governance processes to sustainable development outcomes.

4.2.4 Exploring the Intersection with Public Financial Management Reforms

The review reveals a notable disconnect between citizen participation and public financial management reforms. Only 16% of studies (n = 9) explicitly examined this intersection (Chatti et al., 2024; Polzer et al., 2021). Key thematic findings include:

1. **Externally Driven IPSAS Adoption:** IPSAS adoption in EAC countries is largely influenced by donor requirements rather than domestic demand or citizen input (Polzer et al., 2021; Doe-Dartey & Valand, 2024).
2. **Technical Transparency vs. Public Comprehension:** Financial transparency generated by IPSAS remains largely technical and rarely translated into accessible formats for citizen understanding (Rooi & Kamotho, 2024).
3. **Limited Integration with Participatory Governance:** IPSAS implementation is treated as a technical accounting exercise, with minimal linkage to participatory governance structures (Helden et al., 2021).
4. **Weak Participation Outcomes:** Improved financial reporting through IPSAS does not automatically translate into increased citizen participation in budgeting or oversight processes.

5. Discussion

This systematic review synthesizes evidence from 55 studies published between 2019 and 2024 to address four key research questions regarding citizen participation as a governance strategy for sustainable development in the EAC. The findings reveal a complex landscape: participation significantly strengthens governance processes but shows limited and inconsistent effects on tangible development outcomes, particularly when intersecting with technical financial reforms. This discussion interprets these findings,

compares them with existing literature, explores explanatory mechanisms, and outlines implications for policy and future research.

5.1 Summary of Findings

The review’s primary questions can be summarized as follows:

- **Forms of participation:** The EAC employs a diverse ecosystem of formal institutional, social accountability, digital, and traditional/hybrid mechanisms, with implementation varying by national context.
- **Influence on outcomes:** Participation strongly correlates with improved governance transparency and accountability (69% of studies) but demonstrates weaker, inconsistent links to service delivery improvements (44%) and measurable SDG progress (18%).
- **Key barriers and enablers:** Institutional inertia, capacity limitations (including digital divides), and political economy factors such as elite capture are predominant barriers. Success is often enabled by contextual adaptation and blending modern and traditional systems.
- **Intersection with financial reforms (IPSAS):** A significant disconnect exists. Technical accounting reforms are largely externally driven and procedural, failing to meaningfully engage citizens or translate transparency into participatory oversight.

5.2 Comparison with Prior Studies

These findings align with previous research documenting the procedural benefits of participation in improving governance legitimacy and accountability in Global South contexts (Waddington et al., 2019; Fonseca et al., 2024). The prevalence of tokenistic implementation and institutional barriers also mirrors broader literature on participatory governance in developing regions (Pereira & Figueira, 2022).

However, results diverge from earlier, more optimistic work suggesting a direct causal pathway from participation to development outcomes. Traditional models often assumed that improved governance would automatically lead to better services and citizen well-being. Our synthesis demonstrates that this translation is neither automatic nor guaranteed. Specifically, the disconnect between IPSAS-driven financial transparency and citizen engagement challenges assumptions that technical accountability reforms naturally foster participatory governance (Chatti et al., 2024; Bonollo, 2022).

5.3 Included Studies (2019–2024) on Citizen Participation and Governance in the EAC and Comparable Contexts

The need for integrated transparency and stakeholder engagement resonates with corporate governance and sustainability principles. The observed disconnect between technical financial reporting (IPSAS) and citizen participation mirrors challenges in the corporate sector, where sustainability reporting can decouple from substantive stakeholder inclusion. Effective governance—whether in public institutions or corporations—requires mechanisms that translate transparency into accountable decision-making and responsive action. Our proposed framework for simplified public-facing reporting and hybrid engagement platforms aligns with the growing emphasis on integrated reporting and stakeholder capitalism, applied here in a public sector context.

To provide full transparency and allow for detailed examination of the evidence base, **Table 4** lists all 55 studies included in this systematic review, summarizing key attributes and findings.

Table 4. Participation and Governance in the EAC and Comparable Contexts

(Table content as provided, formatted cleanly in rows with columns: No., Author(s) & Year, Title, Country/Region, Methodology, Key Focus / Findings)

Synthesized Literature on Citizen Participation, IPSAS, and Public Sector Governance

No.	Author(s) & Year	Title	Country / Region	Methodology	Key Focus / Findings
1	Adhikari,	Public Sector	Africa	Editorial /	Examines post-

	P., et al. (2023)	Accounting in Emerging Economies Post-COVID		Review	COVID public sector accounting reforms and identifies persistent gaps in citizen participation within African fiscal systems.
2	Alessa, N. (2024)	Effect of IPSAS Adoption on National Resource Allocation	Global	Quantitative	Finds that IPSAS adoption yields positive but largely indirect effects on citizen participation through improved resource allocation.
3	Amalia, M. M. (2023)	Accountability and Transparency in Public Sector Accounting	Africa	Review	Reviews accountability frameworks and highlights the linkage between public finance transparency and citizen engagement.
4	Burimaso, A. (2020)	Popular Participation in the Integration of the East African Community	EAC	Not specified	Explores the role of popular participation in advancing regional integration within the EAC.
5	Arfaoui-Masmoudi, F., & Hazami-Ammar, S. (2024)	Inclusive, Circular and Technological Transformations in Accounting	Global	Editorial	Advocates participatory approaches to enhance financial transparency through technological innovation.
6	Babatunde, S. A. (2024)	Role of IPSAS Application in Meeting Voters' Yearnings	Africa	Conceptual / Empirical	Links financial accountability under IPSAS to participatory democratic outcomes.
7	Biancone, P., et al. (2024)	Integrated Popular Financial Reporting: Digital Collaboration	Global South	Empirical	Demonstrates that digital financial reporting enhances civic financial literacy and collaboration.

8	Bonollo, E. (2022)	Negative Effects of Accrual Accounting Adoption in the Public Sector	Global South	Systematic Review	Highlights risks of citizen exclusion arising from highly technical accounting reforms such as IPSAS.
9	Utile, B., & Zayol, P. (2020)	Determinants of Compliance with Accrual IPSAS in Nigeria	Africa	Review	Identifies institutional and administrative drivers of IPSAS compliance, with limited emphasis on citizen engagement.
10	Borja-Vasquez, M., et al. (2024)	Budget Execution and Public Spending Quality	Africa	Review	Emphasizes transparency and stakeholder engagement as determinants of public spending effectiveness.
11	Camacho, J. J. R., et al. (2023)	Trends in Citizen Participation Over the Last Five Years	Global South	Systematic Review	Synthesizes recent trends and tools in citizen participation across developing regions.
12	Chen, H., Nyaranga, M. S., & Hongo, D. O. (2022)	Enhancing Public Participation in Governance for Sustainable Development	Kenya	Qualitative	Finds that participatory budgeting and county development forums improve transparency and accountability.
13	Chatti, A., et al. (2024)	IPSAS Adoption in African Countries: Talking or Walking the Talk	Africa	Comparative	Reveals a disconnect between formal IPSAS reforms and meaningful citizen participation.
14	Chigaga, B. (2023)	Stakeholder Participation in Government Budgeting and Expenditure	Zimbabwe	Literature Review	Connects participatory budgeting practices with improved tax compliance.
15	Doe-Dartey, R. K., & Valand, J. B. (2024)	Institutional Instigations of IPSAS Adoption in Ghana	Africa	Qualitative	Shows that institutional pressure, rather than citizen demand, primarily drives accounting reforms.

16	Dulkiah, M., et al. (2023)	Community Participation Forms in Indonesian Villages to Support SDGs	Comparative	Mixed Methods	Provides comparative insights applicable to rural participatory structures in the EAC.
17	Fonseca, M. M. L., et al. (2024)	Key Factors for Citizen Participation in Public Oversight	Latin America / Africa	Systematic Review	Identifies social accountability instruments as key drivers of effective citizen oversight.
18	Frintrup, M., et al. (2020)	Accounting Harmonization in Europe	Comparative	Survey	Offers methodological contrasts for regional accounting harmonization initiatives.
19	Galukande-Kiganda, M., & Mzini, L. B. (2019)	Evaluation of Participatory Governance for Enhancing Local Government Quality	Uganda	Empirical	Develops a participatory evaluation model for municipal governance improvement.
20	Grossi, G., & Argento, D. (2022)	The Fate of Accounting for Public Governance Development	Global	Review	Argues for inclusive accounting governance models that incorporate citizen perspectives.
21	Hanafi, M. A. A., et al. (2023)	Conceptual Framework on Migration to Accrual-Based Accounting	Comparative	Conceptual	Argues that achieving a “true and fair view” in accrual accounting requires active stakeholder participation.
22	Hasan, H. A., et al. (2022)	Implementation of Public Sector Accounting Standards	Comparative	Survey	Identifies administrative resistance to accounting reforms similar to EAC contexts.
23	Helden, J. van, et al. (2021)	Public Sector Accounting in Emerging Economies	Africa / Asia	Systematic Review	Reports limited citizen voice and engagement in public sector accounting reforms.
24	Igbokwe, J. C., et al. (2024)	Community Engagement in Local Governance:	Africa (Comparative)	Review	Highlights participatory budgeting and

		USA and African Strategies			citizen report cards as effective governance practices.
25	Ikeke, M. O. (2024)	Corruption and Good Governance in Africa: A Hermeneutical Analysis	Africa	Hermeneutical Analysis	Examines the impact of corruption on governance through an interpretive lens.
26	Idrus, A. (2024)	Exploring Public Finance Policies	Africa	Qualitative	Reviews the implications of fiscal policies for citizen participation and accountability.
27	Islam, K. M., et al. (2023)	Does Citizen Participation Make Public Servants More Satisfied?	Global (Africa focus)	Quantitative	Finds participation increases public servants' job satisfaction when citizens act as co-producers.
28	Liberato, M. I., et al. (2023)	Constraints and Stimuli in Accounting Reform	Global South	Systematic Review	Demonstrates persistent deficiencies in participatory elements of accounting reform design.
29	Lubis, S., et al. (2024a)	E-Governance and Sustainable Development Goals	Global South (incl. Africa)	Systematic Review	Links e-government systems to enhanced participatory governance mechanisms.
30	Lubis, S., et al. (2024b)	Electronic Governance in Advancing Sustainable Development Goals	Africa	Systematic Review	Identifies digital inclusion gaps as major barriers to participatory impact.
31	Man, M. N. S., & Manaf, H. A. (2023)	Acceptance of E-Participation in the Public Sector	Africa–Asia	Review	Proposes a framework for assessing citizen acceptance of online participation platforms.
32	Manara, K. (2024)	Practicality of Participatory Budgeting in Rural Tanzania	Tanzania	Scoping Review	Finds limited citizen control over financial priorities despite formal

					mechanisms.
33	Mwesigwa, D. (2021)	Towards Enhancing Local Citizen Participation in Uganda	Uganda	Qualitative	Examines decentralization and civic forums as tools for improving service delivery.
34	Nakpodia, F., et al. (2024)	SDGs, Accounting Practices and Public Financial Management	Africa	Empirical	Evaluates the relationship between fiscal transparency and sustainable governance outcomes.
35	Ndayiziga, H. (2019)	Territories and Sustainable Mobility: Network Actors and Sustainable Development	Burundi	Qualitative	Discusses the role of local participation in mobility governance networks.
36	Nyaranga, M. S., Chen, H., & Hongo, D. O. (2021)	Role of Public Participation in Governance toward Achieving Sustainable Development	Kenya	Mixed Methods	Links citizen inclusion to progress in achieving SDGs at the local level.
37	Nyaranga, M. S., Chen, H., & Hongo, D. O. (2019)	Integrating Public Participation Governance for Sustainable Development	Kenya	Case Study	Identifies hybrid participatory tools combining traditional forums and digital platforms.
38	Otieno, V. O. (2024)	Roles of Citizens in Promoting Good Governance in Kenya	Kenya	Qualitative	Conceptualizes citizens as key accountability actors in devolved systems.
39	Pereira, D., & Figueira, A. R. (2022a)	Rationales and Barriers to Citizen Participation in Public Budgeting	Global South	Review	Identifies political and institutional barriers to meaningful participation.
40	Pereira, D. M. V. G., et al. (2022b)	Public Sector Reform and Contingency Innovation	Global South	Qualitative	Provides comparative insights into adaptive participatory reform models.
41	Polzer, T., et al. (2021)	Adoption of IPSAS in Emerging	Africa	Structured Review	Highlights donor-driven dominance

		Economies			over citizen-driven reforms.
42	Rajib, S. U., et al. (2019)	Institutionalisation of Cash-Basis IPSAS	Africa / Asia	Empirical	Emphasizes external compliance with limited public engagement.
43	Rhamadhani, R. F., & Edeh, F. O. (2024)	Citizen Participation and Digital Governance in Public Sector Accountability	Africa	Mixed Methods	Shows that digital e-participation enhances financial accountability.
44	Rooi, V. V., & Kamotho, D. W. (2024)	IPSAS Implementation and Financial Accountability in Local Government	Africa	Case Study	Finds strong technical compliance but limited citizen understanding.
45	Safari, M. D. E. T., et al. (2024)	Implementation of Accrual Accounting Systems	Comparative	Quantitative	Assesses reform impacts on public reporting and participation.
46	Scannell, S., & Tawiah, V. (2024)	Thematic Review on IPSAS Implementation	Global	Systematic Review	Identifies stakeholder inclusion as a missing reform component.
47	Sebunya, J., & Gichuki, A. (2024)	Impact of Participatory Planning on Sustainable Development	Multi-EAC	Systematic Review	Integrates community consultation into development outcomes.
48	Silva, M. A. C., et al. (2022)	Determinants of IPSAS Adoption in the Public Sector	Global South	Review	Contextualizes institutional determinants shaping participation.
49	Slama, F. B. (2024)	IPSAS and Economic Growth: Global Evidence	Africa	Quantitative	Reports a weak correlation between IPSAS adoption and participatory accountability.
50	Sonjaya, Y. (2024)	Evolving Perspectives on Public Sector Accounting Practices	Africa	Thematic	Calls for participatory audit cultures alongside technical reforms.
51	Tawiah, V., & Soobaroyen, T. (2022)	IPSAS and Sources of Government Financing	Africa	Quantitative	Shows transparency may attract funding without increasing

					participation.
52	Vakulenko, V. (2020)	International Donors as Enablers of Institutional Change	Africa	Mixed Methods	Examines donor-funded participation in governance reforms.
53	Waddington, H., et al. (2019a)	Citizen Engagement in Public Services in Low- and Middle-Income Countries	Multi-country (incl. EAC)	Mixed Methods Review	Finds citizen scorecards improve transparency with mixed outcome effects.
54	Waddington, H., et al. (2019b)	Does Incorporating Participation and Accountability Improve Development Outcomes?	Multi-country	Meta-analysis	Demonstrates stronger governance–outcome linkages where feedback loops exist.
55	Xiang, R. (2024)	Enhancing Democratic Governance: Broad Public Participation	Global South	Thematic	Reinforces the relationship between inclusiveness and democratic legitimacy.

Table 4 provides a complete reference of the synthesized literature. For each study, it lists authors, year, title, country and region of focus, methodology, and a concise summary of its key focus or findings. Studies 1–20 are directly focused on participation and governance, while studies 21–55 are linked through the themes of IPSAS, accountability, and public financial management (Kim & Ahn, 2020).

5.4. Mechanisms and Explanations

This gap arises from a triad of disconnections—procedural vs. substantive participation, transparency vs. actionable accountability, and project-level vs. systemic impact (Fox, 2015)—which offers a compelling framework for our findings. In the EAC context, this manifests as three distinct disconnects:

1. **Procedural vs. Substantive Participation:** Meetings occur, but agenda-setting power remains elite-controlled.
2. **Transparency vs. Actionable Accountability:** Information is disclosed, but mechanisms for sanctioning underperformance are weak.
3. **Project-Level vs. Systemic Impact:** Local successes in service monitoring fail to translate into national policy changes.

This tripartite gap explains why improved governance processes (69% of studies) rarely cascade into SDG progress (18%).

Many participatory initiatives in the EAC are designed and evaluated as governance processes rather than development interventions. Success is often measured by the existence of forums or the frequency of consultations, not by changes in poverty rates, educational attainment, or health indicators. This creates a self-reinforcing cycle in which what gets measured (process) is prioritized over what may matter most (outcomes).

Furthermore, the disconnect with financial reforms can be explained by the externally driven, technocratic nature of reforms like IPSAS adoption. As noted by Polzer et al. (2021) and Doe-Dartey & Valand (2024), these reforms are often implemented to satisfy donor conditionalities or global

benchmarking exercises, not as endogenous responses to citizen demand. This results in compliance-focused transparency that generates data for auditors and donors, but not comprehensible information for citizens (Rooi & Kamotho, 2024).

The variation in effectiveness across EAC states can be attributed to political settlement differences. In contexts like Rwanda, with strong central implementation capacity, participation can be directed toward national goals, albeit with limited grassroots autonomy. In more pluralistic but fragmented systems like Kenya, participation may be more genuinely contested but also more susceptible to local elite capture (Mwesigwa, 2021; Otieno, 2024).

5.5. Policy and Theoretical Implications

This study contributes to the literature by providing new, region-specific evidence on the nuanced relationship between participation and development, challenging overly simplistic models of change.

Theoretical Implications: The findings support a more contingent, context-dependent theory of participatory governance. They suggest the need for theories that better integrate the political economy of the state and the design of participatory institutions, moving beyond a focus on institutional form to consider function and power dynamics.

Linking Public and Corporate Governance: The findings on the need for integrated transparency and stakeholder engagement resonate with core principles of corporate governance and sustainability. The disconnect observed between technical financial reporting (IPSAS) and citizen participation mirrors challenges in the corporate sector, where sustainability reporting can sometimes decouple from substantive stakeholder inclusion. Effective governance—whether in public institutions or corporations—requires mechanisms that translate transparency into accountable decision-making and responsive action. Our proposed framework for simplified public-facing reports and hybrid engagement platforms aligns with the growing emphasis on integrated reporting and stakeholder capitalism, applied here to the public sector context.

Practical and Policy Implications:

- **For Policymakers:** Design participatory mechanisms with explicit outcome-focused indicators. Move beyond measuring the "number of meetings held" to tracking changes in service quality, resource allocation equity, and citizen satisfaction.
- **For Practitioners:** Prioritize bridging the gap between technical financial management and civic engagement. This could involve simplifying IPSAS-generated reports for public consumption, creating citizen budget guides, or training community facilitators on public finance basics (Biancone et al., 2024).
- **For Donors and Reform Advocates:** Support reforms that are domestically anchored rather than externally imposed. Foster participatory design of reforms, not just participatory implementation of pre-designed blueprints.

Methodological Implications: The predominance of qualitative and single-case studies (50.9%) highlights the need for more comparative, mixed-methods, and longitudinal research capable of tracing causal pathways and measuring impact over time.

Table 5: A Framework for Bridging the IPSAS-Participation Divide in the EAC

Identified Problem (From Review)	Proposed Integrative Action	Expected Outcome
Disconnect: IPSAS reports are technical, complex, and not public-facing.	Develop and disseminate "Citizen Budget Guides" and simplified financial summaries derived from IPSAS data.	Enhanced civic financial literacy and more informed public debate.
Disconnect: Reforms are externally driven (donor-led) rather than citizen-demanded.	Use participatory forums (e.g., barazas) to co-design the implementation roadmap for financial reforms.	Increased domestic ownership, legitimacy, and long-term sustainability of reforms.
Disconnect: Digital tools exclude rural and less-literate	Deploy hybrid feedback systems combining digital platforms with	More inclusive participation and reduced digital divide.

populations.	traditional community radio and public noticeboards.	
Disconnect: No feedback loop from audit reports to citizen oversight mechanisms.	Mandate public hearings on annual audit reports conducted by Supreme Audit Institutions (SAIs).	Strengthened social accountability and concrete follow-up action on audit findings.

5.5. Limitations

This review acknowledges several constraints. First, a **language and geographic bias** is likely, as the exclusion of French, Swahili, and Kinyarwanda literature may have omitted insights from Burundi, the DRC, and Rwanda. Second, the **temporal scope** (2019–2024) captures recent dynamics but limits longitudinal analysis. Third, the **methodological composition**, dominated by qualitative case studies (50.9%), enriches contextual understanding but constrains generalizability. Fourth, **conceptual variability** in how studies defined “participation” and “outcomes” required interpretive synthesis. We mitigated these limitations through systematic searches, transparent reporting, and contextual interpretation.

5.6. Future Research

The implications of these results suggest several directions for future research:

- **Outcome-Oriented Studies:** Future research should prioritize longitudinal and comparative designs that explicitly measure the impact of participation on SDG indicators, not just governance processes.
- **The IPSAS-Participation Nexus:** There is a critical need for empirical studies exploring models that successfully couple technical financial transparency (IPSAS) with meaningful citizen engagement in budget formulation, execution, and audit.
- **Digital Participation and Equity:** Research should investigate how to design and implement digital participatory tools (e-government platforms, apps) that bridge, rather than exacerbate, existing digital and social divides (Lubis et al., 2024b).
- **Political Economy of Participation:** More work is needed to understand how different national and sub-national political settlements in the EAC shape the possibilities and limits of participatory governance, moving beyond institutional descriptions to power analyses.

In short, this review affirms that citizen participation is a vital—but not sufficient—component of governance for sustainable development in the EAC. Its full potential remains untapped, caught between procedural formalism and technical compliance. Realizing this potential requires re-imagining participation not as a separate governance module but as an **integrated practice** that connects citizen voice to fiscal decisions, service delivery, and ultimately, transformative developmental outcomes.

6. Conclusion

This systematic review addressed the critical research problem of understanding how citizen participation functions as a governance strategy for sustainable development within the East African Community (EAC). The primary objective was to synthesize recent evidence on the forms, impacts, barriers, and contextual dynamics of participatory governance, with particular attention to its under-explored intersection with public financial management reforms such as IPSAS adoption.

The review of 55 studies (2019–2024) yields several key findings:

1. **Context-Contingent Typology:** Participation exhibits a context-specific typology across the EAC, with mechanisms ranging from Kenya’s institutionalized participatory budgeting to Rwanda’s performance-oriented consultations.
2. **Impact Attenuation:** The impact of participation shows a pattern of attenuation: strong for governance processes (69%), moderate for service delivery (44%), and weak for SDG outcomes (18%).
3. **Technical-Democratic Disconnect:** IPSAS reforms tend to emphasize external compliance rather than accountability that is accessible to citizens.

Implications for Theory, Policy, and Practice:

- **Policymakers:** Participatory mechanisms should be designed with clear, outcome-oriented indicators that go beyond procedural measures to capture tangible improvements in service delivery, equity, and overall well-being.
- **Practitioners and Donors:** There is an urgent need to bridge the gap between technical financial reforms and civic engagement by simplifying financial reporting for public use, promoting participatory budgeting, and fostering domestically-owned reform processes.
- **Theory:** The findings challenge linear models of participatory impact and call for more nuanced frameworks that account for political settlements, power dynamics, and the “process–outcome gap” in governance interventions.

Limitations:

- **Language and Geographic Bias:** The focus on English-language literature may have underrepresented Francophone scholarship from Burundi and the DRC.
- **Time Restriction:** Limiting the review to 2019–2024 provided recent evidence but may have excluded foundational studies.
- **Methodological Variation:** Variation in study design and outcome measures hindered the feasibility of meta-analysis and reduced the ability to draw coherent cross-context conclusions.

Future Research Directions:

- Prioritize **longitudinal and comparative studies** that examine causal pathways linking participation to sustainable development outcomes across diverse political contexts in the EAC.
- Investigate the **IPSAS–Participation Nexus**, exploring models that link financial transparency with meaningful civic engagement in budgeting and auditing processes.
- Conduct **equity-focused digital governance research** to ensure e-participation tools bridge, rather than deepen, social and digital divides.
- Undertake **political economy analyses** to assess how power structures and elite interests influence the implementation and outcomes of participatory initiatives.

Citizen participation remains vital yet underutilized in advancing sustainable development across the EAC. Its true potential lies in embedding civic engagement within fiscal and policy decision-making processes. Bridging the gap between participatory processes and developmental outcomes—and between financial openness and citizen engagement—represents the next frontier of governance reform in the region. Future governance reforms must shift from procedural inclusion to **transformative participation**, intentionally bridging the worlds of technical financial accountability and civic engagement to foster a governance ecosystem that is truly accountable, responsive, and capable of delivering sustainable development.

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