BUDGET TRANSPARENCY AND CORRUPTION: EMPIRICAL EVIDENCE FROM A CROSS-NATIONAL GOVERNANCE FRAMEWORK

BÜTÇE ŞEFFAFLIĞI VE YOLSUZLUK: ULUSÖTESİ YÖNETİŞİM ÇERÇEVESİNDEN AMPİRİK KANITLAR

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ABSTRACT

Corruption, defined as the abuse of public power for private gain, is a global phenomenon with detrimental effects. One effective mechanism to prevent it is ensuring public sector transactions are conducted transparently. Citizens, as holders of fiscal sovereignty, demand that budgets financed by their taxes be managed openly. Thus, budget transparency strengthens accountability and reliability in public administration. This study examines the relationship between corruption and budget transparency both theoretically and empirically. Theoretically, budget transparency's potential to reduce corruption is explained through accountability, participation, and control mechanisms.

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Empirically, cross-sectional data analysis using the least squares method was applied to 115 countries in 2021, evaluating the Open Budget Index, Corruption Perceptions Index, Education Index, Global Peace Index, and Democracy Index. Findings reveal a significant and positive relationship between corruption and budget transparency. The study emphasizes that anti-corruption strategies should go beyond technical reforms and be integrated with democratization, education, and social peace.

ÖZ

Yolsuzluk, kamu gücünün kişisel çıkar için kötüye kullanılması olarak tanımlanmakta ve küresel ölçekte olumsuz etkiler yaratmaktadır. Bu olgunun önlenmesinde etkili mekanizmalardan biri, kamu sektöründe yürütülen tüm işlemlerin şeffaflık ilkelerine uygun şekilde gerçekleştirilmesidir. Mali egemenliğin sahibi olan vatandaşlar, vergileriyle finanse ettikleri bütçenin açık ve hesap verebilir biçimde yönetilmesini talep etmektedir. Bu bağlamda, bütçe şeffaflığı kamu yönetiminde hesap verebilirliği ve güvenilirliği güçlendiren bir araçtır. Çalışma, yolsuzluk ile bütçe şeffaflığı arasındaki ilişkiyi teorik ve ampirik olarak incelemektedir. Teorik çerçevede, bütçe şeffaflığının yolsuzluğu azaltma potansiyeli; hesap verebilirlik, katılım ve denetim mekanizmaları üzerinden açıklanmaktadır. Ampirik analizde ise, 2021 yılına ait 115 ülke verileri kullanılarak En Küçük Kareler yöntemiyle yapılan kesitsel analizde Açık Bütçe Endeksi, Yolsuzluk Algı Endeksi, Eğitim Endeksi, Küresel Barış Endeksi ve Demokrasi Endeksi değerlendirilmiştir. Bulgular, yolsuzluk ve bütçe şeffaflığı arasında anlamlı ve pozitif bir ilişki olduğunu ortaya koymaktadır. Çalışma, yolsuzlukla mücadelenin yalnızca teknik reformlarla sınırlı kalmayıp, demokratikleşme, eğitim ve toplumsal barış ile bütüncül şekilde ele alınması gerektiğini vurgulamaktadır.

Keywords: Budget Transparency, Corruption, Accountability, Governance, Ordinary Least Squares Method

Anahtar Kelimeler: Bütçe Şeffaflığı, Yolsuzluk, Hesap Verebilirlik, Yönetişim, En Küçük Kareler Yöntemi

INTRODUCTION

Corruption is a historically rooted concept that is closely associated with the existential problems of the state and shaped by the abuse of public power for private interests. (Brooks, 1909: 1) also emphasized the prevalence of this phenomenon, noting that "in the entire vocabulary of politics, no term is used more frequently than corruption." There is no universally accepted theoretical model or single definition of corruption; however, the most common definition frames it as the misuse of public power for private gain (Tanzi, 1998: 8; Treisman, 2000: 402). Corruption has well-documented negative effects, including undermining economic welfare and growth, inefficient use of public resources, increased waste in public spending, deepening income inequality

and unjust wealth distribution, and the spread of bureaucratic favoritism and political patronage (Keneck-Massil et al., 2021; Kyriacou, 2023; Saha and Ali, 2017). These adverse effects are particularly pronounced in developing economies.

Ensuring transparency in public finance emerges as a crucial mechanism in the fight against corruption. Budget transparency refers to the provision of public access to timely, comprehensive, and understandable information on government fiscal activities. Transparent budgeting processes are widely recognized as a key component of public accountability, serving as a powerful deterrent against corrupt practices. By enabling citizens and oversight bodies to monitor how public resources are allocated and spent, fiscal transparency is believed to limit opportunities for misuse while also contributing to more efficient and equitable resource distribution. Although the link between budget transparency and corruption has attracted significant academic interest, focusing solely on this bilateral relationship may overlook the broader institutional and societal dynamics that influence its effectiveness.

The impact of transparency on reducing corruption is not uniform; rather, it is shaped by the surrounding governance context. Democratic institutions, educational attainment, political stability, and the level of institutionalization all play critical roles in determining how well transparency functions as an anti-corruption tool (Alt and Lassen, 2003; Benito and Bastida, 2009; Hollyer et al., 2011; Carlitz, 2013; Cimpoeru and Cimpoeru, 2015; Eroğlu et al., 2023). In settings where mechanisms of democratic accountability are weak, merely providing access to fiscal information may not be sufficient to deter corrupt behavior. On the other hand, higher levels of education enhance the public's ability to interpret and act on budgetary data, increasing the functional value of transparency initiatives. Similarly, a peaceful and stable political environment supports the sustainability of oversight mechanisms, while countries with well-established institutions tend to have more effective corruption control systems.

Given these conditions, budget transparency should be viewed not as a standalone solution but as part of a broader governance framework. To fully understand its role in reducing corruption, it must be analyzed alongside complementary variables such as democracy, education, peace, and institutional strength. This more holistic perspective allows for a deeper

exploration of how these dimensions interact to enable -or hinder- the success of transparency-driven reforms.

Empirical studies increasingly support this multidimensional view, finding that countries with higher levels of budget transparency generally experience lower levels of perceived corruption and stronger governance outcomes (Vadlamannati and Cooray, 2017; Brusca et al., 2018; Chen and Ganapati, 2023; Crepaz and Arikan, 2024). These findings reinforce the idea that transparency, while necessary, is most effective when embedded in supportive institutional and societal structures. Therefore, anti-corruption strategies should prioritize not only technical reforms but also the broader democratic and social conditions that allow transparency to function as intended.

However, considering this relationship solely as a linear effect limits the scope of existing theoretical and empirical approaches. Indeed, while a large portion of previous studies have relied on panel data analysis to test the relationship between budget transparency and corruption (Cimpoeru and Cimpoeru, 2015; Öge, 2016; Vadlamannati and Cooray, 2017), cross-sectional analyses that evaluate this relationship in conjunction with structural conditions during a specific period have found relatively limited space in the literature. This makes it difficult to understand how the relationship in question is shaped by time-independent structural and institutional contexts. Furthermore, the interactions between budget transparency and other governance indicators such as education level, quality of democratic institutions, and social peace have not yet been sufficiently addressed in a systematic manner. However, recent studies show that the impact of transparency practices is intertwined with such institutional and social contexts and needs to be assessed beyond individual analyses. While the potential of budget transparency to reduce corruption is widely accepted, examining governance-related factors such as education, democracy, and peace together is necessary to clarify this effect. In this context, this study conducts a cross-sectional analysis using 2021 data from 115 countries and aims to fill this gap in the literature. Thus, the study aims to provide more comprehensive and up-to-date empirical evidence for policy interventions targeting fiscal transparency and accountability by focusing not only on budget transparency but also on the institutional factors that condition its impact.

The study is structured as follows. The second part lays the theoretical foundations by discussing the basic concepts of corruption and budget transparency and formulating central research questions and hypotheses. The third part presents a comprehensive review of the existing literature on the subject. The fourth part explains the data set and methodological design of the study, which is based on cross-sectional data from 115 countries in 2021. Finally, the findings are discussed, and policy recommendations are presented. This study is expected to contribute to the literature on the corruption-transparency relationship and provide valuable insights for designing policies that promote greater fiscal transparency in public finance.

1. A THEORETICAL PERSPECTIVE ON THE CONCEPTS OF CORRUPTION AND BUDGET TRANSPARENCY

Corruption is widely acknowledged as a pervasive and systemic issue that undermines the functioning of democratic governance, economic stability, and institutional trust. It lies at the core of numerous structural challenges, including the misuse of public resources, the erosion of trust in democratic institutions, and the deepening of economic inequalities. Defined as the abuse of entrusted public power for private gain (Benito et al., 2015: 192), corruption manifests in multiple forms such as bribery, embezzlement, and favoritism in public procurement. As Tanzi (1998: 564) illustrates, corruption is a concealed yet palpable phenomenon—akin to a blind person describing an elephant—difficult to detect due to its covert nature. Jain (2001: 73) identifies three foundational conditions for corruption: discretionary authority, economic rents, and weak judicial systems. These conditions create an environment in which corrupt behavior is incentivized and remains insufficiently sanctioned.

Theoretical contributions have further categorized corruption into various forms, including bureaucratic versus political, coercive versus collusive, and centralized versus decentralized, among others (Tanzi, 1998: 565). Structural problems such as information asymmetries and lack of transparency play a central role in enabling these behaviors, as emphasized by Lotito et al. (2020: 268). Against this backdrop, budget transparency emerges as a critical tool for addressing the root causes of corruption.

Budget transparency refers to the public disclosure of comprehensive, accurate, timely, and accessible information regarding government budgets. It

enables citizens, civil society organizations, and oversight institutions to monitor how public funds are collected, allocated, and spent. This, in turn, enhances accountability and reduces opportunities for abuse (Kopits and Craig, 1998; Vian, 2020; Farazmand et al., 2022; O'Regan et al., 2022). The International Monetary Fund (IMF, 2018: 1) defines fiscal transparency as openness in policy intentions, public accounts, fiscal projections, and institutional arrangements. Crucially, transparency operates not only as a channel for information dissemination but also as a behavioral control mechanism on public officials.

Within this framework, budget transparency is considered one of the foundational principles of sound public financial management. It not only improves governance quality but also functions as a strategic mechanism for deterring corruption. The Open Budget Index (OBI), which captures the availability and quality of budget information, is particularly relevant in this context. As Cuadrado-Ballesteros and Bisogno (2022: 220) demonstrate, higher OBI scores are positively correlated with governance quality and inversely associated with corruption levels. Chen and Neshkova (2020: 240) likewise find that financial transparency instruments such as audit reports, year-end reports, and citizen budgets enhance institutional trust and reduce perceived corruption by empowering citizens to hold governments accountable.

In developing a more comprehensive framework, other institutional and governance indicators must also be considered alongside budget transparency. The Education Index (EDU) contributes significantly to anti-corruption efforts by enhancing civic engagement and oversight capacities. Hue and Tung-Wen Sun (2022: 6–7) argue that education improves public decision-making participation, while Maria et al. (2021: 8) find that higher education levels correlate with lower perceptions of corruption. In fact, educated individuals are more responsive to corruption and more likely to benefit from e-transparency initiatives (Lee et al., 2018: 12). This aligns with Lindstedt and Naurin's (2010: 309–310) assertion that transparency's effectiveness is conditional on contextual elements such as civic awareness and media freedom.

The Global Peace Index (GPI) reflects the degree of social stability and institutional order. In low-conflict environments, both the cost and detectability of corruption are heightened, thereby reducing its prevalence. Peace, thus, serves as a foundational precondition for effective governance and accountability structures.

The Democracy Index (DEMOC), comprising indicators such as political pluralism, rule of law, freedom of expression, and electoral integrity, is another key factor. Besley and Prat (2006: 723) and Persson et al. (2000: 1126) find that democratic quality reduces information asymmetries and strengthens electoral oversight, thus constraining the scope for corrupt practices.

Empirically, this study tests the relationship between corruption and budget transparency within a broader governance context by employing the Corruption Perceptions Index (CORRUP) as the dependent variable. The explanatory variables include the Open Budget Index (OBI), Education Index (EDU), Global Peace Index (GPI), and Democracy Index (DEMOC), each representing institutional and governance-related constructs that inhibit corruption. The integration of these indicators reflects the multifaceted and interdependent nature of anti-corruption mechanisms.

Extant empirical research substantiates this theoretical model. Benito et al. (2015) and De Simone et al. (2017) identify a robust negative association between budget transparency and perceived corruption. Lindstedt and Naurin (2010: 3) emphasize that this effect is context-dependent, highlighting the roles of media freedom and civic education. Similarly, Chen and Neshkova (2020: 229) underscore the necessity of enforcement and institutional responsiveness for transparency to translate into accountability. Cuadrado-Ballesteros and Bisogno (2022: 215) stress the role of participatory governance in enhancing the effectiveness of transparency reforms.

In this context, media freedom and information and communication technologies (ICTs) further amplify the power of transparency. Brunetti and Weder (2003: 1804) and Besley and Prat (2006) demonstrate how independent media reduce corruption by enhancing public access to government-related information and increasing the likelihood of detection. Vaidya (2005) notes that oversight institutions and the media operate synergistically—while media disseminate information, formal institutions enforce accountability. Additionally, e-transparency initiatives, as discussed by Bertot et al. (2010: 265) and Olarewaju et al. (2021: 3), facilitate real-time monitoring of public spending and empower citizens and journalists alike. Despite these promising insights, several studies caution against viewing transparency as a panacea. Lindstedt and Naurin (2010), Chen and Neshkova (2020), Cuadrado-Ballesteros and Bisogno (2022), and Bauhr and Grimes (2017) all stress the

importance of institutional capacity and political will. Bauhr and Grimes (2017: 432) and Fox (2007: 663) further argue that in authoritarian or hybrid regimes, transparency reforms may serve symbolic rather than substantive purposes. In such contexts, technocratic tools like information disclosure may lack the institutional ecosystem necessary for genuine accountability. Thus, while transparency remains a cornerstone of good governance, its effectiveness is contingent upon broader structural and political transformations.

To operationalize the theoretical framework outlined above, this study proposes a conceptual model (Figure 1) that situates corruption perception (CORRUP) as the dependent variable influenced by four key governance-related constructs: budget transparency (OBI), education (EDU), global peace (GPI), and democracy (DEMOC). These variables are selected based on their theorized capacity to reduce the prevalence of corruption through various institutional, social, and political mechanisms. The model is grounded in the premise that corruption is not solely the result of poor transparency but is also shaped by broader systemic conditions that influence the effectiveness of anti-corruption efforts.

Figure 1: Conceptual Model
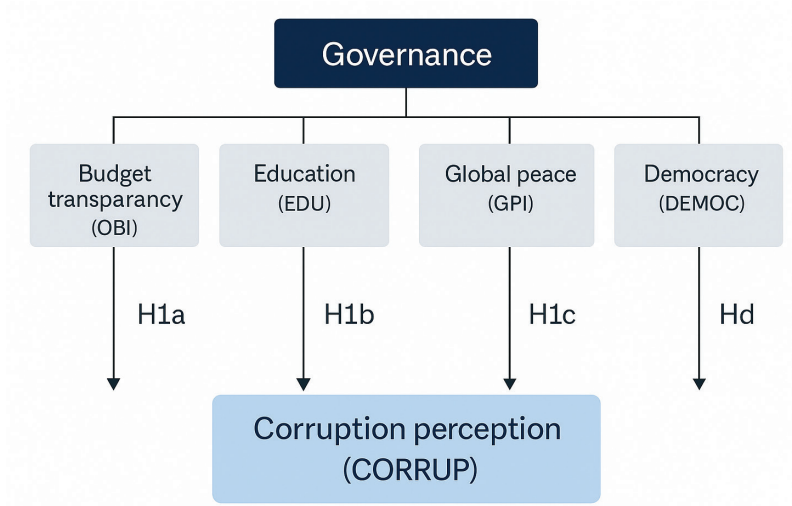
Accordingly, the following general hypothesis guides the empirical inquiry of this study:

H1: As budget transparency, education level, social peace, and democratic institutions improve, corruption perception decreases.

This overarching hypothesis is disaggregated into the following testable sub-hypotheses:

H1a: Budget transparency (OBI) negatively affects corruption perception.

H1b: Education level (EDU) negatively affects corruption perception.

H1c: Peace level (GPI) negatively affects corruption perception.

H1d: Democracy level (DEMOC) negatively affects corruption perception.

H1e: Democracy has a stronger effect on corruption than budget transparency.

These hypotheses aim to empirically verify the institutional and societal pathways identified in the theoretical model. By incorporating multiple governance indicators, the analysis seeks to move beyond a unidimensional perspective and explore the compounded and possibly synergistic effects of these variables on perceived corruption. The model thus reflects a more holistic understanding of governance, suggesting that the impact of budget transparency is conditional upon the presence and strength of complementary institutions such as education systems, democratic norms, and social stability.

2. LITERATURE REVIEW

The academic literature on the nexus between corruption and budget transparency reveals a complex, context-dependent relationship, with a growing consensus on transparency's role as a critical anti-corruption mechanism. Early scholarship grounded corruption in classical economic and institutional theory, defining it as the abuse of entrusted public power for private gain, often driven by bureaucratic inefficiencies, discretionary authority, and rent-seeking behavior (Tanzi, 1998: 564; Jain, 2001: 73). Tanzi (1998: 564) offers a typology of corruption -petty versus grand, bureaucratic versus political- while Jain (2001: 73) identifies key enablers such as discretionary power, economic rents, and weak judicial systems.

Recent studies, however, shift from economic determinism toward governance-oriented perspectives. These emphasize the role of institutional

quality, fiscal openness, media freedom, and civic participation in curbing systemic corruption (Bauhr and Grimes, 2017; Cuadrado-Ballesteros and Bisogno, 2022). Within this evolving paradigm, budget transparency has been reconceptualized not merely as an ethical imperative but as a strategic, enforceable mechanism for anti-corruption. This review synthesizes both theoretical and empirical contributions, highlighting transparency's potential as a governance-enhancing tool while identifying the analytical and methodological gaps that this study addresses via a cross-sectional analysis of multidimensional governance factors.

Empirical research -predominantly based on panel data- consistently demonstrates a negative correlation between fiscal transparency and corruption. Kaufmann and Bellver (2005) report that transparency correlates with better corruption control across 194 countries. Similarly, Hameed (2005) constructs a fiscal transparency index, showing that higher transparency is associated with lower corruption levels. Empirical findings in the literature consistently demonstrate the effectiveness of fiscal transparency in reducing corruption. Benito et al. (2015) and De Simone et al. (2017) report a strong negative correlation between the Open Budget Index (OBI) and the Corruption Perceptions Index (CPI), indicating that greater transparency in budgeting processes tends to coincide with lower levels of perceived corruption. Supporting this, Chen and Neshkova (2018) highlight the importance of transparency during the budget execution and auditing phases. They point out that mechanisms such as Citizens' Budgets can play a key role in limiting corrupt practices by enhancing public access to financial information.

Practical examples further strengthen these conclusions. The International Budget Partnership (2018), for instance, documents cases in Kyrgyzstan and Georgia where improvements in OBI scores were followed by noticeable declines in perceived corruption, illustrating the tangible impact of enhanced fiscal openness. Additional research points to institutional features that support this effect. Vadlamannati and Cooray (2017) emphasize the enabling role of freedom of information laws, while Brusca et al. (2018) underline the critical oversight function of Supreme Audit Institutions (SAIs). Moreover, Cuadrado-Ballesteros and Bisogno (2022) show that higher OBI scores are associated with increased levels of institutional trust, further confirming transparency's contribution to stronger governance.

At the micro level, Reinikka and Svensson's (2004) fieldwork in Uganda sheds light on the consequences of weak transparency. Their study reveals significant leakages in education sector funding, directly linked to the absence of effective fiscal oversight mechanisms. This example underscores how the lack of transparency can translate into concrete losses in public service delivery, particularly in vulnerable sectors.

Theoretical models consistently emphasize that transparency's effectiveness depends on enabling conditions. Bauhr and Grimes (2017) propose the "conditional transparency" model, which asserts that transparency must be accompanied by civic education, media independence, and participatory democracy to produce anti-corruption outcomes. Lindstedt and Naurin (2010) similarly argue that transparency's success relies on a well-functioning accountability ecosystem. Cucciniello et al. (2017), through a systematic review of 1991–2015 studies, confirm transparency's normative value, but caution that its impact is mediated by institutional context. In hybrid or authoritarian regimes, transparency measures often serve symbolic purposes, providing legitimacy rather than accountability (Fox, 2007; Bauhr and Grimes, 2017).

Beyond transparency alone, structural, social, and political factors significantly condition anti-corruption capacity. The Education Index (EDU) enhances citizens' cognitive and participatory capacities to hold public officials accountable. Educated societies are more resilient to corruption and more capable of using e-transparency platforms (Bertot et al., 2010; Grönlund, 2010), reinforcing Lindstedt and Naurin's (2010) emphasis on civic awareness. The Global Peace Index (GPI) reflects social order and institutional predictability—conditions that increase the cost of engaging in corrupt behavior (Prijaković, 2022). The Democracy Index (DEMOC), which captures rule of law, pluralism, and political rights, is crucial for limiting rent-seeking. Besley and Prat (2006) and Persson et al. (2000) show that democratic institutions reduce information asymmetries, thereby strengthening electoral oversight. Supporting this, Lederman et al. (2005), Tavits (2007), and Ferraz and Finan (2010) demonstrate that stronger political institutions and transparent electoral systems lower incentives for corruption.

Emerging research also introduces novel dimensions. Olarewaju et al. (2021) highlight the transformative potential of e-transparency platforms,

as seen in Brazil's Open Budget Transparency Portal, which has reportedly improved public trust (Prijaković, 2022). Participatory budgeting initiatives allow civil society to engage in fiscal decisions, enhancing both legitimacy and deterrence (Goetz and Jenkins, 2001). Grimmelikhuijsen and Meijer (2012) find that transparency improves monitoring, while Williams (2009) cautions that its direct impact on corruption may vary. Alt and Lassen (2003) offer a dissenting view, arguing that higher transparency may inadvertently expand bureaucratic scope, potentially creating new avenues for corruption—though this remains a minority position.

Despite the significant advances in the field, gaps remain. Cross-sectional studies, particularly those capturing specific temporal contexts, are scarce compared to longitudinal panel analyses (Cimpoeru and Cimpoeru, 2015; Öge, 2016). Moreover, the interaction between budget transparency and multidimensional governance indicators such as education, peace, and democracy has not been sufficiently examined across diverse institutional contexts (Cuadrado-Ballesteros and Bisogno, 2022). The scalability and integration of e-transparency tools within traditional accountability structures, especially in developing countries, also remain underexplored (Olarewaju et al., 2021).

Against this backdrop, this study advances the literature in several ways. First, it employs a cross-sectional design with data from 115 countries in 2021, offering a context-specific snapshot of how corruption perception relates to institutional and societal factors. Second, it integrates four governance indicators—budget transparency (OBI), education (EDU), global peace (GPI), and democracy (DEMOC)—into a single analytical framework, thereby situating transparency within a broader governance ecosystem. Third, by testing both direct and interactive effects, the study provides a nuanced account of how institutional settings shape the impact of transparency reforms. Finally, it addresses calls to examine the conditional effectiveness of transparency by assessing its relationship with structural enablers such as education and democracy. Through this multidimensional approach, the research reinforces theoretical claims while offering updated evidence to guide transparency-focused governance reforms, especially in developing and transitional contexts.

Table 1: Summary of Selected Empirical Studies on Corruption and Budget Transparency

Authors	Years	Results and Findings
Tanzi	1998	Tanzi points out that in an inefficient bureaucracy, regulations tend to be less transparent (reducing accountability) and authorizations tend to be made by specific individuals (reducing competition), both of which point to higher levels of corruption.
Alt-Lassen	2003	Alt and Lassen analyzed 45 US states and found that budget transparency is associated with a higher level of corruption, albeit not significantly. They interpreted this result as meaning that greater information disclosure may increase the size of government, which in turn may create more opportunities for corruption.
Reinikka-Svensson	2004	Reinikka and Svensson, in their micro-level study, examined a 1996 study conducted by the World Bank and the Ugandan government, which revealed that only a small percentage of funds released by the central government to support local schools with materials and equipment reached the schools. Regional officials diverted the remainder through leakage and corruption.
Hameed	2005	The study develops a financial transparency measure based on data from 57 countries. The author attempts to estimate the relationship between the financial transparency measure developed using the index created by Kaufmann & Mastruzzi (2003) and the corruption perception index data provided by the International Transparency Organization. The findings emphasize that, after controlling for geographical, economic, and demographic factors, higher fiscal transparency is positively associated with greater "corruption control."
Kaufmann-Bellver	2005	The authors present evidence of a statistically significant positive correlation between the transparency index, which was created using data from 188 countries worldwide, and the Kaufmann-Kraay (KK) Corruption Control Index. The findings are interpreted as confirming the hypothesis that the disclosure of financial information is positively associated with lower levels of corruption.
Lederman-Loayza & Soares	2005	This study uses a cross-country panel to examine the determinants of corruption, with a particular focus on political institutions that increase accountability. While the theoretical literature emphasizes the importance of political institutions in determining corruption, the empirical literature is relatively scarce. The findings confirm the role of political institutions in determining the prevalence of corruption. Additionally, democracies, parliamentary systems, political stability, and press freedom are associated with lower levels of corruption.
Ellis-Fender	2006	The study develops a simple and theoretical model of the relationship between corruption, output levels, and growth rates. In this model, corruption is endogenous and depends on deep economic parameters, including the degree of transparency of the financial system. In other words, the study finds that in economies with high levels of transparency, corruption decreases over time as a share of output.
Islam	2006	It has been found that greater transparency facilitates the observability of policymakers' actions by clarifying accountability, thereby limiting opportunistic behavior, increasing accountability, and reducing the scope of corruption.
Bastida-Benito	2007	In their study, Bastida and Benito conducted a correlation analysis using data from 41 countries for the year 2003. They concluded that the less corruption there is in a country, the higher the likelihood that budget reports will be transparent.

Tavits	2007	The study's main hypothesis is that when the responsibilities of political institutions are clearly defined, politicians are incentivized to pursue good policies and reduce corruption. The findings confirm that countries with institutions that enable responsibilities to be clearly and transparently defined have lower levels of corruption.
Kolstad ve Wiig	2009	The study concludes that transparency mechanisms are effective in reducing bureaucratic corruption, or in other words, transparency makes corruption activities riskier.
Williams	2009	The study focused on the causes and consequences of information published by governments. They concluded that the more information disclosed, the greater the improvement in the quality of bureaucracy, but that evidence of corruption was quite weak.
Ferraz-Finan	2010	This study, which aims to demonstrate that political institutions influence corruption levels, examines corruption audit reports of local governments in Brazil. Overall, the findings indicate that transparent election rules that enhance political accountability play a significant role in constraining politicians' corrupt behavior.
Lindstedt-Naurin	2010	This study reached a conclusion parallel to previous empirical studies arguing that transparency can reduce corruption, thereby confirming the widespread claim in this regard. However, transparency alone will not be sufficient in semi-democratic political systems with low levels of education and media freedom and lacking a free and fair electoral environment. At the same time, reforms necessary to increase the capacity for transparency must accompany such efforts.
Grimmelikhuijsen-Meijer	2012	The study emphasizes that transparency enables the examination of the internal workings of public institutions, prevents bribery, ensures fair processes, and serves as a monitoring tool for external stakeholders.
Bauhr-Grimes	2013	The study examines the effects of transparency on social accountability. Transparency is a fundamental prerequisite for accountability in a broader sense and is therefore an indispensable element in reducing the prevalence of corruption practices. In other words, the study concludes that effective transparency can reduce corruption.
Kayalıdere-Mastar Özcan	2014	The study attempted to estimate the impact of budget transparency and economic freedoms on corruption. Ultimately, it was emphasized that transparency and economic freedoms, which could be determinants of corruption, are effective factors. It was found that improvements in both factors reduce corruption.
Cucciniello-Porumbescu & Grimmelikhuijsen	2017	The study systematically reviews research (literature) published between 1990 and 2015 that addresses transparency by governments or executive bodies. As a result, the positive effect of transparency in preventing corruption is widely accepted as one of the institutional causes of corruption over a 25-year period.
De simone-Gaeta& Mourão	2017	The study is based on a large-scale, country-level dataset spanning an 11-year period (2003–2012) across 116 countries and dynamic panel data estimates. The analysis provides new and robust empirical support for the claim that fiscal transparency is negatively related to corruption (i.e., as transparency levels increase, corruption levels decrease, indicating a positive effect).
Koçdemir-Yılmaz	2020	The study presents findings similar to those of previous empirical studies on this subject. Based on the Open Budget Index and Corruption Perceptions Index data for 94 countries, a positive and strong relationship between budget transparency and corruption was observed. In other words, it is suggested that policies aimed at increasing transparency will lead to a decrease in corruption.

Source: Author's compilation based on review of the literature.

3. METHODOLOGY

To examine the relationship between budget transparency and corruption, this study utilizes a cross-sectional data analysis methodology. The dataset comprises 115 countries for the year 2021. The dependent variable is the Corruption Perception Index (CPI), while the independent variables include the Open Budget Index (OBI), Education Index (EDU), Global Peace Index (GPI), and Democracy Index (DEMOC). These variables were selected based on both theoretical relevance and their empirical usage in prior studies examining institutional quality and corruption.

The ordinary least squares method used for regression analysis and model estimation is the most widely used and accepted method in the international literature. In addition, due to the nature of regression analysis, it reliably reveals the cause-effect relationship between dependent and independent variables with supporting tests. In addition, it is possible to reach a larger sample size for a certain period with the cross-sectional data technique.

The study also has some limitations. The data used is only from 2021 and does not include causality analyses based on time series data. In addition, variables such as institutional capacity, media freedom, and citizen education have not been directly included in the model. Future research would benefit from using mixed models that include such indicators to analyze cause-and-effect relationships in greater detail. The reason for choosing 2021 is that the effects of the Covid-19 pandemic are still limited. Because data always comes with a slightly delay. The year 2021 was chosen considering the increase in public expenditures in the following years and the changes that may occur in the variables included in the model.

3.1. Data

The Corruption Perceptions Index has been published annually since 1995 and is based on 13 different sets of indicators that combine expert and business perceptions of corruption in the public sector. Rather than directly observing the level of corruption, this index assesses the perceived level of risk.

OBI was launched in 2006 and evaluates the level of information disclosure, public participation, and oversight related to countries' central budgets worldwide. The index is based on a 145-question survey form that measures the level of transparency of eight key budget documents; 109

questions focus on budget information transparency, while the remaining 36 questions focus on public participation and the effectiveness of oversight institutions.

The Democracy Index, included in the second model of the study, has been compiled annually by the EIU since 2006 and evaluates countries' democratic structures by scoring 60 different indicators under five main categories. The index considers components such as the functioning of the government, political culture, and freedom of expression.

The Education Index is calculated as the weighted average of the average years of education (maximum 15 years) and expected years of education (maximum 18 years) indicators and ranges from 0 to 1. This index is a critical indicator of citizens' ability to participate in public processes.

The Global Peace Index is composed of 23 different indicators based on internal and external conflicts, security and safety conditions, and levels of militarization. Countries are ranked on a scale of 1 to 5, with lower scores indicating a more peaceful environment.

Table 2: Variables and Sources Used in the Study

Variable	Description	Resource
Dependent Variable		
CORRUP (Corruption Perception Index)	Measures countries' perceptions of corruption in the public sector. The index is scored on a scale of 0 (high perceived corruption) to 100 (low perceived corruption).	Transparency International
Independent Variables		
OBI (Open Budget Index)	Measures the level of budget transparency in approximately 125 countries. The index is scored on a scale of 0–100, with higher scores indicating greater transparency.	International Budget Partnership
EDU (Education Index)	Measures the level of education in countries based on the average and expected length of education, using a value between 0 and 1.	UNDP – Human Development Report
GPI (Global Peace Index)	It ranks the level of peace on a scale of 1 (most peaceful) to 5 (least peaceful) based on indicators such as internal/external conflicts, social security, and militarization.	Institute for Economics and Peace
DEMOC (Democracy Index)	It is an annual index that scores 167 countries on a scale of 0–10 based on indicators such as political participation, political culture, and government functioning.	Economist Intelligence Unit (EIU)

3.2. Models and Analysis

The empirical analysis was conducted using Ordinary Least Squares (OLS) regression. Two models were specified:

Model I: CPI = f(OBI, EDU, GPI)

Model II: CPI = f(DEMOC, EDU, GPI)

The aim is to compare the explanatory power of budget transparency (OBI) and democracy (DEMOC) in determining levels of perceived corruption. The robust standard errors method was applied to correct for potential heteroskedasticity in the residuals.

To assess multicollinearity among the independent variables, a Pearson correlation matrix was calculated. Although moderate correlations were observed (e.g., between DEMOC and EDU), all values remained below the conventional threshold ($r < 0.80$), indicating an acceptable level of multicollinearity. The analysis was carried out using Stata 14 statistical software. Results are interpreted with significance levels of 1%, 5%, and 10%, and corresponding t-values are reported for each coefficient estimate. The following section presents the empirical results and discusses the key findings in relation to the literature.

4. FINDINGS AND DISCUSSION

In the first model, budget transparency, education, and peace variables were all statistically significant. However, heteroskedasticity was detected during testing. To address this, robust standard errors were applied, ensuring consistent parameter estimates. Notably, the peace variable had a negative coefficient due to the inverse scoring of the GPI—where higher values indicate lower levels of peace. In contrast, other indices assign higher scores to better governance performance.

Table 3: Correlation Matrix of Variables

	Corrup	obi	edu	gpi	democ
corrup	1				
obi	0.5049	1			
edu	0.6543	0.5757	1		
gpi	-0.5767	-0.2590	-0.4315	1	
democ	0.7476	0.6025	0.5997	-0.5632	1

Budget transparency showed a statistically significant negative relationship with corruption (β = -0.136, $p < 0.05$), indicating that a one-point increase in OBI reduces perceived corruption by 0.136 points. This finding is consistent with prior studies (Kaufmann and Bellver, 2005; Benito et al., 2015; Cuadrado-Ballesteros and Bisogno, 2022), which affirm that transparency enhances accountability and limits discretionary misuse of public funds. Among all predictors, the GPI emerged as the strongest determinant of corruption (β = -0.533, $p < 0.01$), underscoring the critical role of institutional stability and peace. This aligns with Bauhr and Grimes' (2017: 448) theory of conditional transparency, which asserts that transparency is only effective in stable, democratic environments. In contrast, conflict-prone contexts undermine transparency mechanisms, rendering even well-designed anti-corruption tools ineffective (Kolstad and Wiig, 2009; Prijaković, 2022). Education also demonstrated a significant and consistent effect across both models. In the first model, the coefficient for the EDU index exceeded that of OBI, suggesting that civic competence enhances the effectiveness of transparency initiatives. This supports the findings of Bertot et al. (2010), Lindstedt and Naurin (2010), and Olarewaju et al. (2021), who emphasize that transparency requires an informed and engaged citizenry. Educated populations are more adept at interpreting complex budget data and utilizing tools such as e-transparency platforms, as seen in Brazil's Open Budget Transparency Portal (Prijaković, 2022). In low-education settings, the disclosure of budget documents may not translate into actual accountability due to comprehension gaps. Thus, education and transparency are mutually reinforcing governance tools.

In the second model, democracy was introduced in place of budget transparency. The Democracy Index showed a stronger and more significant coefficient (β = -0.363, $p < 0.01$) than OBI in the first model. This suggests that democracy may function not only as a direct constraint on corruption but also as a foundational enabler of transparency. This aligns with Persson et al. (2000), who argue that democratic accountability mechanisms reduce information asymmetries, and with Besley & Prat (2006), who highlight the importance of voter oversight. Democratic institutions -characterized by the rule of law, media independence, and political pluralism- create an environment in which transparency reforms can be effectively implemented (Fox, 2007; Kaufmann et al., 2010; Brusca et al., 2018).

Table 4: Model Estimation Results

Dependent Variable (CORRUP)	Model Estimate-I	Model Estimate-II
OBI	0.1363967** (2.12)	-
EDU	0.284667* (4.37)	0. 2135295* (3.80)
GPI	-0.5332376* (-3.58)	-0. 2783218* (-2.70)
DEMOC	-	0.3632872* (6.01)
Fixed	40.58099	21.09544
Adjusted R²	0.5578	0.6393
Number of observations (country)	115	115

Notes

I. The symbols ***, **, and * represent the significance levels of the variables at 10%, 5%, and 1%, respectively.

II. The numbers in parentheses under the coefficients represent the "t-statistic" values.

III. Econometric analyses were performed using the Stata 14 software package.

IV. The first model presents the results re-estimated by considering the issue of heteroskedasticity.

V. While the budget transparency variable is included in the first model, the democracy variable is included in the second model.

VI. Both models were estimated and supported by tests for multicollinearity, heteroskedasticity, and normal distribution.

Comparative analysis of the two models reveals that democracy exerts a stronger influence on corruption reduction than fiscal transparency alone. However, this does not diminish the importance of transparency; rather, it suggests that democratic governance is a prerequisite for transparency's effectiveness. In this context, the results lend strong support to the conditional transparency perspective (Lindstedt and Naurin, 2010; Bauhr and Grimes, 2017), which posits that transparency requires enabling political and institutional conditions to function as an anti-corruption mechanism.

Taken together, these findings validate the study's theoretical framework and offer nuanced insights into the multidimensional drivers of corruption perception. Notably, democracy, peace, and education not only exert direct effects but also enhance the operational capacity of transparency

mechanisms. This underscores the importance of integrated, ecosystemic anti-corruption strategies that go beyond technocratic fixes and prioritize institutional development, civic empowerment, and conflict mitigation.

CONCLUSION AND POLICY IMPLICATIONS

The findings largely confirm the multidimensional structure predicted by the theoretical framework. The study reached similar results to the findings of Bastida-Benito (2007) and Lindstedt-Naurin (2010). In particular, the strong and statistically significant effect of the level of democracy on corruption shows that democratic institutions are not only a direct determinant but also a fundamental foundation supporting the effectiveness of transparency practices. Similarly, the level of education emerges as a factor that strengthens individuals' capacity to benefit from transparency mechanisms and hold those responsible accountable. In this context, education and transparency are two complementary building blocks. The impact of the peace environment highlights the importance of a variable that is often overlooked in the fight against corruption. The analysis results show that the effectiveness of all other reforms is reduced in countries with high levels of social conflict. Therefore, a peaceful and stable political and social environment is necessary for governance structures based on transparency and accountability to be effective.

In line with these findings, effective anti-corruption efforts require not only technical transparency reforms, but also support for the democratization process, strengthening of education policies, and establishment of social stability. For policymakers, this situation shows that increasing transparency in public finances alone is not sufficient; it can only be meaningful in the context of appropriate social and institutional frameworks.

In conclusion, even the most advanced budget transparency mechanisms will be ineffective in combating corruption in countries with low levels of education, limited democratic participation, and an unstable peace environment. Therefore, preventing corruption requires a comprehensive transformation process based not only on fiscal reforms but also on strengthening social capital, enhancing social cohesion, and rebuilding institutional legitimacy.

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BÜTÇE ŞEFFAFLIĞI VE YOLSUZLUK: ULUSÖTESİ YÖNETİŞİM ÇERÇEVESİNDEN AMPİRİK KANITLAR

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GENİŞLETİLMİŞ ÖZET

Kamu gücünün, gücü elinde bulunduranlar tarafından özel çıkar ve kazanımlar doğrultusunda suistimal edilmesi olarak tanımlanan yolsuzluk, küresel düzeyde yaygın ve olumsuz etkileri olan bir olgu olarak karşımıza çıkmaktadır. Bu olgunun önlenmesinde en etkili mekanizmalardan biri kamu kesiminde gerçekleştirilen tüm fiil ve işlemlerin açıklık ve şeffaflık ilkeleri çerçevesinde yürütülmesini sağlamaktır. Vergileriyle mali egemenliği elinde bulunduran vatandaşlar, fonladıkları kamu bütçesinin şeffaf bir şekilde yönetilmesini talep etmektedirler. Dolayısıyla bütçe saydamlığı, kamu yönetiminde hesap verebilirlik ve güvenilirlik unsurlarını güçlendiren bir araç olarak değerlendirilmektedir. Bu bağlamda, çalışmanın temel varsayımı, bütçe şeffaflığı ile yolsuzluk arasındaki ilişkinin tek başına yeterli bir açıklama sunmadığı; bu ilişkinin etkililiğinin, içinde bulunduğu kurumsal ve toplumsal bağlama göre değişkenlik gösterebileceğidir.

Çalışma, 2021 yılına ait 115 ülkeyi kapsayan yatay-kesit verilerini kullanmakta ve yolsuzluk algısını açıklayan dört temel değişkeni analiz etmektedir: Açık Bütçe Endeksi (OBI), Eğitim Endeksi (EDU), Küresel Barış Endeksi (GPI) ve Demokrasi Endeksi (DEMOC). Bu dört değişken, hem birbirinden bağımsız etki alanlarına sahip olmaları hem de şeffaflık mekanizmalarının işlevselliğini doğrudan etkileyen yapısal nitelikler taşımaları açısından birlikte değerlendirilmiştir. Ampirik analizde iki ayrı model geliştirilmiştir. Birinci modelde OBI, EDU ve GPI değişkenleri yer almakta; ikinci modelde ise OBI'nin yerine DEMOC değişkeni dahil edilerek karşılaştırmalı bir çerçeve oluşturulmaktadır.

Birinci modelin sonuçları, bütçe şeffaflığı, eğitim düzeyi ve toplumsal barış ortamının yolsuzluk algısını azaltmada anlamlı etkiler yarattığını göstermektedir. Ancak bu modelde en güçlü etkiye sahip değişkenin Küresel Barış Endeksi olduğu gözlemlenmiştir. Bu bulgu, çatışmasız ve istikrarlı bir sosyal/siyasal ortamın, kurumların etkin işlemesini kolaylaştırdığını ve böylece yolsuzlukla mücadele kapasitelerini artırdığını ortaya koymaktadır. Barış ortamı, şeffaflık ve denetim gibi araçların etkili biçimde işlemesi için elverişli bir

zemin yaratmaktadır. Eğitim düzeyinin de güçlü ve istatistiksel olarak anlamlı bir etki yaratması, yurttaşlık kapasitesinin şeffaflık araçlarının işlevselliğinde ne denli belirleyici olduğunu ortaya koymaktadır. Yüksek eğitim düzeyi, kamu bütçesi gibi teknik belgelerin anlaşılabilirliğini artırmakta, vatandaşların kamusal süreçlere katılımını kolaylaştırmakta ve kamu yönetimini denetleyebilme kapasitesini güçlendirmektedir.

İkinci modelde ise demokrasi düzeyi bağımsız değişken olarak dahil edilmiş ve bu değişkenin, yolsuzluğu azaltma açısından bütçe şeffaflığına kıyasla daha yüksek bir etki gücüne sahip olduğu tespit edilmiştir. Bu durum, demokratik kurumların yalnızca yolsuzluğu doğrudan sınırlamakla kalmayıp, aynı zamanda şeffaflık gibi araçların işlerliğini mümkün kılan temel bir altyapı sunduğunu göstermektedir. Demokratik toplumlarda şeffaflık, hesap verebilirlik ve katılım mekanizmalarının birlikte çalışması, yolsuzlukla mücadelede çok daha etkili sonuçlar doğurabilmektedir. Çalışmanın özgün katkısı, yolsuzluk algısını yalnızca şeffaflık temelli bir yaklaşımla açıklamakla yetinmeyip, bu ilişkiyi yönetişimin farklı boyutlarıyla birlikte analiz eden bütüncül bir model sunmasıdır. Ayrıca, çoğu çalışmanın panel veri kullandığı bu alanda, kesitsel bir analiz yapılarak belirli bir zamansal bağlamda karşılaştırmalı değerlendirme yapılması, mevcut literatüre farklı bir perspektif kazandırmaktadır. Çalışma, özellikle gelişmekte olan ülkelerde yolsuzlukla mücadelede sıklıkla başvurulan bütçe şeffaflığı uygulamalarının, ancak demokrasi, eğitim ve barış gibi kurumsal destek yapılarıyla birlikte etkili olabileceğini vurgulamaktadır.

Sonuç olarak, bu araştırma yolsuzlukla mücadelenin yalnızca teknik reformlarla değil, demokratikleşme süreçleriyle, eğitime yapılan yatırımlarla ve toplumsal barışın tesis edilmesiyle birlikte yürütülmesi gerektiğini ortaya koymaktadır. Politik karar alıcılar için bu çalışma, şeffaflık politikalarının etkili sonuçlar doğurabilmesi adına eş zamanlı olarak demokratik kurumların, yurttaşlık kapasitesinin ve kurumsal istikrarın da güçlendirilmesi gerektiğini önermektedir. Bu üç unsurun birlikte ele alınması, yalnızca yolsuzluğu sınırlamakla kalmayacak, aynı zamanda yönetişim kalitesini ve toplumsal güveni artırarak daha kapsayıcı ve adil kamu yönetimi pratiklerinin yaygınlaşmasına katkı sağlayacaktır.