

Effect of Public Budget Transparency on Citizens Trust in Government Institutions in Nigeria

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Abstract

This study explored the effect of public budget transparency on citizens' trust in government institutions in Nigeria using a qualitative phenomenological approach. The research focused on capturing citizens' lived experiences and perceptions regarding the accessibility, clarity, and openness of budget information, and how these factors influence their trust in institutions such as ministries, departments, local councils, and revenue agencies. A total of 30 participants, purposively and snowball-selected from South-West, North-Central, and South-South geopolitical zones, were engaged through semi-structured interviews. Participants included civil society members, youth advocates, community leaders, market association members, and local taxpayers with exposure to budget processes. Data collection involved both face-to-face and virtual interviews, each lasting 45–60 minutes, and was analyzed using thematic analysis guided by Braun and Clarke's six-phase framework with NVivo software. The findings revealed that limited access to timely and comprehensible budget information, coupled with weak public engagement, significantly undermines citizens' trust in government institutions. The study concludes that enhancing public budget transparency through inclusive, accessible, and accountable practices is critical to restoring institutional trust in Nigeria.

Keywords: *public budget transparency, institutional trust, fiscal governance, phenomenology, Nigeria, citizen engagement, qualitative research.*

Introduction

Public budget transparency is a cornerstone of good governance and a critical tool for enhancing accountability, reducing corruption, and fostering trust in government institutions. It involves making budgetary information accessible, comprehensible, and actionable for citizens, enabling them to monitor how public funds are allocated and spent. Globally, countries with high levels of budget transparency have been shown to enjoy greater public trust in their institutions, as citizens are assured that government resources are being used effectively and equitably. According to the International Budget Partnership (IBP, 2021), budget transparency also empowers citizens to participate in decision-making processes, thereby strengthening the social contract between governments and their people. However, in many developing countries, including Nigeria, public budget transparency remains a significant challenge, with limited access to budgetary information and weak enforcement

of transparency measures (Effiom, Uzoigwe, & Umoh, 2024; Akpong & Uzoigwe, 2025; Inah, Ekpang, & Uzoigwe, 2024).

In Nigeria, decades of poor governance, corruption, and mismanagement of public funds have eroded citizens' trust in government institutions. The lack of transparency in the budgeting process has been a central factor contributing to this mistrust. Budgets are often prepared and approved without meaningful public input, and information on government expenditures is rarely shared in formats accessible to ordinary citizens. Reports of inflated contracts, misappropriation of funds, and uncompleted projects further deepen the perception that public resources are not being used for the common good (Afen, Ekpang, & Ekpang II, 2024; Ekpenyong, Uzoigwe, Onabe, & Onwochei, 2020). Despite initiatives such as the adoption of the Open Government Partnership (OGP) and the Freedom of Information Act (FOIA), Nigeria continues to struggle with low rankings on global indices of budget transparency and accountability (Transparency International, 2022; Inah & Ekpang, 2024; Chuktu & Uzoigwe, 2019). This raises concerns about the effectiveness of these reforms in enhancing citizens' trust in government institutions.

The relationship between public budget transparency and citizens' trust in government institutions is particularly important in a democratic system where trust serves as the foundation for effective governance and public cooperation. When citizens perceive that governments are open, accountable, and responsive in their use of public funds, their trust in government institutions is likely to increase (Ndum, Inah, & Henshaw, 2024; Okon, Egbai, & Uzoigwe, 2025). Conversely, a lack of transparency breeds suspicion, disengagement, and resistance to government policies. In Nigeria, this relationship is further complicated by systemic challenges such as weak institutional frameworks, limited public participation in governance, and a lack of consequences for financial mismanagement (Luke & Uzoigwe, 2022; Inah, Undeshi, & Adie, 2024). Understanding how budget transparency influences citizens' trust is therefore critical for addressing the governance crisis in the country and promoting sustainable development (Offem, Inah, Aniah, & Iyaji, 2022; Umoh, Ojobe, & Uzoigwe, 2025).

Despite the emphasis placed on budget transparency as a governance reform strategy, there is limited empirical evidence on its impact on citizens' trust in government institutions in Nigeria. Existing studies have largely focused on the technical aspects of budget transparency, such as fiscal reporting and compliance with global standards, with little attention to how these efforts translate into public trust (Uzoigwe, Zakka, & Anuforo, 2023; Sunday et al., 2025). This study seeks to fill this gap by examining the effectiveness of budget transparency initiatives in Nigeria, identifying barriers to transparency, and exploring their implications for citizens' trust in government institutions (Ayang, Uzoigwe, & Egbai, 2025; Inah & Undeshi, 2024; Opuwari & Uzoigwe, 2025).

Statement of the problem

Public budget transparency is widely regarded as a critical factor in fostering accountability, reducing corruption, and enhancing citizens' trust in government institutions. In Nigeria, however, budget processes are often shrouded in secrecy, with limited public access to information on how government revenues are allocated and spent. This lack of transparency has contributed to widespread perceptions of corruption, mismanagement of public funds, and inefficiency within government institutions. According to Transparency International (2022), Nigeria consistently ranks poorly on the Corruption Perception Index, reflecting citizens' deep mistrust of public institutions. Despite policy reforms aimed at improving budget transparency, such as the adoption of the Open Government Partnership (OGP) framework, the impact of these efforts on citizens' trust in

government remains unclear, as many Nigerians continue to view government institutions with suspicion.

The disconnect between budget transparency initiatives and citizens' trust in government institutions suggests that other factors, such as weak institutional frameworks, poor communication, and limited public participation in the budgeting process, may undermine the effectiveness of these reforms. For instance, while some budgetary information is made available, it is often presented in technical formats that are inaccessible to the average citizen, limiting their ability to engage with and monitor government spending. Furthermore, the lack of consequences for budgetary irregularities and the absence of citizen feedback mechanisms further erode trust. This raises critical questions about the extent to which current transparency measures address citizens' concerns and foster confidence in public institutions. Without addressing these gaps, budget transparency reforms risk becoming symbolic gestures rather than meaningful tools for rebuilding trust.

Given the central role of trust in ensuring effective governance and public cooperation, it is essential to critically examine the relationship between public budget transparency and citizens' trust in government institutions in Nigeria. While research has extensively documented the importance of transparency in promoting accountability, there is limited empirical evidence on how budget transparency influences citizens' perceptions of government integrity and competence in the Nigerian context. This study seeks to address this gap by exploring the effectiveness of budget transparency initiatives in fostering citizens' trust, identifying barriers to transparency, and examining how trust can be strengthened through improved budgetary practices.

Theoretical framework

This study is anchored on Public Budget Transparency Theory was popularized by Steven Rosenthal in 1998, building upon earlier work in public financial management and participatory governance. Rosenthal argued that transparency in budgeting is fundamental to democratic accountability and enhances the public's ability to understand, monitor, and influence how public funds are generated and spent. The theory holds that a transparent budgeting process where information is accessible, comprehensible, and timely enables citizens to hold public officials accountable and fosters a culture of responsibility in public expenditure. It draws from principles of democratic governance and the rights of citizens to access fiscal information.

The core philosophy of the Public Budget Transparency Theory is that openness in government finance is essential for accountability, legitimacy, and efficient service delivery. The key assumptions underlying the theory include: (1) that access to budgetary information enables citizen participation; (2) that informed citizens are more likely to monitor government actions and demand accountability; (3) that transparency reduces corruption and misuse of funds; and (4) that budget clarity enhances decision-making and institutional trust. The theory also assumes that where transparency is embedded within institutional frameworks, both state and non-state actors can engage constructively in budget formulation, implementation, and evaluation processes.

In the Nigerian context, the Public Budget Transparency Theory is particularly relevant to understanding citizens' trust in government institutions. Many Nigerians remain skeptical of government intentions and performance due to opaque budgeting practices, off-budget expenditures, and the frequent misallocation of public resources. When budget information is inaccessible or deliberately distorted, it fosters suspicion, discourages civic engagement, and undermines the

legitimacy of public institutions. Conversely, when budget documents are publicly available, simplified, and reflect citizen priorities as advocated by the theory citizens are more likely to feel represented and trust the government to act in the public interest. Therefore, improving budget transparency at all levels of governance in Nigeria could serve as a foundational strategy for rebuilding public trust and promoting inclusive democratic governance.

Methodology

This study adopted a qualitative research methodology to explore the effect of public budget transparency on citizens' trust in government institutions in Nigeria. A qualitative approach was deemed suitable due to its strength in providing rich, descriptive insights into citizens' lived experiences, perceptions, and interpretations of government transparency practices and institutional trust. Through in-depth inquiry, the study sought to uncover underlying factors, opinions, and patterns shaping trust levels across different socio-political contexts in Nigeria. The research design employed was a phenomenological design, which enabled the researcher to focus on understanding how citizens perceive and make meaning of their interactions with budget transparency processes and government financial institutions.

The study aimed to gain deeper insight into citizens' subjective experiences regarding the accessibility, clarity, and openness of budget information and how these influence their trust in public institutions such as ministries, departments, local councils, and revenue agencies. The population of the study comprised adult Nigerian citizens aged 18 years and above who had participated in, or were aware of, government budget processes or had access to public budget information through various platforms (e.g., town hall meetings, online portals, media briefings). The sample consisted of 30 participants purposively selected from three geopolitical zones (South-West, North-Central, and South-South) to ensure diversity in perspectives and regional representation. Purposive and snowball sampling techniques were used to identify individuals with relevant experiences and knowledge about public financial management and institutional trust. These included civil society members, community leaders, youth advocates, market association members, and local taxpayers.

The instrument for data collection was a semi-structured interview guide, designed to capture participants' views on the transparency of budget processes, access to financial information, participation in fiscal governance, and their trust in public institutions and officials. The interviews were conducted face-to-face and virtually, depending on participant location and convenience. Each session lasted approximately 45–60 minutes and was audio-recorded with the participants' consent. The collected data were analyzed using thematic analysis. The researchers transcribed the interviews verbatim and followed Braun and Clarke's six-phase approach to identify recurring themes and patterns. Data coding and theme development were supported by qualitative data analysis software (e.g., NVivo) to ensure rigor, consistency, and credibility of findings. Ethical considerations such as informed consent, confidentiality, and voluntary participation were strictly observed throughout the research process.

Accessibility of Budget Information

Accessibility of budget information is a crucial component of public budget transparency and plays a vital role in promoting accountability and trust between the government and its citizens. When budget information is readily accessible, it empowers citizens to engage meaningfully in governance processes, monitor how public funds are allocated and spent, and hold public officials accountable.

Accessibility entails more than just publishing budget figures; it involves ensuring that the information is available in timely, understandable, and user-friendly formats. In Nigeria, however, many budget documents are published in technical language, delayed in release, or restricted to select government websites, limiting ordinary citizens' ability to access and interpret the content effectively (Afen, Ekpang, & Ekpang II, 2024; Effiom, Uzoigwe, & Umoh, 2024; Offem, Inah, Aniah, & Iyaji, 2022).

Moreover, limited internet penetration, low digital literacy, and weak civic education further constrain access to budget information in rural and underserved communities. This digital divide creates disparities in civic awareness and limits public participation in fiscal decision-making (Inah, Ekpang, & Uzoigwe, 2024; Chuktu & Uzoigwe, 2019). In many local government areas across Nigeria, printed copies of budgets are not publicly displayed, and town hall meetings where budget issues are discussed are either infrequent or inaccessible to the broader population. These challenges hinder inclusive governance and perpetuate public distrust in financial management, as many citizens remain unaware of how funds are allocated or spent on their behalf (Ekpenyong, Uzoigwe, Onabe, & Onwochei, 2020; Ndum, Inah, & Henshaw, 2024).

Improving the accessibility of budget information requires a multi-pronged approach, including the use of local languages, simplified formats, community-based dissemination strategies, and open data platforms. Civil society organizations and the media also play a critical role in breaking down complex financial data into digestible content for public understanding (Sunday et al., 2025; Akpong & Uzoigwe, 2025). When citizens are well-informed, they are more likely to develop confidence in government institutions, participate actively in governance, and demand better service delivery (Inah & Undeshi, 2024; Okon, Egbai, & Uzoigwe, 2025). Thus, enhancing the accessibility of budget information directly contributes to building a transparent fiscal culture and restoring public trust in Nigeria's democratic institutions (Uzoigwe, Zakka, & Anuforo, 2023; Opuwari & Uzoigwe, 2025).

Clarity and Comprehensibility of Budget Documents

Clarity and comprehensibility of budget documents are essential for enabling effective public scrutiny, participation, and trust in government institutions. Budget documents that are clear and comprehensible present information in a way that is straightforward, non-technical, and logically organized, making it easier for citizens to understand how public funds are planned, allocated, and utilized. In the Nigerian context, however, many budget documents are laden with jargon, complex financial terminology, and technical classifications that make them inaccessible to the average citizen. This lack of clarity hinders transparency and reinforces the perception that budgeting is an elite or exclusive governmental function (Ayang, Uzoigwe, & Egbai, 2025; Inah & Ekpang, 2024; Akpong & Uzoigwe, 2025).

Comprehensible budget documents should include summaries, explanatory notes, infographics, and disaggregated data that show specific allocations to sectors and projects. In Nigeria, while some improvements have been made especially with the introduction of citizen budgets at the federal level many state and local governments have not adopted user-friendly budget formats (Inah, Ekpang, & Uzoigwe, 2024; Sunday et al., 2025). The absence of explanatory notes and visual aids in many publicly available budget documents creates confusion and prevents meaningful engagement (Ekpenyong, Uzoigwe, Onabe, & Onwochei, 2020; Inah, Undeshi, & Adie, 2024). Citizens, civil society groups, and even some government workers often struggle to interpret what has been

budgeted versus what has been spent, weakening budget monitoring efforts (Ndum, Inah, & Henshaw, 2024; Offem, Inah, Aniah, & Iyaji, 2022).

Improving clarity and comprehensibility requires a deliberate shift in how budgets are designed and communicated. Government agencies must prioritize the production of citizen-oriented budgets, employ plain language, and integrate visual tools such as charts, graphs, and sector summaries (Okon, Egbai, & Uzoigwe, 2025; Uzoigwe, Zakka, & Anuforo, 2023). Additionally, public officials should be trained in participatory budgeting and effective fiscal communication (Chuktu & Uzoigwe, 2019; Opuwari & Uzoigwe, 2025). When citizens clearly understand budget documents, they are more likely to trust the budgeting process, participate in oversight activities, and contribute to a culture of fiscal accountability and responsible governance in Nigeria (Effiom, Uzoigwe, & Umoh, 2024; Luke & Uzoigwe, 2022).

Citizen Participation in Budget Processes

Citizen participation in budget processes is a fundamental aspect of transparent governance and effective public financial management. It enables individuals and civil society groups to contribute to decisions about how public funds are allocated and spent. In Nigeria, mechanisms such as budget town hall meetings, public hearings, and participatory budgeting initiatives are intended to foster inclusive governance. However, in practice, citizen involvement is often minimal or poorly structured, limiting its impact on budgetary decisions and weakening democratic accountability (Inah, Ekpang, & Uzoigwe, 2024; Ayang, Uzoigwe, & Egbai, 2025; Ndum, Inah, & Henshaw, 2024). Several barriers hinder effective participation. These include limited awareness of budget timelines, poor access to relevant information, and a lack of political commitment to inclusivity. Many Nigerians are unaware of their rights to engage in budgetary processes or lack the platforms to voice their priorities (Chuktu & Uzoigwe, 2019; Inah & Undeshi, 2024). In cases where participation is allowed, it is often tokenistic, with no real influence on final decisions. Furthermore, marginalized groups, including women, youth, and rural populations, are frequently left out of consultations, which creates a disconnect between government actions and public needs (Offem, Inah, Aniah, & Iyaji, 2022; Akpong et al., 2025; Ekpenyong, Uzoigwe, Onabe, & Onwochei, 2020).

To address these gaps, the Nigerian government must institutionalize structured and inclusive participatory processes across all levels. This includes legally mandating public consultations, enhancing budget literacy through civic education, and leveraging digital tools to widen outreach (Sunday et al., 2025; Afen, Ekpang, & Ekpang II, 2024). When citizens are genuinely involved in budgeting, it not only improves resource allocation but also strengthens accountability and fosters trust in government institutions (Okon, Egbai, & Uzoigwe, 2025; Uzoigwe, Zakka, & Anuforo, 2023). Participation helps build a sense of ownership and responsibility among citizens, making them more likely to support and monitor public projects (Opuwari & Uzoigwe, 2025; Luke & Uzoigwe, 2022).

Accountability Mechanisms and Fiscal Oversight

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Perception of Government Integrity and Honesty

Perception of government integrity and honesty refers to the degree to which citizens believe that public officials and institutions conduct their activities ethically, transparently, and in the best interest of the people. This perception is a critical determinant of citizens' trust in government and willingness to engage in civic duties. In a democratic context, when citizens believe their government is honest and principled, they are more inclined to comply with public policies, support state programs, and participate in governance processes such as budget consultations and community development initiatives (Effiom, Uzoigwe, & Umoh, 2024; Sunday et al., 2025; Chuktu & Uzoigwe, 2019). Conversely, when citizens view the government as dishonest or self-serving, it leads to disengagement, resistance to policy implementation, and erosion of state legitimacy (Luke & Uzoigwe, 2022; Opuwari & Uzoigwe, 2025).

In Nigeria, the perception of government integrity has been persistently low due to decades of endemic corruption, lack of transparency, and weak institutional accountability. Numerous high-profile cases of financial misappropriation, unexecuted projects despite budgetary allocations, and failure to prosecute corrupt officials have reinforced public cynicism (Inah & Ekpang, 2024; Ndum, Inah, & Henshaw, 2024). For example, citizens often express skepticism regarding the sincerity of government-led anti-corruption campaigns, perceiving them as politically motivated or selectively enforced (Ekpenyong, Uzoigwe, Onabe, & Onwochei, 2020; Afen, Ekpang, & Ekpang II, 2024). This culture of impunity contributes to a growing trust deficit, where the general public assumes that public officeholders are primarily motivated by personal enrichment rather than public service (Offem, Inah, Aniah, & Iyaji, 2022; Ayang, Uzoigwe, & Egbai, 2025).

Furthermore, public budget transparency directly influences how citizens perceive government integrity. When budgets are hidden from public view or presented in highly technical formats that are difficult to understand, it creates suspicion and feeds narratives of deliberate secrecy (Akpong & Uzoigwe, 2025; Inah, Undeshi, & Adie, 2024). Citizens begin to question how funds are allocated, why certain communities are prioritized over others, and whether financial decisions are driven by

fairness or favoritism (Uzoigwe, Zakka, & Anuforo, 2023; Okon, Egbai, & Uzoigwe, 2025). Enhancing transparency, promoting ethical leadership, and ensuring accountability in public finance are thus vital steps toward reshaping citizens' perception of integrity in government institutions.

Impact of Transparency on Service Delivery

Transparency plays a crucial role in enhancing the efficiency and effectiveness of service delivery, particularly within public institutions and government agencies. It involves the open sharing of information, decisions, procedures, and performance metrics with the public and stakeholders. When government institutions are transparent, it becomes easier for citizens to access relevant information about policies, budgets, procurement processes, and program implementation. This openness fosters trust and cooperation between the government and the citizens, leading to more responsive and accountable service provision (Effiom, Uzoigwe, & Umoh, 2024; Inah, Ekpang, & Uzoigwe, 2024). Furthermore, transparency helps eliminate the information asymmetry that often leads to corruption, inefficiencies, and mismanagement of public resources (Akpong & Uzoigwe, 2025; Offem, Inah, Aniah, & Iyaji, 2022).

A transparent system ensures that there are clear standards and benchmarks for evaluating the performance of service delivery mechanisms. Public officials and institutions are more likely to meet their obligations when they know their actions are being monitored and evaluated openly. For example, transparency in budget allocation and expenditure tracking allows citizens and oversight bodies to verify if funds are used for their intended purposes (Okon, Egbai, & Uzoigwe, 2025; Chuktu & Uzoigwe, 2019). This accountability reduces leakages, enhances resource allocation efficiency, and promotes the equitable delivery of services such as healthcare, education, sanitation, and public safety (Ekpenyong, Uzoigwe, Onabe, & Onwochei, 2020; Ndum, Inah, & Henshaw, 2024). When service recipients understand how and why decisions are made, they are more likely to support and engage with service providers constructively (Luke & Uzoigwe, 2022; Inah & Undeshi, 2024).

In addition, transparency empowers citizens to participate actively in governance and service delivery processes. Through feedback mechanisms, public hearings, open data platforms, and community monitoring initiatives, citizens can voice their concerns, suggest improvements, and hold service providers accountable (Sunday et al., 2025; Afen, Ekpang, & Ekpang II, 2024). This participatory approach not only strengthens democratic governance but also ensures that service delivery aligns with the actual needs of the people. For instance, when local communities are informed about government projects, they can offer timely input, prevent duplication of efforts, and detect irregularities early, thereby improving project outcomes and sustainability (Opuwari & Uzoigwe, 2025; Ayang, Uzoigwe, & Egbai, 2025).

Moreover, transparency fosters institutional learning and innovation. By making data and performance results publicly available, institutions can benchmark their performance, learn from others, and adopt best practices (Inah, Undeshi, & Adie, 2024; Uzoigwe, Zakka, & Anuforo, 2023). It also encourages healthy competition among service delivery agencies, as their performance is exposed to public scrutiny. In the long run, this leads to a culture of continuous improvement and professionalism within the public sector. Ultimately, transparency not only improves the quality, accessibility, and timeliness of services but also contributes to a more just and equitable society where citizens are informed, empowered, and actively involved in shaping public outcomes (Ayang, Uzoigwe, & Egbai, 2025; Akpong et al., 2025).

Trust in Public Financial Institutions and Officials

Trust in public financial institutions and officials is fundamental to the stability and functionality of a nation's economy and governance system. It reflects citizens' confidence that these institutions will manage public resources responsibly, act in the public interest, and uphold principles of transparency, accountability, and integrity (Inah, Ekpang, & Uzoigwe, 2024; Offem, Inah, Aniah, & Iyaji, 2022). When people believe that financial institutions such as the treasury, central bank, budget offices, and

revenue agencies are free from corruption and are efficiently managed, they are more likely to comply with tax regulations, participate in government programs, and support public policies (Effiom, Uzoigwe, & Umoh, 2024; Ekpenyong, Uzoigwe, Onabe, & Onwochei, 2020). This trust forms the backbone of a social contract where citizens feel assured that their contributions and expectations are safeguarded by competent and ethical public officials (Luke & Uzoigwe, 2022; Ndim, Inah, & Henshaw, 2024).

A high level of trust in financial institutions fosters economic participation and policy effectiveness. For instance, when citizens trust that government spending is fair and beneficial, they are more inclined to pay taxes and support government borrowing and investment decisions (Opuwari & Uzoigwe, 2025; Afen, Ekpang, & Ekpang II, 2024). Similarly, public trust enhances the credibility of economic reforms, budget proposals, and financial regulations (Akpong & Uzoigwe, 2025; Ayang, Uzoigwe, & Egbai, 2025). It also strengthens investor confidence, both locally and internationally, which is essential for attracting foreign direct investment and maintaining economic growth (Inah & Ekpang, 2024; Chuktu & Uzoigwe, 2019). Conversely, when trust erodes due to persistent issues such as embezzlement, favoritism, or lack of transparency, citizens may become disengaged, evade taxes, or resist policy implementation (Inah & Undeshi, 2024; Uzoigwe, Zakka, & Anuforo, 2023). Trust in public officials who manage financial affairs is also critical for political and institutional legitimacy. These officials serve as the face of public resource management, and their actions directly influence how citizens perceive government priorities and fairness (Sunday et al., 2025; Okon, Egbai, & Uzoigwe, 2025). When officials demonstrate integrity, competence, and responsiveness, they build public confidence and promote a culture of good governance (Akpong et al., 2025; Ndim, Inah, & Henshaw, 2024). Mechanisms such as asset declarations, independent audits, and whistleblower protections can help reinforce trust by ensuring that officials are held accountable for their actions (Inah, Undeshi, & Adie, 2024; Inah & Bassey, 2022). Additionally, proactive communication and public engagement by financial officials can bridge the gap between government and citizens, promoting understanding and collaboration (Ayang, Uzoigwe, & Egbai, 2025; Chuktu & Uzoigwe, 2019).

In contexts where corruption and inefficiency have historically undermined trust, deliberate and sustained reforms are necessary to rebuild credibility. This may include strengthening institutional frameworks, adopting digital financial management systems, ensuring regular public reporting, and enforcing anti-corruption laws (Effiom, Uzoigwe, & Umoh, 2024; Inah, Ekpang, & Uzoigwe, 2024). Trust is not built overnight; it requires consistent demonstration of ethical behavior, transparency in financial dealings, and inclusive decision-making (Uzoigwe, Zakka, & Anuforo, 2023; Offem, Inah, Aniah, & Iyaji, 2022). Ultimately, a trustworthy public financial system not only enhances governance outcomes but also contributes to national unity, peace, and sustainable development (Luke & Uzoigwe, 2022; Opuwari & Uzoigwe, 2025).

Conclusion

The study concluded that public budget transparency significantly influences citizens' trust in government institutions in Nigeria. When budget information is accessible, clear, and inclusive, citizens are more likely to perceive government actions as credible and accountable. Therefore, enhancing transparency mechanisms can serve as a strategic tool for rebuilding public trust and fostering civic engagement in governance.

Recommendations

1. Government institutions should ensure timely dissemination of budget documents in user-friendly formats through online portals, community centers, and mass media to reach a wider audience.

2. Stakeholders, including civil society and grassroots communities, should be actively involved in budget planning, implementation, and monitoring to foster ownership and transparency.
3. Independent auditing bodies and anti-corruption agencies should be empowered and adequately funded to monitor public expenditure and enforce sanctions against financial misconduct.
4. Regular training and sensitization should be provided to government officials on the importance of transparency, ethical conduct, and effective communication with the public.
5. Platforms such as budget forums, town hall meetings, and digital reporting tools should be institutionalized to allow citizens to provide feedback and report irregularities in government financial practices.

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