The Influence of Citizens' Engagement in the Budget Process on the National Budget Transparency

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Abstract

Budgetary transparency is the most important component in the process of government reforms, both as a self-sufficient sector and as an influence factor of all budgetary policies. Organized as an empirical study based on econometric analysis supported by a review of literature, the article is studying the correlations between engaging citizens in the budgetary process, the legislative power and the supreme audit institution power over budgetary transparency and trace which of these determinant factors have a stronger impact on the increase in the budgetary transparency score, in countries that are in various stages of development, but also an analyze of advanced and emergent countries. Concluding, budget transparency mechanism will combat so-called "tricks" of budgeting, facilitating control over public expenditure, as this mechanism gives anyone a panacea look that make it hard to annihilate.

Keywords: budget transparency, engaging citizens in the public sector, government policies

1. Introduction

In the context of unsustainable economic growth, public expenditure has developed into a research and budget transparency has become a key component in the process of governance reforms, this being the most appropriate mechanism to achieve effective partnership between the public and private sectors in order to combat global crisis. Governments have a moral obligation to their citizens to be transparency in the handling of taxpayers' money (Fölscher, Krafchik and Shapiro,(2000)), quoted by Rios et al., 2014).Organization for Economic Cooperation and Development – OECD believes that state budgets are financial plans that specify how public resources are used for the policy objectives to be achieved through government programs (OECD, 2006, quoted by Rios et al., 2014).The budget plays a central role in the life of every citizen, especially the poor ones and people with low incomes, since they are the primary beneficiaries of government programs financed by the budget (Rios et al., 2014:1). Therefore, it is essential for citizens to understand the government's budget and to have access to information enabling them to analyze the government's responsibility in the use of public funds. Unfortunately, citizens and the media have traditionally been excluded from decision-making and monitoring of the government budget. In most emerging countries, public budgeting is considered a state secret, and the process is controlled exclusively by the executive (Renzio and Krafchik, (2007), quoted by Rios et al., 2014).

Kopits and Craig (1998) adds that this information must be received in time and be reliable, comprehensive, understandable and comparable internationally.

Blondal's (2003) study argues that budget transparency contains three essential elements:
- ✓ release of data (systematic and timely release of relevant tax information);
- ✓ effective role of the legislature (research and independent review of budget reports, discussion and influencing budget policy and holding government accountability);
- ✓ effective role for civil society, the media and non-governmental organizations (influencing budget policy, holding government accountability).

By performing independent checks to counterbalance the freedom of action of the executive, legislative oversight of the budget should improve the transparency of public accounts. Santino's (2005) study argues that the legislature must ensure that governments are held accountable for the management of public finances. The paper is structured as follows: in the first section is a review of the literature focused on promoting the budgetary transparency as a key component of the governance's reforms; this is complemented with an econometric study aimed at engaging the public in the budgetary process, the power of the legislature and supreme audit institution over the budgetary transparency. An analysis of the impact of these factors on the budgetary transparency for countries with advanced, emerging and developing economies is realized in order to support the findings and debates of this research. The study results shows that governments, from advanced countries and especially those from developing or emerging countries, have to learn to be responsible with public funds, a positive impact factor on the budgetary transparency and sustainable performance.

2. Literature Review

Budgetary transparency and monitoring of how public money is spent offers several advantages to citizens, because officials are discouraged to hijack or to personally use public resources when their actions are observed, from here resulting a decrease of corruption. At the same time, budget supervision gives people the possibility to formulate opinions on advisability of services or investments and this often leads to more efficient use of funds (World Bank, 2013). Shi and Svensson (2001) propose a model of moral hazard of electoral competition to explain a number of empirical findings regarding the dimensions of the budgetary electoral cycles, and conclude that they depend on the advantages of those who remained in power, and the share of informed voters. Alt and Lassen (2003) easily modify the Shi and Svensson model and rename the share of informed voters as transparency in the budgetary process, and they conclude that a lesser transparency produces a higher level of indebtedness and higher deficits. The problem with these models is that, in the absence of electoral cycles (for example, where there were no elections or if the elections took place in each period), there could be no debt or deficit. In other words, Alt and the Lassen model estimates that transparency affects fiscal results only in the electoral year. Bertot et al., (2010), considers that information and communication technology can create an atmosphere of openness that identifies and removes a corrupt behavior.

Observing the consequences on the public finances, Kaufman, et al. (2010) underlines the strong relationship between corruption and fiscal deficit in countries with advanced economies. Several papers have empirically explored the question of whether the budgetary institutions matter. Von Hagen and Harden (1996), studies the effects of budgetary institutions as a whole and they combined into a single index all the elements that correspond to transparency, as well as the procedures on voting for the budgetary approval, classified in a hierarchical collegial spectrum. Their results have pointed out that most of the hierarchical and transparent budgetary institutions are associated with a high level of fiscal discipline. In developed economies budgets are very complex and can permit actions which can hide the real use of the public funds. Politicians have almost no incentive to create a budget simple to understand by stakeholders (Alesina and Perotti, 1996).

Budget transparency is the most important accountability mechanism, recently defined by the International Monetary Fund (IMF) as clarity, reliability, frequency, timeliness, relevance of fiscal reporting, as well public openness to the process of elaboration of fiscal policies adopted by the government (IMF, 2012, quoted by Rios et al., 2014).The research conducted by Rios et al. (2014), resulted in an important contribution to the literature on decentralization. They consider that the decentralization has a role in the context of a disciplinary mechanism to reduce the fiscal deficit in a public space, but not in the situation when there is no corruption. Research suggests that bringing the government closer to people is very useful when public administration doesn't work properly. In this case, politicians or public sector employees are using public resources for personal gains, and citizens need to monitor them closely. In particular, an appropriate scheme for a decentralization program of is essential, with positive influences that lead to a responsible fiscal policy (Weingast, 2009, quoted by Rios et al. 2014). The results of the Oto Peralias et al., (2013) study underlinea feasible fact: the government's rapprochement towards citizens because they are the most knowledgeable regarding local businesses and they can dismiss the corrupt rulers with the occasion of elections. The argument can easily be extended towards similar concepts, such as citizen and political participation, which is supposedly required when a government does not work correctly. Also other dimensions of a country's performance can be analyzed from this perspective, such as social policies or the quality of the environment.

Secondly, the results indicate a fact but it doesn't prove causality, so that interpretations should be made carefully and completed with literature about fiscal decentralization Oto Peralias et al.(2013),Rios et al.(2014), notes that the supervision of the legislature concerning the justification of the budget has a positive effect on the budgetary transparency. This relationship, as far as we know, has never been empirically tested. Therefore, their results confirm the theory of ambition, which suggests that supervising the legislative is an essential tool for examine the policies of executive. In literature, several socio-economic and scientific indicators for economic policies have been empirically tested (Maniu and Maniu, (2014), Bugudui, (2015), Cimpoeru, (2015)), including budgetary transparency in order to obtain optimal results regarding the development and implementation of as many advantages for citizens (Fukuda-Parr et al. 2011). A high level of budgetary transparency determines abetter democratic and living level. Even when regional differences in income per capita are constants, it remains a significant statistical association between budgetary transparency and the survival of newborn babies and young children, the percentage of population using improved drinking water and levels of public expenditure on health and, also budgetary transparency contributes to attract international credit. Research shows that countries with a higher level of fiscal transparency have higher credit and loan ratings and lower credit (Hameed 2011, Miricescu, 2014). Based on consolidated data of the World Bank for 169 countries, Islam (2003) discovered a powerful relation between transparency (for example, the existence of access to information and release of economic data) and the quality of governance. Also, Bellver and Kaufmann (2005) claim, considering the results their study on 20 countries, that transparency is linked with smaller levels of corruption, enhanced levels of socio-economic and human development and also greater economic competitiveness.

The tendency of more transparency of the budget and oversight is part of a larger action to citizens transparency and accountability initiatives that are led by people looking to owns the accountable by improving clarity and access to information (McGee and Gaventa, 2011). Additionally to the "New Public Management" approach of the 1990`s which highlight lowering responsibility to public that allowed individual consumers more data about options of public service providers, the democracy and sound governance program provided an incentive for demanding citizens for accountability by advocating for the direct implication of people in governance and by acquiring an approach claiming for rights for access to public services (Joshi 2012).

3. Influence of Determinant Factors over Budget Transparency

Fiscal transparency is openness to the public in terms of government structure and its functions, fiscal policy intentions, public sector accounts and projects. This involves access to reliable, comprehensive, timely, understandable and comparable information at international level, regarding government activities under taken within or outside the government sector, so that the electorate and financial markets can accurately assess the financial position of the Government and the true costs and benefits of government activities, including economic and social implications of current and future (Kopits and Craig, 1998). However, budget supervision enables people to formulate opinions on the desirability of services or investment and this often leads to more efficient use of public funds. In this regard, through our study we make an analysis of the impact of public participation in the budget process, and of the ability of the key institutions of the government on supervision and maintenance of accounting executive.

The Research Hypothesis

Based on the literature review and index calculation methodology regarding budgetary transparencies, we formulated research question, and based on an econometric analysis we tried to find the answer:
RQ: Which of measurement indicators regarding public engagement in the budget process at the national level influences the most powerful budgetary transparency?

3.1. Setting Sample and Data Collection

In order to answer the question formulated in this research, we used a sample of 100 countries, because those are only ones included in the survey carried out by researchers of the civil society from each country, in order to calculate the Open Budget Index - OBI, Public Engagement in the Budget Process – PE, Strength of the Legislature- SL and Strength of the Supreme Audit Institution - SAI published by International Budget Partnership - IBP in 2012. This information is crucial to our study, considering that the survey is useful for measuring the dependent variable (the degree of budgetary transparency) as well as to construct indicators of public engagement in the budgetary process, the power of legislature and the supreme audit institution (table 1).

In order to integrate the policies for maintaining the budgetary transparency score of above 70% in advanced economies, with those of emerging economies, we used the classification of countries carried out by the IMF in World Economic Outlook, which divides the world into two major groups: the advanced economies and the emerging economies and the developing countries. This classification is not based on strict criteria, economic or otherwise, but has evolved over time, in order to facilitate analysis, providing a reasonable organization of data

https://www.imf.org/external/pubs/ft/weo2014/02/weodata/. The countries included in the IBP 2012 survey are in various stages of development and were classified into 14 countries with advanced economies (Czech Republic, France, Germany, Italy, South Korea, New Zealand, Norway, Portugal, Slovakia, Slovenia, Spain, Sweden, United Kingdom, United States) and 86 countries with emerging or developing economies (Afghanistan, Albania, Algeria, Angola, Argentina, Azerbaijan, Bangladesh, Benin, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Bulgaria, Burkina Faso, Cambodia, Cameroon, Chad, Chile, China, Colombia, Congo, Costa Rica, Croatia, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Fiji, Georgia, Ghana, Guatemala, Honduras, India, Indonesia, Iraq, Jordan, Kazakhstan, Kenya, Kyrgyzstan, Lebanon, Liberia, Macedonia, Macedonia, Malaysia, Mali, Mexico, Mongolia, Morocco, Mozambique, Namibia, Nepal, Nicaragua, Niger, Pakistan, Papua New Guinea, Peru, Philippines, Poland, Qatar, Romania, Russian Federation, Rwanda, Sao Tome and Principe, Saudi Arabia, Senegal, Serbia, Sierra Leone, South Africa, Sri Lanka, Sudan, Tajikistan, Tanzania, Thailand, Timor – Leste, Trinidad and Tobago, Tunisia, Turkey, Uganda, Ukraine, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe). The data were introduced into a database with MS Office Excel, then were imported in E-views 7, for processing statistical and econometric. It defines the regression model and implemented functions in E-views 7 are used for validation tests: F statistic for model validation, Durbin Watson Test to test errors' autocorrelation, White Test for testing heteroskedasticity and Jarque Bera Test for testing the normality of residues series.

Table 1: Indicators Descriptions

No. crt	Indicator	Variable type	Indicator description
1.	**Open Budget Index – OBI**	Dependent variable	evaluation of budgetary transparency of governments at the national or federal level (understanding the information relating to the revenue, expenditure and debt of the government), as well as information related to sustainable performance;www.openbudgetindex.org
2.	**Public Engagement in the Budget Process – PE**	Independent variable	assess the extent to which the executive, legislative and Supreme Audit Institution engages the public in the budgetary; process; www.openbudgetindex.org
3.	**Strength of the Legislature SL**	Independent variable	evaluate the role of the legislature during the budgetary process, as well as the efficiency of government surveillance policies; www.openbudgetindex.org
4.	**Strength of the Supreme Audit Institution - SAI**	Independent variable	evaluate the strength of supreme audit institution from political pressures; www.openbudgetindex.org

Source: Open Budget Survey, 2012, International Budget Partnership

3.2. Descriptive Analysis and Testing Data Series of the Econometric Model

Descriptive statistics on the entire data series gives us an overview of the data set. In the descriptive analysis are watched the indicators on general the distributions of characteristics: the minimum, maximum, mean, median, standard deviation, skewness, kurtosis Jarque-Bera. We can say that the indicators shown in table 2shows a normal distribution of the series and suggests a range more narrow of values for these data series.

Table 2: Descriptive Statistics (E-views 7)

	OBI	LS	PE	SAI
Mean	42.57000	51.77000	19.48000	68.75000
Median	47.00000	51.00000	14.00000	75.00000
Maximum	93.00000	91.00000	92.00000	100.0000
Minimum	0.000000	0.000000	0.000000	0.000000
Std. Dev.	24.70769	21.80115	17.04923	27.95211
Skewness	-0.173313	-0.372224	1.473749	-0.648728
Kurtosis	2.132952	2.684175	5.524024	2.572195
Jarque-Bera	3.633012	2.724786	62.74354	7.776697
Probability	0.162593	0.256047	0.000000	0.020479
Sum	4257.000	5177.000	1948.000	6875.000
Sum Sq. Dev.	60436.51	47053.71	28776.96	77350.75
Observations	100	100	100	100

Deterministic relationship between data series expressing dependence between the dependent variable OBI and independent variables (PB, SL, SAI – Figure 1)
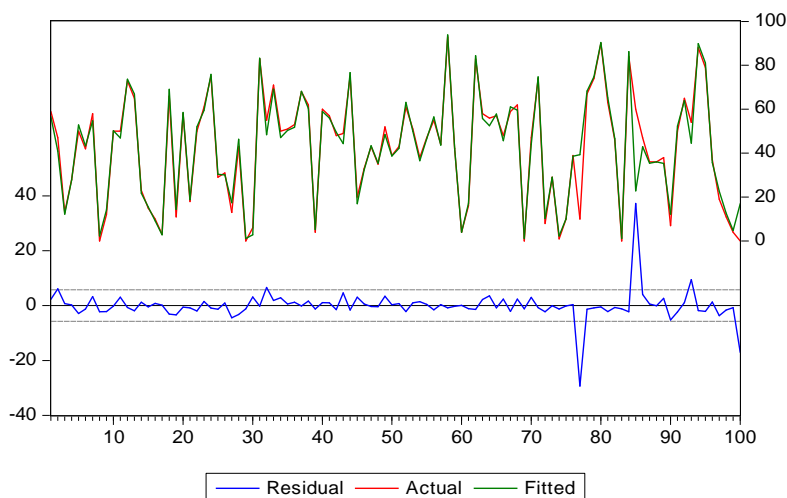
Figure 1: Actual and Estimated Values of the Dependent Variable OBI and Residuesseries

To arrive at an answer that can be supported both in terms of economic and econometric research for question formulated we attributed to the model the independent variables on public engagement in the budget process (PE, SL, SAI), then this model was analyzed and in function of the classification in countries with advanced and emerging economies (model 1.1 and 1.2 model). Estimating parameters by Pooled Least Squares for the proposed model, which quantifies the correlation between the dependent variable and independent variables, we get the following equation regression (table 3, figure 2):

(1) $OBI = 0.18961660077 + 0.523248669273*PE + 0.268943887216*LS + 0.265662171354*SAI$

Table 3: Results of Regression Model Parameter Estimates (E-views 7)

Model 1. - all countries studied

Dependent Variable: OBI			Sample: 1 100	
Method: Least Squares			Included observations: 100	
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.189617	4.880222	0.038854	0.9691
PE	0.523249	0.119364	4.383655	0.0000
LS	0.268944	0.102303	2.628904	0.0100
SAI	0.265662	0.077566	3.424970	0.0009
R-squared	0.559395	Mean dependent var		42.57000
Adjusted R-squared	0.545627	S.D. dependent var		24.70769
S.E. of regression	16.65477	Akaike info criterion		8.502448
Sum squared resid	26628.60	Schwarz criterion		8.606655
Log likelihood	-421.1224	Hannan-Quinn criter.		8.544623
F-statistic	40.62748	Durbin-Watson stat		1.657038
Prob(F-statistic)	0.000000			

Model 1.1. –Countries with advanced economies

Dependent Variable: OBI			Sample: 1 14	
Method: Least Squares			Included observations: 14	
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	25.67503	12.71769	2.018844	0.0711
PE	0.252788	0.086365	2.926970	0.0151
LS	0.004013	0.105760	0.037942	0.0970
SAI	0.427793	0.132668	3.224547	0.0091
R-squared	0.707387	Mean dependent var		75.50000
Adjusted R-squared	0.619603	S.D. dependent var		10.12803
S.E. of regression	6.246591	Akaike info criterion		6.736905
Sum squared resid	390.1990	Schwarz criterion		6.919493
Log likelihood	-43.15834	Hannan-Quinn criter.		6.720003
F-statistic	8.058289	Durbin-Watson stat		1.738423
Prob(F-statistic)	0.005048			

Model 1.2. – Countries with emerging and developing economies

Dependent Variable: OBI			Sample: 1 86	
Method: Least Squares			Included observations: 86	
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.787898	5.112054	0.349742	0.7274
PE	0.434715	0.168716	2.576604	0.0118
LS	0.291801	0.111462	2.617936	0.0105
SAI	0.220309	0.083381	2.642203	0.0099
R-squared	0.437950	Mean dependent var		37.20930
Adjusted R-squared	0.417387	S.D. dependent var		22.08279
S.E. of regression	16.85559	Akaike info criterion		8.532637
Sum squared resid	23297.11	Schwarz criterion		8.646793
Log likelihood	-362.9034	Hannan-Quinn criter.		8.578580
F-statistic	21.29816	Durbin-Watson stat		1.708015
Prob(F-statistic)	0.000000			

To validate the model was tested as follows: Student t-test - the probabilities associated for the coefficient are below 5%, aspect which means significant differentiation of the regression slope against zero and a strong influence on the dependent variable; F statistic has associated probability 0, something that points out that at least one coefficient of regression is statistically significant; Durbin Watson test - is between limits which demonstrates that there is nofirst order linear correlation to the level of residue series, Jarque-Bera test - the associated probability is superior to the relevant chosen level (10%) results that the null hypothesis is accepted, it is confirmed that the residues are part of a normal distribution (Figure 3). Heteroskedasticity test errors are checked by White test. The parameters have high values of the associated probabilities of t test, so associates coefficients are insignificantly different from zero. So regression model to test Heteroskedasticity is not correctly specified and residues squares are not expressed in terms of exogenous variables squares, concluding that the variance of residual variable is constant, thus the errors are homoscedastic (table 4). Significant influence is underlined by the values of the coefficient of determination (R^2 55.93% and R^2 adjusted 54.56%), meaning that both quantitatively and qualitatively, the variables included in the model are well chosen and the model is correctly specified. For the two sub-models analyzed the coefficients of determination R^2 for advanced countries is 70.73% and for emerging countries is 43.79%, as expected the intensity of dependence is higher for countries with advanced economies.
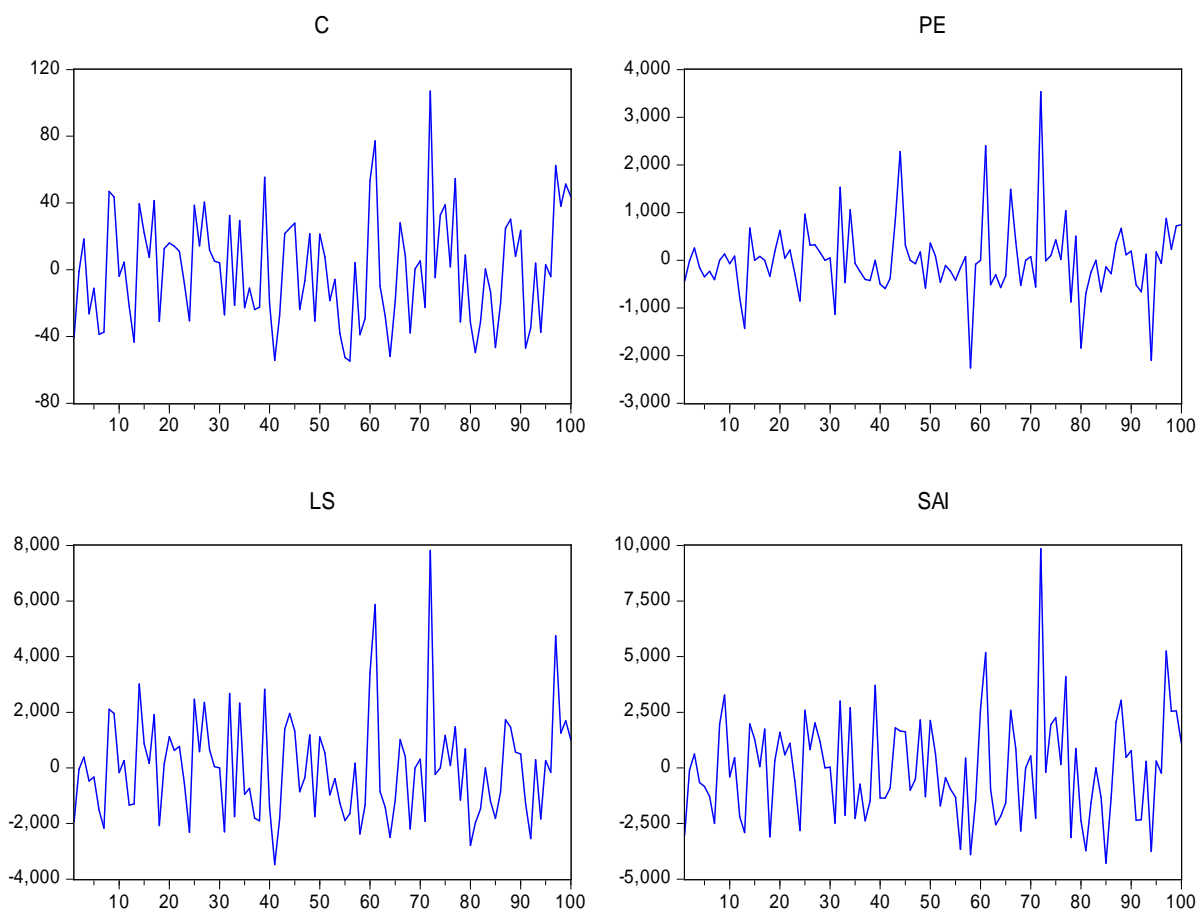

Figure 2: Gradients of the objective function (E-views 7)

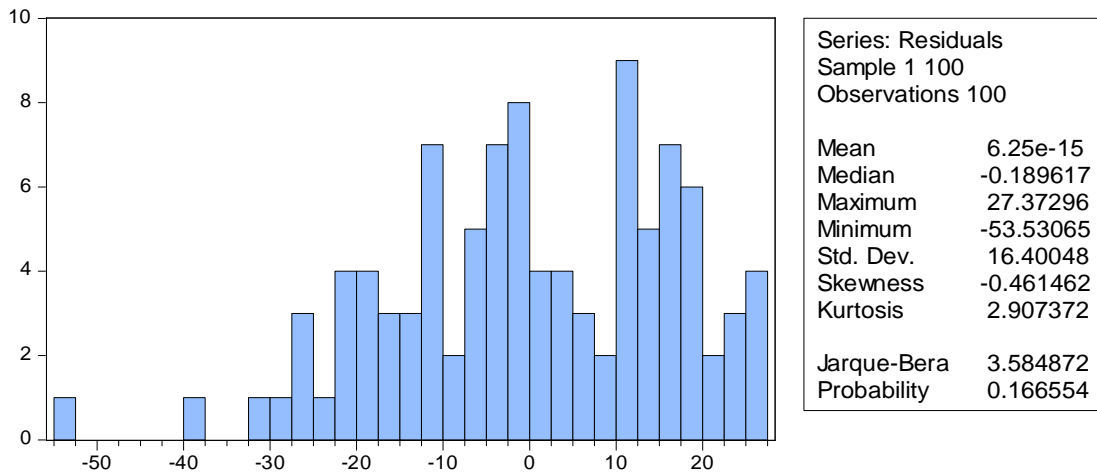**Figure 3: Histogram of the Econometric Model Residues**

Table 4: Heteroskedasticity (White test)

Heteroskedasticity Test: White			
F-statistic	0.754377	Prob. F(9,90)	0.6583
Obs*R-squared	7.014600	Prob. Chi-Square(9)	0.6356
Scaled explained SS	6.165251	Prob. Chi-Square(9)	0.7233
Test Equation:		Sample: 1 100	
Dependent Variable: RESID^2		Included observations: 100	
Method: Least Squares			
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-3.901823	173.8858	-0.022439	0.9821
PE	-4.288265	14.27537	-0.300396	0.7646
PE^2	-0.036816	0.123830	-0.297310	0.7669
PE*LS	-0.006543	0.203601	-0.032138	0.9744
PE*SAI	0.079925	0.143393	0.557387	0.5786
LS	3.519857	9.214525	0.381990	0.7034
LS^2	0.030543	0.127966	0.238685	0.8119
LS*SAI	-0.076090	0.133662	-0.569270	0.5706
SAI	10.31927	7.502182	1.375502	0.1724
SAI^2	-0.077927	0.079073	-0.985507	0.3270
R-squared	0.070146	Mean dependent var		266.2860
Adjusted R-squared	-0.022839	S.D. dependent var		369.6141
S.E. of regression	373.8111	Akaike info criterion		14.78002
Sum squared resid	12576127	Schwarz criterion		15.04053
Log likelihood	-729.0009	Hannan-Quinn criter.		14.88545
F-statistic	0.754377	Durbin-Watson stat		2.208054
Prob(F-statistic)	0.658349			

The tests demonstrate that the econometric model is valid and we interpret the economic results of the regression equation which answer to the questions in research, as follows:

✓ increase / decrease by a percentage of public participation in the budget process - PB determines the increase / decreases of the dependent variable - OBI with 52.32%; for advanced countries with 25,27% and 43,47 % for countries emerging;

✓ increase / decrease by a percentage of the legislative power - LS determines the increase / decreases the dependent variable - OBI with 26.89%; for developed countries by 0.4% and in case of emerging countries with 29.18%;

✓ increase / decrease by a percentage of the power of the supreme audit institution - SAI determines the increase / decreases the dependent variable - OBI with 26.56%; for advanced countries with 42.77% and 22.03% for countries emerging.

3.3. Results and Discussion

To summarize the results of this research which aims to assess the intensity of each determining factor for budget transparency index and to quantify the size of the influence and their statistical significance it is assessed as follows:

Model results emphasizes that dependence with the highest significance on budgetary transparency is public participation in the budget process. This result is consistent with research and experience of the civil society in the last 15 years which have shown that transparency by itself is insufficient to improve governance. Transparency along with opportunities for public participation in the budget process can maximize the positive results associated with open budgeting. Therefore, the budget transparency study for year 2012 assesses the opportunities available to the public to participate in decision-making processes of national budget. Such opportunities can be provided throughout the budget cycle by the executive, legislative and supreme audit institution (IBP, 2012). We should mention, however, that in countries with advanced economies the most significant influence on budget transparency it is the power of the supreme audit institution, followed by public participation in the budget process and the power of the legislature. We explain this result by the fact that citizens are better informed regarding budgetary policies and in this case increases the degree of confidence for the government than for emerging countries where citizens do not know how they spend public funds so that their involvement increases the budget transparency and the rational allocation of public funds.

4. Conclusion

Access to data in the system of budgets is a necessary but insufficient condition to raise the level of accountability of governments on the management of public funds in an efficient and effective way. For this to happen, transparency must be accompanied by significant opportunities for civil society and citizens to actively participate in decision-making and budget monitoring and to be independent oversight public institutions to interact with the government (IBP, 2012). The empirical study results for all countries included in the survey OBI 2012 shows that the countries which orient their strategies to public participation in the budget process will have superior results in terms of budget transparency score. The main limitation of the research is to use cross-sectional data for 2012, limit which seeks to be eliminated in the future research by including panel data to provide enhanced robustness of the results. After the economic crisis of 1997 in South Korea, the Korean government has taken steps to improve budgetary transparency by involving the public in decisions on the budget. Thus, the legislature established a special office to interact with the public, carry out trips by officials of the Ministry of Finance through the country to gather information about the realities on the ground and include it in the government programs (IBP, 2012).

An important factor is the widespread coverage of Internet services across the country, with which citizens' views are obtained on budgetary measures. For example are the countries with advanced economies such as France, Norway, Sweden, USA and the UK, which did not find that primary in fiscal/budgeting policies the public participation. This demonstrates that there are a lot of policies that need to be improved on public participation in the budget, even in developed countries. It is recommends that countries, regardless of the stage of economic development, as in the design and development of budgetary policies, to pursue rational allocation of public resources and to pay special attention to budget transparency and access for citizens in the budget process. Therefore, budgetary transparency should be incorporated in the policies of government programs, as an overarching principle to work towards meeting the trinomial efficiency, effectiveness and economy, in the spending of public funds. It is also important to remember, especially for policy makers in emerging economies, that budget transparency mechanism will combat so-called "tricks" of budgeting, facilitating control over public expenditure, as this mechanism gives anyone a panacea look that make it hard to annihilate.

Acknowledgement

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