Abstract

Open Budgets and Open Government: Beyond Disclosure in Pursuit of Transparency, Participation and Accountability

Teresa M. Harrison, Djoko Sigit Sayogo

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Although disclosure is at the heart of transparency, simple disclosure does not begin to address more complicated questions about the qualitative nature of transparency and whether participation and accountability processes ensue. In this paper, we inquire about the socio-political conditions that are related to [a] qualitative aspects of budget transparency, defined in terms of three types of desirable budget content and timely disclosure of budget documents, [b] two types of public participation in budget processes, and [c] qualitative aspects of four types of audit documents. We found that a country's level of democratization and its level of budget document disclosure was consistently related to the release of qualitatively better budget content, qualitatively better accountability content and the involvement of the Supreme Audit Authority with the public. However, neither of these factors, or any other, was related to the tendency to engage in general public participation processes related to the budget.