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Public Budgeting Best Practices for Cross-sector Collaborations: Emphasizing the Values of Social Equity, Transparency and Accountability, and Ethics

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Cross-sector collaboration has become a major emphasis in collective action as governments, private corporations, and nonprofits work together to tackle today's complex issues. The existing cross-sector collaboration literature primarily addresses major events like natural disasters, e.g., hurricanes and wildfires, and the COVID-19 pandemic. However, there is a significant gap in the public administration literature regarding cross-sector collaboration in addressing underlying social and financial issues. This paper discusses the need for public budgeting best practices through cross-sector collaboration in three areas: (1) equity; (2) transparency and accountability; and (3) ethics. Through the collaborative governance theory, each sector—public, private, and nonprofit—can contribute to the integration of resources, networks, and approaches for the benefit of citizens. This paper concludes by highlighting key implications for theory and praxis, including an increase in public trust and a greater emphasis on inclusivity in the budgeting process.

Keywords: Public Budgeting, Cross-Sector Collaborations, Social Equity, Transparency, Accountability, Ethics, Best Practices

Introduction

As natural disasters, the spread of diseases such as the recent COVID-19 pandemic, and failing economies become more frequent and extensive, agencies across sectors—public, private, and nonprofit—are coming together more often than before to find solutions to these complex events. Research in cross-sector collaboration has also risen in the past decade (Bryson et al., 2015). However, lacking in this research arena is a focus on cross-sector collaboration regarding underlying chronic social problems and financial issues experienced by many individuals, families, and communities. In all sectors, more should be done to integrate the concepts of social equity, transparency and accountability, and ethics into current budgeting practices. Through a collaborative governance lens, best budgeting practices can be instilled to inform the decisions and actions of those in power. This paper thus seeks to provide practical steps that can be taken to shape the norms, structures, and regulations of sectors where social equity, transparency and

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accountability, and ethics can be adequately demonstrated in budgeting practices. Additionally, solutions to foreseeable challenges in this endeavor will be offered with the hopes that all sectors become more intentional in carrying out these budgeting best practices.

While cross-sector collaboration often aims to provide immediate solutions for specific clients or events, this paper targets an issue with a long history of negative repercussions. In this context, cross-sector collaboration refers to the collective insights and actions demonstrated among the private, public, and nonprofit sectors in addressing complex challenges. The remainder of this paper is organized as follows. The next section addresses how collaborative governance can help sectors integrate social equity, transparency and accountability, and ethics into their budgeting practices. This paper then presents three propositions outlining how cross-sector collaboration can achieve budgeting best practices on the values of social equity, transparency and accountability, and ethics with examples and relevant literature from each sector. The following section then addresses the barriers and solutions to establishing budgeting best practices with a focus on pedagogy, conditions, and constraints. This paper then summarizes the public budgeting best practices covered with their practical implications. Finally, the study concludes with key takeaways and suggestions for future studies.

Collaborative Governance Theory

In cross-sector collaboration, the act of governing is often used to explain the outcome of a collaborative effort. While the public sector traditionally associates governance with government control (Vigoda, 2002), Bingham (2011) explains that governance is more than just the public sector, "… governance entails activity among multiple actors with potentially overlapping jurisdiction" (p. 386). Furthermore, the dissection of collaboration and governance is crucial. O'Leary et al. (2006) define collaboration as the "means to steer the process that influences decisions and actions within the private, public, and civic sectors" (p. 7) while Ostrom (1990) refers to governance as predetermined norms and rules designed to control individual and group behavior. And, with an objective and broad view, Emerson et al. (2012) define collaborative governance as "… the processes and structures of public policy decision making and management that engage people constructively across the boundaries of public agencies, levels of government, and/or the public, private and civic spheres to carry out a public purpose that could not otherwise be accomplished" (p. 2). Hence, collaborative governance can occur with and without it crossing one or more sectors.

Additionally, collaborative governance allows for a structured process of cooperation with the intent of achieving a greater outcome. An example of this is through civic engagement where public agencies, nonprofit organizations, or private corporations collaborate with citizens on various projects. As defined by Ansell and Gash (2007), Collaborative governance is a "… method of collective decision making where public, [private, or nonprofit] agencies directly engage nonstate stakeholders in a collective decision-making process that is formal, consensus-oriented, and deliberative and that aims to make or implement public policy or manage programs or assets" (p. 544). Again, this so-called collective "elevated solution or product" is a direct result of contributions made not only by each sector but within respective sectors as well.

In terms of social equity, Jos (2016) shares, "Collaborative governance provides a useful framework for exploring how a concern with fair process and procedures takes on new meaning and significance in forms of new governance, providing expansive opportunities for advancing social equity" (p. 765). As for transparency and accountability, Bingham (2010) speaks of these principles as part of the six key values under administrative law that demonstrate the legitimacy of agency authority (pp. 303–305). Additionally, Amsler (2016) highlights transparency and accountability as important outcomes in the collaborative governance framework when addressing questions of management. Last, Scott and Merton (2021) speak of collaborative governance as essential in tackling complex social problems, especially when it comes to ethics. The authors highlight the need for public engagement to uphold the values and principles of public service. Milward and Provan (2003) also add to this dialogue of ethics by advocating for collaboration over competition to reduce the likelihood of conflicting interests or unrealistic promised services in partnerships.

The structure of collaborative governance is also an important component of the collaborative process, where its strength can ultimately determine the likelihood of achieving desired outcomes. This aspect of structures, sometimes referred to as "institutions," is what theorists believe to be the key factor impacting decision-making. Dobbin (2004) explains, "Institutions range in complexity from simple customs of exchange to elaborate modern states. The American state is, in the end, a huge agglomeration of smaller conventions, some informal and others codified. Institutions, large and small, shape human behavior not only by providing behavioral scripts, but by representing the relationships among things in the world" (p. 5). This mix of acceptable and unacceptable behaviors are actions that are regulative, normative, and unique to each sector. Hence, with each sector's distinct institutions, it is imperative in the collaboration that these established routines can harmonize to ensure a unified decision-making process and "… provide stability and meaning to social life" (W. R. Scott, 2014, p. 56).

Finally, another key element of the collaborative governance theory is the strength of the networks within and between sectors during collaboration. This network concept underscores the inherent interconnectedness of individuals as social beings. Dobbin (2004) explains, "Your network influences how you behave and your understanding of how people in other roles should behave. Social networks are the carriers of new economic practices and new ideas of what it means to be rational and efficient" (p. 5). As sectors collaborate to solve problems that otherwise cannot be solved by a single sector alone, a crossing of jurisdiction is bound to happen. When this happens, sectors must utilize and contribute their network resources to the collaboration in a respectful way. This will not only increase the effectiveness of the collaboration but will also help facilitate a seamless blending of unique networks that are intricate and complex. Furthermore, as "… networking is more commonly applied to a variety of situations where organizational boundaries are crossed" (Agranoff, 2017, p. 171), the management of the collaboration should be structured in an impartial manner where no network is above another. Only through such a nonhierarchical agreement can sectors appropriately "… exchange information, build mutual capabilities, build collaborative services strategies, and solve programming/policy problems at points of service" (Agranoff, 2012, p. 39). Overall, the type of collaborative governance emphasized in this paper is cross-sector collaboration where all sectors are engaged in a respectful, rational, mutual, and intentional manner to tackle difficult issues that are beyond the capacity of siloed decision-makers.

Cross-sector Collaboration: Embracing Values of Public Budgeting Best Practices

The following section presents three propositions, each as a synthesis of how cross-sector collaboration can act as a catalyst in enhancing social equity, transparency and accountability, and ethics through public budgeting best practices.

Social Equity

Proposition 1: Cross-sector collaboration can bring about greater inclusion by embracing social equity at all levels of the budgetary process, specifically, through its structures, norms, and routines.

According to United Way, social equity "… in its simplest terms as it relates to racial and social justice, means meeting communities where they are and allocating resources and opportunities as needed to create equal outcomes for all community members" (United Way NCA, 2021, para. 8). They believe that everyone deserves hope, respect, and a fair chance. This is certainly different than social equality "… where each individual or group of people is given the same resources and opportunities, regardless of their circumstances" (United Way NCA, 2021, para. 9). While equality being traced back to the 14th Amendment of "… equal protection of the laws" has shown respectable good in the fight against inequality, there are some inherent flaws in the term itself. The vital difference between these two terms is that equity recognizes the different circumstances and needs of individuals and groups while equality allocates the same resources across the board regardless of their actual needs.

This numerical difference in resource allocation is affirmed by Guy and McCandless (2012) in their distinction of equality and equity. They explain that "… while equality can be converted into a mathematical measure in which equal parts are identical in size or number, equity is a more flexible measure allowing for equivalency while not demanding exact sameness" (p. 5). As for the contextual and environmental circumstances exemplified in social equity, Gooden (2015a) reinforces the importance of recognizing "… historical, political, social, and economic influences that structurally influence the prospects for access, opportunity, and outcomes" (p. 213; see also Blessett et al., 2019, pp. 284–285). Fundamentally, this paper emphasizes the notion that equality is different from equity and that for one to truly fulfill the intended objectives of social equity, the circumstances of various marginalized groups—past and present—would need to be openly recognized and addressed. How, then, can the concept of social equity achieve its intended outcome of leveling the playing field?

To adequately address this question, a cross-sector collaboration approach, in which all sectors are engaged in the establishment of norms and structures demonstrating a commitment to more socially equitable budgeting practices, is taken. For instance, organizations in every sector should include social equity as a core focus in their mission and value statements. This inclusion of social equity not only sets the tone for budgeting priorities in the decision-making process but appropriately guides policies and actions within the organization. McDonald and McCandless (2022) support this idea as "… far fewer public resources have been spent improving access, processes, quality, and outcomes for historically marginalized groups" (p. 241).

Social Equity in Budgeting Best Practices

With the foundation laid where social equity is part of the core priorities in organizations across all sectors, specific actions in the budgeting process of all sectors can be taken. An example from the public sector is that instead of allocating funds toward a specific department like Public Works, a focus on essential programs or services such as snow removal, housing improvement projects, or transit development in traditionally red-lined neighborhoods is a crucial step in achieving socially equitable outcomes (Kavanagh & Kowalski, 2021).

Rubin and Bartle (2005) also provided a way through "gender-responsive budgeting," which is used "… to denote a government budget that explicitly integrates gender into any or all parts of the decision-making process regarding resource allocation and revenue generation" (p. 259–260). Two specific examples demonstrating a gender-responsive budget are (1) paid leave for mothers and (2) retirement expenditures for women. Many single women who enter the workforce often delay childbearing or work extra hours to save up for when they do have children. As such, organizations could intentionally include a portion of their budget specifically for mothers on maternal leave or any single parent for that matter. As for retirement expenditures, Rubin and Bartle (2005) explains, "Because women usually earn less than men (and are more likely to have interrupted work lives), they contribute less to their retirement funds and thus receive lower average social insurance payments upon retirement" (p. 260).

Another important concept of gender-responsive budgeting is called, "gender blindness" (Elson, 1999). Elson explains that "... if revenue and expenditure decisions have differential impacts on men and women, the budget is not gender neutral; to ignore the differences constitutes what has been termed" (Rubin & Bartle, 2005, p. 260). This concept is notably demonstrated in the private sector through its normative valuing of meritocracy. It is important to realize that, unlike nonprofit and government sectors, for-profit budgeting is aimed at turning a profit. As such, the private sector encourages a competitive environment of a performance-based approach where rewards are largely based on how well you perform regardless of your background. Pinto and Coulson (2011) explain, "Meritocratic thinking eliminates any discussion or acknowledgement of privilege, and denies the existence of inequity" (p. 15). Essentially, through a neutral baseline of the status quo, male privileges and primacy in the workplace are ignored through the false presumption that everyone regardless of their social, physical, and economic background has an equal foundation to rise to the occasion. Hence, for the private sector to fully embrace social equity in their budgets, it "... must be willing to see itself as a co-conspirator in the pursuit of social justice and inclusion alongside other anchor institutions such as government, NGOs, and academia" (Washington, 2021, para. 6). Ultimately, overcoming gender blindness should be a core focus when engaging in gender-responsive budgeting. Organizations in all sectors can become more socially equitable, as they recognize and address this false idea of meritocracy in budgeting.

Many of the mentioned best practices can be carried out in all sectors, as a budget is fundamentally a financial document that guides how an organization manages its financial resources. Hence, one way in which the budget can embrace social equity is to direct some of its resources into creating an environment of diversity and inclusion in the workplace. This approach called "diversity management" is defined by Ivancevich and Gilbert (2000) as "... the commitment on the part of organizations to recruit, retain, reward and promote a heterogeneous mix of productive, motivated, and committed workers including people of color, females, and the physically challenged" (p. 21s). Again, it is not so much about the numbers on a financial document as it is about the impact that comes from deliberate, meaningful, and long-term focused changes. Furthermore, this inclusive movement can then become a philosophical model that permeates through an organization's budgeting process.

Collaboratively, government-led initiatives like the Social Innovation Fund (SIF) engage foundations, nonprofits, and social entrepreneurs in providing financial support for the development of creative solutions to meet community needs (Gitterman et al., 2021). Similarly, the community schools model integrates fiscal efforts from public schools, local governments, nonprofits, and businesses to address educational disparities (NEA, 2023). In the realm of transportation, The Urban Land Institute and the Annie E. Casey Foundation organized a forum uniting private sector developers, governments, and transit providers toward socially equitable transit-oriented developments (Stern et al., 2011). This collaborative approach expanded housing options, connected residents to transportation opportunities, and prioritized disadvantaged communities. Overall, these examples illustrate how cross-sector collaboration can channel diverse resources to effectively tackle complex societal challenges and promote social equity. Becker and Smith (2018) also stress that leaders in various sectors can strengthen their ability to address income inequality, improve education, and enhance healthcare access by investing in the development and refinement of a shared vision for social equity in budgeting as shown above. This shared vision can also serve as a critical framework for evaluating policies, practices, and programs to create an inclusive environment for those who are systemically marginalized.

In all sectors, management should revisit the priorities of their budgets to include the above-mentioned groups where a shift in the culture and norms could be more focused on social equity. It's really about who we serve and how we align our vision, mission, and goals of our organization to incorporate these elements. Additionally, it's also about who is within your organization. By revisiting their budget structure and priorities, all sectors can collectively work towards incorporating the values of social equity in their respective systems. This would then enable the effective provision of services to individuals and communities with varying circumstances and needs.

Transparency and Accountability

> *Proposition 2: Cross-sector collaboration can increase public trust through an emphasis on transparency and accountability in the budgeting process.*

There are many ways in which transparency and accountability are defined and expressed in public administration. Ekila (2020) defines transparency in public administration as having easy access to public information such as, "… policy documents and memos" (p. 2). Accountability, on the other hand, is described as a "… process of being called to account to some authority for one's actions" (Mulgan, 2000, p. 555). From a legal perspective, Stein (2019), describes transparency as "… citizens having an inherent right to know the truth about public issues and how the government ensures that this right is met" while accountability targets "administrative responsibility through which officials are held answerable for general notions of democracy and morality as well as for specific legal mandates" (paras. 1-2). Finally, one of the more well-cited definitions of fiscal transparency that covers the broader aspects of financial responsibility and reporting is taken from Kopits and Craig (1998), where it is defined as an "… openness toward the public at large about government structure and functions, fiscal policy intentions, public sector accounts, and projections" (p. 1). Overall, transparency in budgeting should be about the ease of accessing financial information with accountability holding leaders responsible for budgetary actions.

Transparency and Accountability in Budgeting Best Practices

While there is no one definition of transparency and accountability, most governments are adopting freedom of information as a principle to demonstrate these attributes (Cucciniello and Nasi, 2014). An example of this is the Governmental Accounting Standards Board (GASB) established in 1984. GASB is an independent, private-sector organization that offers accounting and financial reporting standards for U.S. state and local governments. It develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, and others who use financial reports (About the GASB, 2021). Two other examples from the public sector in which transparency and accountability are demonstrated are the Freedom of Information Act (FOIA) in 1967 and the Government in the Sunshine Act of 1976, which was an amendment to the FOIA in that "every portion of every meeting of an agency shall be open to public observation" (*Government in the Sunshine Act*, n.d., para. 3). In essence, "the FOIA and the Sunshine Act use transparency and public participation to ensure accountability, limiting secret or confidential collaboration" (Amsler, 2021, p. 87). Similar guidelines are also exemplified at the state and local levels through their respective transparency and accountability laws and ordinances.

With these legal acts and guiding principles in place, have transparency and accountability in public budgeting increased? While some research has indicated that accountability and transparency in administrative operations and performance have led to greater trust in government (Gant et al., 2002), other studies have found otherwise. In a World Bank study, it was reported that "all 10 projects studied lacked transparency and/or failed to consult with affected communities, and undermined democratic accountability" (Romero & Ravenscroft, 2018, p. 4). Hence, how can transparency and accountability in public budgeting be better represented through collaboration?

Ndou (2004) shares that websites can be a valuable resource for transparency if they are constructed intently and openly, as citizens, businesses, and other stakeholders can access information on political, corporate, and governmental issues as well as reference laws and policies. Two websites in the nonprofit sector that make nonprofit information and finances accessible to the public are Guidestar and CharityWatch. These online information services also rate nonprofits according to how transparent they are and the quality of information they provide. While websites serve as a reliable platform for openness and accessibility, all three sectors should seek to ensure that transparency and accountability are top priorities in the budgeting process. Page et al. (2015) state, "… democratically accountable collaborative governance involves transparent, open decision processes that are responsive to authorizers, stakeholders, and citizens" (p. 718). This is an important viewpoint, as the reporting requirements for the private sector are a lot lower than for the public and nonprofit sectors.

In an empirical study regarding the extent of transparency in nonprofit organizations, Moreno-Albarracín et al. (2021) found that the structure and composition of a nonprofit's budgeting process and activities are the most important indicators that reflect transparency. However, for the private sector, even though organizations are required to provide their financial documents to the state where they reside, private companies are not obliged to reveal any financial information to the public (Tarver, 2021). Public and nonprofit agencies on the other hand are required to produce financial reports that are accessible to the public.

Nevertheless, cross-sector collaboration is exemplified through each sector's effort to enhance transparency and accountability in the budgeting processes. As mentioned, government initiatives like GASB establish transparent accounting standards through an inclusive process to deliver valuable financial information to taxpayers and public officials. Legislative acts like the FOIA and the government in the Sunshine Act prioritize openness and public participation to ensure accountability. As for nonprofit organizations, platforms like Guidestar and CharityWatch offer accessible information and ratings to encourage transparency. Finally, the private sector has also shown a commitment to transparency and accountability with regulations like the Securities Exchange Act of 1934 that tackle financial exchange inaccuracies.

On a global scale, cross-sector collaboration also plays a pivotal role in enhancing transparency and accountability in the budgeting processes. Programs like the Open Budget Initiative led by the International Budget Partnership (IBP) and the Global Initiative for Fiscal Transparency (GIFT) exemplify the power of collaboration across various stakeholders. The Open Budget Initiative fosters partnerships with civil society groups, private corporations, community organizers, and governments across more than 100 countries (IBP, 2023). This program not only strives to ensure public access to budget-related information but also facilitates public engagement in the budgeting process. Through the production of the Open Budget Survey, the initiative assesses and compares budget transparency, participation, and oversight internationally. Similarly, the GIFT encourages conversation among governments, international financial institutions, civil society groups, and relevant stakeholders to establish fiscal transparency and accountability as global standards (GIFT, 2021). Notably, the GIFT produced the high-level principles on fiscal transparency, participation, and accountability, a comprehensive framework for elevating fiscal openness. Together, these collaborative actions, shown both globally and across sectors through various initiatives, frameworks, laws, and regulations, not only bolster transparency and accountability in the budgeting process but also empower citizens to actively participate in and monitor budget activities.

It should also be noted that, while transparency and accountability in the public sector are highlighted to bring about confidence in governments, private sector emphasis on transparency and accountability is designed to give confidence to capital markets. Also, with profit-making being a priority in the private sector, validity regarding the quality and accuracy of transparency and accountability is often questioned (Tregear & Jenkins, 2007). Furthermore, with public–private partnerships or government contracts becoming a frequent strategy by governments to provide public services, greater transparency and accountability in the budgeting process are needed to ensure the responsible use of taxpayers' money. On this note, Landow and Ebdon (2012) highlight that, while such partnerships are often necessary, they should prioritize the public's best interest. This can be achieved by involving public authorities or fostering democratic participation. Public authorities are beneficial because they operate without political compromises (Mitchell, 1992), while democracy encourages citizen engagement in decision-making (Redford, 1969). Erkkilä (2020) shares, "… transparency is a relevant concept for private corporations and … public administration." Ultimately, in any collaboration, there needs to be clarity in the financial responsibilities among collaborators which includes accurate financial reporting by all parties involved.

Collaboration toward greater transparency and accountability in public budgeting best practices also extends to citizen participation. While it is recognized in theory and practice that the public must be more involved in public decisions, many administrators are wary about public involvement with some even finding it problematic (C. S. King et al., 1998). Cucciniello and Nasi (2014) feel that citizens are hardly involved in the government's decision-making process with decisions usually motivated by efficiency. They, however, believe that citizen participation could assist governments in knowing the needs of their citizens, thereby facilitating the creation of public value. Additionally, participatory budgeting can help bring about the idea of social accountability which Malena et al. (2004) refer to as a broad range of actions and mechanisms that citizens, communities, independent media, and civil society organizations can use to hold public officials and public servants accountable. Anheier (2009) shares, "They complement and reinforce conventional mechanisms of accountability such as political checks and balances, accounting and auditing systems, and administrative rules and legal procedures" (p. 1087). Overall, if all sectors practice accountable and transparent budgeting, public confidence and satisfaction regarding the use of tax dollars or private investment can increase. A sense of financial security within the general public can thus be created from knowing that organizations, regardless of sector, can operationalize their spending sustainably and wisely.

Ethics

> *Proposition 3: Cross-sector collaboration can effectively address ethical issues of insufficient administrative capacity and conflicts of interest in public budgeting.*

While ethical issues in public budgeting can come in many forms such as corruption, bribery, nepotism, or just bad administration, this section focuses on issues regarding a conflict of interest or insufficient administrative capacity. Alexander (1999) also notes that budget complexities have risen with chief administrators being expected to consider the interests of other public agencies, nonprofit groups, private organizations, and individual citizens during the decision-making process. Hence, with increasing intricacies in the budgeting process, sectors can certainly benefit from collaborating through the sharing of resources and networks, which could then assist in meeting the varying needs of each sector.

Ethics in Budgeting Best Practices

While the term "ethics" has many nuances and implications such as integrity, fairness, moral principles, and responsibilities among many others, "the most agreed-upon core of administration ethics is serving the public interest" (Menson, 1990, p. 97). The first point of the American Society for Public Administration's code of ethics also shares an identical view where ethics is about promoting the interests of the public and putting service to the public above service to oneself (ASPA, 2013). When connected to budgeting practices, ethics is about the responsible use of tax dollars, donations, private funds, investments, or any other financial resource where the focus is on the interest of the public and those you serve. When ethical issues do arise, they are usually a result of day-to-day operations, i.e., the norms and culture of the workplace due to a conflict of interest in values between organizations. Additionally, a conflict of interest could also result from an individual's resistance to an organization's code of ethics. This is largely due to personal or philosophical bias, which is commonly expressed in financial terms when individuals pursue personal gain over and outside the organization's mission and values (Menson, 1990).

Franklin and Raadschelders (2003) state, "Obviously, legal, political, technocratic, and democratic values and rules serve as a source of guidance but the notion that individual preferences and values play a role at least suggests the possibility that personal morality is also a potential source of guidance" (p. 461). This means that, if there is a lack of leadership and support from a judicial, governmental, technocratic, or democratic source, decision-makers in budgeting will most likely revert to their fifth source—their individual values. On this note, Pugh (1991) cautions against relying on personal values due to the innate subjectivity of oneself. Instead, Pugh calls for a value-neutral approach where budgeting is governed by rationality. This is of course unrealistic as most ethical issues involve some form of discretion when a decision is made. Chapman (2001) explains, "Deciding what ought to be done in many particular circumstances is a personal, and not purely an institutional, matter" (p. 6). It should also be noted that conflicts of interest do not just arise from the fact that decision-making involves multiple sectors or multiple individuals. Sometimes, the intent of the decision consists of competing objectives. Rossmann and Shanahan (2012) believe "… that democratic values such as participation and efficiency are in tension with one other" (p. 56). In such a complex environment of potentially competing values within and between sectors, organizations and individuals of each sector should therefore embody rationality and personal morality in their budget decision process. As each sector makes an effort to identify possible scenarios of ethical dilemmas, a shared pool of knowledge can be developed in preparing their respective "employees for the challenge of making a morally defensible decision in a crisis situation" (Menzel, 2015, p. 348). Additionally, as the focus of ethical budgeting decisions is on the public, incorporating citizen participation in the budgeting process can help add another safeguard to potential conflicts of interest such as when the public stops becoming a priority.

In the nonprofit sector, competing interests could arise due to donor support for a specific cause that might be in opposition to that of a nonprofit organization or from charitable contributions that are contingent on expected branding or favors. Sometimes, this conflict of interest is between the government and nonprofit organizations that depend on them for funding. This is also more pertinent in developing countries where government revenues represent a significant source of donor funding (Carlitz, 2010). Nevertheless, such partnerships with governments, nonprofits, and private donors are important to increase the resource capacity necessary for adequate service delivery.

Another form of conflicting interests among sectors and the public is the misrepresentation or manipulation of budgets, which tends to occur during periods of fiscal stress. In the nonprofit and private sectors, agencies could misreport administrative and financial information to obtain favorable tax benefits (Pokhrel, 2017). Whereas in the public sector, governments could manipulate budgets to take on more debt and expenditures, which not only goes against budgeting best practices but can also lead to an unsustainable budget (Adler & Sacco, 1995; Goldberg & Neiman, 2014; Gorina, 2018; Peng, 2004; Splinter, 2017). Also, during the COVID-19 pandemic, Dyer (2021) called out the issue of varying vaccine prices for different customers and potential profit-making as competing interests in providing equitable access to essential resources. This practice, considered normal within the industry, clashes with broader ethical considerations, as highlighted by concerns raised by the WHO's secretary general regarding potential moral and economic consequences. Finally, Utah's pandemic procurement involving personal contacts and noncompetitive contracts underscored the risks of favoritism and potential misuse of funds (Rodgers & Stevens, 2020). Overall, these examples demonstrate in one way or another ethical budgeting issues regarding competing interests.

In terms of administrative capacity, Comfort et al. (2011) recognize that the capacity of governments to successfully cope with the increasing intricacies of public service design and delivery at all levels of operation has decreased. This decline is called the "hollow state," which further suggests that the diminishing capacity of government is due to the rising demands of complicated, interdependent, and costly public administration (Milward & Provan, 2003, p. 1). Furthermore, budgeting practices through insufficient administrative capacity would most often lead to inaccurate financial reporting and management, which usually results in devastating outcomes. Ultimately, ethics in budgeting concerns the use of financial resources in a responsible way and focuses on serving the public interest in the best way possible. Through cross-sector collaboration, the support needed in an environment of competing interests and declining administrative capacity can be provided.

An example of this concept of cross-sector assistance is mentioned by Le Pennec and Raufflet (2018). They suggest through former case-based research that nonprofit organizations gain capacity through their participation in cross-sector partnerships. Shumate et al. (2018) also highlight two mechanisms by which these partnerships are done. First, information and resources may be directly transferred from one organization to another. The second mechanism is done through an interactive process where collaboration not only increases learning opportunities but also the development of adaptive capacity, which can then lead to better financial management, planning, and communication. Two specific examples illustrating this positive outcome were observed in Cincinnati and San Diego. In both cases, a collaborative effort was undertaken by local government officials, business representatives, nonprofit leaders, and community groups to tackle certain social issues. Specifically, Cincinnati focused on enhancing family and children welfare services (Johnson et al., 1991), while San Diego directed its attention toward resolving homelessness (SDHC, 2023).

Ultimately, both examples showed how a coordinated funding strategy not only reduced the administrative duplication of resources between agencies but also decreased the frequency of competing interests in organizational funding. Furthermore, budget allocations were shown to be maximized in both scenarios. Finally, in the aftermath of Hurricane Katrina, a collaboration involving nonprofits, businesses, and federal agencies proved necessary. Through coordinated planning and the sharing of resources, the collaboration successfully navigated competing budget interests and overcame organizational conflicts, which enabled them to provide more consistent aid and support than what individual groups could have managed (Pache et al., 2022; Serrao-Neumann et al., 2015). These examples show that, with a rise in capacity and sharing of ideas through cross-sector collaboration, ethical issues stemming from conflicts of interest and insufficient capacity can be reduced. Again, with each sector demonstrating a greater discipline in ethical budgeting practices, not only will public trust in each sector be strengthened but partnerships and collaborations between sectors can function more efficiently, leading to greater administrative and financial capacity all around.

Challenges to Budgeting Best Practices

Cross-sector collaboration as explained above is a valuable approach to addressing public challenges through collective action among the public, private, and nonprofit sectors. While engaging in such an approach, complex barriers are often present that, if not properly managed, could reduce the likelihood of success in the collaboration. Bryson et al. (2006) emphasize this view as "… a set of coordinating and monitoring activities" that enables the survival of the collaborative partnership or institution. This section expands on three cross-sector collaboration challenges, i.e., pedagogy, conditions, and constraints.

Social Equity Barriers and Solutions

For social equity to be fully established as a focus in budgeting best practices, the foundational barriers of current pedagogy would need to be first addressed. Lopez-Littleton et al. (2018) articulate that "… concerns of social equity and diversity remain secondary" in conventional education (p. 454). Pinto and Coulson (2011) also add, "Naïve financial literacy education that assumes a single, value neutral curriculum for all is problematic, since it fails to address the realities of a diverse population" (p. 76). As a result, barriers to social equity such as structural and institutional racism are rife in society today. Structural racism "… identifies aspects of our history and culture that have allowed the privileges associated with Whiteness and the disadvantages associated with color" (Aspen Institute, 2016, p. 1), thereby creating "… a standardization of racial bias through public and private structures" (Lopez-Littleton et al., 2018, p. 456). As for institutional racism, it relates to "… the structures, policies, practices, and norms resulting in differential access to the goods, services, and opportunities of society by race" (Jones, 2002, p. 10). By emphasizing structural and institutional racism in the academic setting across all sectors, the awareness and understanding of social equity can be more uniform in budgeting practices. Not only will the culture, norm, and structure of being more sensitive and informed about social equity issues be more established, but the effectiveness of sectors coming together to discuss ideas and concepts on social equity can also increase.

More specifically, in graduate programs like the MPA, MBA, or Master of Nonprofit Management, budgeting concepts demonstrating social equity can be explored through case studies or practical scenarios. For example, "… students can include analyzing local budgets and nonprofit budgets to explore how to make them more equitable, and coming up with plans to engage underrepresented communities into the budgeting experience" (Meyer et al., 2022, p. 427). Additionally, students could utilize real or hypothetical organizations of different sectors to create a plan that incorporates social equity in every step of the assessment and evaluation process. Through these and other similar practical lessons that incorporate social equity in the budgeting process, students can become more than just experts in budget allocations. They not only become change agents toward a more diverse and inclusive workplace but are also more empathetic to the budgetary needs of marginalized groups and communities. Additionally, they are able to provide a sense of belonging for those who have been excluded from power structures (Meyer et al., 2022, pp. 428–429). Furthermore, these concepts can also be applied to undergraduate business, policy, nonprofit, or budgeting classes. As Blessett (2020) describes, "An education that is not self-reflective, open, honest, critical, and emancipatory will never facilitate the betterment of the field, nor will it improve the quality of life for citizens" (p. 3).

Other challenges of social equity in budgeting are shared by Polzer (2021) and Gooden (2015b) regarding the lack of studies promoting social equity in budgeting. Also, current literature on this topic is mostly descriptive with mainly secondary data being used. In a more practical sense, Polzer (2021) highlights the need for gender-based budgeting to be written into policy or at least be on a political agenda (p. 2). Similar calls for such policy changes include having a portion of the budget set aside for mandated regular training of "… cabinet-level officials and managerial and supervisory staff on the employment requirements of the Americans with Disabilities Act, in particular, reasonable accommodation policies" (Riccucci & Van Ryzin, 2017, p. 22). These are critical because, in times of crisis or instability, marginalized groups under the umbrella of social equity are often the ones to be affected the most financially. Essentially, through intentional changes to educational and administrative systems, values of social equity in public budgeting can be enhanced.

Transparency and Accountability Barriers and Solutions

This paper asserts that, by incorporating citizens' responses in cross-sector collaboration, public trust will increase. Experts in the academic and practical fields in all sectors need to acknowledge and advocate for organizations through cross-sector collaboration to not only disclose information but to also offer citizens a way of providing feedback and opinions. A key concept that provides such interactions between organizations from any sector and the public is checks and balances. Checks and balances not only allow for some form of oversight by the public within and between sectors, but they also prevent one sector from becoming too dominant in society. On a microlevel, checks and balances can enable organizations to be transparent and accountable in their budgeting practices. Nevertheless, more can and should be done to reduce the occurrence of fraud or budgeting malpractice. Ball (2009) shares, "Systems of integrity include more than transparent official structures that are open; they also require a free media, an honest private sector unwilling to use or take bribes, and a civil society of citizens who use information and expect business and government to act openly and honestly. The interconnectedness of the many supranational organizations and NGOs popularized transparency" (p. 296).

Another important strategy for increasing transparency and accountability in terms of public access to information is to identify the potential conditions that prevent it. Pasquier and Villeneuve (2007) describe four conditions that jeopardize transparency and accountability. The most explicit condition relates to the blatant removal or hiding of documents. This could also mean contracts between private and nonprofit sectors being badly recorded to the point where it is impossible to obtain anything valuable from them. The second condition relates to the system where an administrator both creates and authorizes the validity of the documents. This means that there are no external agents around to inspect the quality and accuracy of the information produced. The third condition deals with the blurred requirements between verbal and written content. For instance, when an administrator provides a comprehensive verbal report on a budget document while leaving out vital information in the written report, transparency and accountability are compromised. Finally, the fourth condition that is well-known to the public is the inaccessibility or complexity of acquiring government documentation. Essentially, by making it difficult for citizens to obtain information, an image of concealment is portrayed by the organization. By focusing on the conditions that are seen as barriers to transparency and accountability, appropriate changes can be made to the root of the problem.

Last, for real and lasting changes to occur in organizations, enforcement of transparency and accountability must occur, not just in words but in action. This means that when individuals or organizations engage in illegal activities or behaviors that diminish transparency and accountability, real and proper consequences are meted out to prevent repeated offenses (Anheier et al., 2013, pp. 73–74). If leaders of organizations in each sector address the four conditions mentioned above and strictly follow organizational procedures in both policies and outcomes, transparency and accountability issues leading to fraud, misappropriation, embezzlement, false reporting, and budget manipulation can be minimized. This will also allow for a more agreeable cross-sector collaboration. Furthermore, citizens will not only be better informed about the organizations with which they do business, but their trust in the budgeting practices of all sectors will increase.

Ethical Barriers and Solutions

As discussed earlier, one of the leading causes of unethical budgetary practices is a weakened or depleted administrative capacity. Any organization regardless of the sector can find itself in such a state if its budget is not properly managed where sufficient resources are allocated toward administrative oversight. Such resource constraints in terms of ethics involve the limitations or risks associated with accurate, timely, and proper budgeting practices. Howlett (2009) argues that governments need "... more careful matching of administrative resources to policy goals" (p. 162). If not appropriately accounted for, the weakness of poor resource management could lead to ethical instances of fraud, noncompliance with policy, and further waste of resources. Also, specific to the nonprofit sector, financial regulations remain relatively inefficient with enforcement measures of nonprofit organizations at all levels of the government being weak and insignificant, often leading to budgeting failures and requiring additional governmental bailouts (Bottiglieri et al., 2011). Nevertheless, Kearns (2014) shares, "Especially in today's political and economic climate, it is doubtful that politicians will authorize large infusion of public money to strengthen the government's oversight of NPOs" (p. 268).

Additionally, while cross-sector collaboration is a useful approach in compensating for issues resulting from diminished administrative capacity, limits, and standards to the frequency and extent of collaboration should be set. The reason is that cross-sector collaboration should be intentional and not used as a default approach. As administrators are paid with taxpayers' dollars, they have a responsibility to fulfill all requirements of their job, one of which includes self-improvement through additional learning. Overall, Comfort et al. (2011) caution against over-reliance on unnecessary partnerships. They explain, "... the option of contracting services to private or nonprofit agencies places government personnel at a deep disadvantage if this decision is not informed by seasoned expertise and careful oversight" (p. 257). Hence, administrators are expected to not only portray the skills and knowledge of budgeting, planning, and other management functions but are also required to constantly seek opportunities to improve their skills in any areas that are lacking.

Next, to appropriately reduce the potential for unethical behaviors arising from conflicting interests, it is paramount that the corresponding constraints are first identified. Brunjes and Kellough (2018) refer to competing values, standards, and norms as the major constraints leading to a conflict of interest. King and Sekerka (2017) add, "A conflict of interest arises when an individual or organization confronts multiple interests, desires, goals, and/or objectives that could result in a lapse in executing fiduciary responsibilities" (p. 444). Furthermore, competing interests could also result from unclear systemic procedures. An example of this is seen in the confusing responsibilities of governments in enforcing nonprofit regulations. Aulgur (2020) shares, "Although some misbehavior may fall within the laws and jurisdiction of other federal agencies with which these corporations have contractual relationships, regulation of charitable behavior is primarily the responsibility of the state where the organization is incorporated and operated" (p. 320).

Finally, Bryson et al. (2006) explain that competing interests could arise from the process of collaboration itself, as building legitimacy, leadership, and trust, along with managing conflict, becomes more complex in multisector collaborations. This is because of the likelihood of competing institutional logics that members in the collaboration represent and enact. A simple example of this possibility is when private corporations hide certain intentions to maximize profits or when public agencies over-promise on public services to gain public favor. This is also seen when nonprofit organizations exaggerate or manipulate a problem to obtain greater funding for personal gain and recognition. Hence, to cope with this potential dilemma of a double-edged sword in cross-sector collaboration, each sector would not only need to be open and frank in their intentions for collaboration but also be honest and willing to commit necessary resources to the collaboration. These behaviors are exemplary of the institutional collective action (ICA) framework, which suggests that leaders, policy actors, and key stakeholders can and should work together with confidence that all parties in the collaboration are acting in good faith to overcome tough challenges (Glückler et al., 2018). Ideally, an honest and well-executed collective action enables sectors to "… potentially achieve better outcomes … by reducing barriers to mutually advantageous collaborative action" (Feiock, 2013, p. 399). Finally, organizations of all sectors can and should adopt a code of ethics that guides and encourages respectable actions and behaviors toward honest budgeting practices. As cross-sector collaboration recognizes and addresses the constraints of resources and competing interests, barriers to a greater focus on ethics in budgeting can be overcome.

Summary and Implications

Cross-sector collaboration stands as a powerful approach to addressing the core values of social equity, transparency and accountability, and ethics within budgeting practices. In this era of heightened disparities and systemic failures, a collaborative approach can align efforts across nonprofits, businesses, and public agencies to pool resources and expertise toward the betterment of communities. This aligns perfectly with the tenets of the collaborative governance theory which emphasizes cooperation among diverse stakeholders with overlapping jurisdictions. Ultimately, cross-sector collaborations can transcend traditional sector boundaries by uniting individuals and organizations under a common purpose. As each sector brings its unique institutions and networks to the table, a harmonious fusion of diverse perspectives emerges, thereby paving the way for a unified budgeting process that embodies the critical values of social equity, transparency and accountability, and ethics.

Social equity in public budgeting is needed now more than ever. With the effects of the COVID-19 pandemic rampant across America, marginalized groups are struggling to stay afloat. This crisis has "… deepened and magnified systemic failures, hitting farmworkers, refugees, undocumented communities, and Black Americans the hardest and exposing long-standing disparities in food, housing, and access to quality healthcare" (Poethig, 2020, para. 14). The purpose of cross-sector collaboration is to align efforts, share resources, and combine strengths in a unified mission towards improving the lives of communities. Poethig (2021) adds, "At this moment, America is presented with a timely opportunity to implement an inclusive growth that would strive in addressing the toxic inequities accumulated through history" (p. 182).

As shared, social equity should continue, if not at least begin to be a priority in the budgeting process through specific actions like intentional allocation of funds towards programs and projects that benefit disadvantaged communities and individuals. Additionally, a gender-responsive budget should be established to oppose the false affirmation of "gender blindness." This could relieve the unfair burdens placed on women, mothers, or single parents as well as develop a vision of acceptance that promotes a culture of diversity, equity, access, and inclusion in the workplace and the community. Additionally, a social equity-focused budget can be demonstrated through an update to an organization's code of ethics like ASPAs, which specifies social equity as an ethical priority. Meyer et al. (2022) promote this idea that "... researchers should examine codes of ethics to better understand how and by whom codes are written, how and why codes are adopted, what codes' content and expectations are, especially whether such codes overtly mention principles of equity, and how codes may affect administrative priorities and behavior" (p. 425). Also, educational curriculums could incorporate specific ways for students to learn, practice, and recognize how social equity could be part of the budgeting process. Through such a behavioral shift in the culture and norms of all sectors and curriculums, greater opportunities can be provided for those who are systematically marginalized.

This paper has provided multiple explanations for the belief that an improvement in transparency and accountability can increase public trust. This is vital, as there has been an abundance of increasingly controversial accounting issues that have impacted the corporate world. The Sarbanes-Oxley Act of 2002 is a prime example that Riotto (2008) perceives to be "... the most important legislation affecting public companies, internal and external auditors and board of directors since the Security Exchange Commission was created in 1934" (p. 953). The Sarbanes-Oxley Act was intended to help protect investors from fraudulent financial reporting by corporations (Sarbanes-Oxley Act, 2002). Also, this act came as a response to the financial scandals by companies such as Enron Corporation, Tyco International plc, and WorldCom in the early 2000s (Perino, 2002). Riotto (2008) adds that "Even though this act applies to public companies, it is serving as a wake-up call to the nonprofit and private sectors" (p. 953). I would argue, however, that the Sarbanes-Oxley Act has already been applied to the nonprofit sector where three policies are now required. They are (1) a whistleblower protection policy, (2) a document retention policy, and (3) a policy preventing the removal of any documents related to an investigation or lawsuit. Jackson and Fogarty (2005) add, "With the passage of SOX, the bar was raised on all organizations, not just publicly traded corporations, and not just nonprofits. All organizations that conduct business within the United States are subject to greater scrutiny. Public trust is an important issue that all organizations—public, private, and independent (nonprofit)—need to address" (p. 89).

As standards of transparency and accountability in the budgeting process become more unified across sectors, the occurrence of fraud and waste can be minimized. This would mean organizations in each sector doing their part in being transparent and accountable in their use of financial resources with due diligence through the enforcement of rules and regulations, public involvement, and awareness. Indeed, cross-sector collaboration can act as the platform for a unified budgeting process that exemplifies transparency and accounting across all sectors.

Regarding administrative ethics, Kettl (2006) describes the ongoing purpose of public administration in that it "... has long been based on an effort to create stable, lasting structures with the capacity to solve public problems in a reliable, efficient, and accountable way" (p. 13). Ultimately, as pointed out in this article, ethics in the budgeting process means that whatever financial resources are being managed and used, the interest of the public regardless of sector should be the core priority of the budget. Furthermore, organizations from each sector, either working alone or in collaboration, must establish a system where individual values are aligned with the mission and goals of the organization. This also involves identifying and addressing potential competing interests. Overall, by following these ethical practices, stability and trust within an organization, between partnerships, and with the public can increase.

Furthermore, as public, private, and nonprofit sectors come together to provide support to organizations experiencing capacity weaknesses, potential ethical issues in budgeting can also be avoided, especially in a society that is complex and interconnected within and between sectors. Boyce and Davids (2009) share, "Broader trends in public administration including outsourcing, contracting-out, public/private partnerships, self-regulation, sponsorships, and a significant interchange of personnel between the public and private sectors, have broken down traditional public sector employment cultures and their attendant obligations and loyalties" (p. 602). Through genuine sharing of resources in the budgeting process within and between sectors, administrative capacity can be improved, thus preventing the likelihood of ethical dilemmas and issues from occurring. In our current connected and complicated environment of networks, clearly established roles of budgeting practices in all sectors are vital in dealing with the challenges and ethical issues that result from potential conflicts of interest and inadequate administrative capacity.

Conclusion

In the realm of public and nonprofit affairs, it is imperative that each sector—public, private, and nonprofit—not only recognizes the necessity and benefits of collaboration but also the unique resources, skills, approaches, and objectives that each sector can bring to the table. Bowles (2021) contends "… our country can and will achieve its goals and so much more by building upon the individual strengths of the public, private, and nonprofit sectors and by working together for the mutual benefit of all our citizens" (p. xxii). Ultimately, this paper has provided valuable insights and examples that are highly relevant to practice and research by addressing the chronic social and financial issues of social equity, transparency and accountability, and ethics. By adopting a cross-sector collaboration approach that integrates these values into budgeting best practices, whether through learning, observing, exemplifying, or active collaboration, the journey toward a more inclusive and safe society, characterized by increased public confidence in the use of financial resources can be achieved.

While this paper raises several best practices of public budgeting that can be achieved through cross-sector collaboration, further empirical research should be done to assess the collaborative claims of best practices made in this paper. Additional research can also seek to understand the current opinions and beliefs that each sector has on public budgeting best practices. Another research question could be regarding the extent to which best practices are a major conversation in each sector. Empirically, future research can assess the potential benefits of these best practices and whether public confidence, awareness, and satisfaction in the budgeting process in all sectors are seen. It might also be useful to evaluate the curriculum of public administration, nonprofit, and business programs to determine if social equity, transparency and accountability, or ethics are part of their required courses. Also, practitioners and scholars of each sector should continue the efforts and conversation of public budgeting best practices in these areas and perhaps, other areas like integrity, efficiency, and sustainability.

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