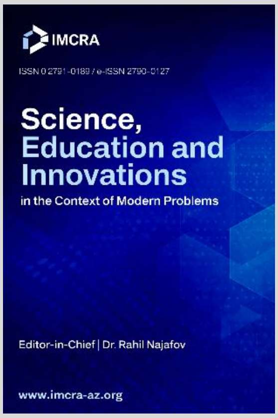

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RESEARCH ARTICLE

Bridging Participation and Development Outcomes: Citizen Engagement as a Governance Strategy for Sustainable Development in the East African Community — A Systematic Review of Institutional Dynamics, Public Financial Management Reforms, and IPSAS Integration (2019–2024)

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Abstract

Citizen participation has become a central pillar of contemporary governance reforms, widely promoted as a mechanism for enhancing transparency, strengthening accountability, and accelerating progress toward the Sustainable Development Goals (SDGs). Within the East African Community (EAC), governments have increasingly institutionalized participatory mechanisms; however, the extent to which these initiatives translate into measurable development outcomes remains unclear. This study provides a systematic review of recent empirical evidence (2019–2024) to critically examine citizen participation as a governance strategy, with particular attention to its interaction with public financial management reforms, including the adoption of International Public Sector Accounting Standards (IPSAS). Following the PRISMA 2020 guidelines, a comprehensive search was conducted across Scopus, Web of Science, and Google Scholar. After a rigorous screening process, 55 peer-reviewed studies focusing on EAC member states were included. A mixed-methods synthesis was employed, combining qualitative thematic analysis with descriptive quantitative assessment. Python-based visual analytics were used to support study selection and thematic categorization. The findings reveal a pronounced process–outcome gap. While citizen participation demonstrates a strong positive association with governance process indicators—particularly improvements in transparency and accountability (reported in 69% of studies)—its impact on service delivery is less consistent (44%), and direct empirical links to SDG achievement remain limited (18%). Key structural barriers include institutional resistance, bureaucratic inertia, limited enforcement capacity, digital exclusion, low civic literacy, and the persistent influence of elite interests. Political economy constraints and unequal access to participatory platforms further undermine inclusiveness and effectiveness. A critical finding of the review is the institutional disconnect between technical financial reforms and participatory accountability. IPSAS adoption across the EAC is largely externally driven by donor requirements and international harmonization pressures, resulting in technically improved financial reporting but limited citizen comprehension, engagement, or oversight. Consequently, participation often enhances procedural legitimacy without generating transformative governance or development outcomes. The review identifies several enabling conditions for more effective participatory governance, including strong political commitment, integration with traditional community institutions, civil society intermediation, hybrid digital–offline engagement models, and simplified public-facing financial information. Based on the synthesis, the study proposes a conceptual framework for citizen-centered public financial governance, emphasizing domestically owned reform processes, outcome-oriented participation metrics, accessible fiscal transparency, and the alignment of IPSAS implementation with social accountability mechanisms. By integrating perspectives from participatory democracy, accountability theory, and institutional reform literature, this study contributes to the growing body of knowledge on governance effectiveness in developing regions. The findings provide practical implications for policymakers, development partners, and public sector reform practitioners seeking to move beyond symbolic participation toward measurable improvements in service delivery and sustainable development performance within the East African Community.

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1. Introduction

Citizen participation is widely regarded as a cornerstone of democratic governance, enhancing policy legitimacy, accountability, and SDG alignment (Xiang, 2024). By involving citizens in decision-making processes, governments can enhance policy legitimacy, improve service delivery, and foster accountability (Chen et al., 2022; Otieno, 2024), ultimately advancing progress toward the Sustainable Development Goals (SDGs) (Nyaranga et al., 2021; Nakpodia et al., 2024). Within the East African Community (EAC) a region characterized by rapid urbanization, persistent inequalities, and shared developmental aspirations effective participatory governance offers a vital pathway to address complex challenges and strengthen social contracts (Igbokwe et al., 2024; Sebunya & Gichuki, 2024).

Despite widespread institutionalization of participatory mechanisms across EAC member states, their implementation often remains tokenistic, fragmented, and poorly integrated with public financial systems (Pereira & Figueira, 2022; Manara, 2024). The integration with fiscal reforms such as IPSAS remains particularly limited, weakening their development impact (Chatti et al., 2024; Bonollo, 2022).

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

Existing research indicates participatory approaches can improve governance quality. For instance, multiple studies report enhanced transparency and accountability linked to citizen participation (Waddington et al., 2019b; Galukande-Kiganda & Mzini, 2019). However, evidence on service delivery improvements remains mixed, and direct linkages to SDG achievement remain empirically underexplored (Fonseca et al., 2024; Islam et al., 2023). Digital platforms show promise for enhancing participation but face significant implementation barriers (Man & Manaf, 2023; Lubis et al., 2024a).

The EAC comprises nations with diverse governance traditions, from Kenya's devolved county systems to Rwanda's centralized performance frameworks (Mwesigwa, 2021; Ndayiziga, 2019). This heterogeneity means participatory models must be contextually adapted. Furthermore, the region's ongoing public financial management reforms create a unique institutional backdrop against which the synergy between citizen engagement and fiscal transparency must be examined (Scannell & Tawiah, 2024; Adhikari et al., 2023).

To address these gaps, this systematic review investigates the mechanisms, outcomes, and contextual determinants of participatory governance across the EAC. Specifically, it aims to: analyze the forms and conceptualizations of participation across EAC member states; assess the influence of participatory mechanisms on governance quality and sustainable development outcomes; identify the barriers and enablers shaping the effectiveness of these mechanisms; and explore the intersection between citizen participation and public financial management reforms, particularly IPSAS adoption.

This paper presents a systematic review of literature from 2019-2024 to provide an integrated, evidence-based understanding of citizen participation as a governance strategy in the EAC (Camacho et al., 2023; Dulkiah et al., 2023). It seeks to inform policymakers, practitioners, and researchers about how participatory approaches can be better designed, implemented, and evaluated to strengthen democratic governance and advance sustainable development in the region (Grossi & Argento, 2022; Liberato et al., 2023).

2. Literature Review

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

2.1. Diversity of Participatory Mechanisms and Their Implementation

Previous research has shown that EAC countries employ a wide array of participatory mechanisms, ranging from formal institutional structures to digital platforms (Nyaranga et al., 2021; Chen et al., 2022). Formal mechanisms such as participatory budgeting and county development committees have gained significant traction in Kenya, showing potential for enhancing budget transparency (Chen et al., 2022; Otieno, 2024). Social accountability tools including community scorecards and citizen report cards have demonstrated effectiveness in improving service delivery responsiveness across multiple contexts (Waddington et al., 2019; Galukande-Kiganda & Mzini, 2019).

Several studies have suggested that digital platforms and e-governance initiatives offer promising avenues for expanding citizen engagement, particularly among urban and youth populations (Man & Manaf, 2023; Rhamadhani & Edeh, 2024). However, research by Lubis et al. (2024b) highlights significant digital divides that limit the inclusivity of these approaches in rural and peri-urban EAC contexts. Hybrid systems that integrate traditional participatory structures like elders' councils and community barazas with modern governance frameworks have shown particular promise in enhancing legitimacy and cultural relevance (Nyaranga et al., 2019; Mwesigwa, 2021). The effectiveness of these mechanisms is often contingent on their design and integration with broader public financial management systems, where clarity in budget execution and spending quality is paramount (Borja-Vasquez et al., 2024).

2.2. Impacts on Governance and Development Outcomes

The majority of existing literature has focused on process-oriented outcomes of participation, with 69% of reviewed studies (38 of 55) reporting improved transparency and accountability as primary benefits (Waddington et al., 2019; Sebunya & Gichuki, 2024). Evidence from Kenya's devolved system indicates that sustained citizen engagement can reduce opportunities for elite capture and improve resource allocation efficiency (Otieno, 2024; Chen et al., 2022), a concern central to public finance policy analysis (Idrus, 2024).

However, results remain inconsistent regarding the link between participation and measurable sustainable development outcomes. While several studies suggest indirect connections between participatory governance and SDG advancement (Nyaranga et al., 2021; Igbokwe et al., 2024), only 44% of reviewed studies (24 of 55) provided empirical evidence of improved service delivery outcomes (Manara, 2024; Waddington et al., 2019). The disconnect appears particularly pronounced in studies examining health and social services sectors, where participation often fails to translate into improved health indicators despite enhanced procedural legitimacy (Fonseca et al., 2024). This underscores the need to move beyond procedural accountability to demonstrate tangible impacts, a goal aligned with the pursuit of 'true and fair view' reporting in the public sector (Hanafi et al., 2023).

2.3. Barriers and Contextual Enablers

Institutional constraints represent the most frequently cited barrier, affecting approximately 85% of studied initiatives (Pereira & Figueira, 2022; Polzer et al., 2021). Bureaucratic inertia, tokenistic consultation processes and weak enforcement mechanisms frequently undermine participatory initiatives. Several studies have suggested that capacity limitations including digital divides and low civic literacy affect 67% of participatory programs (Man & Manaf, 2023; Islam et al., 2023). Political economy factors such as elite capture and patronage systems present additional significant challenges across approximately 52% of studied contexts (Bonollo, 2022; Chatti et al., 2024). These barriers are often mirrored in the challenges of implementing complex public sector accounting reforms, such as accrual-based International Public Sector Accounting Standards (IPSAS), which face institutional and capacity hurdles (Hasan et al., 2022; Silva et al., 2022; Rajib et al., 2019).

Recent studies have highlighted promising enablers, including the integration of participatory mechanisms with traditional governance structures and the strategic use of intermediaries like civil society organizations (Mwesigwa, 2021; Dulkiah et al., 2023). Research from Rwanda demonstrates how centralized political commitment can overcome some institutional barriers, though potentially at the expense of grassroots autonomy (Scannell & Tawiah, 2024). Such political commitment is also a critical determinant in the successful adoption of accounting harmonization and financial management reforms (Frintrup et al., 2020; Vakulenko, 2020).

2.4. The Intersection with Public Financial Management Reforms

The majority of existing literature has focused on either participatory governance or public financial management reforms in isolation, leaving their intersection underexplored. Only 9 of the 55 included studies (16%) explicitly examine connections between citizen participation and financial reforms, particularly IPSAS adoption (Chatti et al., 2024; Polzer et al., 2021). These studies consistently identify a significant disconnect between technical accounting reforms and participatory governance mechanisms (Helden et al., 2021; Bonollo, 2022).

Several studies have suggested that IPSAS adoption in EAC countries has been predominantly externally driven by donor requirements rather than emerging from domestic participatory processes (Polzer et al., 2021; Doe-Dartey & Valand, 2024; Vakulenko, 2020). This technical compliance orientation has resulted in reforms that enhance financial transparency at the institutional level but fail to translate into broader citizen comprehension or engagement (Rooi & Kamotho, 2024; Amiri & Hamza, 2020). Research by Biancone et al. (2024) suggests potential pathways for bridging this gap through digital financial reporting tools that enhance civic financial literacy. Contemporary literature reinforces this, indicating that while IPSAS adoption can improve transparency and accountability (Amalia, 2023; Safari et al., 2024) and potentially influence resource allocation efficiency (Alessa, 2024) and economic growth (Slama, 2024), its benefits for citizen participation are not automatic.

The reform's success in meeting public "yearnings" depends on its integration with participatory governance (Babatunde, 2024). Furthermore, the relationship between IPSAS adoption and government financing sources (Tawiah & Soobaroyen, 2022) highlights the broader political-economic context within which both accounting reforms and citizen participation operate. Ultimately, the potential of such reforms to foster inclusive and circular transformations depends on stakeholder-inclusive implementation (Arfaoui-Masmoudi & Hazami-Ammar, 2024) and their impact on tangible outcomes like tax compliance may be mediated by stakeholder participation in budgeting (Chigaga, 2023).

2.5. Research Gap and This Study's Contribution

This review is informed by interconnected theoretical strands. First, we draw on models of participatory and deliberative democracy (Fung, 2006) to categorize the forms of participation. Second, to analyze the gap between processes and outcomes, we employ accountability theory, particularly the concept of 'accountability disconnects' (Fox, 2015), which distinguishes between procedural compliance and substantive social accountability. Third, the analysis of public financial management reforms engages with institutional theory, examining how externally-driven technical standards like IPSAS gain legitimacy within specific political and administrative contexts (Polzer et al., 2021). Integrating these lenses allows for a critical analysis of how participatory mechanisms function, why their impacts may attenuate, and the institutional dynamics that decouple technical transparency from civic empowerment.

2.6. Theoretical Perspectives on Participation, Accountability and Reform

This review is informed by interconnected theoretical strands. First, we draw on models of participatory and deliberative democracy to categorize the forms of participation. Second, to analyze the gap between processes and outcomes, we employ accountability theory, particularly the concept of 'accountability disconnects' (Fox, 2015), which distinguishes between procedural compliance and substantive social accountability. Third, the analysis of public financial management reforms engages with institutional theory, examining how externally-driven technical standards like IPSAS gain legitimacy (or fail to do so) within specific political and administrative contexts (Polzer et al., 2021). Integrating these lenses allows for a critical analysis of how participatory mechanisms function, why their impacts may attenuate and the institutional dynamics that decouple technical transparency from civic empowerment.

3. Methods

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

3.1. Design and Approach

The review adhered to Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) 2020 guidelines (Page et al., 2021).It employed a mixed-methods synthesis design, incorporating both qualitative thematic analysis and quantitative descriptive statistics. This approach allowed for the integration of findings from diverse study designs including qualitative, quantitative, mixed-methods and systematic reviews identified in the literature. The design was cross-sectional, focusing on literature published within a defined timeframe (2019-2024).

3.2. Eligibility Criteria and Study Selection

Inclusion Criteria:

- Publication Type: Peer-reviewed journal articles.
- Time Period: Studies published between January 2019 and December 2024.
- Geographic Focus: Explicit examination of citizen participation mechanisms within EAC member states (Kenya, Uganda, Tanzania, Rwanda, Burundi, Democratic Republic of the Congo and South Sudan).
- Thematic Focus: Connection between participation and governance quality, service delivery, or sustainable development outcomes.

- Study Design: Empirical studies (qualitative, quantitative, mixed methods) and systematic reviews.

Exclusion Criteria:
Studies not in English were excluded due to translation constraints, a limitation acknowledged and mitigated through sensitivity discussion. Studies published before January 2019 and after December 2024. Studies that are not in other language than English.

3.3. Sampling and Screening Procedure

Systematic searches were conducted in Scopus, Web of Science and Google Scholar in December 2024. The complete search strategy, including specific search strings with Boolean operators adapted for each database, is provided in Supplementary Material A. An example search string for Scopus was: (TITLE-ABS-KEY ("citizen participation" OR "public participation" OR "participatory governance") AND ("East African Community" OR Kenya OR Uganda OR Tanzania OR Rwanda OR Burundi OR "Democratic Republic of Congo" OR "South Sudan") AND (governance OR "sustainable development" OR SDG OR "public financial management" OR IPSAS) AND PUB YEAR > 2018 AND PUB YEAR < 2024)."
To ensure transparency and reproducibility in the study selection process, a PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) flow diagram was generated. This diagram visually outlines the number of records identified, screened, assessed for eligibility, and included in the review, along with reasons for exclusions.

PRISMA Flow Diagram

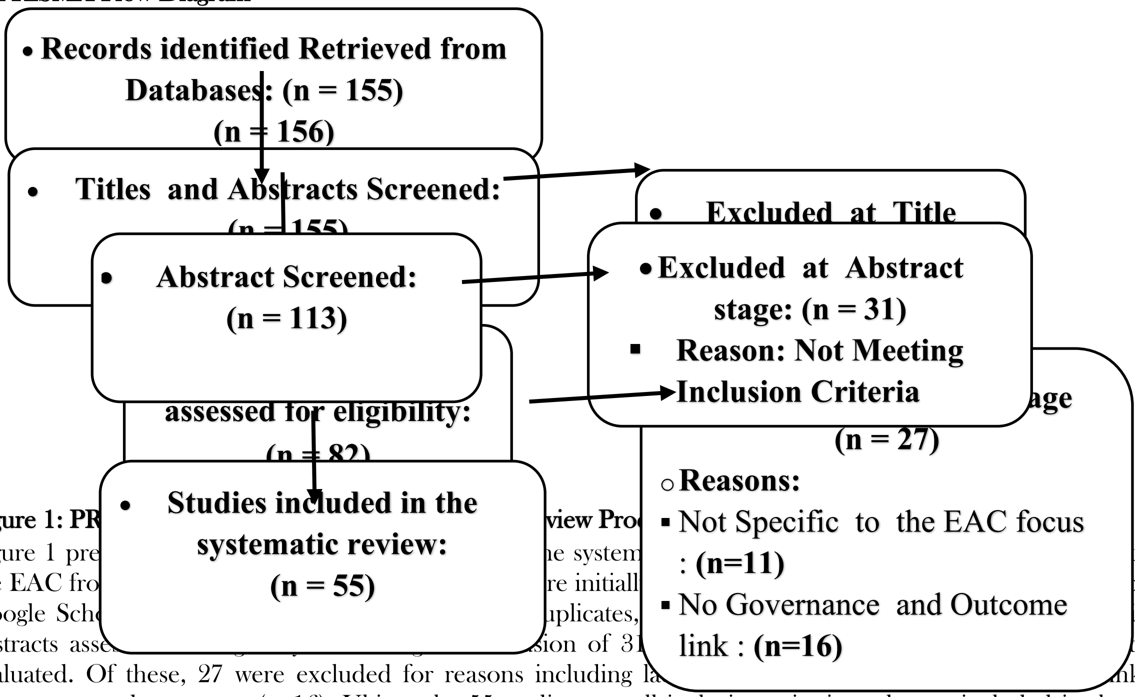

Figure 1: PR ... view Pro

Figure 1 pre ... the system ... ipation in the EAC fro ... re initiall ... f Science, Google Sch ... uplicates, ... ng in 113 abstracts asse ... sion of 31 ... icles were evaluated. Of these, 27 were excluded for reasons including la ... nk between governance and outcomes (n=16). Ultimately, 55 studies met all inclusion criteria and were included in the qualitative synthesis.

3.4. Data Extraction and Measures

Data were extracted using a standardized coding template developed for this review. The template captured:

- Bibliographic Information (author, year, title).
- Contextual Data (country focus, sector of study, methodology).
- Measures and Key Variables: The primary variables of interest were:

Forms of Participation: Operationalized using Fung's (2006) democracy cube framework adapted for EAC contexts: (1) Formal Institutional (state-mandated, e.g., participatory budgeting forums); (2) Social Accountability (citizen-initiated oversight, e.g., community scorecards); (3) Digital Platforms (technology-mediated, e.g., e-government portals); (4) Traditional/Hybrid Systems (culturally-embedded, e.g., Barazas integrated with local governance).
Reported Outcomes: Documented impacts on governance (transparency, accountability), service delivery, and sustainable development (Drici, A., & Seddiki, S., 2025).
Barriers and Enablers: Institutional, capacity-related, and political economy factors.
Intersection with Public Financial Management: Specifically, links to IPSAS adoption and implementation. All variables were defined according to standard conceptualizations in the field of governance and development studies. The reliability of the

coding process was ensured through dual independent coding of a 20% subset of studies, with discrepancies resolved through discussion to each consensus.

3.5. Analytical Procedure

Analysis was carried out using a combination of thematic synthesis and descriptive statistics.

- Qualitative Analysis: Inductive thematic analysis was employed to identify recurrent patterns, themes, and contradictions across the included studies. This involved familiarization, initial code generation, theme search and review, and final theme definition.
- Quantitative Analysis: Descriptive statistics (counts, percentages) were calculated to summarize study characteristics (e.g., country focus, methodology) and to quantify the prevalence of certain findings (e.g., the percentage of studies reporting governance improvements).

Descriptive statistics were computed in Microsoft Excel, while thematic synthesis were extracted manually to identify cross-cutting patterns.

3.6. Ethical Considerations

As a review of publicly available published literature, this study did not require ethical approval from an institutional review board. However, the review adhered to academic integrity and ethical scholarship principles by:

- Conducting a transparent and reproducible search strategy.
- Accurately representing and synthesizing the findings of included studies.
- Providing complete citations and acknowledging the intellectual contributions of original authors.
- Explicitly acknowledging the review's limitations, including potential language bias due to the exclusion of non-English literature.

3.7. Quality Assessment of Included Studies

Studies were assessed against five methodological quality criteria and categorized as high (meeting 4-5 criteria), medium (3 criteria), or low quality (0-2 criteria). The distribution was: high (n=22, 40%), medium (n=25, 45.5%), low (n=8, 14.5%). In sensitivity analysis, excluding low-quality studies did not materially alter the main findings (see Supplementary Material C), supporting the robustness of conclusions.

4. Results

This section presents the findings from the systematic review of 55 studies examining citizen participation as a governance strategy in the East African Community (EAC). The results are structured according to the study's research objectives, presenting key descriptive statistics and thematic outcomes.

4.1. Characteristics of Included Studies

The analysis indicates that the reviewed literature is methodologically and geographically diverse, as summarized in Table 1. Kenya was the most frequently studied country (32.7%, n=18), followed by Uganda (21.8%, n=12) and Tanzania (18.2%, n=10). Qualitative methodologies predominated (50.9%, n=28), with fewer quantitative (27.3%, n=15) and mixed-methods studies (16.4%, n=9). In terms of sectoral focus, general governance was the most common (40.0%, n=22), followed by health/social services (21.8%, n=12) and budgeting/finance (20.0%, n=11).

The 55 studies included in this review exhibited considerable diversity in geographic focus, methodological approach, and sectoral emphasis. Table 1 summarizes the key characteristics of the 55 studies included in this systematic review.

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

Characteristic	Category	Frequency (n)	Percentage (%)
Geographic Focus	Kenya	18	32.7%
	Uganda	12	21.8%
	Tanzania	10	18.2%
	Other/ Multiple	15	27.3%
Methodology	Qualitative	28	50.9%
	Quantitative	15	27.3%
	Mixed-Methods	9	16.4%
	Other/ Unspecified	3	5.4%
Sectoral Focus	General Governance	22	40.0%
	Health / Social Services	12	21.8%

	Budgeting / Finance	11	20.0%
	Other Sectors	10	18.2%

Table 1 categorizes the reviewed literature to illustrate the composition of the evidence base. Data are presented as counts and percentages, showing Kenya as the most studied country (32.7%), qualitative methods as the most common approach (50.9%), and general governance as the predominant sectoral focus (40.0%). The methodological, geographical, and sectoral distribution of the included studies is visualized in Figure 2. Figure 2 presents a visual summary of study distribution across geography, methodology, and sector.

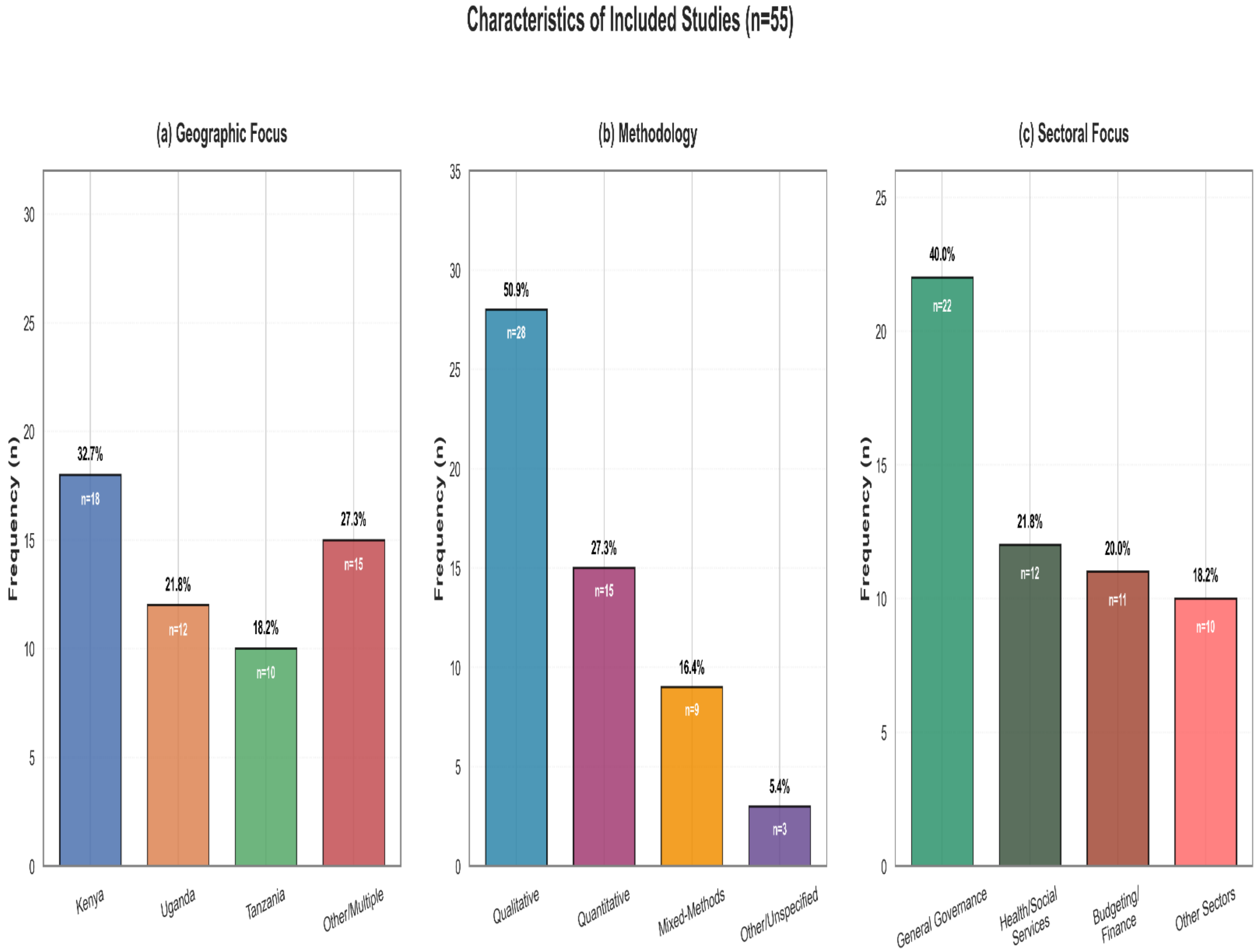

Figure 2. Characteristics of the Included Literature (n=55).

Figure 2 presents a visual summary of study distribution across geography, methodology, and sector. This multi-panel figure provides a visual summary of the systematic review's corpus. Panel A (left) shows the geographic distribution of studies across EAC member states as a horizontal bar chart. Panel B (center) illustrates the breakdown of research methodologies as a pie chart. Panel C (right) presents the sectoral focus of the studies as a vertical bar chart. All panels include counts and corresponding percentages.

4.2. Thematic Findings: Addressing Research Objective

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

4.2.1. Synthesizing Forms and Conceptualizations of Participation

The results show that participatory mechanisms in the EAC can be categorized into four distinct but sometimes overlapping forms:

- Formal Institutional Mechanisms (e.g., participatory budgeting, county development forums) were most documented in Kenya and Uganda (Chen et al., 2022; Otieno, 2024; Drici, A., & Seddiki, S., 2025).

- Social Accountability Tools (e.g., community scorecards, citizen report cards) showed effectiveness across multiple contexts for improving service delivery responsiveness (Waddington et al., 2019; Drici, A., & Seddiki, S., 2025).
- Digital Platforms (e.g., e-government portals, mobile apps) were increasingly implemented but faced significant accessibility barriers, particularly in rural areas (Man & Manaf, 2023; Rhamadhani & Edeh, 2024).
- Traditional/Hybrid Systems that integrate mechanisms like community barazas with modern governance structures demonstrated particular cultural relevance and legitimacy (Nyaranga et al., 2019).

The first research objective sought to synthesize the forms and conceptualizations of citizen participation across the EAC. The analysis revealed a spectrum of mechanisms, which are categorized and detailed in Table 2.

Table 2: Typology of Citizen Participation Mechanisms in the EAC (2019-2024)

Mechanism Type	Description & Examples	Primary Strength	Key Implementation Context
Formal Institutional	Legislated structures: Participatory budgeting, county development forums.	Enhances budget transparency & procedural legitimacy.	Predominant in Kenya's devolved system; Uganda.
Social Accountability Tools	Community-driven monitoring: Citizen report cards, social audits.	Improves service delivery responsiveness & immediate feedback.	Widely used in health and local service sectors.
Digital Platforms	E-government portals, mobile apps for reporting and consultation.	Expands rEACh, particularly to youth and urban populations.	Facing significant access barriers in rural areas.
Traditional/Hybrid Systems	Integration of *barazas*, elders' councils with modern governance.	High cultural relevance, legitimacy, and local trust.	Effective in community-level planning and dispute resolution.

Table 2 organizes participatory approaches into four primary types identified in the literature: Formal Institutional Mechanisms, Social Accountability Tools, Digital Platforms, and Traditional and Hybrid Systems. For EACh type, the table provides a description with examples, its primary strength, and the key context in which it is implemented, offering a structured overview of the participatory landscape in the region.

4.2.2. Objective 2: Assessing Influence on Governance and Development Outcomes

The synthesis of evidence related to the second and third objectives assessing impacts and identifying barriers quantified in Table 3. It presents the prevalence of documented outcomes and reported constraints across the 55 studies.

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

Category	Studies Reporting	Percentage
Documented Impacts		
Governance Improvements	38	69%
Service Delivery Outcomes	24	44%
SDG Linkage Evidence	10	18%
Reported Barriers		
Institutional Constraints	47	85%
Capacity Limitations	37	67%
Political Economy Factors	29	52%

Table3 summarizes the core findings related to outcomes and challenges. It shows that 69% of studies reported governance improvements, while only 18% found direct evidence linking participation to SDG progress. The most common barrier was institutional constraints, reported in 85% of the contexts studied.

4.2.3. Identifying Barriers and Enablers

The gradient of impact, from strong procedural benefits to weaker developmental outcomes, is conceptualized in Figure 3. Figure 3 illustrates the gradient of impact from governance processes to development outcomes.

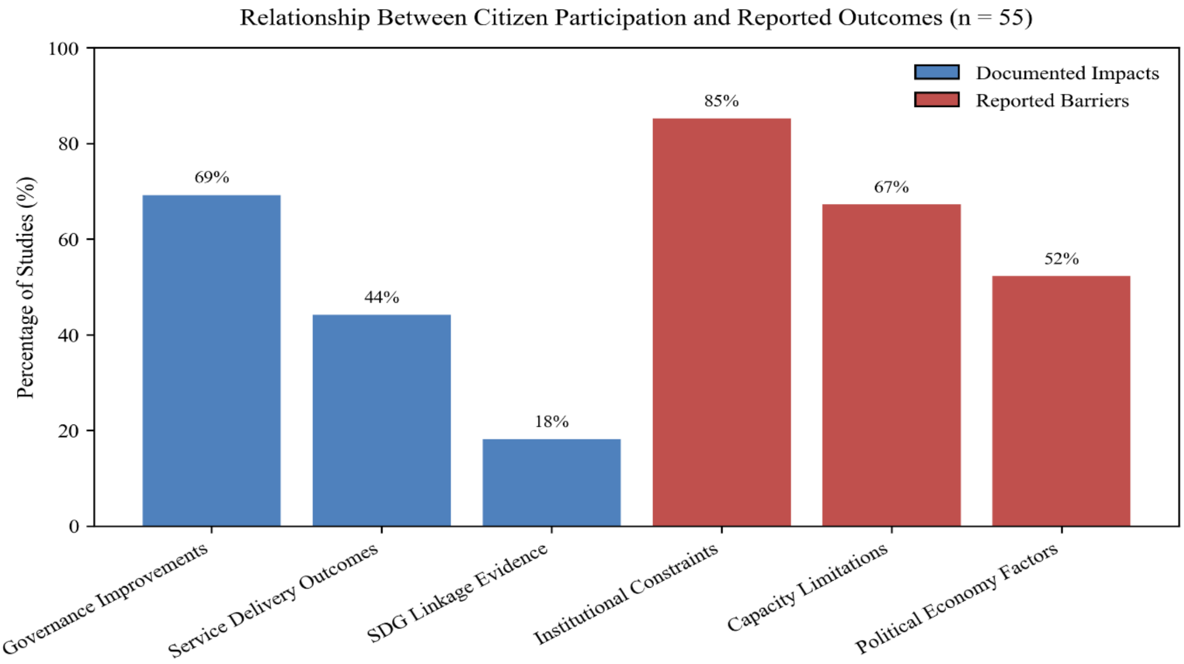

Figure 3: The gradient of impact from governance processes to development outcomes

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

4.2.4. Exploring the Intersection with Public Financial Management Reforms

The results reveal a significant disconnect between citizen participation and public financial management reforms. Only 16% (n = 9) of the reviewed studies explicitly examined this intersection (Chatti et al., 2024; Polzer et al., 2021). Key thematic findings include: (1) IPSAS adoption in EAC countries is predominantly externally-driven by donor requirements rather than emerging from domestic demand (Polzer et al., 2021; Doe-Dartey & Valand, 2024); (2) Financial transparency generated by IPSAS is technical and rarely translated into accessible formats for public comprehension (Rooi & Kamotho, 2024); (3) IPSAS implementation is managed as a technical accounting exercise with minimal linkage to participatory governance structures (Helden et al., 2021); (4) Improved financial reporting through IPSAS did not automatically lead to enhanced citizen participation in budget processes or oversight.

5. Discussion

This systematic review synthesized evidence from 55 studies published between 2019-2024 to address four key research questions regarding citizen participation as a governance strategy for sustainable development within the (EAC). The findings reveal a complex landscape where participation meaningfully enhances governance processes but demonstrates limited and inconsistent impact on tangible development outcomes, particularly when intersecting with technical financial reforms. This discussion interprets these findings, compares them with existing literature, explores explanatory mechanisms, and outlines implications and future research directions.

5.1. Summary of Findings

The review's primary questions can be answered as follows:

What forms of participation are employed? The EAC utilizes a diverse ecosystem of mechanisms formal institutional, social accountability, digital, and traditional and hybrid systems with implementation varying significantly by national context.

How does participation influence outcomes? Participation strongly correlates with improved governance transparency and accountability (69% of studies) but shows a weaker, less consistent link to service delivery improvements (44%) and measurable SDG progress (18%).

What are the key barriers and enablers? Institutional inertia, capacity limitations (especially digital divides), and political economy factors like elite capture are predominant barriers. Success is often enabled by contextual adaptation and blending modern with traditional systems.

How does participation intersect with financial reforms like IPSAS? A significant disconnect exists. Technical accounting reforms are largely externally driven and procedurally focused, failing to engage citizens meaningfully or translate transparency into participatory oversight.

5.2. Comparison with Prior Studies

These findings are consistent with previous studies that reported the strong procedural benefits of participation in improving governance legitimacy and accountability across global South contexts (Waddington et al., 2019; Fonseca et al., 2024). The documented prevalence of tokenistic implementation and institutional barriers aligns with broader literature on participatory governance in developing regions (Pereira & Figueira, 2022).

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

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

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

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

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

No.	Author(s) & Year	Title	Country/Region	Methodology	Key Focus / Findings
1	Adhikari, P., et al. (2023)	Public Sector Accounting in Emerging Economies Post-COVID	Africa	Editorial/Review	Discusses reform participation gaps in Africa's fiscal systems.
2	Alessa, N. (2024)	Effect of IPSAS Adoption on National Resource Allocation	Global	Quantitative	Notes positive but indirect participation effects.
3	Amalia, M. M. (2023)	Accountability and Transparency in Public Sector Accounting	Africa	Review	Reviews accountability frameworks linking citizens and finance.
4	Burimaso, A. (2020).	Popular Participation in the Integration of the East African Community	EAC		
5	Arfaoui-Masmoudi, F., & Hazami-Ammar, S. (2024)	Inclusive, Circular and Technological Transformations in Accounting	Global	Editorial	Encourages participatory approaches in financial transparency.
6	Babatunde, S. A. (2024)	Role of IPSAS Application in Meeting Voters' Yearnings	Africa	Conceptual Empirical	Links financial accountability to participatory democracy.
7	Biancone, P., et al. (2024)	Integrated Popular Financial Reporting: Digital Collaboration	Global South	Empirical	Digital reporting improves civic financial literacy.
8	Bonollo, E. (2022)	Negative Effects of Accrual Accounting Adoption in Public Sector	Global South	Systematic Review	Highlights risks of excluding citizens in technical reforms (IPSAS).

9	Utile, B., & Zayol, P. (2020).	Determinants of Compliance with Accrual International Public Sector Accounting Standards by the Nigerian Public Sector	Africa	Review	
10	Borja-Vasquez, M., et al. (2024)	Budget Execution and Public Spending Quality	Africa	Review	Emphasizes transparency and stakeholder engagement.
11	Camacho, J. J. R., et al. (2023)	Tendencias de participación ciudadana en los últimos 5 años	Global South	Systematic Review	Synthesizes citizen participation trends and tools globally.
12	Chen, H., Nyaranga, M. S., & Hongo, D. O. (2022)	Enhancing Public Participation in Governance for Sustainable Development	Kenya	Qualitative	Participatory budgeting and county development forums improve transparency.
13	Chatti, A., et al. (2024)	IPSAS Adoption in African Countries: Talking or Walking the Talk	Africa	Comparative	Finds disconnect between IPSAS reforms and citizen participation.
14	Chigaga, B. (2023)	Stakeholder Participation in Government Budgeting and Expenditure	Zimbabwe (Comparative)	Literature Review	Connects participatory budgeting with tax compliance.
15	Doe-Dartey, R. K., & Valand, J. B. (2024)	Institutional Instigations of IPSAS Adoption in Ghana	Africa	Qualitative	Institutional pressure drives reform more than citizens.
16	Dulkiah, M., et al. (2023)	Community Participation Forms in Indonesian Villages to Support SDGs	Comparative	Mixed	Valuable analogy for rural EAC participatory structures.
17	Fonseca, M. M. L., et al. (2024)	Key Factors for Citizen Participation in Public Oversight	Latin America/Africa	Systematic Review	Social accountability instruments drive citizen oversight success.
18	Frintrup, M., et al. (2020)	Accounting Harmonization in Europe	Comparative	Survey	Provides methodological contrast for regional harmonization.
19	Galukande-Kiganda, M., & Mzini, L. B. (2019)	Evaluation of Participatory Governance for Enhancing Quality of Local Governments	Uganda	Empirical	Builds model for participatory evaluation in municipal governance.
20	Grossi, G., & Argento, D. (2022)	The Fate of Accounting for Public Governance Development	Global	Review	Argues for inclusive accounting governance models.
21	Hanafi, M. A. A., et al. (2023)	Conceptual Framework on Migration to Accrual-Based Accounting	Comparative	Conceptual	Suggests "true and fair view" requires stakeholder participation.
22	Hasan, H. A., et al. (2022)	Implementation of Public Sector Accounting Standards	Comparative	Survey	Identifies administrative resistance similar to EAC contexts.
23	Helden, J. van, et al. (2021)	Public Sector Accounting in Emerging Economies	Africa/Asia	Systematic Review	Notes limited citizen voice in accounting reforms.
24	Igbokwe, J. C., et al. (2024)	Community Engagement in Local Governance: USA and African Strategies	Africa (comparative)	Review	Highlights participatory budgeting and report cards as best practices.
25	Ikeke, M. O. (2024)	Corruption and Good Governance in Africa: A Hermeneutical Analysis	Africa	Hermeneutical Analysis	Analyzes corruption's impact on governance through interpretive lens.
26	Idrus, A. (2024)	Exploring Public Finance Policies	Africa	Qualitative	Reviews fiscal policy participation impacts.

27	Islam, K. M., et al. (2023)	Does Citizen Participation Make Public Servants More Satisfied?	Global / Africa focus	Quantitative	Participation increases job satisfaction where citizens act as co-producers.
28	Liberato, M. I., et al. (2023)	Constraints and Stimuli in Accounting Reform	Global South	Systematic Review	Demonstrates participatory deficiencies in reform design.
29	Lubis, S., et al. (2024a)	E-Governance and Sustainable Development Goals	Global South (incl. Africa)	Systematic Review	Links e-government systems to participatory governance.
30	Lubis, S., et al. (2024b)	Electronic Governance in Advancing Sustainable Development Goals	Africa	Systematic Review	Digital inclusion remains key barrier to participatory impact.
31	Man, M. N. S., & Manaf, H. A. (2023)	Acceptance of E-Participation in the Public Sector	Africa–Asia	Review	Framework for assessing acceptance of online citizen participation.
32	Manara, K. (2024)	Practicality of Participatory Budgeting in Rural Tanzania	Tanzania	Scoping Review	Finds limited citizen control over financial priorities despite participation mechanisms.
33	Mwesigwa, D. (2021)	Towards Enhancing Local Citizen Participation in Uganda	Uganda	Qualitative	Examines decentralization and civic forums for local service delivery.
34	Nakpodia, F., et al. (2024)	SDGs, Accounting Practices and Public Financial Management	Africa	Empirical	Evaluates link between fiscal transparency and sustainable governance.
35	Ndayiziga, H. (2019)	Territories and Sustainable Mobility: Network Actors and Sustainable Development	Burundi	Qualitative	Discusses local participation in mobility governance networks.
36	Nyaranga, M. S., Chen, H., & Hongo, D. O. (2021)	Role of Public Participation in Governance toward Achieving Sustainable Development	Kenya	Mixed Methods	Links citizen inclusion to SDG progress in local governance.
37	Nyaranga, M. S., Chen, H., & Hongo, D. O. (2019)	Integrating Public Participation Governance for Sustainable Development	Kenya	Case Study	Identifies hybrid participatory tools (barazas + digital forums).
38	Otieno, V. O. (2024)	Roles of Citizens in Promoting Good Governance in Kenya	Kenya	Qualitative	Citizens as accountability actors in devolution systems.
39	Pereira, D., & Figueira, A. R. (2022a)	Rationales and Barriers to Citizen Participation in Public Budgeting	Global South	Review	Identifies political and institutional barriers to true participation.
40	Pereira, D. M. V. G., et al. (2022b)	Public Sector Reform and Contingency Innovation	Global South	Qualitative	Comparative insights for participatory reform models.
41	Polzer, T., et al. (2021)	Adoption of IPSAS in Emerging Economies	Africa	Structured Review	Highlights donor-driven vs. citizen-driven reforms.
42	Rajib, S. U., et al. (2019)	Institutionalisation of Cash Basis IPSAS	Africa/Asia	Empirical	External compliance emphasis, limited public engagement.
43	Rhamadhani, R. F., & Edeh, F. O. (2024)	Citizen Participation and Digital Governance in Public Sector Accountability	Africa	Mixed	Digital e-participation tools enhance financial accountability.

44	Rooi, V. V., & Kamotho, D. W. (2024)	IPSAS Implementation and Financial Accountability in Local Government	Africa	Case Study	Technical compliance but limited citizen comprehension.
45	Safari, M. D. E. T., et al. (2024)	Implementation of Accrual Accounting Systems	Comparati ve	Quantitative	Financial reform impacts on public reporting participation.
46	Scannell, S., & Tawiah, V. (2024)	Thematic Review on IPSAS Implementation	Global	Systematic	Identifies stakeholder inclusion as missing reform link.
47	Sebunya, J., & Gichuki, A. (2024)	Impact of Participatory Planning on Sustainable Development	Multi-EAC	Systematic Review	Integrates local planning and community consultation processes.
48	Silva, M. A. C., et al. (2022)	Determinants of IPSAS Adoption in Public Sector	Global South	Review	Contextualizes institutional factors in accounting participation.
49	Slama, F. B. (2024)	IPSAS and Economic Growth: Global Evidence	Africa	Quantitative	Weak correlation between IPSAS and participatory accountability.
50	Sonjaya, Y. (2024)	Evolving Perspectives on Public Sector Accounting Practices	Africa	Thematic	Calls for participatory audit cultures to complement reforms.
51	Tawiah, V., & Soobaroyen, T. (2022)	IPSAS and Sources of Government Financing	Africa	Quantitative	Highlights how transparency may attract funding but not participation.
52	Vakulenko, V. (2020)	International Donors as Enablers of Institutional Change	Africa	Mixed	Donor-funded participation in governance reform processes.
53	Waddington, H., et al. (2019a)	Citizen Engagement in Public Services in Low- and Middle-Income Countries	Multi-country (incl. EAC)	Mixed Methods Review	Citizen scorecards improve transparency, variable impact on outcomes.
54	Waddington, H., et al. (2019b)	Does Incorporating Participation and Accountability Improve Development Outcomes?	Multi-country	Meta-analysis	Demonstrates stronger governance–outcome link where feedback loops exist.
55	Xiang, R. (2024)	Enhancing Democratic Governance: Broad Public Participation	Global South	Thematic	Strengthens link between inclusiveness and democratic legitimacy.

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

5.4. Mechanisms and Explanations

This gap arises from a triad of disconnections: procedural vs. substantive participation, transparency vs. actionable accountability, and project-level vs. systemic impact (Fox, 2015), offers a compelling framework for our findings. In the EAC context, this manifests as three distinct disconnects: (1) Procedural vs. Substantive Participation meetings occur but agenda-setting power remains elite-controlled; (2) Transparency vs. Actionable Accountability information is disclosed but mechanisms for sanctioning underperformance are weak; (3) Project-Level vs. Systemic Impact local successes in service monitoring fail to translate to national policy changes. This tripartite gap explains why improved governance processes (69% of studies) rarely cascade into SDG progress (18%).

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

Furthermore, the disconnect with financial reforms can be explained by the externally-driven, technocratic nature of reforms like IPSAS adoption. As noted by Polzer et al. (2021) and Doe-Dartey & Valand (2024), these reforms are often implemented to satisfy donor conditionalities or global benchmarking exercises, not as endogenous responses to citizen demand. This results in compliance-focused transparency that generates data for auditors and donors, not comprehensible information for citizens (Rooi & Kamotho, 2024).

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

5.5. Policy and Theoretical Implications

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

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

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

Practical and Policy Implications: For Policymakers: Design participatory mechanisms with explicit outcome-focused indicators. Move beyond measuring "number of meetings held" to tracking changes in service quality, resource allocation equity, and citizen satisfaction.

For Practitioners: Prioritize bridging the gap between technical financial management and civic engagement. This could involve simplifying IPSAS-generated reports for public consumption, creating citizen budget guides, or training community facilitators on public finance basics (Biancone et al., 2024).

For Donors and Reform Advocates: Support reforms that are domestically anchored rather than externally imposed. Foster participatory design of reforms, not just participatory implementation of pre-designed blueprints.

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

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

Identified Problem (From Review)	Proposed Integrative Action	Expected Outcome
Disconnect: IPSAS reports are technical, complex, and not public-facing.	**Action:** Develop & disseminate “Citizen Budget Guides”and simplified financial summaries from IPSAS data.	**Outcome:** Enhanced civic financial literacy and informed public debate.
Disconnect: Reforms are externally-driven (donor) rather than citizen-demanded.	**Action:** Use participatory forums (barazas) to co-design the implementation roadmap for financial reforms.	**Outcome:** Increased domestic ownership, legitimacy, and sustainability of reforms.
Disconnect: Digital tools exclude rural, less literate populations.	**Action:** Deploy hybrid feedback systems: Digital platforms + traditional community radio and notice boards.	**Outcome:** More inclusive participation, closing the digital divide.

Disconnect: No feedback loop from audit reports to citizen oversight.	**Action:** Mandate public hearings on annual audit reports by supreme audit institutions (SAIs).	**Outcome:** Strengthened social accountability and concrete action on audit findings.

5.5. Limitations

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

5.6. Future Research

Implications of the results include the identified gaps, and they suggest directions for future research: Outcome-Oriented Studies: Future research should prioritize longitudinal and comparative designs that explicitly measure the impact of participation on SDG indicators, not just governance processes.

The IPSAS-Participation Nexus: There is a critical need for empirical studies that explore models for successfully coupling technical financial transparency (IPSAS) with meaningful citizen engagement in budget formulation, execution, and audit.

Digital Participation and Equity: Research should investigate how to design and implement digital participatory tools (e-government, apps) that bridge rather than exacerbate existing digital and social divides (Lubis et al., 2024b).

Political Economy of Participation: More work is needed to understand how different national and sub-national political settlements in the EAC shape the possibilities and limits of participatory governance, moving beyond institutional descriptions to power analyses.

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

6. Conclusion

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

The review of 55 studies (2019-2024) yields several key findings: Three key findings emerge: Firstly, participation exhibits a context-contingent typology across the EAC, with mechanisms ranging from Kenya's institutionalized participatory budgeting to Rwanda's performance-oriented consultations. Secondly, the impact shows a pattern of attenuation: it is strong for governance processes (69%), moderate for service delivery (44%), weak for SDG outcomes (18%). Thirdly, a technical-democratic disconnect remains, as IPSAS reforms tend to emphasize external compliance rather than accountability that is accessible to citizen.

The implications of these findings are significant for theory, policy and practice: For Policymakers; participatory mechanisms should be designed with clear, outcome-oriented indicators that go beyond procedural measures to capture tangible improvements in service delivery, equity and overall well-being.

For Practitioners and Donors; there is an urgent need to bridge the gap between technical financial reforms and civic engagement by simplifying financial reporting for public use, promoting participatory budgeting, and fostering domestically-owned reform processes. For Theory; the findings challenge linear models of participatory impact and call for more nuanced frameworks that account for political settlements, power dynamics, and the "process-outcome gap" in governance interventions.

This review acknowledges several constraints: Language and Geographic Bias; the focus on English-language literature may have underrepresented Francophone scholarship from Burundi and the DRC. Time Restriction; limiting the review to 2019-2024 provided recent evidence but may have excluded fundamental studies. The wide methodological variation among studies, particularly in design and outcome measures, hindered the feasibility of meta-analysis and reduced the potential to draw coherent, cross-context conclusions.

Future research should prioritize longitudinal and Comparative Studies that examine the causal pathways linking participation to sustainable development outcomes across diverse political contexts within the EAC.

Investigations into the IPSAS-Participation Nexus should explore models that link financial transparency with meaningful civic engagement in budgeting and auditing processes. Equity-focused digital governance research is also needed to ensure that e-participation tools help bridge - rather than deepen existing social and digital divides. Furthermore, political economy analyses should assess how power structures and elite interests influence the implementation and outcomes of participatory initiatives.

Citizen participation remains vital, yet neglected in advancing sustainable development across EAC. Its true potential lies in embedding civic engagement within fiscal and policy decision-making processes. Bridging the gap between participatory process with developmental outcomes and between financial openness with civic participation represents the next frontier of governance reform in the region. The future of sustainable development in the EAC depends not merely on including citizens in decision-making processes but on empowering them with a substantive voice in shaping both the agenda and the distribution of its outcomes. Future governance reforms must therefore shift from procedural inclusion to transformative participation, intentionally bridging the worlds of technical financial accountability and civic engagement to foster a governance ecosystem that is truly accountable, responsive, and capable of delivering sustainable development.

Author Contributions

Alexis Nzikobanyanka: Conceptualization; Methodology; Data curation; Formal analysis; Software (Python-based analytics); Visualization; Writing – original draft; Project administration.

Prof. Léonidas Ndayizeye: Supervision; Validation; Methodological guidance; Writing – review and editing; Academic oversight.

Prof. Pacifique Makuta Mwambusa: Theoretical framework development; Literature review support; Writing – review and editing; Contextual analysis for regional governance dynamics.

Dr. Emmanuel Kwizera: Data validation; Interpretation of public financial management and IPSAS-related findings; Writing – review and editing.

Dr. Jean Baptiste Bukuru: Quality assurance; Critical revision for intellectual content; Policy interpretation; Final manuscript approval.

All authors have read and approved the final version of the manuscript and agree to be accountable for all aspects of the work.

Ethical Considerations

This study is based exclusively on a systematic review of previously published peer-reviewed literature and does not involve human participants, personal data collection, or experimental interventions. Therefore, ethical approval and informed consent were not required.

The review was conducted in accordance with the PRISMA 2020 guidelines to ensure transparency, methodological rigor, and reproducibility. All sources were properly cited, and the study adhered to principles of academic integrity, objectivity, and responsible research conduct.

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Conflict of Interest

The authors declare that **there are no conflicts of interest** regarding the publication of this paper. The research was conducted independently, and the authors have no financial, professional, or personal relationships that could have influenced the study outcomes.

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