Defining Transparency: A Functional Approach

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Abstract: Transparency is a fuzzy concept within the governance literature; it is commonly linked, through blurry categorisations, to other concepts in the political science and public administration scholarship, such as accountability and corruption. This reflection piece seeks to tackle this blurriness and advance the concept's analytical precision by presenting and discussing transparency's main dimensions, as well as its framing within the scholarly body of good governance, democracy, and development. To do so, the reflection paper presents a novel approach; to define transparency in the form of a function (which places transparency in relation to, and as a function) of its two constituting dimensions: a) information (timely and qualitative), and b) accountability mechanisms (namely, a free media environment and legitimate accountability channels). Reviewing a sample of relevant and influential works in the broad field of transparency, these two dimensions are analysed highlighting the common analytical factors found in the scholarship, pointing towards potential applications of the novel functional approach framework. The focus is placed on the distinct institutional and contextual levels, addressing the various analytical determinants of transparency. In doing so, the reflection presents and discusses some prospective research hypotheses, marking the road for future theoretical and empirical research, as well as policy implications.

Keywords: transparency, information, accountability, institutions; functional definition

1. Introduction

Transparency is a multidimensional concept (Blind 2014) which, although inversely related to corruption, is transversal to a whole host of good governance factors (Hood 2010). Yet, little attention has been paid to the actual elements of good governance not only effectively countering corruption but also advancing an efficient and effective public management (Fuchs & Roller, 2018). In contrast, while a variety of corruption indices coexist measuring distinct and often insufficient perceptions of

corrupt administrations (e.g., Transparency International, 2020), there is no available measure of precise institutional or government transparency. Problematically, for example, transparency's conceptual boundaries in relation to accountability and corruption are blurred.

Despite such conceptual blurriness, this reflection seeks to show that such imprecisions do matter, particularly from an analytical standpoint based on linkages to other governance elements (e.g., trust, legitimacy, and efficiency), as well as its counterparts, mainly, corruption. To that end, the reflection will be grounded in a constructive (conjunctive) conceptual outlook about transparency's core dimensions (information availability, independent and free media, and various accountability mechanisms), and in relation to other key governance elements (efficiency, trust, and legitimacy) (Ball, 2009; Fox, 2007; Hood, 2010; Mabillard & Zumofen, 2017; Naurin, 2007). This background will serve as a starting point to present and discuss the main questions guiding this reflection piece: What are transparency's constitutive elements, and how do they help to define it precisely and accurately? In light of analytical soundness, what is their directionality? And, how can these elements be incorporated into a comprehensive framework?

So, in order to better address the previous conceptual concerns, and answer the questions above, I propose a functional definition of transparency. It is referred to as a function since transparency takes the form of the relational and conditional output of its central elements. These elements, as it will be further explained, constitute two dimensions: a) accounting mechanisms and b) information. Each address a subsequent set of inner factors, namely, timeliness and quality (for information), and the existence of a free media landscape, as well as effective control channels (for the accounting mechanisms). This approach allows for an epistemic and practically coherent understanding of transparency's effects and opens up new avenues of empirical possibilities given its comprehensive and multi-level applicability.

Thus, the objective of this contribution is to show, through this analytical framework, the possibilities for studying transparency and its relation to democracy and development through various questions, operationalising different covariates, and from distinct methodological lenses (qualitatively or quantitatively). In doing so, firstly, the text provides a structured overview of the most relevant literature on transparency, systematically underlining and discussing the central dimensions (information and accounting mechanisms) and their characterisation qua the transparency function. Secondly, the functional approach is presented and explained through a systematic discussion around its central dimensions and the linkages to the overarching governance literature. This approach serves the purpose of framing the proposed definition within the existing scholarship, as well as presenting and discussing potential application scenarios. A concluding part summarises the main takeaways.

2. Characterising Transparency

In order to define transparency, this reflection also emphasizes an institutionalised perspective. This focus takes into consideration epistemically entangled concepts, such as accountability (as a mechanism) and good governance (as a discourse), but also underscores the contextual determinants of institutions themselves. Likewise, focusing on the institutional bases of transparency allows to link

it more easily to greater social and economic narratives. The institutional approach is supported by the idea that "transparency is becoming an unofficial mandate by the public and is often a legal mandate" (Ball 2009, 293).

Ball's (2009) contribution stresses the narrative, but also the pragmatic relevance of transparency. The scholar elevates this importance by grounding the definition in its discursive and material aspects; namely, its social expectation of the functioning of public institutions, the codification into legal frameworks, and the potential to transform public administrations. The systemic transparency approach, introduced here, advances these institutional conditions and highlights the context-dependent factors, hindering or making them possible.

This outlook also represents a constructive approach to these elements in that, it is argued, transparency precedes and occurs due to other factors (such as accountability, through the given mechanisms). Transparency also represents a normative guiding principle, a desired value/norm, and an outcome. To clarify this, the focus will be set on transparency's main components: The accounting mechanisms to enable action upon the information available (Florini, 2007; World Bank, 2017). Whilst the latter stresses a contentious dynamic between institutions and civil society, it also acts as a conjunctive interpretation of the normative, policy, and social levels. On the following sub-sections I will elucidate such categories.

2.1.   Transparency as Information

Transparency and accountability enter a dynamic relationship from which the former enables the latter and so on (cyclically, through the mechanisms available). This characterisation is in line with the transparency system shown and discussed previously. Figure 2 displays the feedback channel that links both factors – similar to the mechanistic view of Bovens (2010) – also indicating their directionality; that is, from transparency to accountability, and back again. The figure shows the interaction of transparency (as a narrative tier) normatively guiding the (accountability) mechanisms with the decision-making instances (the operational tier), resulting in more, and conditioned on greater transparency (see Chen & Ganapati, 2021, for a detailed analysis of the reasons and outcomes of transparency).

Figure 2: Directed Dynamic between Transparency and Accountability.
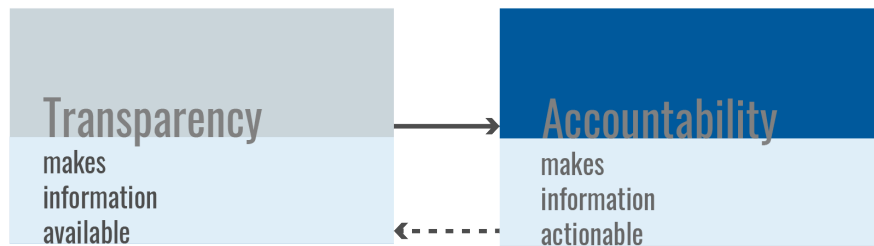
Note. Source: World Development Report (World Bank 2017), based on Naurin (2007).

Importantly, Figure 2 highlights the most determinant element within the transparency system dynamic: Information. Information *is* the link that activates the system and acts as the mediating factor within the opaque conceptual and empirical approaches to transparency (see Florini, 2007). For example, Islam states that information is a "critical ingredient in efficient, well-functioning markets, both economic and political" (2006, p. 121). This directly converses with Stiglitz' (2002) principal-agency perspective, based on the information and the mechanisms available, capable of building trust and increasing (or creating) legitimacy in the system itself (Heald 2006a).

Whether via vertical, horizontal, or diagonal mechanisms (either official or unofficial channels), pressures for public actors to act by an ethic and coherent mandate are created (Ceva & Ferretti 2021). Ideally, all accountability mechanisms should help expand the flow of information in order to increase the legitimacy of public institutions and bolster trust from civil society actors through transparency (Bjurulf & Elgström, 2004; Cucciniello & Nasi, 2014; Kostadinova, 2015). If not, "the result is pseudo-transparency" argues Harlow (2021, para. 9) regarding the role of information vis-a-vis weak or inexistent accounting mechanisms. Thus, regardless the initial state of availability and regulatory structures, information is required in order to guarantee the consolidation of accountability channels, as well as an engaged discussion around them.

Some scholars argue in favour of more 'useful' information rather than for broadening of information availability (Baume & Novak, 2020; Cucciniello & Nasi, 2014; Filgueiras, 2016; Mabillard & Zumofen, 2017). The approach proposed here considers such distinction unfruitful and analytically deceitful, since the utility of information (or primary data) may vary in the sights of the many parties involved. Plus, a number of falsifiability or triangulation techniques can be implemented in order to arrive at information otherwise hidden or buried under non-standardized data formats (see Rodriguez-Hoyos et al., 2018 for a specific case-centred discussion).

The meta-analysis presented by Cucciniello et al. punctually discusses the role of information in the many approaches to transparency they revisit, proposing a broad definition of transparency to be "the extent external actors are afforded access to information about the way public organizations operate" (2017, 5). This is in line with Stasavage's approach, arguing that transparency represents the "public release by bureaucrats of information that they use to make decisions" (2003, p. 389). Similar conceptualisations are found in Prat (2005) and Christensen and Cheney (2015). The coincidental point is clear enough: Transparency involves information availability on the tasks and responsibilities of public office. Furthermore, Harrison and Sayogo (2014), show the value and

channels through which information may positively impact institutional work, and the external perceptions of it. The latter perspective illustrates the relevance of enabling social and political deliberative spaces.[1]

Deliberative spaces build on the role of a strong civil society (whether individually or collectively represented), characteristic of democratic regimes, in which liberties and rights are cornerstones of the public sphere.[2] Such deliberative governance settings assume a contentious framing of information, accountability and thus, transparency. An important precondition is given when political competition and civil action can be exercised without compromises. For example, as governments pursue, at least nominally, a transparency agenda, accountability is never guaranteed – Seligsohn et al.'s (2018) take on the Chinese example is clarifying in this sense. Ceva and Ferretti (2021) make a compelling argument along this line, discussing the coherence attributable to an officeholder's actions regarding the objectives and outcomes of their offices. Transparency, hence, becomes a negotiated discourse; social actors seek to increase their perceived levels of transparency, usually dependent on the level of democratic rule of law frameworks and informational flows.

2.2.   Transparency as Accounting Mechanisms

Accountability has been commonly linked to transparency in diverse theoretical and empirical approaches. Fox (2007), for example, looks at the interrelated levels at which transparency and accountability operate from an analytical standpoint; that is, according to categorical intensities. In contrast, Ball (2009) claims there are three distinct elements that determine and characterise transparency, linking it with accountability, openness, and good governance. Ball's definition of transparency is structured around three meanings, namely: a) A desired social value/norm, b) an institutionalised decision-making instance, and c) as a policy-making condition for efficiency and effectiveness (2009, 293). Within an institutional perspective, these ideas gain particular strength through elements of political contention, historical development, or a synchronic mixture of both; that is, assessing the institutional responses to more demands for openness through different periods and within different social action contexts.

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1   It is also possible to consider a government's (or institution's) decision to enter prospective transparency "performances" through e.g., consultation processes and non-binding hearings (see Cellard, 2022). However, as the functional approach will make clear, such instances also imply governance contexts where a) information exists about the policy/initiative, and b) there are mechanisms to interpellate the information and entities involved – the two factors determinant of the transparency system. Hence, even pre-policy stages, where governance structures signal more openness, can effectively be evaluated from the transparency system perspective.

2   In the Habermasian sense (Dahlberg, 2014; Habermas, 1984); that is, recognising the potential for deliberation that flows from an active and engaged civil society through the channels (official and unofficial) available for debate and confrontation. A subsequent discussion can be expanded upon the systemic perspective (Luhmann, 2012) that considers the relations between actors and institutions, as reflections of the system dynamics they build and uphold. A more eclectic approach would also be informed from a Marxist argumentation of social structures like the one developed by Gramsci (Bates, 1975; Buttigieg, 1995; Katz, 2006) in that it would question the role of transparency on class and/or power relations that help preserve ruling economic or political institutions.

Transparency (as a normative concept, but also as an operational factor within institutions) can thus, lead to stricter accountability processes that coerce public management entities to function more in accordance with a good governance logic (through the respective mechanisms) – in line with Fox's (2007) theses. Therefore, transparency can be considered a determinant of positive institutional performance as it promotes more efficiency; for example, through secure transactions in open markets, where (optimally) all associated economic and social costs are reduced (Wang et al., 2015). It also enables civic participation and social innovation, as well as the strengthening of democratic values and institutions through answerable commitments (Argyrous, 2012; Fraundorfer, 2017; Kim, 2008; Meijer et al., 2018). So, in addition to a precondition of openness, transparency represents a tool to develop it.

This intertwining (conjunctive) nature can be understood as a narrative (*ex-ante*) and as a result (*ex post*) – it links together stages and levels of policy-making and democratic governance. Ball (2009), Meijer (2014) and Heald (2006a) highlight these linkages as they point to transparency's accountability-enabling mechanisms. This perspective relates to Bovens' contribution, in which accountability (as mechanism) relates the (institutional) actors to a "forum" (2010, p. 948) where answers and consequences are dealt with. This, creating the feedback structure associated with "control" and "responsiveness" (Mulgan, 2000, p. 556).

For illustration, Figure 1 shows the conceptual interaction between transparency and accountability in a governance context. Such interaction shows the relevant, mechanistic (formal or informal, i.e., direct or indirect) interconnections. While transparency – in its normative connotation – is focused on a narrative tier, the accounting mechanisms materialise the abstract goals through direct sanctioning, questioning, and scrutiny.

This systemic perspective has been analytically under-explored, leaving a critical gap between the narrative and operational levels of transparency and accountability unabridged. Mudacumura (2014), for example, exemplifies the confusion regarding this systemic conceptual (im-)precision, discussing the uncertainty regarding the expected path from transparency to greater accountability, or if the opposite is the case (as in Meijer, 2014). Cucciniello et al. (2017) also show an extensive meta-analysis that displays mixed results in the transparency-accountability relation, stating that "accountability is often viewed as an intervening construct in the relationship between transparency and corruption" (p.9), nevertheless independent in the analytical sense and often misconstrued through misunderstandings of the conceptual or empirical directionality.

Erkkilä (2012), similarly, explores the multidimensionality of the concepts' relation, but falls short of adopting a system approach that encompasses the ideas displayed in Figure 1, rather adopting a more common geometric framework (the accountability cube, for example). Here, with the focus on levels and interactions, the main sources and directions of accountability are interrelated with the narrative tier of transparency as a guiding principle and as expected return. Framing the mechanisms as proposed here underscores the relevance of the analytical distinctions at different analytical and policy level.

Figure 1: Transparency System
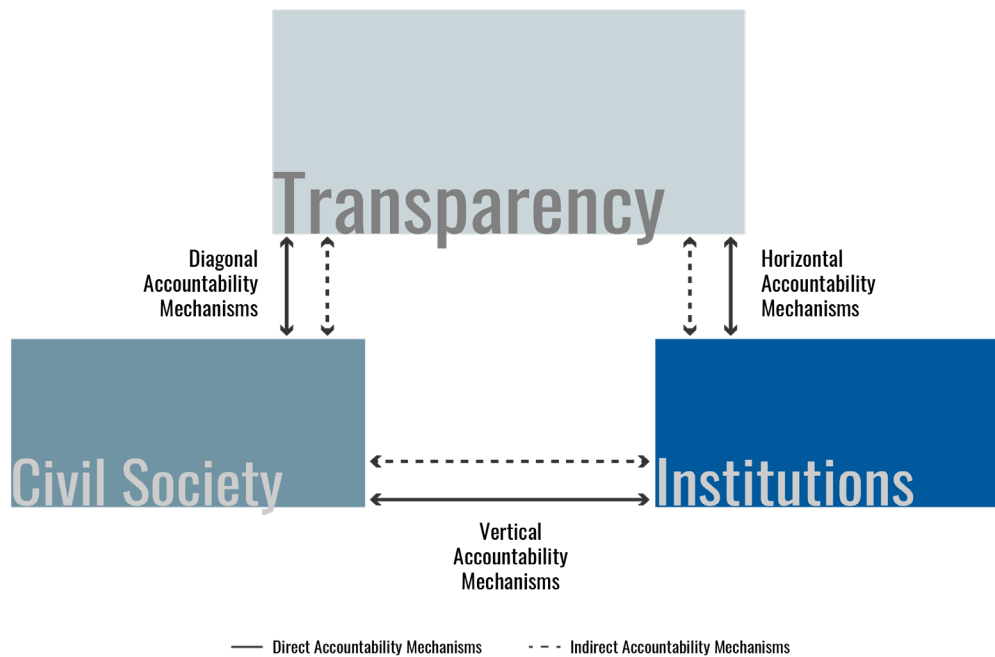
The institutional (transparency) framework is dependent on these mechanisms, particularly when considered through the different governance levels involved. This is visually implied in the diagram in three specific types of channels; namely, a) as horizontal accountability – in the mechanisms within institutions, b) as vertical accountability – observable from the interactions between civil society and institutions, and, c) as diagonal accountability (Mechkova et al., 2019) – which is a mediated mechanism between civil society and institutions through a third party framework (Brinkerhoff and Wetterberg (2016) and Mulgan (2000) offer a detailed analysis on the impact of all three forms).[3] All three channels, but particularly the latter (diagonal), underline the value that contentious political dynamics have (between social actors and the government), particularly amidst low levels of transparency and, hence, of limited mechanisms to demand it.

3. Transparency as a Function: Information and Accounting Mechanisms

Transparency represents the aggregation of informational flows and accounting mechanisms in macro-, meso-, and micro-levels of policy processes (i.e., national and international, the institutional, and the office levels). Bovens argues that the accounting mechanisms represent a "relationship between an actor and a forum" (2007, p. 450), which is taken as the manifestation of the formal or informal, and direct or indirect channels, that recognise the enforceability and "answerability" conditions (Mulgan, 2000) enabled by available information on the state of things. This view allows a

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3   Mechkova et al. argue that there are two views regarding diagonal accountability: namely, contentious and cooperative (2019, pp. 3-4). It is acknowledged the value of the latter, in that cooperation and trust may lead to higher civic engagement and a positive feedback cycle between civil society and the government. However, the focus here lies on the former: Contentious civil society and non-compliant institutions, seeking to reshape the existing asymmetric information flows.

virtuous feedback cycle of information and accounting that, at least theoretically, may lead to enforceable actions, and thereby increase trust and legitimacy in government. Such as Harlow points out, "leaders who want to be credible on transparency should start by making accountability data actually countable" (2021, para. 14).[4]

Hence, the approach outlined in this reflection stresses the interrelation between information (data) and its uses and implementations. In addressing such a dynamic, the proposed definition of transparency can be framed as *the timely and periodical release of quality information and data on the functioning of officers and institutions, accompanied by the legitimate and effective accounting mechanisms for an informed civil society.*

3.1. Functional Definition: Dimensions

The proposed approach systematises the two analytical dimensions characterising transparency – information and the (accountability) mechanisms in place. As also found in Stasavage (2003) and Williams (2015) – and in close dialogue with those signalled by Heald (2006a; 2006b) – the two dimensions are correspondingly illustrated in the literature. In the following sections I present and discuss each dimension's constitutive elements, with regards to the proposed analytical framework, but in close attention to the body of scholarly work dealing with each of the dimensions specifically.

The first dimension – *information* – is characterised by *timeliness* and *quality* (which draws a parallel to Naurin's (2007) and Wood and Aronczyk's (2020) points). In this context, *timeliness* refers to its temporal availability. This element considers two sub-dimensions; these are, a) whether information (data) is released in an expectable manner (e.g., with some periodicity) and, b) whether it is up to date (i.e., the latest possible time-point is covered). The *quality* factor refers to the appropriateness of the data; i.e., if the data clearly conveys its origin, its purpose, as well as its structure (e.g., machine-readable, metadata-rich files and archives); in other words, if it characterises the functions of the entity releasing it.[5] As previously stated, this characterisation underscores the informational relevance from the perspective of diverse groups.

The second dimension – *accounting mechanisms* – characterises not only the institutional function, but also civil society's role in the transparency system. As pointed out before, it consists of official and unofficial (or formal and informal) channels, which can also be taken as two sub-dimensions

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4   There are reasons to relate more information to the inverse outcome; namely, more distrust. As more is known about potential corrupt practices, the public is expected to grow distrustful demanding more accountability, nonetheless. As Chen and Ganapati (2021) show, however, this behaviour is concave – distrust appears when institutional conditions are still prone to foster corruption, but trust is (slowly) regained as less corruption is *perceived* despite greater information. A critical note to this issue has to do with the measurement of corruption as perception, given that high-level corruption is seldom perceived by a general audience or by the experts panel usually surveyed for this purpose.

5   As it can be inferred, this approach presupposes a digital outlook of government data. For more on this avenue, see Bertot, Jaeger and Grimes (2010, 2012), Fraundorfer (2017), Gurin (2014), or Lourenço, Piotrowski and Ingrams (2017). It also is tightly related to the Open Data movement (Gurin, 2014; OECD, 2018; OGP, 2019; Piotrowski, 2016).

that expand the approach to a general level. Similarly, this dimension considers if a) *free media* covering the acts of the government and public administration (unofficial channelling) exists, or, if b) legitimate *channels* exist in any of the three accountability paths (horizontal, vertical or diagonal) for civil society actors (or others such as whistleblowers) to raise concerns to the administration. These may be legally instituted (e.g., through Freedom of Information Acts) or exist in other type of framework (e.g., specific institutional channels in public service delivery). Also, they can be extra-institutional, as with the case of whistleblowing (e.g., Harwood, 2017; Kampourakis, 2018; Moloney et al., 2019). See Table 1 for a summary of these dimensions and sub-dimensions.

This approach also considers the traditionally under-represented supply side of transparency (Williams, 2015), i.e., the side concerned with the archiving, cleaning, and/or release of information. Observing the information side of transparency (Islam, 2006; Prat, 2005; Schnackenberg et al., 2021; Stasavage, 2003) highlights the role of institutions (in most cases) releasing the data, documents, and other communications (Bjurulf & Elgström, 2004; Kostadinova, 2015). Likewise, circumscribing the accounting mechanisms into this transparency function underscores the role of contentious governance, as it includes its primary demand-side actor(s) – civil society – seeking to effectively clap two-handed (Seligsohn, Liu, and Zhang 2018) (as per the conjunctive perspective).

It is argued, therefore, that this functional definition enables the possibility to achieve this *two-handed clapping*, as it expands on previous efforts and approaches (Blind, 2014; Cucciniello et al., 2017; Heald, 2006a; Lodge, 2004) to analytically ground and measure transparency. The functional approach also highlights the convergence of these conceptual and empirical elements within the (transparency) governance system.

Table 1: Dimensional Structure of the Functional Definition

Concept	Defining Dimensions	Empirical Sub-dimensions	Sub-dimensions Characteristics
Transparency *(T)*	Information *(I)*	Timeliness *(z)*	Periodicity
			Up to date
		Quality *(q)*	Origin
			Structure
			Purpose
	Accounting Mechanisms *(A)*	Free Media *(m)*	Independent
		Legitimate Channels *(c)*	(Un-)Official
			Effective

3.2. Formal Approach

Formally, then, transparency becomes a function of the information and data public officers and institutions release, in addition to the (accountability) mechanisms present in the institutional setting

(as the transparency system in Figure 1).[6] This approach takes the form of $T = I + A$; where T represents the policy outcome of transparency for a given informational component *(I)* and a given accounting term *(A)*. As shown in Table 1, both the information and accounting components are subsequently defined by two factors each; z and q, for the information dimension, where z refers to the timeliness characteristic and q to the quality, and m and c, for the accounting mechanisms dimension (media and accounting channels, respectively). The function in (1) aggregates these elements, where f would represent the form of a weighted output of the factors *(I, A)*, conditioned on each other.

$$T = f(I, A) \tag{1}$$

This notation could be simply stated as *T(I, A)* and, hence, simply substituting the underlying factors in I and A from (1), the resulting formal equation turns out as shown in (2), where the outcome of transparency (empirically but also normative) equals a weighted product of all sub-dimensions. This would imply a total level of transparency jointly dependent on the information and accounting factors given by the specific institutional arrangements and policies. This, again, calls to mind and highlights the tensions and synergies in the transparency system discussed heretofore.

$$T_{i\,t} = f(z_i, q_{i\,t}, m_{i\,t}, c_{i\,t}) \tag{2}$$

The inclusion of the temporal and entity-specific levels of transparency means that, for a given entity (officer or institution) *(i)* in a specific period *(t)*, the timeliness of transparency will result from its past or present values. In other words, it is argued that transparency occurs either in active or reactive (passive) ways (Erkkilä 2012; Fox 2007; Hood 2010; Mabillard and Zumofen 2017), in that it is only possible to assess current *(T_t)* or prior periods *(T_{t-1} … T_{t-T})* of transparency. Such regularity makes time-bound, comparative analyses more uniform and coherent, whether at the micro-, meso- or macro-levels (see Figure 3), or through multi-level approaches.

This means that past states of transparency should dictate future ones, so that present legislative and administrative acts can potentially re-shape the future of transparency systems *(T_{t+1} … T_{t+T})*.[7] This would then lead to an overall higher standard of transparency, upon which to assess and execute existing and proposed policies, and to examine the compliance of governments to their policy commitments and to their democratic determination.[8] Yet, arguments exist on the cost-effective

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6   This approach is initially applicable to public institutions because of the legal dispositions regarding information use and publication. Yet, other types of organisations with similar public-interest functions can be examined through this lens (e.g., non-Government organisations (NGOs), foundations, higher education institutions (HEIs), research institutes, political parties, to note a few).

7   That is, ideally $t1 \geq t0$, since $E(T_{t1} \mid T_{t0})$ – in concordance with conditional positivity property. Put otherwise, given a prior – known – level of transparency, a new period will be expected to have at least the same level as the previous period. This assumes that institutions or civil society actors can reach information and act upon it demanding more and better data, as well as more channels to do it. Any deviation from this condition would imply an institutional and/or systemic plateau or decline.

8    $T = f(I, A)$ then becomes a general function for transparency in any given context, applicable to different levels of governance (local/national), on different times and regardless of democracy as a prior (where there is at least one factor available, e.g., information or data released *(I)*). The same can be translated into the international governance settings (e.g., as in Grant & Keohane, 2005)).

implementation of further policies and regulations (Heald, 2006b; Prat, 2005; Schudson, 2020) which imply a marginally declining outcome, i.e., with fewer gains to be made once a certain level has been reached. Again, Chen and Ganapati (2021) show how this behaviour operates empirically; conceptually, though, it can be formulated that transparency is a constant dynamic, the gains of which are intimately tied to the socio-political context. It can also be argued that temporal changes in *(A)* are quantitatively irrelevant, since they assume fixed policy outputs that, usually, do not shift over time – or do so rather limitedly. However, all these particularities may prove informative of systemic changes brought about through incremental or contradicting policy implementations.

The definition also bridges over to transparency-related research on Freedom of Information legislation (FOI). FOI outlooks focus more on answerability and enforceability mechanisms (see Lagunes & Pocasangre, 2018), where institutions lack basic levels of transparency, or where corruption represents a growing concern (Nur & Andersson, 2016). Analytically, these terms are included in the accounting mechanisms *(A)* dimension of transparency. Thus, and in relation to Heald (2003, 2006b), transparency would cover both processes and events in the administrative realm (see Figure 3). The function also highlights the value of information in its asymmetric distribution in society (Stiglitz 2002; Florini 2007), where *agents* provide data to the *principal* in order to foster conversations and debate with the public sphere and take – ideally – appropriate decisions.

Figure 3 presents the potential flow of policy feedback within a governance system informed and driven by transparency. This policy loop is intersected by different levels of institutional or civic participation, and by the notion of processes and events taking place at different levels and/or entities. This dynamic is displayed as the dotted lines creating the feedback between levels which, propelled by institutional or administrative acts, reinforce the transparency system in general. Such flow indicates how institutional action (represented on the right side) can reply and strengthen civil society's efforts (going up and down the left side), which, then again, would seek more transparency at the respective level. In a governance framework, this represents a direct link to the relational policymaking framing of information (Ball, 2009; Lejano, 2021), while also resulting in the creation of social and public value.

Figure 3: Functional Transparency Policy Feedback
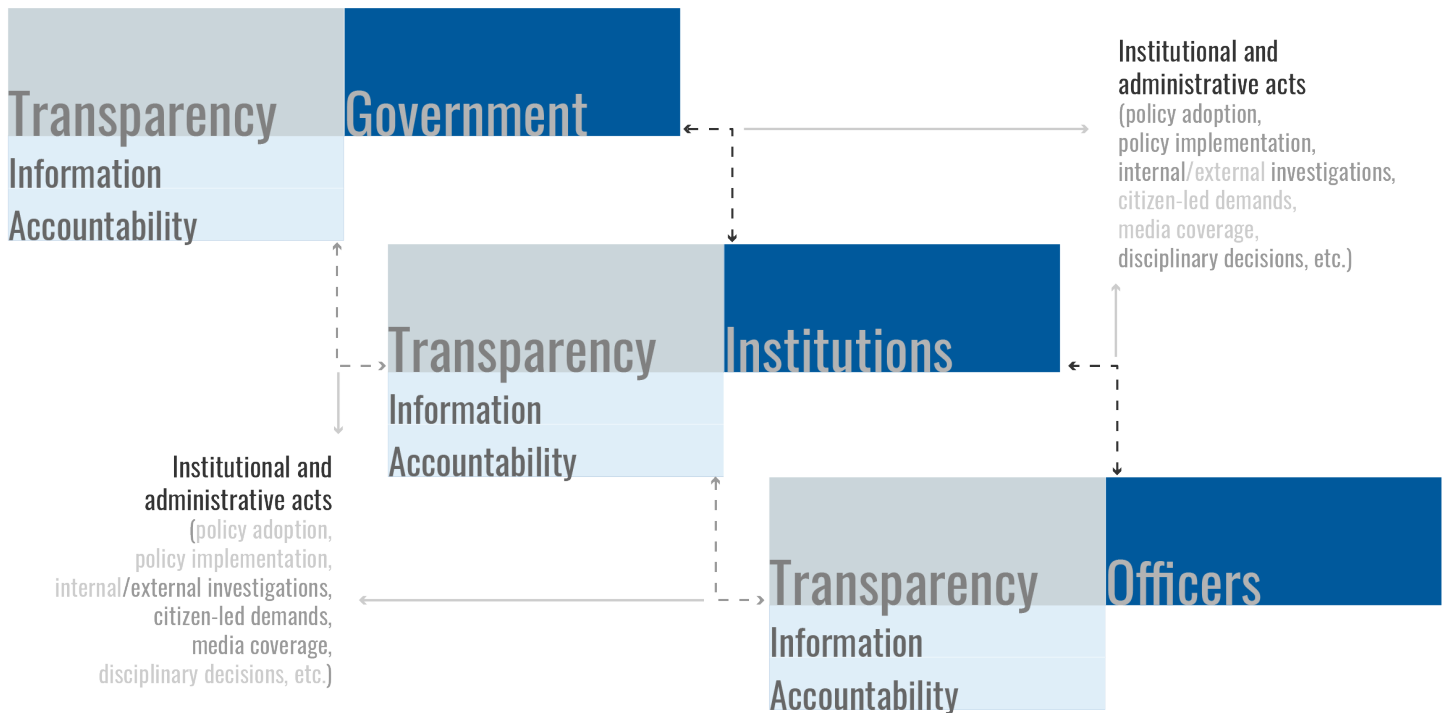
3.3.   Potential Transparency Outcomes

The functional definition sets the analytical grounds for assessments of transparency in empirical settings, where the usage of this approach can lead to consistent, comparable results in the form of a standardised indicator, whether on international,[9] national, or regional levels. The approach also favours a perspective from which two main dimensions *(I, A)* can be systematically observed and computed, enabling categorisations defined according to the obtained levels of transparency.

The potential results have the additional value of analysing a specific dimension, in any given level of public administration, thus, becoming a highly dynamic methodological tool. It allows specific assessments regarding the conditional expectation *(E)* of one or both dimensions – e.g., *E(T|I)* as transparency given information, or *E(T|A)* as transparency given accountability. And, since achieving an expected full level of transparency – as *E(T|I, A)* – is foreseeably impossible, some scenarios imply one or more democratic and/or institutional short-comings of the type:

• *T = f(z, m, c)*, **transparency as a function of timeliness of information and accountability components.** This combination implies an institutional setting where information, although updated, lacks any quality standard. Ruvalcaba et al. (2020), as well as Pina et al. (2007) problematise

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9   That is the motivation of Williams' (2014, 2015) attempt to create a transparency and accountability index, and of the previous work of Kaufmann and Bellver (2005) in looking for a uniform measurement of transparency in cross-section.

this situation in local governance settings, in relation to open governments and the use of technologies. The issue is raised more thoroughly in information systems and computer science perspectives (see Munoz-Soro et al., 2016), since quality and standardisation of data is a prerequisite of any responsible workflow;[10]

- *T = f(q, m, c)*, **as function of updated information and accountability components.** This setting reflects an informational landscape of quality, yet outdated data. Typically, this mixture will occur in financial markets (Islam, 2006), and fiscal policy processes (Stasavage, 2003). O'Donovan et al. (2019) portray a singular case study, analysing the Panama Papers context, where quality information came to light only after a major leak, leaving much of the policymakers' scope of action in shock (despite existing and effective accounting mechanisms);

- *T = f(z, q, m)*, **as a function of information components and media.** Within this scenario, there are credible expectations of transparency, as the informational components are present, however, no institutional response is given. Arif et al. (2021) and Overman et al. (2015) analyse this relationship in broad and comparative perspectives, respectively, assessing the narrative tier vis-a-vis the practical elements of governance. This is one of the variants appearing in authoritarian and/or hybrid-regime States;

- *T = f(z, q, c)*, **as a function of information components and accounting channels.** Classically found in under-performing hybrid regimes, as well as authoritarian ones, this setting implies a crackdown on free media, with intense government intervention in media production and distribution. Horsely (2014) makes a case for the Chinese media landscape, under ever-growing pressure from official institutions, while Balkin (1998) analyses the processes of how media can be co-opted into a limiting transparency;

- **T = *f*(z, q), transparency simply as a function of information release.** This setting reflects the absence of necessary accounting channels, evidencing heavily guarded and influenced institutions typical of fully authoritarian regimes. Although information may be available, there is no option to act upon it. This context would also suggest a scope of action for civil society actors close to non-existent. Carlitz and McLellan (2020) investigate this dynamic, in general, while providing precise examples from the Tanzanian case.

Also, it is assumed that no transparency without the *(I)* information dimension can exist; thus, any of the z or q sub-components are always present. Additionally, concretely, each sub-dimension does not disappear, but they remain or decrease from previous levels, as institutional or socio-political contention may push the demand for more information *(I)* or mechanisms *(A)* at a given period. In extreme cases, nonetheless, any z, q, m, or c factor could be missing or equal to zero – in such scenarios both democratic and institutional determinants would not probably withstand any further examination, as such setting is indicative of limited governance structures and constricted civil society opportunities. With full democratic rule of law as standard, such scenarios would otherwise suggest institutional weakening in the order of hybrid and autocratic regimes.

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10   This follows the logic behind a famous data analysis mantra: *garbage in, garbage out.*

In light of such institutional relevance, transparency as a tool against corruption can do, however, only so much (also a finding in Cucciniello et al., 2017; as well as noted by Florini, 2007). Where corrupt practices or limited institutional development (co)exist, the pursuit of transparency is normatively undermined. Hence, the function represents only an informing stage to any institutional instance that actively fights corruption (answering and enforcing) – it informs them through the available data and mechanisms. Thus, the definition presented paves the way to a greater, more comprehensive empirical study of transparency, which can complement and supplement other efforts (Williams 2015; 2014; Kaufmann and Bellver 2005). It is arguably not a unitary framework but, in its comprehensiveness, it encapsulates the guiding themes of the concept's theoretical and empirical backgrounds.

3.4. Potential Research Scenarios

Through $T(I, A)$ – transparency as a function of the available information and accountability mechanisms within a given system – this approach engages institutions and civil society dynamically, allowing for macro-, meso- and micro-level assessments of the levels of transparency in a given polity within a specific period. These examinations could occur on a cross-section or time-series analyses, as well as on specific case studies like the ones previously mentioned.

As an example, taking the case of China, it could be argued that any expected value of transparency at any level, within the Asian country, fails to materialise. Firstly, most of the information released serves no purpose and is not comprehensive – it lacks accessibility and (machine) readability (Seligsohn et al., 2018). Secondly, the system perspective evidences no civil society dynamics within; that is, untimely and low-quality data serves little purpose to an already restricted civil society. This dynamic creates a negative feedback cycle in which information only serves as a mask of openness, further deepened by inexistent accounting channels and mechanisms (see Zhang & Chan, 2013 for an overview of the use of social media for social oversight opportunities in Chinese regions). Thus, China cannot be considered a transparent entity in the current state, however, given explicit structural and contextual shifts at the institutional level, this outcome may change.

Thus, following the logic discussed within this framework, the next hypotheses could help guide potential analyses. Future studies could look for both dimensions' evolution through time, with various nested characteristics, and at different levels (responsibilities assigned, interaction dynamics, accountability characteristics, implementation stage, periodicity, amongst others). As mentioned previously, the transparency scholarship was systematically sampled in order to provide some relevant examples of similar analytical systematisations. Thus, references are given in accordance to their analytical proximity to the transparency framework developed here. Importantly, this approach highlights and remains mindful of the contextual determinants, questioning the literature from this perspective:

• **Information availability alone does not hinder corruption** (Christensen & Cheney, 2015; Furtado Rodrigues, 2020; Prat, 2005). Despite appearing obvious, this simple statement should be taken seriously and with close attention. For example, it was shown how the $T(z, q)$ setting actually represents a very constricted institutional and social setting. Likewise, both forms of transparency based on partially functioning accounting mechanisms *(A)* are indicative of limitations contrary of

full rule of law frameworks. Brusca et al. (2018) and Carlitz (2013) offer some insights into the role of transparency (particularly as availability of financial information) may be related to decreasing corruption levels. As anticipated, there are multiple channels, in addition to information, in which governance structures should pursue anti-corruption policies and transparency. Thus, this information-conditioned side of transparency could be operationalised as an intervening variable, observing its effect on cross-section or through time. Another form of methodological approach could be designed in a qualitative comparative analysis framework, contrasting the policy development with regards to information accessibility (e.g., by means of FOI laws);

• **Accountability mechanisms play only a limited role in hindering corruption and promoting good governance** (Argyrous, 2012; Balkin, 1998; Carlitz, 2013; Stasavage, 2003). From the functional perspective, any form of $E(T|A)$ is conditioned on media independence and effective institutional response. This also implies a strong participation of social actors alongside the policy-intervening entities. Gulzar and Alexander (2022) and Hart and Skinner (2022) present case studies in a paradigmatic field for transparency, accountability, and the fight against corruption: Natural resources management.[11] As expected, their findings and recommendations stress the need for stronger government-civil society links, underpinned by vibrant informational flows. In other contexts, emphases are placed on regulatory mandates, by means of assessing responsibility assignments, sanctions or rewards mechanisms (Ceva & Ferretti, 2021; Tu, 2022). Methodological approaches emphasising transparency's $E(T|A)$ component could be qualitatively designed to assess differences and similarities in regulatory frameworks, or to quantitatively examine its reception and impact (as in survey methodologies or through secondary data), both in paradigmatic cases;

• **Even when information flows and accounting mechanisms exist, governance factors influence their effect on trust** (Cucciniello & Nasi, 2014; Schmidthuber et al., 2021; Schnackenberg et al., 2021), legitimacy (Heald, 2006a; Hood, 2010), corruption control (Blind, 2014; Brusca et al., 2018; Wei, 2020), and, not least, institutional and economic performance (Dincer & Uslaner, 2009; Nawaz, 2015; Saha & Gounder, 2013). In addition to the cases listed, there is a strong case for the contextual determinants of any governance system, especially regarding transparency. Kim (2008), for example, presents a clear challenge within mostly functioning democracies and economic systems: the Asian region. Different institutional paths, as well as cultural and legal constructs, determine how each of the above factors could develop and be consolidated. Arnold (2012) and Berthin Siles (2008) also problematise the governance factors affecting Latin American polities, highlighting the common, but also the singular challenges. In such cases, the $T(I,A)$ dimensions could be examined in specific contexts, delving quantitatively and qualitatively into the main institutional or contextual determinants, as well as their interconnection to increased trust and legitimacy, or perceived efficiency. Both qualitative and quantitative methods offer pertinent approaches for such analyses;

• **Institutional trajectories affect the adoption of information and accountability policies** (Acemoglu & Robinson, 2001; Bjurulf & Elgström, 2004; Erkkilä, 2020. Similarly, to the last point, political economy (Bates, 2021) and development studies (Chia et al., 2022) point towards

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11 See Sequeira et al. (2016), or Sovacool and Andrews (2015) for the case of extractive industries.

institutional and historical singularities determining the way governance structures develop and consolidate, crucially, hosting transparency. Both quantitatively and qualitatively, the functional approach may contribute to more robust characterisations of these development patterns through a close examination of case studies, as well as through cross-section or time series data on the mediating effects of transparency in relation to specific institutional variables, or via process tracing and stakeholder interviews addressing first-hand specific institutional dynamics;

• Most importantly, **potential effects of transparency on development are historically, regionally, and institutionally conditioned** (Andrades et al., 2019; Galli et al., 2020; Giuliano & Nunn, 2013; Kim, 2008; Pablos et al., 2007). Just as government, constitutional, and institutional designs vary from country to country (along with their corresponding sub-national units), so does the way transparency is systematically framed and enacted. Even within a commonly oriented group of States such as those constituting the Open Government Partnership (OGP, 2019), institutional differences amount to great distances on the breadth and scope of transparency policies. Thus, it is paramount to understand the historical and regional singularities determining various development paths. Transparency can help better contextualise these varying trajectories, serving either as an empirical mediator or as a response variable. Since the functional approach is formulated as a time-unit construct, the contextual effects surrounding governance can be effectively taken into consideration.

Further potential research questions can be thought of in single level perspectives or on crosscutting contexts (as in most global dynamics, e.g., COVID-19), from broader to specific strata. Precise inquiries can thus be channelled through any of the institutional levels (per Figure 3, though extendable to other realms); namely, the national, regional, or individual. For example, from *if central governments comply with openness agendas*, to *assessing the implementation, and overall social implications of sector-specific policies.* The analytical key lies on the possibility to empirically discern between general and specific institutional determinants, to either qualitatively or quantitatively shed light onto the mechanisms hindering or enabling greater transparency, as well as testing the hypotheses listed above. In doing so, the approach underlines the "relational" office mandate (Ceva & Ferretti 2021), as well as critical (institutional) junctures (Acemoglu & Robinson, 2013).

4. Conclusion

The functional approach developed in this reflective piece discusses transparency's key internal dimensions; namely, information and accountability. The analytical structure shows that transparency can be effectively and cohesively operationalised in relation to these dimensions (and the sub-dimensions within). It is also shown that increased information and data can, at least partially and conditionally, increase the expected level of transparency. Likewise, the existence of accounting mechanisms analytically corresponds with a conditioned level of transparency. Together, both dimensions represent a weighted product of institutional transparency, which sets the foundation for increased social trust, institutional legitimacy, and democratic consolidation. Examples and potential applications have been outlined in order to examine these social, institutional, and historical dynamics from the developed functional approach.

Although far from a unitary framework, this approach constitutes a relevant analytical contribution. Consequently, because of its novelty, the transparency function may take time to be harmonised into the mainstream fields of transparency, development, and anti-corruption research. It could be also extended to the realm of private entities, like multinational corporations or any other business entering into business with the State. Nonetheless, the conceptual and empirical sensitivities that characterise private sector transparency differ from the main postulates here exposed (see Dawson, 2022).

Challenges and limitations may naturally arise from more complex systems where redundant instances impose multiple information flows amongst institutional levels (e.g., as with different regime types and political systems). Multiple and differing channels, particularly within shock scenarios, as with the COVID-19 pandemic, may further complicate the clear identification and systematisation of the $T(I, A)$ scheme. Also, sector-specific levels of transparency may be difficult to harmonize with one another, as the $E(T|I)$ and $E(T|A)$ dimensions could differ in their institutional designs. Through specific criteria and a precise scope, the functional approach offers a systematic analytical framework to overcome these hurdles and inform policymakers and stakeholders in directions to strengthen democratic institutions.

In conclusion, the proposed definition enables further research on the *how* and *why* transparency appears, cautious of the contextual determinants (Cucciniello et al., 2017; Jo & Nabatchi, 2020; Kim, 2008). It does so from a methodologically neutral position, as it can be extended theoretically, or fully empirically, either qualitatively or quantitatively, like discussed in the prospective theses. It also nurtures the discussion of transparency in non-democratic settings, questioning their capabilities to foster transparency (e.g., in China, or other hybrid or autocratic States) (Horsely, 2014; Kim, 2008; Seligsohn et al., 2018) or to deceitfully manage the expectations for openness – what Seligsohn et al. (2018) poignantly call the "one-handed clapping". Thus, the empirical and policy potentials of this approach are determined by its analytical cohesion and foundations on civil society and democratic dynamics

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