

The Relationship between Political Factors and Public Sector Financial Accountability

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Abstract

This study explores the factors of public sector financial accountability (PSFA) in the Kingdom of Eswatini, the only absolute monarchy remaining in Africa. The study will specifically examine the roles of public participation, governance structures, political will, and media independence constructs that are constantly signalled in accountability conversations worldwide, yet have not been studied in hybrid governance regimes. The study employs a stratified cross-sectional survey of 192 financial oversight professionals throughout the ministries, local governments, agencies, and parastatals of Eswatini. The study uses the Pearson correlation, multiple regressions, and diagnostic tests to investigate the relationships between constructs. The study finds political will ($\beta = 0.736$) is the strongest predictor for financial accountability, followed by public participation ($\beta = 0.149$) and then media independence ($\beta = 0.043$), and finally governance structures are statistically insignificant ($\beta = 0.010$). The findings indicate that institutions play a performative, not transformative role in the patrimonial state of Eswatini, where formal systems are regularly displaced by informal authorities. Theoretically, the study takes issue with the assumption of relevance, and subsequent generalizability, of Western based theories such as Governance Theory, Principal-Agent Theory and Media Dependency Theory; calling for a context-specific model that captures the influences of monarchy and institutional anomalies. Methodologically, it fills a significant gap in literature by employing a rigorous, multi-variable quantitative design in a geographic scope often overlooked. Ultimately, in regard to accountability reform in Eswatini, any attempts need to understand the aspects of “performative will”, the ceremonialisation of compliance and the limiting of civil spaces. Some of the recommendations made include the co-opting of institutions, protecting the media from various forms of exclusion, mandating participatory budget allocations, and a Monarchical Accountability Index that can help future research and reform in similar contexts.

1. Introduction

Financial accountability in the public sector is the duty of government institutions to manage report and explain how public resources have been used, to overseers, legislators and citizens. Governmental institutions have an obligation to account (manage, report and explain) for their decisions about public resources to those over whom they exercise authority legislators and citizens. It is fundamental for democratic rule as it contributes to legitimacy and efficiency of public finance systems, as well as citizens' trust in the state. There has been worldwide data to prove the point that strong accountability systems can have a 23–37% decrease on fiscal corruption, and an increase in public trust by 15–30%, as well as raising service delivery efficiency anywhere from 12–18% (Alonso & Andrews, 2021; Brown & Dada, 2023; Evans et al., 2024). Accountability mechanisms But financial accountability is an important, but unevenly practiced concern in most countries – considering the institutional design differences, civic space variations, legal stipulations and political will across countries. In some countries, accountability and citizen engagement also have prompted a variety of actors to make at least some modest progress toward improved amateurism, while in other instances reform has remained very superficial—because of the structural and political barriers. In mature democracies such as US and the UK, fiscal transparency has become somewhat better off with financial accountability options such as participatory budgeting (PB) and open-data platforms. For example, PB resulted in a 22% increase in the public's satisfaction with education and sanitation services on average across 45 municipalities (Finley, 2023) and the 'Budget Challenge' mechanism in Manchester enabled real-time citizen oversight to reduce wastefulness at budgeting (Grant & Kumar, 2022). But these gains have been less effective because of social and economic disparities. Jackson & Lewis (2022) talk about digital platforms accessibility is exclusionary and would further marginalize low income & underrepresented racial minorities.

Martin and Roberts (2023) note similar algorithmic biases and technocratic approaches that serve to marginalise citizens, and found that procedural inclusion does not feature prominently. In Europe, similar activities as the participatory budgets in France and the Decidim platform in Spain have taken place with around 1.2 million citizens having been involved to access financial documents and enhance transparency (Garcia & Salazar, 2023). However, implementation remained lacking. Hernandez et al. (2022) that 2.3% of spending in Madrid was decided by participatory budgeting. Ivanov & Petrov 23 employ the concept “consultation fatigue” to depict waning

civic participation in Italy as a consequence of insistent, non-decision-making on citizen proposals. Australia also has a comparable example in Sydney (eTownHall) that saw 40% higher town-hall engagement in urban settings yet only secured 7% rural uprising due to infrastructural barriers and organizations reluctant to deviate from tradition (Edwards & Jones, 2022; Smith and Yilmaz, 2024). In less developed economies, achievements in financial accountability after very depend on the institutional reinforcement. In Asia, Mehta and Singh (2022) show that the social audit in India diminished misallocations of public funds by 30%, but not without an independent press and a responsive judiciary. Park and Thapa (2023) demonstrated that South Korea, having the largest level of media freedom, was most influential in regulating oversight committees. 89% of cases that denounce corruption on participatory platforms in Thailand do not trigger formal investigations, and it reflects how niche reforms without strong institutions have little chances to get off the ground (Kim 2021). In Africa, the contrast is even starker.

The passing of the Right-to-Information (RTI) Act in Ghana generated a lot of civic participation in terms of 45000 requests for data over two year and an increase by 35 percentage point in the transparency to their budget information (Adusei 2022). Mensah (2023), however, writes that 72% of those references were left unresolved because of the different forms of administrative resistance. The constitutional mandate of participatory governance in South Africa further increased adherence to planning bylaws by 22%, despite lack of enforcement arising from resource challenges within the municipality (Ndhlovu 2023; van der Merwe and Nelunds 2015). 2024). There are also important parallel cases in Nigeria and Kenya, which have likewise hollowed out audit and media institutions through explicit design. Politically motivated interrupting of audit activity occurred in 217 cases] (Adewale & Ukwuoma, 2022). Meanwhile, Kamara and Koskei (2023) report a 53% reduction in coverage of corruption following state-sponsored advertising boycotts. In this world market place, the Kingdom of Eswatini exhibits itself in distinctive and complex placement. Eswatini is still Africa's last absolute monarchy. The governance design is intended to take into consideration national sovereignty in a context in which, traditional means of governance provide qua local authority with modern administration. Tinkhundla system of government where all acts of the executive, legislative and judiciary authority are performed by or under the authority of the King and political parties cannot stand for elections but members in individuals capacity can do so'(BTI Transformation Index 2024). This type of structure implies special problems concerning financial management.

Eswatini has long had a history of moving on the accountability trajectory. It can be witnessed that this evolution happens in three broader phases. In the post-independence (1968-1986) era, Decree No. 3 centralized fiscal operation of the Royal Treasury. The Decree also wiped off the colonial audit systems and public funds distinction became a reality in an opaque manner (Dlamini 2021). In the post reform period (1986-2005), institutions such as the Auditor-General were established in response to international pressures. But the legal condition for royal assent was obstructed from transparency in that before the public had access to audit reports, openness became an illusion (Simelane, 2023) and thereafter was a criminal offence by law without Royal Assent in 2000 as per the recommendations of PAC. Under the 1997 Public Finance Management Act, exceptions were written into law for the transparency of military and royal spending. Under the country's 2005 Constitution of the Kingdom of Eswatini, a hybrid system developed where section 226 provided for independent scrutiny of state expenditure and at section 64(4) restricted knowledge about financial information including record containing details of any expenditure that was classified as a “secret of state.” The Public Financial Management Act of 2017 first acknowledges and then institutionalizes, entities such as the ESPPRA, Internal Audit Unit in the Ministries that seeks to provide good public financial management in accordance with international standards but how this requirement takes into consideration already established structures of control is an issue yet to be seen. The authorization of audits for public spending is dependent on the power of the Ministers to authorize audits, while ESPPRA does not have any legal mandate or policy over management and use of public funds in these high-value contracts and ACC has no authority to investigate what are confidential matters due to national security concerns (World Bank, 2025; IMF, 2022).

The institutional constraints apply to the findings of audits as well. In the 2021 Open Budget Survey, Eswatini scored 2 out of 100 – the lowest in the Southern African region. The Auditor-General has reported, since 2010-2023, E2. 3 billion in open transactions and with 87% of audit recommendations not followed (MAPS Initiative, 2024; UNDP, 2024). In Eswatini state controlled media in news services is believed to have suppressed 92% of audit findings and journalists working for private news agencies are censured or criminalized through national law against the state (Freedom House, 2025). The economic consequences are staggering. And divesting from some of these military hardware does not help matters, as national government faces a wage bill that takes at least 40% of the revenue budget, accompanied by

fiscal deficit reaching 9.3% of GDP for fiscal year 2024 with lack of financial oversight compounding our fiscal vulnerabilities). However, the plan for Nation Development 2023 – 2027 only reserves as little as 0.2 percent of its national budget for accountability institution and devotes a staggering 12 percent to royal spending (World Bank, 2025). Though it has formal systems of accountability, there is no specific SWGC evidence for systemic analysis of the relationship of main governance variables in Eswatini. As yet, no research has quantitatively investigated the joint effects of public participation, transparency in decision making and political willingness, a free media on financial accountability. This is particularly the case in Eswatini where official structures coincide with increasingly entrenched traditional authority structures. The article addresses this gap through a stratified cross-sectoral study of finance professionals in government ministries, agencies and state-owned enterprises with mixed managerial control, shedding further light on the dynamics of these interrelated concepts in the context of formal institutions bounded by centralized governance as well as policy implications for understanding accountability within hybrid regimes, and avenues for future research 2.

2. Literature Review

Public sector financial accountability (PSFA) is at the heart of good governance in countries throughout the world. It explains the principles and practices by which governments deliver, entitlement-like, to citizens what has been purchased with their money and how it is being spent. There are some studies on the relationship between accountability and fiscal corruption (where a reduction of 23 to 37% was found), public trust (which increased by 15-30%) as well as improvement in efficiency service delivery (12-18%) (Alonso & Andrews, 2021; Brown & Dada, 2023; and Evans et al., 2024). Yet accountability does not always translate into practice, faring differently in performance across governance contexts, politicized environments and civic and structural engagement. They have been disseminated around the world and come in many forms including Initiatives like participatory budgeting, social audit processes, open government data platforms, performance management which have varying degrees of success. Although participatory budgeting has led to greater transparency and civic participation in some countries, in others, the recognition of such modalities are obstructed due to formidable barriers arising from several institutional conditions, political factors and processes as well as social-economic downtrodden. Swaziland provides an interesting case in this regard. Exemplifying this disagreement is on the one hand, the trajectory of Eswatini's public financial management

reform agenda which mirrors modern reform and modern governance characteristics, while on the other hand structural, historical and legal conditions continue to circumscribe opportunities for accountability and citizen engagement. This review will then extend to find global and regional linkages with regard to financial accountability challenges, a study of historical and institutional setting in which accountability finds itself in ESWATINI and theoretical considerations that triangulate and support the evidence until it highlights twists of empirical conceptual gaps that justifies the current research.

2.1 Global Context of Financial Accountability Mechanisms

Some forms of governance have supported mechanisms for financial accountability in theoretically, different systems of governance have successfully adopted a number of mechanisms to promote (PSFA) Participatory Budgeting, Social Audits (Pillatti et al., 2017), Performance Budget and Fiscal transparency tools among others. These innovations reflect the concerns of international financial institutions, donors and civil society organizations that promoting these mechanisms will address corruption and ensure resources are allocated efficiently in ways that enhance democratic accountability (Alonso & Andrews, 2021; Evans et al., 2024).

In the United States, participatory budgeting in cities such as New York and Chicago resulted in (Finley, 2023) average levels of about 15–20% greater transparency of the budgets for education and improvement of infrastructure sectors. Meanwhile, Jackson and Lewis (2022) also present evidence that disparities persist In the UK, Budget Challenge-Unique digital platform in Manchester led to more informed fiscal decisions that were less wasteful by 22% (Grant & Kumar, 2022). Participatory reforms in the European Union have had mixed experiences. Spain's Decidim reached out to over 500,000 people and based on the more than 1,000 proposed initiatives submitted only 12% made it through to implementation –procedural in reaching without progress with regards material representation (Garcia & Salazar, 2023; Hernandez et al., 2022). Civic apathy was also witnessed in Italy, when voters faced engagements, then broken promises. etween 2012 and 2014 “turnout” decreased by 62% (Ivanov & Petrov >2023).

In Asia, institutional synergies have provided tangible benefits. In a study from Andhra Pradesh, targeting of social audits was found to lead to up to 30% decline in expenditure anomalies when broad nationwide implementation through media and judiciary synergy occurred (Mehta and Singh 2022). Park & Thapa (2023) applied it in South Korea and

found that organic media eco-systems yield an increase of 27% for the implementation rate of public audits (non-organic implementation). In Thailand, similar reforms were carried out but accountability response was not seen in case percentages (89 %) which reported that accountable reaction was never implemented by any institution (Kim 2021).

Data from Africa also contribute to the differences in PSFA efficacy. Media Freedom initiatives in West Africa Ghana's Right to Information Act: The Act generated some 45,000 requests for data access but less than 30% were met due to bureaucratic resistance (Adusei, 2022; Mensah, 2023). In South Africa better planning at the municipal scale has been enabled by policy through constitutional governance, yet developing meaningful mechanisms for public input into planning in a capacity sense is uneven (Ndhlovu, 2023; van der Merwe et al., 2024). The reliance on elite audit and media interventions in Nigeria and Kenya were undermining long term effects of campaigns against corruption (Kamara & Koskei, 2023; Adewale & Ukwuoma, 2022).

2.2 Financial Accountability in Eswatini: Historical and Institutional Context

In Eswatini the structures of accountability are shaped by an uneven and layered history of centralization, administrative reform and contemporary limitations created by its particular constitutional tradition of governance. Examinations of accountability in Eswatini may be conceptually divided into three historical phases.

2.3 Foundation Phase (1968-1986): Centralization of Fiscal Control

Within the period of political independence from the United Kingdom, fiscal management was centralized repo to Decree No. 3 of 1969. By initiating Decree 3 the central executive formally obtained control of all national revenue which established boundaries for public audit institutions, and prohibited certain types of costs from legislative monitoring. (Dlamini, 2021). During this phase public accountability was an administrative function and lacked independence from administrative oversight.

2.4 Reform Phase (1986-2005): Introduction of Oversight Institutions

After the independence of Eswatini, pressures of regional and international donors encouraged accountability institutions to emerge in the 1990s. For example, while the 1991 Audit Act established the office of the Auditor-General, it also established processes that limited accountability by requiring executive consent to publish its reports (Simelane, 2023). With respect to treasury reforms of period, the changes did provide a framework

and issues associated with budgets, and controls over budgets, but they did not capture national security or politically beneficial expenses for ruling elites. The government did adopt a set of international accounting standards but adopted the standards without a mechanism of enforcing them in any particular way.

2.5 Modernization Phase (2005 to current): Institutional constraints and consolidation

In 2005, the Constitution and PFMA (2017) was either well-timed or created an accountability system that would look and feel better than international fiscal systems. The Eswatini Public Procurement Regulatory Agency (ESPPRA) and anti-corruption and internal audit units were established to facilitate transparency and accountability across all line ministries and state-owned enterprises (World Bank, 2025; IMF, 2022).

However, consistently gaps exist in implementation. For example, Section 48 of the PFMA excludes "strategic national projects" from its procurement requirements, encompassing a sizeable portion of capital budgets, while the MAPS Initiative (2024) and several Auditor-General reports (2023) document a prevalence of failures purposely to comply-with for example. 87% of audit recommendations were ignored, and enforcement of ESPPRA decisions in major infrastructure project settings is often ineffective. A lack of clarity regarding competing mandates across bodies, compounded by inappropriate timelines in financial reporting were compelling factors limiting intended reforms. In addition, budget formulation and fiscal oversight is still informed by conventional, and unaccountable governing paradigms, limiting channels for participatory input when even a public consultation occurs through local community meetings (UNDP, 2024).

2.6 Conceptual Review: Variables in the Global and Eswatini Context

2.6.1 Public Participation: Ritual or Influence

Public participation may be broadly defined as the normative forms of citizen interactions that allow citizens to directly influence budgetary formulation for revenue allocation, track the use of public expenditure, and authenticate the audit (Alonso & Andrews, 2021). Its normative significance is mainly in using public participation to shift power from technocratic elites to citizens, therefore decreasing opportunities for corruption through collective vigilance (Grant & Kumar, 2022). There are striking differences in efficacy across implementation, evident in globally-derived examples of public participation in budgeting are recent participatory budgeting approaches in the U.S., which increased levels of transparency from 15-20% but excluded vulnerable populations due to shifting to an online only model (Finley, 2023), and the Spanish platform Decidim, which had engaged 500,000

citizens but translated only 12% of funding proposals into funded initiatives (Garcia & Salazar, 2023).

The India and Ghana comparisons are particularly informative for public sector fiscal and accountability systems. Andhra Pradesh (AP) social audits cut costs leakages' by 30% through citizen engagement and mobilization (Mehta & Singh, 2022), while, the RTI Act in Ghana produced 45,000 information requests but only 28% compliance owing to resistance from influential bureaucracies (Mensah, 2023).

Moreover, Eswatini's Tinkhundla system reflects participation without affects. For instance, the UNDP (2024) describes citizens participate in more than 12,000 imbizo annual sessions, to petition the chiefs for services, but once the chiefs ask for resources to serve citizens, the Finance Minister and royal advisors are the only ones who can budget allocation. This practice of public participation hinges into a confusion about accountability. The government as evidenced by citizen annual attendance to imbizo that is higher than the second lowest world budget transparency index (65% attended community fora, Open Budget Survey, 2021).

These contradictions give rise to three context specific theory gaps: (1) Conceptual confusion over the difference between participating (consulting and collecting information) and co-decision (sharing decision making authority on allocations), documented in Eswatini's National Development Process language (Nguyen, 2024); (2) Methodological urban bias, 95% of participation studies have focused on capital cities despite 70% of Eswatini population living in rural chiefdoms (Hill, 2024); and (3) Monarchical exceptionalism. No research has examined this type of participation system with ultimate authority existing outside democratic governance structures.

***H₁**: Public sector participatory systems have a significant positive impact on public sector financial accountability.*

2.6.2 Governance Structures: Rules Based Institutions versus Patrimonial Power

Governance is made up of formal legal and policy instruments such as auditing systems, procurement processes, oversight bodies and compliance (Peterson & Albert, 2022). The theoretical significance of these governance arrangements lies in their potential to establish rule based, predictable frameworks for preventing discretionary abuses (Martinez & Roberts, 2023). A comparative slide guides the conclusion of implementation which informs efficiency, thus implementation has offered effectiveness and South Africa's implementing IPSAS have decreased irregular expenditure by 25%, in metropolitan areas but

poorer municipalities are not capacitated for technical tools (Smith & Yilmaz, 2024); Ghana's procurement reforms has cut down recommendations violations at tenders by 18% but the procurement systems account for only 30% tender process as loose ends were found in enforcement (Adusei, 2022), use of automated audit trails in Nigeria identified ₦2.1 billion fraud and that there is still a conviction rate beneath four percent since anti-corruption agencies are Ministries answering to president Adewale & Ukwuoma.

Eswatini, is further restricted by the governance structure which is unmistakably designed to serve functionality. For instance, on paper the PFMA (2017) features one of the best legislation in Africa; although there is a section 48 discussing dispensation to dirge procurement rules to specify national strategic projects which accounted for 63 % of capital spending in 2022 (World Bank, 2025).

The Auditor-General's 2023 report showed that 80% of the internal audit units were not staffed by trained auditors, however, 91% of total royal infrastructure projects failed to comply with the ESPPRA ruling. Some important conceptual, methodological and context gaps remain: (1) Conceptual obscurity about the legal (Eswatini's Audit Act) existence such as that of autonomous bodies Insight on how, when and the manner by which royal appeal or enact decrees overrides administrative enforcement: We did not a substantive body of theoretically informed evidence from global literature.

H₂: Governance structures have a significant positive effect on financial accountability in the public sector.

2.6.3 Political Will and Public sector financial accountability

Political Will is defined as indications of political commitment exhibited by leaders through their commitments, funding, and defending the accountability system through real action however it is hard to measure (Davidson & Wells, 2023) but it may have theoretical value by indicating review control of bureaucratic promptness to take action (Kim, 2021). The cross-national data shows variance: executive orders of President Buhari increased Nigeria audit compliance by 15% but broke down after 2020 (Obasi & Wanjiku, 2024); public sector corruption conviction rates have remained on average at 95% in Botswana due to ongoing presidential oversight of agency operation (Ndhlovu, 2023); South African's "clean governance" program improved municipal accountability by about 18% (as Mayor) but the change in political leadership at the Mayor level changed that (Wessels, 2022).

In Eswatini, political will may be being promoted by a form of indirect delegation. The National Development Plan guarantees “an accountable government”. However, only 0.2% of these were earmarked for accountability institutions; and E1. 2 bn (12 per cent) was earmarked for royal programming as expenditure (World Bank, 2025). This gives rise: 1. to three challenges for research: the semantical distinction of political speech i.e. (rhetoric) and possible political will is accompanied with the practical i.e. budget (budget). Other scholars have impressively noted how this leads to great challenges for researchers trying to identify the location of real political will (rhetorical accountabilities), where "clear governance" and political will in practice is unclear, without economic complement to political will (Guo & Thomas, 2023); 2. difficulties in following classified budget streams; 3. attribution problems in top down systems of diffuse responsibility of pompous traditionalist Ministries, and in the same way amongst self-centred ministry bureaucrats (Freedom House, 2025).

H₃: Political will has a significant positive effect on public sector financial accountability.

2.6.4 Media Independence: The Silenced Watchdog

Media freedom is the autonomy of the editorial life to investigate, report on and criticise state handling of finances without repression by the state a condition towards reduction of information asymmetry (Campbell & Price, 2023). Quantitative research reveals multiplying effects: radio stations in community radios gained 27% in county audit compliance where listenership exceeded 40 per cent (Park & Thapa, 2023), while private media in Ghana generated 45% more Freedom of Information (FoI) requests after the Right to Information laws was passed (Buchanan, 2022). State owned media published 80% fewer stories on Scandals limiting accountability by 34% in Zimbabwe (van der Merwe et al., 2024).

The media in Eswatini is heavily reliant upon the state apparatus. The state broadcaster reportedly censors most audit reports, and independent media face economic and regulatory pressures such as ISPs and legal restrictions on the state reputation of freedom of information access (Freedom House, 2025). Wolfberg (2023) also suggests that the independent media did very little reporting of financial oversight issues.

There is some unfinished business: (1) what definition of independence is conceptually clear?, Parent ownership or funding editorial control? (Larsen, 2023), (2) methodological about rural access- media therefore

is beyond the scope of this work, (3-context on how sociocultural norms influence press coverage are silent.

H₄: There is a significant positive correlation between media independence and public sector financial accountability in Eswatini.

2.6.5 Gaps in the Literature

Empirical Gaps: there are negligible studies assessing, at the same time as conjunctions, the relationship between public participation, governance relationships, political will, and media independence in accountability, particularly assessment by sector. Most studies of Africa isolate 1 variable which does not provide a holistic approach for analysis (Ndhlovu, 2023; Adusei, 2022; Mensah, 2023; Kim, 2021; Park & Thapa, 2023). This research study attempts to fill the empirical gap by examining all four variables in conjunction and making policy recommendations based on evidence singular studies cannot provide.

Conceptual Gaps: most literature did not distinguish between symbolic and substantive participation, and many of the previous studies missed the chance to define the structure of institutions other than legal existence. There are gaps in understanding around the concepts of "performative will" and "consultation without consequence" (Nguyen, 2024; Yeboah, 2024; Simmons, 2023; Ofori-Atta, 2024; Fraser et al., 2023). This study will clarify those concepts and use cohort variables to determine their meanings.

Theoretical Gaps: democratic accountability mechanisms in governance that are intended to be equally effective in all forms of governance may contribute to a systematic absence of analysis if engaged in hybrid or monarchical systems (Yeboah, 2024; Davidson & Wells, 2023; Iliadis, 2024; Simmons, 2023; Campbell and Price, 2023). This study engages the Gov Theory and applies the theory to new contexts, strengthening the theory with theoretical tools from PAT, PWT, and MDT.

Methodological gaps: Previous research has primarily been qualitative or case studies. There is no evidence of the design being quantitative, with cross-sector comparative design being rare in Sub-Saharan Africa studies about accountability (Fraser et al, 2023; Wessels, 2022; Ndhlovu, 2023; Grant and Kumar, 2022; Martin and Roberts, 2023). This study uses a stratified survey methodology to improve generalizability and inference accuracy.

Geographical Gaps: No quantitative study has been conducted in Eswatini examining the impact of the political and institutional determinants effecting accountability despite the many presences of organizations and reforms (World Bank, 2025; IMF, 2022; Simelane, 2023; MAPS Initiative, 2024;

UNDP, 2024). This research will be the first data-based evaluation of the accountability mechanisms of the public sector in Eswatini.

3. Methodology

This study is guided by the quantitative research method whilst the stratified cross-sectional survey design is employed in diagnosing the nexus between public participation (PP), governance structure, political will (PW), media independence (MI) and financial accountability within Eswatini's public sector. The design enables comparison across various types of organisations and retains both statistical representation and diversity of sectoral sampling coverage. For the purpose of this study, there are four principal sectors from which the populations for financial accountability professionals is drawn: Government Ministries; Local Governments; Government Agencies; and, Public Enterprises/ Parastatals. The targeted groups were: finance officers (n = 188); audit committee chairmen (n = 79); chief audit executives (n = 79). A sample size of 220 was drawn out based on Krejcie and Morgan's (2020) table of sample size determination in order to achieve a 95% confidence level with $\pm 5\%$ margin of error. In order to have a reasonable representation by both sectors selected an over sample in the form of disproportionate stratification was conducted giving 57 from ministries (26%), 36 local governments (16%) and 88 agencies (40%) and 39 Parastatals (18%). Data were collected for a 6-week period using a questionnaire which was disseminated online (Qualtrics, etc.) and in hardcopy. It was composed of a 40-item questionnaire, rated using a five-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree) that covered the following aspects: Construction one had questions falling under public participation eight items (citizen consultation and influence on public budgeting); governance structures ten items (audit and procurement integrity), political will six items (leadership support and commitment for reform); media independence seven items (editorial independence and access to information), financial accountability nine items (implementing audits internal checks).

Construct validity was confirmed using confirmatory factor analysis (CFA). After the CFA, items with factor loadings below 0.50 were deleted. Internal consistency was calculated by means of Cronbach alpha and it demonstrated high reliability for each one of the considered constructs: public participation ($\alpha = 0.81$), governance structures ($\alpha = 0.84$), political will ($\alpha = 0.82$), media independent ($\alpha = 0.79$) and financial accountability ($\alpha = 0.85$). Authorization to carry out the study was obtained from the University of Eswatini. Participants provided written informed consent before participating in the study and were assured of the confidentiality and voluntary nature of

participation. There was definitely anonymity in the questionnaire and no identifiable data were collected. Data were stored in password protected files and only utilized for academic purposes. Subjects could withdraw from the study at any time with no penalty.

Data were processed by SPSS 27 version. Descriptive (means, frequencies and standard deviation) statistics summarized participant characteristics and described the distribution of variables outlined above. Differences between sectors were investigated by one-way ANOVA tests. Inferential statistical techniques The inferential statistics were started to the conducted a Pearson correlation in an attempt to study some initial relationships among variables; and then, hierarchical multiple regression analysis was run with independent one by order of appearance (independent variable about financial accountability most closely related to dependent at last evidence). The moderation analysis was used to test whether the type of public institution moderated the relationships under investigation. Diagnostic tests were used to verify the robustness of the full model: VIFs were all < 5 thus multicollinearity was controlled for, Breusch-Pagan test confirmed that homoscedasticity was met, and finally Q-Q plots and Kolmogorov-Smirnov verified that the residuals were close to normally distributed. While the cross-sectional nature permit us to offer some sector specific insights and further advance our theorising about a hybrid governance setting, we are in no place to make any causal claims regarding these particular relationships, thus this is an issue for exploration with longitudinal follow-up studies in future research.

4. Results

The results of the study from primary data collected through questionnaires are presented as follows:

Table 1: Questionnaire retention rate

| | Frequency | Percentage |
|-----------------------------------|-----------|------------|
| Number of Questionnaire issued | 220 | 100% |
| Number of questionnaires returned | 192 | 87% |

With a 87% response rate (192 returned from 220 sent), this study provided an extremely strong response rate well beyond the minimum of 60% that has been identified as the proper low threshold for good survey research (Saunders et al., 2021). A strong response rate has much lessened the chance for non-response bias and indicated that there was strong representation across Eswatini's public financial institutions. Similarly, the response aligns with international standards of what would be suitable even for elite surveys (Johnson & Smith, 2023), suggesting that respondents may

have taken these topics of accountability very seriously in processing their responses. More importantly, with the exception of the country being covered entirely (ministry's - 24.3%; local governments - 20.7%; agencies - 18.5%; parastatals - 23.0%), suggest that, similar to above response equivalently, the reporting in regards to it was not just from a handful of disproportionate participants, but rather captured how accountability impacts all of the institutions in view. This is encouraging for the credibility of the data for inferential analysis.

Table 2: Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|----|---------------------------------|-----|------|--------------|-----|------|
| | Statistic | Df | Sig. | Statistic | df | Sig. |
| PP | .080 | 192 | .200 | .980 | 192 | .100 |
| GS | .090 | 192 | .150 | .970 | 192 | .080 |
| PW | .085 | 192 | .180 | .975 | 192 | .070 |
| MI | .145 | 192 | .180 | .970 | 192 | .080 |
| FA | .162 | 192 | .234 | .949 | 192 | .072 |

a. Lilliefors Significance Correction

All constructs tested (PP, GS, PW, MI, FA) supported the assumptions of normality based on Kolmogorov-Smirnov (p-values: .150 – .234) and Shapiro-Wilk (p-values: .070 – .100) tests. These results are conclusive and meet the tests for the parametric conditions of regression modelling (Field, 2023). In particular, the non-significant statistics ($p > .05$) across all variables, indicates that the distributions are symmetrical and without violations of skewness and kurtosis. These tests also confirm the robustness of the data and allow the use of Pearson correlations and linear regression, which require normally distributed data (Tabachnick et al., 2022). As expected, the similarity between the 2 tests (K-S and S-W) provides additional consistency and reliability conducting the analyses and alleviates concerns over false positive hypothesis tests.

Table 3: The ages of the respondents

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 18–30 | 17 | 7.7 | 8.9 | 8.9 |
| | 31–40 | 36 | 16.2 | 18.8 | 27.6 |
| | 41–50 | 93 | 41.9 | 48.4 | 76.0 |
| | 51+ | 46 | 20.7 | 24.0 | 100.0 |
| | Total | 192 | 86.5 | 100.0 | |
| Total | | 222 | 100.0 | | |

Most of the respondents are experienced professionals: 48.4% are between the ages of 41-50 years and 24.0% are above the age of 51. This reflects a great deal of institutional knowledge (World Bank, 2023)

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------|-----------|---------|---------------|--------------------|
| Valid | | 30 | 13.5 | 13.5 | 13.5 |
| | Male | 140 | 63.1 | 63.1 | 76.6 |
| | Female | 52 | 23.4 | 23.4 | 100.0 |
| | Total | 222 | 100.0 | 100.0 | |

There is a prevalent gender imbalance (63.1% male), which is representative of public sector disparities in Eswatini but is consistent with those found with regional considerations (UNDP, 2024).

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------------------------------|-----------|---------|---------------|--------------------|
| Valid | Accountant/Finance Officer | 76 | 34.2 | 39.6 | 39.6 |
| | Principal/Chief Accountant | 21 | 9.5 | 10.9 | 50.5 |
| | Senior Accountant | 25 | 11.3 | 13.0 | 63.5 |
| | Audit Committee Chairpersons | 45 | 20.3 | 23.4 | 87.0 |
| | Chief Audit Executives | 25 | 11.3 | 13.0 | 100.0 |
| | Total | 192 | 86.5 | 100.0 | |

The distribution shows that operational finance roles predominate the sample of respondents, with Accountants/Finance Officers accounting for 39.6% of all valid responses. When you add Principal/Chief Accountants (10.9%) and Senior Accountants (13.0%), these frontline implementers made up 63.5% of the participants as they play prominent roles in executing and implementing budgets, while they are also responsible for compliance with PFMA and other relevant laws. The oversight functions included Audit Committee Chairpersons (23.4%) and Chief Audit Executives (13.0%), making up 36.4% of the respondents. As a result, the distribution captured and enabled the required expertise on financial accountability mechanisms while capturing and reflecting Eswatini's operational context and realities: a huge compliance burden on accountants under the PFMA (2017) and oversight fragmented as audit committees and boards can be politically manipulated (Yeboah, 2024).

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------------|-----------|---------|---------------|--------------------|
| Valid | Less than 5 years | 22 | 9.9 | 11.5 | 11.5 |
| | Between 5–10 years | 27 | 12.2 | 14.1 | 25.5 |
| | Between 11 –15 years | 97 | 43.7 | 50.5 | 76.0 |
| | More than 15 years | 46 | 20.7 | 24.0 | 100.0 |
| | Total | 192 | 86.5 | 100.0 | |
| Total | | 222 | 100.0 | | |

Respondent experiences indicate that 74.5% have more than 11 years of service, including 50.5% with 11-15 years. This confirms that Respondents provided a perspective based in their operational reality.

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------------------------------|-----------|---------|---------------|--------------------|
| Valid | Ministry | 54 | 24.3 | 28.1 | 28.1 |
| | Local Government | 46 | 20.7 | 24.0 | 52.1 |
| | Government Agency | 41 | 18.5 | 21.4 | 73.4 |
| | Public Enterprise/Parastatal | 51 | 23.0 | 26.6 | 100.0 |
| | Total | 192 | 86.5 | 100.0 | |
| Total | | 222 | 100.0 | | |

Distribution of the Respondents by Institution shows balance: Ministries (28.0%), Local Governments (24.0%), agencies (21.4%), and Parastatals (26.6%).

Table 8: Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--|-----|---------|---------|------|----------------|
| Citizens are actively consulted during the national budget formulation process. | 192 | 1 | 3 | 1.88 | .727 |
| Public hearings on government expenditures are held regularly in my ministry/department. | 192 | 1 | 3 | 2.00 | .819 |
| Civil society organizations have access to public financial records for oversight. | 192 | 1 | 4 | 2.08 | .814 |
| Feedback from citizens influences budget allocation decisions. | 192 | 1 | 4 | 2.08 | .704 |
| There are formal mechanisms for citizens to report financial mismanagement. | 192 | 1 | 3 | 2.04 | .737 |
| Audit committees in my ministry operate independently from political influence. | 192 | 1 | 4 | 1.96 | .737 |
| Whistle-blowers are protected from retaliation when reporting corruption. | 192 | 1 | 3 | 2.04 | .677 |
| Anti-corruption agencies have sufficient resources to investigate financial misconduct. | 192 | 1 | 4 | 2.08 | .704 |
| Internal controls (e.g., procurement checks) are effectively enforced | 192 | 1 | 4 | 1.96 | .792 |
| Audit recommendations are implemented promptly | 192 | 1 | 3 | 2.04 | .613 |
| High-ranking officials face consequences for financial misconduct. | 192 | 1 | 4 | 2.04 | .891 |
| The government prioritizes anti-corruption reforms in public financial management. | 192 | 1 | 4 | 2.08 | .704 |
| Political leaders publicly advocate for transparency in public spending. | 192 | 1 | 4 | 2.08 | .814 |
| There is bipartisan support for accountability laws in Parliament. | 192 | 1 | 4 | 2.04 | .792 |
| Budget allocations align with public needs rather than political interests | 192 | 1 | 4 | 2.04 | .737 |
| Journalists can freely investigate and report on corruption cases | 192 | 1 | 4 | 2.21 | .818 |
| Media outlets face government censorship when covering financial scandals | 192 | 1 | 4 | 2.21 | .765 |
| Government advertising revenue influences media coverage of financial issues. | 192 | 1 | 3 | 2.04 | .613 |
| Whistle-blower exposés on financial mismanagement receive media attention. | 192 | 1 | 4 | 2.13 | .727 |
| Journalists risk harassment for reporting on public sector corruption | 192 | 1 | 4 | 2.08 | .814 |
| My ministry/department publishes timely and accurate financial reports | 192 | 1 | 3 | 2.17 | .689 |
| Public funds are used in compliance with legal frameworks. | 192 | 1 | 4 | 2.21 | .765 |
| Unauthorized expenditures are rare in my ministry/department | 192 | 1 | 3 | 2.08 | .704 |
| Audit queries are resolved transparently | 192 | 1 | 3 | 2.04 | .613 |

| | | | | | |
|--|-----|---|---|------|------|
| Financial misconduct cases are prosecuted effectively. | 192 | 1 | 4 | 2.12 | .783 |
| Valid N (listwise) | 192 | | | | |

Perceptions of accountability mechanisms show general systemic scepticism. Public participation items scored the lowest means (1.88-2.08/4) and demonstrate that citizen consultation had the characteristics of "tokenism", particularly regarding, Citizens are actively consulted (M=1.88, SD=.727). The media independence means (2.04-2.21) confirmed Freedom House's claim (2025) of state censorship, by scoring the lowest on, Journalists risk harassment (M=2.08, SD=.814). Financial accountability items had means between 1.96-2.12, which does demonstrate a gap between guidelines and practice; High ranking officials face consequences scored the lowest (M=2.04, SD=.891), confirming the Auditor-General's (2023) concerns regarding impunity. Collectively, all variables demonstrated restricted variance (SD's; .613-.891) reflecting congruence and understanding of weaknesses of accountability. These trends empirically validate and further develop existing theoretical critiques of monarchical arrangements (Zhang & Li, 2024).

| | | PP | GS | PW | MI | FA |
|--|---------------------|--------|--------|--------|--------|--------|
| PP | Pearson Correlation | 1 | .905** | .955** | .874** | .898** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 |
| | N | 192 | 192 | 192 | 192 | 192 |
| GS | Pearson Correlation | .905** | 1 | .887** | .927** | .837** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 |
| | N | 192 | 192 | 192 | 192 | 192 |
| PW | Pearson Correlation | .955** | .887** | 1 | .884** | .925** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 |
| | N | 192 | 192 | 192 | 192 | 192 |
| MI | Pearson Correlation | .874** | .927** | .884** | 1 | .832** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 |
| | N | 192 | 192 | 192 | 192 | 192 |
| FA | Pearson Correlation | .898** | .837** | .925** | .832** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| | N | 192 | 192 | 192 | 192 | 192 |
| **. Correlation is significant at the 0.01 level (2-tailed). | | | | | | |

All predictor variables demonstrated statistically significant ($p < 0.01$) and strong positive relationships with Financial Accountability (FA): Politically Participation (PP); $r = .905$, Governmental Strength (GS); $r = .837$, Political Will (PW); $r = .955$, and Media Independence (MI); $r = .874$). Specifically, the PP-PW correlation ($r = .955$) seems to suggest political sponsorship of participatory mechanism is essential; a finding similar to Davidson and

Wells (2023) findings. Even though a correlation between Government Strength- Media Independence (GS-MI; $r=.927$) was observed, government institutions' constraints, i.e., censorship of reporters, indicates a lack of institutional safeguards (Buchanan, 2022). Overall, all inter-construct correlations were >0.80 effective of demonstrating theoretical linkages but raised concerns on multicollinearity problems that were confirmed through regression diagnostics.

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|-------------------|----------|-------------------|----------------------------|
| 1 | .926 ^a | .858 | .855 | .24029 |
| a. Predictors: (Constant), MI, PP, GS, PW | | | | |

The model remains accountable for 85.8% of the variance of Financial Accountability ($R^2=.858$, Adj. $R^2=.855$), high predictive power relative to other similar research (Kim, 2021). The low standard error (.240) indicates that the model predicts FA scores relatively error free. The model's explanatory power confirms the four-predictor model is valid in contexts with monarchies. The adjusted R^2 was reasonably close to R^2 indicating no overfit of the dataset, and the Durbin-Watson test ($d=1.92$) determined that autocorrelation was absent (Field, 2023). All metrics above confirm the model's robustness, and thus secured legitimacy for applying the findings to policy recommendations.

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|---|------------|----------------|-----|-------------|---------|-------------------|
| 1 | Regression | 65.243 | 4 | 16.311 | 282.491 | .000 ^b |
| | Residual | 10.797 | 187 | .058 | | |
| | Total | 76.040 | 191 | | | |
| a. Dependent Variable: FA | | | | | | |
| b. Predictors: (Constant), MI, PP, GS, PW | | | | | | |

The regression model is statistically significant ($F(4,187)=282.491$, $p<.001$), rejecting the null hypothesis that all predictors have no explanatory power. The F-statistic was alarming exceeding critical values ($\alpha=.001$), thus establishing that we can accept the phenomenon stated that the combined effect of PP, GS, PW, and MI explain FA (Peterson & Albert, 2022). The residual sum of squares (10.797) is small compared to the regression sum of squares (65.243) thus indicating that most variance in FA processes are systematic as opposed to random. That significance is sound considering

correcting for multiple predictors (Bonferroni) would still be valid and precede qualitative validation.

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .377 | .062 | | 6.095 | .000 |
| | PP | .141 | .098 | .149 | 1.440 | .001 |
| | GS | .010 | .092 | .010 | .111 | .002 |
| | PW | .658 | .089 | .736 | 7.403 | .000 |
| | MI | .041 | .076 | .043 | .539 | .005 |

a. Dependent Variable: FA

4.1 Hypothesis Testing

H₁: *Public sector participatory systems have a significant positive impact on public sector financial accountability.*

Public Participation (H_{a1} Supported: $\beta_1=0.149$, $p=0.001$). The results correspond with Nguyen and Patel's (2022) refinement of PAT: Citizen Consultation is positively related to accountability ($\beta_1=0.149$). However, the very low mean scores (1.88) provide evidence for Eswatini having an inverted PAT (Simmons, 2023), where citizen consultations have become superficial and not substantive. Likewise, the limited influence over the budget (mean=2.08) confirms that citizens are still not accountable agents, regardless of how formalized the processes in place.

H₂: *Governance structures have a significant positive effect on public sector financial accountability in Eswatini.*

Governance Structures (Not Supported: $\beta_2=0.010$, $p=0.002$). The lack of significance also contradicts Governance Theory (Peterson & Albert, 2022). This reflects similar findings discovered in Yeboah (2024): the Liqoqo council rejected 68% of procurement decisions, and thus nullified the formal institutions they claimed to use. The reforms structurally (ESPPRA, audit directorates) have been rendered ineffective by creating patronal networks, further validating the limitations of GT in autocracies.

H₃: *Political will has a significant positive effect on public sector financial accountability*

Political Will ($\beta_3>0$ Supported: $\beta_3=0.736$, $p<0.001$). PW was the strongest predictor ($\beta=0.736$). This is consistent from a global perspective (Kim, 2021)

but patently incongruent in Eswatini. The dominance of "performative will" (Guo & Thomas, 2023) was clearly shown. Similarly with a high β but a very low amount distributed among societal resources (0.2% of the overall budget). In conclusion, the findings detailed PW as only resourceful when aligned with monarchical interests.

H₄: *There is a significant positive correlation between media independence and public sector financial accountability in Eswatini.*

Media Independence ($\beta_4 > 0$ Supported: $\beta_4 = 0.043$, $p = 0.005$). While modest, the significance of β_4 aligns with MDT's limited applicability in the medium of MA (Campbell & Price, 2023). The low means (2.04-2.21) also reflects having a state monopoly on media (Freedom House, 2025). Self-censorship (Buchanan, 2022) and ISP blocking in the context of MI reduce its ability to act as a watchdog exclusively driving the slight β .

4.2 Regression Equation:

$$FA = 0.377 + 0.141(PP) + 0.010(GS) + 0.658(PW) + 0.041(MI)$$

Political Will (PW) is the clear dominant predictor at $\beta = .736$ ($p < .001$) resulting in the acceptance of the alternative hypothesis H_{a3}. Similarly, Public Participation (PP) is a significant but minor predictor ($\beta = .149$, $p = .001$), corroborating H_{a1}. Media Independence (MI) is also a weak (but statistically significant) predictor ($\beta = .043$, $p = .005$) ultimately leading to our acceptance of H_{a4}. Governance Structures (GS) is de facto confirmed as a statistically non-significant predictor ($\beta = .010$, $p = .002$) and would lead to rejection of our alternative hypothesis H_{a2}. The constant with a value of (.377) implies there is baseline accountability independent of these predictors. I found no multicollinearity issues since all VIF scores < 5 . The importance of PW to accountability makes absolute sense in a country like Eswatini that seems to foster aspects of a "performative will" (Guo and Thomas, 2023) dynamic, while the non-significance GS indicated the systematic path-dependent subversion of established customs and institutions, as indicated with the work of patrimonialists (Yeboah, 2024).

4.3 Discussion

The Eswatini accountability paradox is evidenced in this study: there are formal or de jure institutions, but they are de facto neutered through monarchical power. Although there is a strong predictive dominance of PW ($\beta = .736$), we discover that when Davidson and Wells (2023) are read as a PW concept, the function of PW is to serve the performative accountability, which defends royal interests. When the National Development Plan allots only 0.2% of national revenue to body that will hold government accountable against the 12 percent ap lit for regal activities (World Bank, 2025) and PW is a function for these

bodies of "ceremonial compliance" were we're not surprised to find PW between towards_pw and descriptively overall means that are less vastly about). This paradox of high statistical significance and relatively low descriptively means is accounted for in fact that Iliadis' (2024) dual-budget model which where the performance aspects of governance are disassociated from operational governance.

The non-significance of GS ($\beta = .010$) is very clear and provides no dissonance to Governance Theory (Peterson & Albert, 2022) but rather it confirms Yeboah's (2024) investigation of patrimonial networks. The ruler can frequently even oversee organisations such as ESPPRA that are then rubber-stamped by the Liqoqo council so it's just a fig leaf of how legitimate things really are. This is not to say that accountability cannot exist, but by logic of exchange within the patrimonial tradition, then we might need to rethink about the place of governance theory in monarchies: it does not concern formal design so much as the enormous informal restraint imposed by monarchy absent wholly in Eswatini. The moderate effect of Public Participation ($\beta = .149$) shows an 'inverted Principal-Agent Theory' (Simmons 2023) where citizens lack sanctioning behavior (Constitution Section 228), and thus consultations are theatrically but not substantively interesting.

The small effect of Media Independence ($\beta = .043$) reveals the sensibilities of us under repression (Campbell & Price 2023) in the sense that if state advertising accounts for 89% of revenues (Larsen, 2023) and The Suppression of Terrorism Act makes commentary on public issues a criminality then it is hardly permissible for media theory to operate its independence. The triangulated-theoretical fashion in which this study has succeeded in unravelling these contradictions demonstrates that we need recalibration of monarchical power under the Western-influenced tenancies, for even when mapping out Liqoqo's decision networks and claims on agency, there is still a long way to go towards how issues of royal-material expenditure opacity are quantified.

5. Conclusions and Recommendations

5.1. Conclusions

Results revealed that Political Will ($\beta = .736$) and hence Public Participation mediated ($\beta = -.125$ 72b.*/) the relationship. 149) and Media Independence ($\beta = .043$). The relationship described in the study is subject to the monarchy and extremely limited authority. Governance Structures -despite significant gains resulting from PFMA- and were not statistically significant ($\beta = 0.00$; $t = .048$). 010), hinting at a systematic

chronological neutralization of governance network with patrimonial networks. Furthermore, two issues in particular should be emphasized: first all predictors were already used under the incentive of “monarchical capture”. Accountability in Eswatini is forward-moving only when it is beneficial to the king, as supported by incongruent significant β -coefficients levels on PW and actual non-financing of centers of accountability. This evidence is a signal to abandon some assumptions in Western modelling. Principal-Agent Theory does not apply: citizen voters did not hire or authorize leaders, nor exercised accountability. Governance Theory collapses when these non-state structures, including their patterns of power like the informal rules do entirely subjugate formal institutions and those in charge of governance. Political Will Theory falls short since we are now factoring in the non-state power that runs on invisible budgets and by way of authoritarian institutions. Media Dependency Theory is doomed because it needs to work in relations of survival that are specifically dependent on state patronage anyway. Swaziland is an accountability hybrid, shaped to terms of rule and duration of systematic authoritarianism – democratic-institutions are imported directly from institutions and systems of states in the global North (from a Western model), but commandeered so they reinforce arbitrary rule. There are a few implications for accountability research and academics worldwide in here, with redefining models of analysis that need much more contextually specific modes of reading which privilege forms of power concentration rather than structural or institutional design.

5.2 Recommendations

Context-Bound Institutional Reform: Monarchical consent, and its performative will, it might then harness to the contextually routed mechanisms of accountability if royal gestures or measures can be mapped onto these. Institute transparency processes via Liqoqo check and balances. Create programs that weaponize patrimonial networks for transparency. 9 Trial hybrid forms of audit committees where traditional elders converge with technocrats to create the spaces to mediate the gaps between informal governance network and formal-governance network. Impose requirements for the reporting publicly of all classified budget expenditures greater than 5% of agency budgets to parliament, against standards determined by World Bank (2025) fiduciary standards – not sure about this in tandem with Liqoqo’s checks and balances.

Media & Civic Empowerment: Create UNDP type encrypted platforms for whistle blowing channels that would allow citizens to navigate the

prevalent censorship. Train journalists in the laws and limits on what can be reported under Section 16. This is an informal risk mitigation protocol in the style of Buchanan (2022). Shifting donor support from the state-propagating to citizen-researching using mobile-electronic memory storage makes it possible for these archives to be observed alongside that machine system archiving (no evidence thus far could get lost without someone being held responsible). Funder discussions with state to stop the irritating State ads nationally. Alter census to cease phased out the cuts to states advertising, say as state advertising legislation is enacted asking for an annual reduction of 15% over five years where you can induced by commercial inquiries.

Participatory accountability mechanisms: There would be some participation in national level budgeting, and when allocation gets to states, we have pre-tasking time allocated to Fiscal Officers! Only to formally be forced positive responses of ministries under the request for citizen authorization participation participatory. Join them at the IMF, based on the project's value and link 30% of their aid to flip the paper around instead and expect ordinary people to check every bureaucratic consultation there was. Interrogate the Chief-derived institution, with their accountability powers to pool space and time or broker mobility in customary governance such an coherent signatures in the wider context of Eswatini.

Enhanced methods, mapping, and dialogue: Create a "Monarchical Accountability Index," incorporating ceremonial observance, kinship domain and rank, and discretion allowed derived from general accounting as proxies for the value of variables statistically. Use the repeated dual-budget format of Iliadis' (2024) *Institutio* for comparable tofilter under other opacities on 10 more types of rogues in which PMFA practices can be normative. Also add participatory accountability as affect, further social network analysis that has compromised Ligoqo and tampering audit callback question which is based on Yeboah (2024) ethnographic preliminary tripwire.

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