

E-INFORMATION DISCLOSURE FOR ENHANCING TRANSPARENCY IN PUBLIC ADMINISTRATIONS



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Objective of the presentation

1. Framing the e-government within the administrative reforms of the public administration.
2. Analysis of the research on e-government and the relevance of research on e-financial information.
3. Analysis of the national and international experiences on e-financial disclosures in public administrations.
4. Analysis of the experiences of e-budgetary information in the OECD countries.
5. Analysis of the incentives for online disclosures of financial information.



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1. Introduction

2. Studying E-Government: Topics, Research Methodologies used and main institutions and departments.

3. National and international experiences on e-financial information.

4. E-budgetary information for enhancing transparency in oecd countries.

5. Incentives for online financial information disclosures.

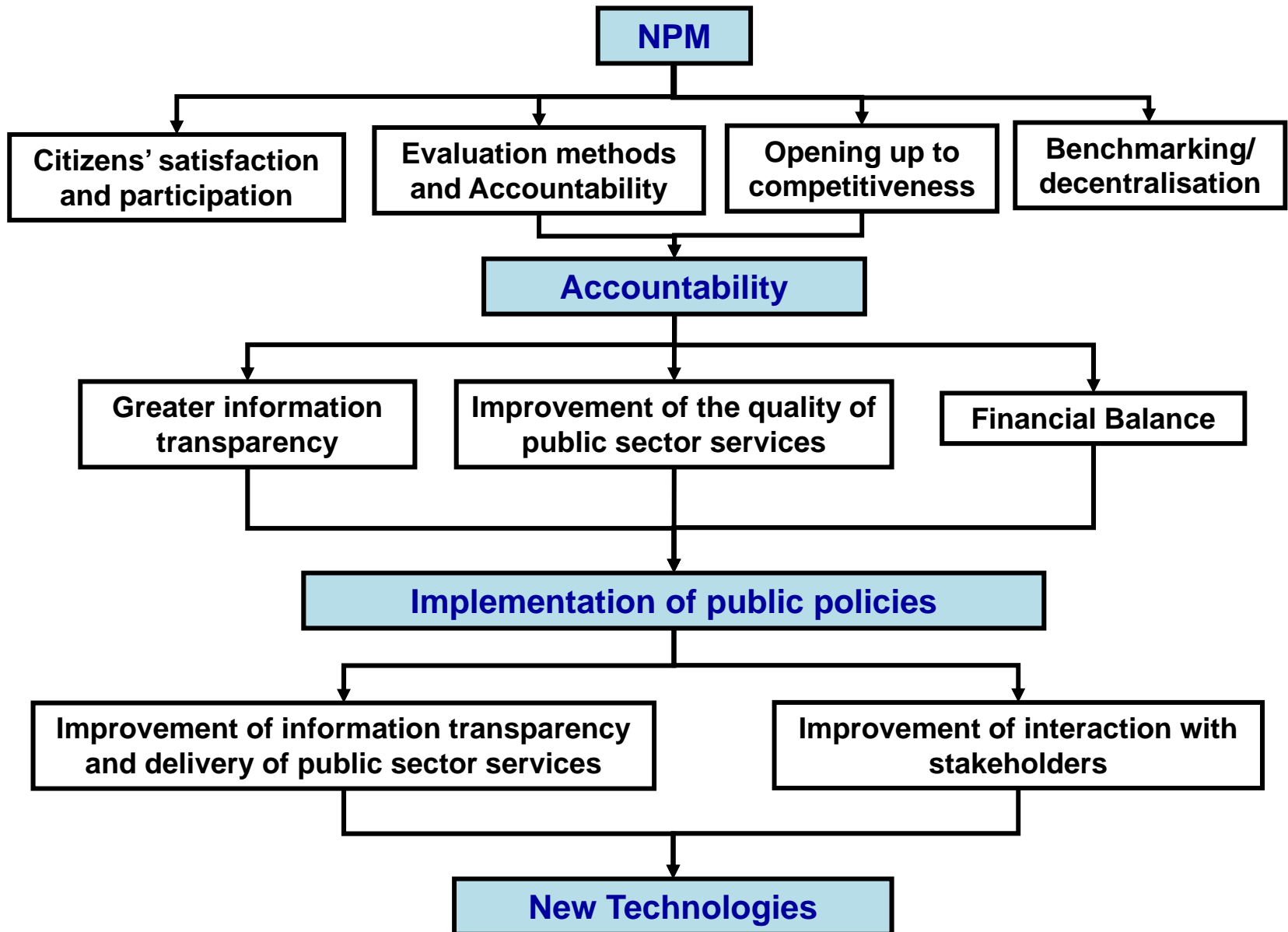


Introduction

Introduction



Introduction





Studying E-Government: Topics, Research Methodologies used and main institutions and departments

Studying E-Government: Topics, Research Methodologies used and main institutions and departments



Studying E-Government: Topics, Research Methodologies used and main institutions and departments

Research Papers

- Rodríguez Bolívar, M. P., Alcaide Muñoz, L. and López Hernández, A. M. (2010). Trends of E-government Research. Contextualization and Research Opportunities. *International Journal of Digital Accounting Research*, Vol. 10: 87-111.
- Rodríguez Bolívar, M. P., Alcaide Muñoz, L. and López Hernández, A. M. (2012). Research into E-government: Assessment of the methodology and collection methods used in Public Administration and the outlook for the future. *Academia, Revista Latinoamericana de Administración*, Vol. 51: 66-78.
- Alcaide Muñoz, L., López Hernández, A. M. and Rodríguez Bolívar, M. P. (2012). Investigación en e-gobierno referida a economías emergentes: evolución y tendencias futuras. *Revista CLAD. Reforma y Democracia*, Vol. 54.
- López Hernández, A.M.; Rodríguez Bolívar, M. P. and Alcaide Muñoz, L. (Forthcoming). Analyzing e-Government research in emerging economies. Contextualization and opportunities. Included in *Handbook of Research on E-Government in Emerging Economies: Adoption, E-Participation, and Legal Frameworks*, Hershey, PA: IGI Global.
- Rodríguez Bolívar, M. P.; Alcaide Muñoz, L. and López Hernández, A.M. (Forthcoming). Profiling the last decade of e-participation research in Europe and North America. A bibliometric analysis. Included in *Public Sector Transformation through E-Government: Experiences from Europe and North America*, New York, USA: Routledge.



Studying E-Government: Topics, Research Methodologies used and main institutions and departments

OBJETIVE OF STUDY

- To ***assist researchers*** in the development and direction of future research.
- **Examines:**
 - *Subject* of their e-Government research.
 - *Methodologies used* in the main journals included in the ISI index, and
 - *Institutional affiliations* of the authors,
- Highlighting ***potential opportunities*** for research in the field.



RESEARCH METHODOLOGY

- Examined **academic and/or professional journals** with main international impact:
 - Public Administration (25 journals).
 - Information and Library Science (15 journals).
 - Excluded journals with marginal importance (impact factor lower than 0.25 or fewer than 50 total citations).
- **Excluded:** Editorials; Symposiums; Articles of a professional nature; Books reviews.
- **Analysed:** Title and abstract; Keywords; Introduction of the articles.
- *Final sample* of **321** articles published.



Studying E-Government: Topics, Research Methodologies used and main institutions and departments

RESEARCH METHODOLOGY

- **Our data base (MS Excel software):**
 - Year of publication
 - Journal title
 - Institutional affiliation of the authors (departments and universities)
 - Main subject dealt with
 - Principal methodology used
- ***Double counting*** was avoided by focusing only on the main research item and methodology used.
- To determine the subjects and methodologies, the authors conducted a ***content analysis*** separately.

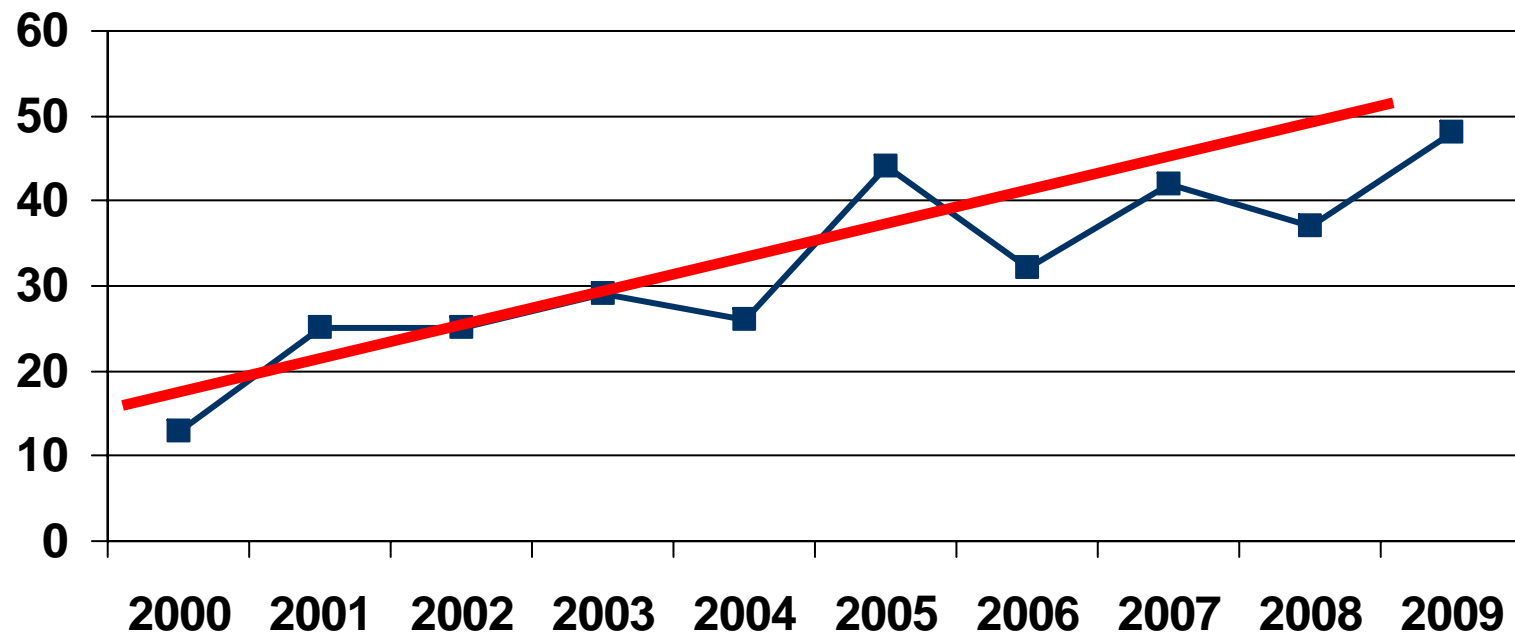


Studying E-Government: Topics, Research Methodologies used and main institutions and departments

ANALYSIS OF RESULTS

1. *Evolution in the eGovernment*

Time sequence for articles on e-Government (2000-2009)





Studying E-Government: Topics, Research Methodologies used and main institutions and departments

ANALYSIS OF RESULTS

1. *Evolution in the eGovernment*

| RESEARCH THEMES | ARTICLES |
|--|-------------|
| Techno. innovation & modern. in public admon. manage. | 52 (16.20%) |
| e-Government programme evaluation and policy analysis | 44 (13.71%) |
| Citizen participation / Deliberative Democracy | 61 (19.00%) |
| e-Services | 27 (8.41%) |
| Accountability, transparency & dissemination information | 40 (12.46%) |
| Behaviour of citizens and applications of e-Government | 29 (9.03%) |
| e-Government and Personnel / Human Resources | 17 (5.30%) |
| Legislative architecture | 17 (5.30%) |
| Intergovernmental Relations | 10 (3.12%) |
| Digital divide and resistance barriers to e-Government | 8 (2.49%) |
| Organizational theory and behaviour | 16 (4.98%) |



Studying E-Government: Topics, Research Methodologies used and main institutions and departments

ANALYSIS OF RESULTS

1. *Evolution in the eGovernment*

CHRONOLOGICAL DISTRIBUTION OF DIFFERENT SUBJECTS DEALT

| RESEARCH THEMES / YEARS | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|
| CITIZEN PARTICIPATION | 1 | 2 | 1 | 13 | 4 | 8 | 7 | 6 | 9 | 10 |
| ACCOUNTABILITY AND TRANSPARENCY | 2 | 7 | 4 | 3 | 4 | 4 | 3 | 6 | 3 | 4 |
| TECHNOLOGICAL INNOVATION | 2 | 6 | 8 | 2 | 5 | 5 | 12 | 8 | 1 | 3 |
| E-GOVERNMENT PROGRAM | 2 | 3 | 4 | 2 | 4 | 7 | 1 | 7 | 9 | 5 |
| HUMAN RESOURCES | 3 | 0 | 3 | 2 | 1 | 4 | 0 | 0 | 1 | 3 |
| E-SERVICES | 1 | 4 | 1 | 2 | 4 | 6 | 1 | 2 | 2 | 4 |
| CITIZENS' BEHAVIOUR | 0 | 0 | 1 | 2 | 1 | 5 | 4 | 3 | 5 | 8 |
| DIGITAL DIVIDE | 0 | 0 | 0 | 2 | 1 | 0 | 2 | 2 | 0 | 1 |



Studying E-Government: Topics, Research Methodologies used and main institutions and departments

ANALYSIS OF RESULTS

1. *Evolution in the eGovernment*

CHRONOLOGICAL DISTRIBUTION OF DIFFERENT SUBJECTS DEALT

| RESEARCH THEMES / YEARS | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|
| CITIZEN PARTICIPATION | 1 | 2 | 1 | 13 | 4 | 8 | 7 | 6 | 9 | 10 |
| ACCOUNTABILITY AND TRANSPARENCY | 2 | 7 | 4 | 3 | 4 | 4 | 3 | 6 | 3 | 4 |
| TECHNOLOGICAL INNOVATION | 2 | 6 | 8 | 2 | 5 | 5 | 12 | 8 | 1 | 3 |
| E-GOVERNMENT PROGRAM | 2 | 3 | 4 | 2 | 4 | 7 | 1 | 7 | 9 | 5 |
| HUMAN RESOURCES | 3 | 0 | 3 | 2 | 1 | 4 | 0 | 0 | 1 | 3 |
| E-SERVICES | 1 | 4 | 1 | 2 | 4 | 6 | 1 | 2 | 2 | 4 |
| CITIZENS' BEHAVIOUR | 0 | 0 | 1 | 2 | 1 | 5 | 4 | 3 | 5 | 8 |
| DIGITAL DIVIDE | 0 | 0 | 0 | 2 | 1 | 0 | 2 | 2 | 0 | 1 |



Studying E-Government: Topics, Research Methodologies used and main institutions and departments

ANALYSIS OF RESULTS

1. *Evolution in the eGovernment*

CHRONOLOGICAL DISTRIBUTION OF DIFFERENT SUBJECTS DEALT

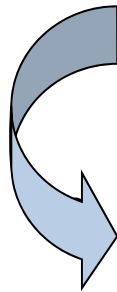
| RESEARCH THEMES / YEARS | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---------------------------------|------|------|------|------|------|------|------|------|------|------|
| CITIZEN PARTICIPATION | 1 | 2 | 1 | 13 | 4 | 8 | 7 | 6 | 9 | 10 |
| ACCOUNTABILITY AND TRANSPARENCY | 2 | 7 | 4 | 3 | 4 | 4 | 3 | 6 | 3 | 4 |
| TECHNOLOGICAL INNOVATION | 2 | 6 | 8 | 2 | 5 | 5 | 12 | 8 | 1 | 3 |
| E-GOVERNMENT PROGRAM | 2 | 3 | 4 | 2 | 4 | 7 | 1 | 7 | 9 | 5 |
| HUMAN RESOURCES | 3 | 0 | 3 | 2 | 1 | 4 | 0 | 0 | 1 | 3 |
| E-SERVICES | 1 | 4 | 1 | 2 | 4 | 6 | 1 | 2 | 2 | 4 |
| CITIZENS' BEHAVIOUR | 0 | 0 | 1 | 2 | 1 | 5 | 4 | 3 | 5 | 8 |
| DIGITAL DIVIDE | 0 | 0 | 0 | 2 | 1 | 0 | 2 | 2 | 0 | 1 |



ANALYSIS OF RESULTS

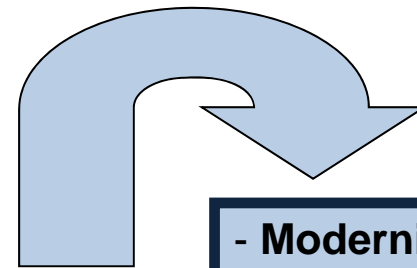
2. Methodologies used

- **Empirical Research** methods (86.29%) over **non-empirical** ones (13.71%)



Modernisation of the public administration management (31.82%) and *Participation of citizens* in public life (27.27%)

- **Qualitative tools**
 - Case studies (41.90%)
 - Comparative analysis (11.73%)
 - Content Analysis (11.17%)



- **Modernisation in public administration management**
- **Analysis of e-Government project**
- **E-Services**



Studying E-Government: Topics, Research Methodologies used and main institutions and departments

ANALYSIS OF RESULTS

2. Methodologies used

- Quantitative methodologies:
 - **Regression analysis (39.80%)**
 - Participatory democracy
 - Citizens' satisfaction
 - **Structural Equation Models (16.33%)**
 - Constructors influence users' satisfaction
 - **Evaluation Research (10.20%)**



Studying E-Government: Topics, Research Methodologies used and main institutions and departments

ANALYSIS OF RESULTS

3. Which institutions and Departments?

- Largest body of research about e-Government come from **American Universities** (45.58%), **European Universities** (29.36%) and **Asian Universities**(15.64%).
- **Research on Accountability, transparency and dissemination of information** is undertaken mainly in American Universities (such as SUNY at Albany, Arizona and Wisconsin) and in European Universities (University of Granada).
- **Researchers are specialized:** Public Administration; Public Policy and Political Science; Marketing; Information Science and Library Information; Computer Science.



National and international experiences on e-financial information

National and international experiences on e-financial information



National and international experiences on e-financial information

Research Papers

- López Hernández, A.M., Caba Pérez, C. and Rodríguez Bolívar, M.P. . (2002). The presentation of governmental financial information on the Internet: an international view. Included in *Innovations in Governmental Accounting*, The Netherlands: Kluwer Academic Publishers (included in Book Citation Index) (pp. 217-229).
- López Hernández, A.M., Rodríguez Bolívar, M.P., Caba Pérez, C. (2005). Citizen's access to online governmental financial information: Practices in the European Union Countries. *Government Information Quarterly*, Vol. 22 Issue 2: 258-276.
- Rodríguez Bolívar, M.P., Caba Pérez, C ., López Hernández, A.M. (2007). E-government and public financial reporting. The case of Spanish Regional Governments. *American Review of Public Administration*, Vol. 37 Issue 2: 142-177.



National and international experiences on e-financial information

Items taken into consideration concerning the voluntary reporting of public financial information on the Internet

| | Score | | Score | | Score |
|---|----------|---|----------|---|----------|
| 1. CONTENT OF INFORMATION SUPPLIED (CONTENT-INFOR) <i>RAP_n</i> | 6 | 2. CHARACTERISTICS OF THE ACCOUNTING INFORMATION (CHARACT-INFO) <i>RAP_n</i> | 6 | 3. NAVIGABILITY, DESIGN AND ACCESS (NAV-DES-ACC) <i>RAP_n</i> | 6 |
| 1.A. Budgetary information and cash-flow | 2 | 2.A. Completeness <i>The Web page should be as informative as possible</i> | 1 | 3.A. Ease of access to the information <i>Existence of a Web map and a specific section on financial information</i> | 1 |
| 1.A.1 Information on the fiscal year budget | 0.33 | 2.A.1. The General Accounts can be consulted on the <i>Web page</i> . | 1 | 3.A.1. The Web page has a specific section that includes information on public accounting | 0.5 |
| 1.A.2 Expenditure implementation | 0.33 | | | | |
| 1.A.3 Revenue implementation | 0.33 | | | 3.A.2. A Web map showing the contents is available | 0.5 |
| 1.A.4 Budgetary result | 0.33 | | | | |
| 1.A.5 Budgetary modifications | 0.33 | | | | |
| 1.A.5 Cash-flow statement | 0.33 | 2.B. Timeliness <i>Provide information more frequently than on an annual basis (e.g., quarterly, monthly)</i> | 1 | 3.B. Categorisation of users' accessibility <i>Establish diverse profiles for access to information</i> | 1 |
| 1.B. Financial position | 2 | 2.B.1. Convenience of the information supplied | 1 | 3.B.1. Establish access areas bounded according to the user profile | 1 |
| 1.B.1 Information on non-financial fixed assets | 0.4 | 2.C. Comparability <i>Provide financial information for 3 or more fiscal years, to enable comparative reports</i> | 1 | 3.C. Ease of movement through areas of financial information <i>Introduce a system of hyperlinks within the sections concerning accounting data</i> | 1 |
| 1.B.2 Information on asset variation | 0.4 | | | | |
| 1.B.3 Total borrowing | 0.4 | | | | |
| 1.B.4 Variation in public borrowing | 0.4 | | | | |
| 1.B.5 Operating statement | 0.4 | | | | |
| 1.C. Non-financial information <i>Indicators related to public service management</i> | 2 | 2.C.1. The possibility exists of comparing information | 0.5 | 3.C.1. A system of hyperlinks for the information offered is provided | 1 |
| | | 2.C.2. Comparative summaries of the accounting information compiled by the entity itself are made available | 0.5 | | |
| 1.C.1 Indicators on efficiency | 0.66 | 2.D. Understandability <i>The presence of ratios or graphs, with explanatory comments</i> | 1 | 3.D. Ease of data management <i>Information is provided in various downloadable formats, such that users can edit, combine or summarise the data to suit their needs.</i> | 1 |
| 1.C.2 Indicators on economy | 0.66 | | | | |
| 1.C.3 Indicators on effectiveness | 0.66 | 2.D.1. Ratios and graphs or back-up figures are included to present the accounting information | 0.5 | 3.D.1. Format: html | 0.25 |
| | | 2.D.2. Comments on accounting information are included | 0.5 | 3.D.2. Format: pdf or doc | 0.25 |
| | | | | 3.D.3. Format: xls | 0.5 |
| | | 2.E. Relevance <i>Provision of technical reports on management performance, both overall and by sectors</i> | 1 | 3.E. Ease of use in an international context <i>It is highly positive for information to be made available in various languages.</i> | 1 |
| | | 2.E.1. Technical reports elaborated by the entity itself are available | 0.5 | 3.E.1. Information content is available in different languages | 1 |
| | | 2.E.2. Sorted and ranked information offered on the Internet | 0.5 | | |
| | | 2.F. Reliability <i>Information is verified by auditors</i> | 1 | 3.F. Interactivity with the user <i>Means are available to enable interactivity between the administration and users</i> | 1 |
| | | 2.F.1. Official financial information is audited | 0.5 | 3.F.1. An e-mail address other than the webmaster's is provided for information or explanations to be requested | 0.5 |
| | | 2.F.2. Audited and non-audited information are clearly differentiated | 0.5 | | |



National and international experiences on e-financial information

USABILITY

U1. Reading and scanning

U2. Search

U3. Link characteristics

U4. Structure of the web page

STAKEHOLDER PARTICIPATION

SK1. Forums/chats

SK2. Web 2.0 technology

SK3. Online surveys

SK4. Newsletter

PRIVACY AND SECURITY

P1. Data collection

P2. Digital signature

P3. Notification of privacy policy

P4. Access to private info

P5. Use of cookies



National and international experiences on e-financial information

SAMPLE SELECTION

Sample 1: OECD Members

- Central governments of some main OECD members in western developed countries.
- Two main administrative traditions: Anglo-Saxon and Continental countries.
- Some sample countries: USA, UK, Spain, France, Netherlands, New Zealand, Canada, Australia, Finland, Ireland and Greece.

Sample 2: European Countries

- Central Governments of all European Countries.

Sample 3: Spanish Regional Governments

- All Regional Governments in Spain (17 Regional Governments).



National and international experiences on e-financial information

CONCLUSIONS:

- There is a general consensus regarding the online disclosure of **a higher volume of budgetary information**, especially, information on the approved budget. Financial information is almost inexistent on the web page (OCDE, European Countries and Spanish Regional Governments).
- The online disclosure of **non-financial information on the web** pages is virtually **non-existent**, with the exception of Australia (OECD).
- **Access to the whole content of the General Account is virtually limited to the Anglo-Saxon area** (OECD) and only some Continental Countries (France, UK and Portugal).
- The **reform in the public sector accounting system in Spain has not promoted the disclosure of a higher volume** of information in Spanish Regional Governments (Regional Governments).
- **Comparability of the information is accomplished** providing information of more than the last two financial years.
- **The understandability of the public financial information is also promoted** by the inclusion of ratios or graphs, as well as commentaries on the information disclosed (OECD and European Countries).



National and international experiences on e-financial information

CONCLUSIONS:

- Most of European countries **do not supply a link to financial information** on their web pages. Nonetheless, most of them include an e-mail address other than the webmaster's, which allows the visitor of the web page to apply for information (European Countries).
- Although **a site map** allows users to see what information is included on the pages, which is of utmost importance to the visitor, this idea **has only been considered by the Anglo-Saxon countries** (OECD) and in two continental countries (Luxembourg and Italy).
- The use of a language such as html is one of the formats being most widely used. **The information is also offered in .pdf or .doc formats**, which are both downloadable documents (OCDE, European Countries and Regional Governments).
- **Best practices:** Anglo-Saxon countries (OECD); UK, France and Portugal (European Countries); and Murcia and Valencia Regional Governments (Spanish Regional Governments).



E-budgetary information for enhancing transparency in OECD countries

**E-budgetary information for enhancing transparency
in OECD countries**



E-budgetary information for enhancing transparency in OECD countries

Research Papers

- Caba Pérez, M.C.; Rodríguez Bolívar, M. P. and López Hernández, A.M. (2010). The OECD Budgetary Transparency. An Examination of Online Budgetary Information across European Union Countries. Included in *Comparative E- government: An Examination of E-Government across Countries*, New York, USA: Springer (Included in Book Citation Index) (pp. 587-614).



Introduction and aim of paper

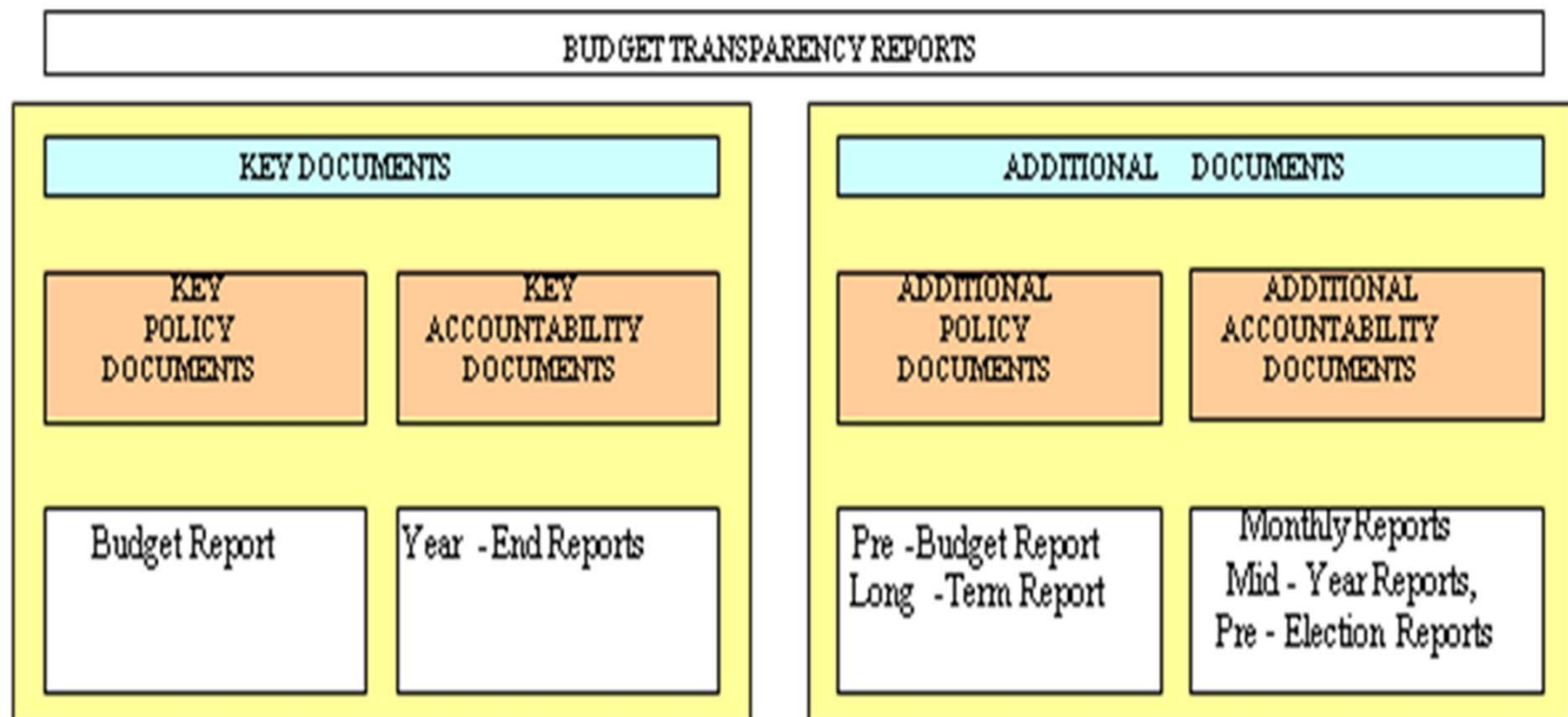
AIM OF THE PAPER: This paper seeks to determine whether the central governments of OECD member countries use the World Wide Web as a means of making financial budgetary disclosures in terms of fulfilling the OECD project of best practices for budget transparency (OBPBT).



OECD recommendations on best practices for budget transparency

- The OECD Best Practices for Budget Transparency (OBPBT) was intended to be a paramount reference tool for OECD member and non-member countries to use in order to increase their degree of budget transparency.

Figure 1: Budget Reports in OECD Best Practices for Budget Transparency





Empirical research. Sample selection

SAMPLE:

| | | Legal Key Documents | | Legal Additional Documents | | | | Total legal reports | |
|---------------------------------------|-----------------|---------------------|----------|----------------------------|---------|----------|------------|---------------------|--------------|
| | | Budget | Year-end | Long term | Monthly | Mid-year | Pre-budget | | Pre-election |
| Low OECE budgetary transparency | AUSTRIA | 1 | 1 | 1 | 1 | | | 4 | |
| | GERMANY | 1 | 1 | 1 | 1 | | | 4 | |
| | JAPAN | 1 | 1 | 1 | | | 1 | 4 | |
| | KOREA | 1 | 1 | 1 | 1 | | | 4 | |
| | NETHERLANDS | 1 | 1 | 1 | 1 | | | 4 | |
| | TURKEY | 1 | 1 | 1 | 1 | | | 4 | |
| | SWITZERLAND | 1 | 1 | 1 | | | 1 | 4 | |
| Medium OECE budgetary transparency | DENMARK | 1 | 1 | 1 | 1 | 1 | | 5 | |
| | ICELAND | 1 | 1 | 1 | 1 | 1 | | 5 | |
| | IRELAND | 1 | 1 | 1 | 1 | 1 | | 5 | |
| | MEXICO | 1 | 1 | 1 | 1 | 1 | | 5 | |
| | SLOVAK REPUBLIC | 1 | 1 | 1 | 1 | 1 | | 5 | |
| | SPAIN | 1 | 1 | 1 | 1 | | 1 | 5 | |
| | SWEDEN | 1 | 1 | 1 | 1 | 1 | | 5 | |
| | UNITED STATES | 1 | 1 | 1 | 1 | 1 | | 5 | |
| Good OECE budgetary transparency | LUXEMBOURG | 1 | 1 | 1 | 1 | 1 | 1 | 6 | |
| | BELGIUM | 1 | 1 | 1 | | 1 | 1 | 1 | 6 |
| | CANADA | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| | CZECH REPUBLIC | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| | FINLAND | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| | FRANCE | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| | GREECE | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| | HUNGARY | 1 | 1 | 1 | 1 | | 1 | 1 | 6 |
| | ITALY | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| | NORWAY | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| | POLAND | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| | PORTUGAL | 1 | 1 | 1 | 1 | 1 | 1 | | 6 |
| UNITED KINGDOM | 1 | 1 | 1 | 1 | 1 | 1 | | 6 | |
| Excellent OECD budgetary transparency | AUSTRALIA | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 |
| | NEW ZEALAND | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 7 |



Empirical research. Description of the research methodology

Cooke index methodology: The components for this coincidence index were chosen on the basis of the *OECD Best Practices for Budget Transparency*.

Two levels:

- **Level One:** we examine whether the key budgetary documents (K) and the additional budgetary documents (A) are published on the Web, irrespective of the level of detail presented in these reports.

$$CI_1 = CI_{1K} + CI_{1A} = 25*(R_b + R_y) + 10*(R_{p-b} + R_l + R_m + R_{mi} + R_{p-e})$$

| | | Key documents | | Additional documents | | | | | Maximum score |
|---|--|---------------|----------|----------------------|---------|----------|------------|--------------|---------------|
| | | Budget | Year-end | Long term | Monthly | Mid-year | Pre-budget | Pre-election | |
| G1. Low OECD budgetary transparency | AUSTRIA; GERMANY; KOREA; NETHERLANDS; TURKEY | 25 | 25 | 10 | 10 | | | | 70 |
| G2. Medium OECD budgetary transparency | DENMARK; ICELAND; IRELAND; MEXICO; SLOVAK REPUBLIC; SWEDEN; UNITED STATES | 25 | 25 | 10 | 10 | 10 | | | 80 |
| G3. Good OECD budgetary transparency | LUXEMBOURG; CANADA; CZECH REPUBLIC; FINLAND; FRANCE; GREECE; ITALY; NORWAY; POLAND; PORTUGAL; UNITED KINGDOM | 25 | 25 | 10 | 10 | 10 | 10 | | 90 |
| G4. Excellent OECD budgetary transparency | AUSTRALIA; NEW ZEALAND | 25 | 25 | 10 | 10 | 10 | 10 | 10 | 100 |



Empirical research. Description of the research methodology

- **Level Two:** we focus on the content of each of the budgetary reports presented. The OECD recommendations on the preparation and disclosure of each of the reports are distributed as shown in the following table:

| | Number of Items (RC) | | Number of Items |
|------------------------------------|----------------------|---|-----------------|
| Key budgetary documents (K) | | Additional budgetary documents (A) | |
| Budget reports (b) | 22 | Pre-Budget reports (p-b) | 5 |
| Year-end reports (y) | 19 | Long term reports (l) | 2 |
| | | Monthly reports (m) | 8 |
| | | Mid-year reports (mi) | 13 |
| | | Pre-election reports (p-e) | 6 |

- The second level coincidence index (CI_2) produces a maximum score of 100. With the same weighting for each document as was used in Level One, 50% would correspond to the key documents, and 50% to additional documents.

$$CI_2 = CI_{2K} + CI_{2A} = (CI_b + CI_y) + (CI_{p-b} + CI_l + CI_m + CI_{mi} + CI_{p-e})$$

$$CI_2 = 25x\left(\frac{\sum_{i=1}^{22} RC_b}{22} + \frac{\sum_{i=1}^{19} RC_y}{19}\right) + 10x\left(\frac{\sum_{i=1}^5 RC_{p-b}}{5} + \frac{\sum_{i=1}^2 RC_l}{2} + \frac{\sum_{i=1}^8 RC_m}{8} + \frac{\sum_{i=1}^{13} RC_{mi}}{13} + \frac{\sum_{i=1}^6 RC_{p-e}}{6}\right)$$



Empirical research. Results: First Level

Table. First level section coincidence.

| | COUNTRY | Key documents | | Additional Documents | | | | | KEY DOCUMENT CI _{1k} | ADDITIONAL DOCUMENTS CI _{1a} | CI ₁ | % TOTAL FIRST LEVEL/MAXIMUM LEGAL | Mean CI ₁ | Standard deviation CI ₁ |
|---|--------------------|---------------|--------------|----------------------|---------|-------------|----------------|-----------|----------------------------------|---|-----------------|---|----------------------|---------------------------------------|
| | | Ex-Ante | Ex-Post | Ex-Ante | Ex-Post | Ex-Post | Ex-Ante | Ex-Post | | | | | | |
| | | Budget | Year- end | Long- term | Monthly | Mid year | Pre- budget | Pre-elect | | | | | | |
| G1. Low OECD budgetary transparency (Maximum 70) | TURKEY | 0 | 0 | 0 | 10 | | | | 0 | 10 | 10 | 14.29 | 31.00 | 13.19 |
| | KOREA | 25 | 0 | 0 | 0 | | | | 25 | 0 | 25 | 35.71 | | |
| | AUSTRIA | 25 | 0 | 0 | 10 | | | | 25 | 10 | 35 | 50.00 | | |
| | GERMANY | 25 | 0 | 0 | 10 | | | | 25 | 10 | 35 | 50.00 | | |
| | NETHERLANDS | 25 | 25 | 0 | 0 | | | | 50 | 0 | 50 | 71.43 | | |
| G2. Medium OECD budgetary transparency (Maximum 80) | SLOVAK REPUBLIC | 0 | 0 | 0 | 10 | 0 | | | 0 | 10 | 10 | 12.50 | 47.86 | 17.70 |
| | ICELAND | 25 | 0 | 0 | 0 | 10 | | | 25 | 10 | 35 | 43.75 | | |
| | SWEDEN | 25 | 25 | 0 | 0 | 0 | | | 50 | 0 | 50 | 62.50 | | |
| | DENMARK | 25 | 25 | 0 | 0 | 10 | | | 50 | 10 | 60 | 75.00 | | |
| | IRELAND | 25 | 25 | 0 | 10 | 0 | | | 50 | 10 | 60 | 75.00 | | |
| | MEXICO | 25 | 25 | 0 | 10 | 0 | | | 50 | 10 | 60 | 75.00 | | |
| | UNITED STATES | 25 | 25 | 0 | 10 | 0 | | | 50 | 10 | 60 | 75.00 | | |
| G3. Good OECD budgetary transparency (Maximum 90) | LUXEMBOURG | 25 | 0 | 0 | 0 | 0 | 10 | | 25 | 10 | 35 | 38.89 | 62.73 | 14.36 |
| | NORWAY | 25 | 0 | 0 | 0 | 10 | 10 | | 25 | 20 | 45 | 50.00 | | |
| | FINLAND | 25 | 25 | 0 | 0 | 0 | 0 | | 50 | 0 | 50 | 55.56 | | |
| | CZECH REPUBLIC | 25 | 25 | 0 | 10 | 0 | 0 | | 50 | 10 | 60 | 66.67 | | |
| | GREECE | 25 | 25 | 0 | 10 | 0 | 0 | | 50 | 10 | 60 | 66.67 | | |
| | ITALY | 25 | 25 | 0 | 10 | 0 | 0 | | 50 | 10 | 60 | 66.67 | | |
| | FRANCE | 25 | 25 | 0 | 10 | 0 | 10 | | 50 | 20 | 70 | 77.78 | | |
| | POLAND | 25 | 25 | 0 | 10 | 10 | 0 | | 50 | 20 | 70 | 77.78 | | |
| | CANADA | 25 | 25 | 0 | 10 | 10 | 10 | | 50 | 30 | 80 | 88.89 | | |
| | PORTUGAL | 25 | 25 | 0 | 10 | 10 | 10 | | 50 | 30 | 80 | 88.89 | | |
| UNITED KINGDOM | 25 | 25 | 10 | 10 | 0 | 10 | | 50 | 30 | 80 | 88.89 | | | |
| G4. Excellent OECD budgetary transparency (Maximum 100) | AUSTRALIA | 25 | 25 | 0 | 10 | 10 | 10 | | 50 | 30 | 80 | 80.00 | 0.00 | |
| | NEW ZEALAND | 25 | 25 | 10 | 0 | 10 | 0 | 10 | 50 | 30 | 80 | | | |



Empirical research. Results: Second Level

Table. Second level section coincidence.

| | | Key documents | | Additional Documents | | | | | Key document ci_{2k} | Additional Documents ci_{2a} | Ci_2 | % Total level/max imum legal | Mean ci_2 | Standard deviation ci_2 |
|---|-----------------|---------------|-----------------|----------------------|--------------|---------------|-----------------|----------------|---------------------------|-----------------------------------|--------|------------------------------|-------------|---------------------------|
| | | Ex-ante | Ex-Post | Ex-Ante | Ex-Post | Ex-Post | Ex-Ante | Ex-Post | | | | | | |
| | | Budget (25) | Year – end (25) | Long-term (10) | Monthly (10) | Mid year (10) | Pre-budget (10) | Pre-elect (10) | | | | | | |
| G1. Low OECD budgetary transparency (Maximum 70) | KOREA | 3.5 | - | - | - | - | - | - | 3.5 | - | 3.5 | 4.87 | 15.48 | 9.58 |
| | TURKEY | - | - | - | 6.3 | - | - | - | - | 6.3 | 6.3 | 8.93 | | |
| | GERMANY | 8 | - | - | 8.8 | - | - | - | 8 | 8.8 | 16.8 | 23.86 | | |
| | AUSTRIA | 13.75 | - | - | 7.5 | - | - | - | 13.75 | 7.5 | 21.25 | 30.19 | | |
| | NETHERLANDS | 13.75 | 15.75 | - | - | - | - | - | 29.5 | - | 29.5 | 42.04 | | |
| G2. Medium OECD budgetary transparency (Maximum 80) | SLOVAK REPUBLIC | - | - | - | 3.8 | - | - | - | - | 3.8 | 3.8 | 4.69 | 24 | 12.1 |
| | ICELAND | 12.5 | - | - | - | 2.3 | - | - | 12.5 | 2.3 | 14.8 | 18.51 | | |
| | DENMARK | 10.25 | 6.5 | - | - | 3.1 | - | - | 16.75 | 3.1 | 19.85 | 24.85 | | |
| | SWEDEN | 13.75 | 6.5 | - | - | - | - | - | 20.25 | - | 20.25 | 25.27 | | |
| | IRELAND | 17 | 11.75 | - | 3.8 | - | - | - | 28.75 | 3.8 | 32.55 | 40.80 | | |
| | UNITED STATES | 11.25 | 17 | - | 7.5 | - | - | - | 28.25 | 7.5 | 35.75 | 44.96 | | |
| | MEXICO | 11.25 | 19.75 | - | 10 | - | - | - | 31 | 10 | 41 | 51.38 | | |
| G3. Good OECD budgetary transparency (Maximum 90) | LUXEMBOURG | 12.5 | - | - | - | - | 4 | - | 12.5 | 4 | 16.5 | 18.33 | 29.76 | 10.99 |
| | CZECH REPUBLIC | 6.75 | 5.25 | - | 7.5 | - | - | - | 12 | 7.5 | 19.5 | 21.76 | | |
| | FINLAND | 8 | 11.75 | - | - | - | - | - | 19.75 | - | 19.75 | 22.00 | | |
| | NORWAY | 13.75 | - | - | - | 5.4 | 4 | - | 13.75 | 9.4 | 23.15 | 25.58 | | |
| | ITALY | 10.25 | 11.75 | - | 1.3 | - | - | - | 22 | 1.3 | 23.3 | 25.91 | | |
| | POLAND | 10.25 | 8 | - | 6.3 | 1.5 | - | - | 18.25 | 7.8 | 26.05 | 28.79 | | |
| | GREECE | 11.25 | 6.5 | - | 10 | - | - | - | 17.75 | 10 | 27.75 | 31.05 | | |
| | CANADA | 11.25 | 13.25 | - | 1.3 | 6.2 | 6 | - | 24.5 | 13.5 | 38 | 42.14 | | |
| | FRANCE | 13.75 | 15.75 | - | 7.5 | - | 6 | - | 29.5 | 13.5 | 43 | 47.70 | | |
| | PORTUGAL | 10.25 | 15.75 | - | 7.5 | 2.3 | 8 | - | 26 | 17.8 | 43.8 | 48.69 | | |
| UNITED KINGDOM | 13.75 | 6.5 | 10 | 6.3 | - | 10 | - | 20.25 | 26.3 | 46.55 | 51.63 | | | |
| 0.00 | | | | | | | | | | | | | | |
| G4. Excellent OECD budgetary transparency (Maximum 100) | AUSTRALIA | 25 | 22.25 | - | 6.3 | 9.2 | 2 | - | 47.25 | 17.5 | 64.75 | 64.85 | 67.6 | 4.03 |
| | NEW ZEALAND | 21.5 | 19.75 | 10 | - | 9.2 | - | 10 | 41.25 | 29.2 | 70.45 | 70.56 | | |
| Countries with reports | | 23/25 | 17/25 | 2/25 | 16/25 | 8/25 | 7/25 | 1/25 | | | | | | |
| Mean | | 12.34 | 12.57 | 10 | 3.36 | 4.9 | 5.7 | 10 | | | | | | |
| Standard deviation | | 4.41 | 5.26 | 0 | 2.54 | 2.9 | 2.5 | 0 | | | | | | |



Conclusions and Discussion

- ***There are differences in online budget transparency*** in terms of OBPBT compliance.
- It is also shown that ***as the normative requirements of budgetary transparency increases among sample countries, so does the level of disclosure*** of online budgetary reports.
- Whereas the group of countries with ***low budgetary transparency place a greater emphasis on compliance with the timeliness of information*** –most of them disclose the monthly report– the group of countries with a ***medium level of budgetary transparency***, in addition, seek to ***provide information about budgetary implementation***.



Conclusions and Discussion

- In the group of sample countries with excellent OECD budgetary transparency, ***New Zealand is outstanding*** because it is the only OECD country to enhance comparability between government actions and policies committed to during the pre-electoral period.
- Irrespective of the group in which they belong to, ***Anglo-Saxon countries assign greatest importance to*** the disclosure of reports on the ***government's budgetary policies*** and on the implementation of the budget.
- As for the disclosure of the content of budgetary reports, although some countries such as Netherlands, the USA, Portugal and Canada get high scores in the disclosure of budgetary reports, the ***disclosure of the content are clearly insufficient***, because only the 50% of the information recommended by the OECD document (OBPBT) is uploaded onto the web pages.



Incentives for online financial information disclosures

Incentives for online financial information disclosures



Research Papers

- Caba, M.C, Rodríguez Bolívar, M.P. and López Hernández, A.M. (2008). E-Government Process and Incentives for Online Public Financial Information. *Online Information Review*, Vol. 32 Issue 3: 379-400.
- Rodríguez Bolívar, M. P., Alcaide Muñoz, L. and López Hernández, A. M. (Forthcoming). Determinants of Financial Transparency in Public Administrations: A Meta-Analytic Study. *International Public Management Journal*, Forthcoming.



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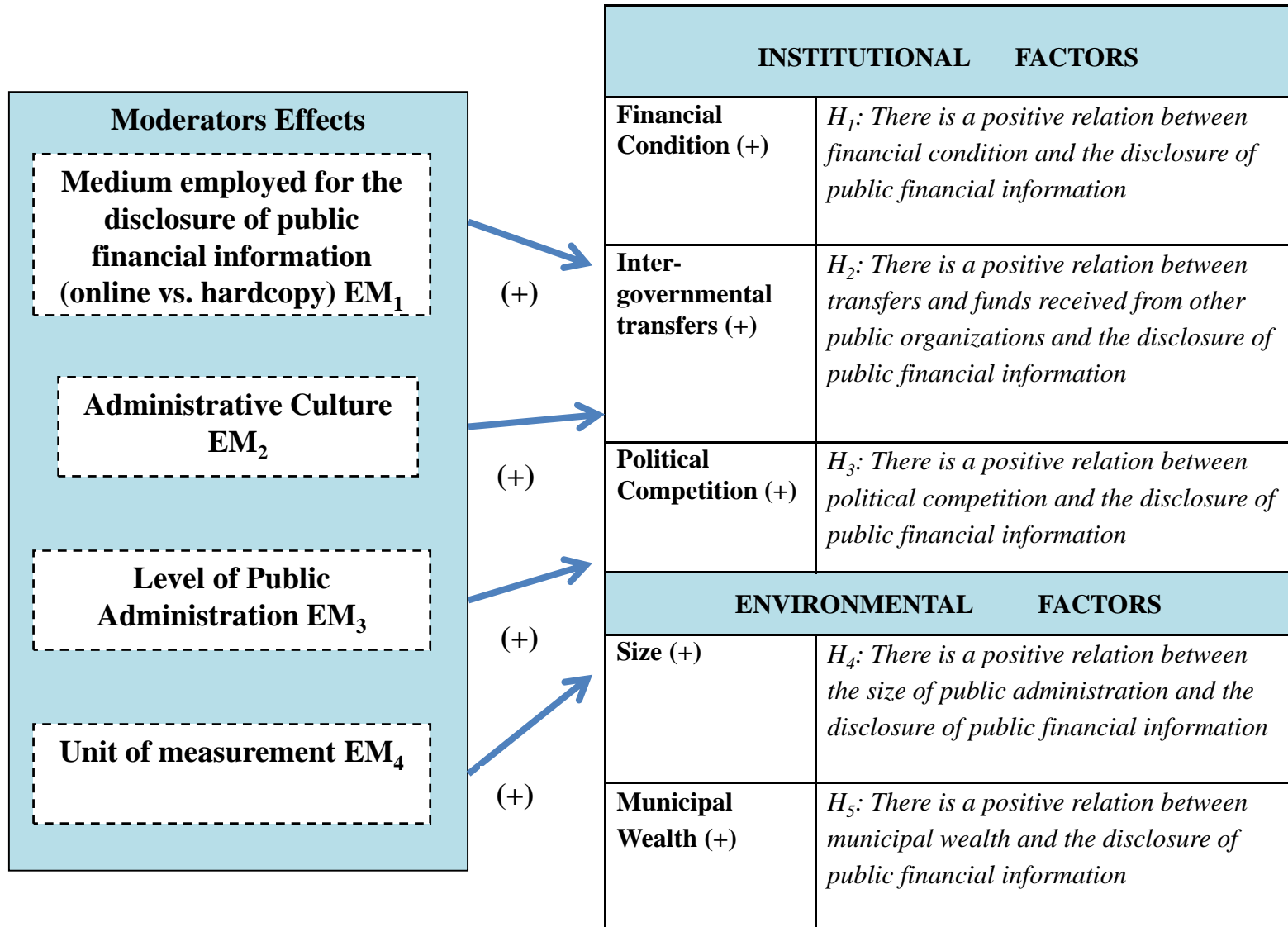
INTRODUCTION

- Meta-analysis technique:
 - Enable statistically significant conclusions
 - Explore the causes of the inconsistency in the results
 - Detect the moderating variables → heterogeneous results
- The aim of the present study:
 - ***Compile and examine the state of knowledge***
Clarifying the key factors and incentives of public financial information disclosure



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INCENTIVES AND MODERATOR EFFECTS





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RESEARCH METHOD AND SAMPLE SELECTION

- **Meta-analysis:**

- Accumulate statistical information on the results
- Determine differences → Discrepances variables
Moderators effects

COMPREHENSIVE ANALYSIS:

- Published studies: Public Administration; Information Science and Business and Finance
- Systematic search in ABI/INFORM, ScienceDirect, and Business Source Premier data bases
- Working papers in SSRN, Econlit and Ecopapers

Sample 33 articles → The meta-analysis does not require a large number of studies (42,208 public administrations and 111 correlations).



CONCLUSIONS

- **Municipal wealth**

- Positively associated with the level of disclosure of public financial information (independently the conditions) (H5)
- Municipalities with the highest per capita income disclose a greater volume of public financial information

- **The rest of variables**

- The characteristics of the research have modulated the results obtained



FINANCIAL CONDITION

- The results confirm positive association, although it depends on the individual characteristics (H1).
- Stronger when
 - Non-Anglo-Saxon public administrations
 - Local Administrations



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CONCLUSIONS

INTER-GOVERNMENTAL GRANTS

Positive association and significant (H2)

Stronger when

- Local Government

- Paper format

- Anglo-Saxon public administration

POLITICAL COMPETITION

Factor shows weak correlation and association with the disclosure of public financial information

No significant association (H3?)

Positive association and statically significant:

- State Public Administration

- Non-Anglo-Saxon

- Online disclosure



CONCLUSIONS

SIZE OF PUBLIC ADMINISTRATION

Positive association and statically significant (H4)

Except in the case of non-Anglo-Saxon public administration

Larger population tend to produce and disclosure a greater volume of public financial information and reports.

Correlations were higher when

State Government

Online disclosure

Variables that are most directly related to the traditional **legal value** of accountability (Financial condition and Political competition)

Online information disclosure seems to be presented as an element of **political legitimisation**.

