**UNIVERSIDAD COMPLUTENSE DE MADRID**
FACULTAD DE CIENCIAS ECONÓMICAS Y EMPRESARIALES


# TESIS DOCTORAL

## Accountability and transparency of central governments in South America

## La rendición de cuentas y la transparencia de los gobiernos centrales en Sudamérica

MEMORIA PARA OPTAR AL GRADO DE DOCTOR

PRESENTADA POR

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Madrid

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Bajo la dirección de las Doctoras:
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**Madrid, 2020**

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DOCTORADO EN ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS


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# ACRONYMS

| | |
|---|---|
| AAPP | Public Administration |
| ANOVA | Analysis of Variance |
| AuSSA | The Australian Survey of Social Attitudes |
| CDH | Center for Human Rights |
| CG | Central Governments |
| CIPFA | The Chartered Institute of Public Finance and Accountancy |
| CLAD | Latin American Center for Development Administration |
| COCO | Control of Corruption |
| CPI | Corruption Perception Index |
| DoI | Diffusion of Innovation |
| e-AI | Electronic Accountability Index |
| e-Government | Electronic Government |
| e-Service | Electronic Service |
| e-Democracy | Electronic Democracy |
| EU | European Union |
| FARC | Forces Armed Revolutionary Colombian |
| FVA | Fair Value Accounting |
| GDP | Gross Domestic Product |
| GDPPPS | Gross Domestic Product per Capita in Purchasing Power Standards |
| GE | Government Effectiveness |
| GII | Global Integrity Index |
| GRI | Global Reporting Initiative |
| HDI | Human Development Index |
| IBP | International Budget Partnership |
| ICTs | Information and Communications Technologies |
| IFRS | International Financial Reporting Standards |
| ILTP | Latin American Index of Budget Transparency |

| | |
|---|---|
| IMF | International Monetary Found |
| IFAC | International Federation of Accountants |
| IPSAS | International Public Sector Accounting Standards |
| IPSASB | International Public Sector Accounting Standards Board |
| ISO | International Organization for Standarization |
| LDA | Linear Discriminant Analysis |
| NGOs | Non-Government organizations |
| NPM | New Public Management |
| OECD | Organization for Economic Cooperation and Development |
| OLS | Ordinary Least Squares |
| PAI | Public Accountability Index |
| PS | Political Stability and Absence of Violence/Terrorism |
| RL | Rule of Law |
| RQ | Regulatory Quality |
| SA | South America |
| TI | Transparency International |
| UN | United Nations |
| UN/ASPA | United Nations/American Standard Public Administration |
| UNDP | United Nations Development Programme |
| UNDESA | United Nations Department of Economic and Social Affairs |
| UNESCO | United Nations Educational Scientific and Cultural Organization |
| USA | United States of America |
| USAID | United States Agency for International Development |
| VA | Voice and Accountability |
| WAES | Web site Attribute Evaluation System |
| WAI | Web Accessibility Initiative |
| WM | Web Maturity |
| WGI | Worldwide Governance Indicators |
| WB | World Bank |
| W3C | World Wide Web Consortium |

# ABSTRACT

This dissertation studies the disclosure of information on governance, corruption, and socio-economic development in the period 1996-2016 as best transparency practices of South American central governments, answering research questions about whether there are differences in the indicators that measure governance, corruption, and socio-economic development, and how central government reports can be evaluated through a novel measurement. This subject is of great interest at present, although the financial and on-line reports have not been studied in depth in the governmental context.

Therefore, this dissertation aims to contribute to increase the knowledge about the reporting, accountability and governance in such a way as to ensure the comparison is allowed to support a benchmarking process, which can serve as a basis and as an example for other countries since the literature seems to emphasize a framework of interrelationships between governance, transparency and socio-economic development indicators.

The obtained results indicate that there are clear differences between the countries of the South American region with respect to governance behaviour, corruption and socio-economic development towards transparency in the last two decades. The trends in results indicates that indicators of governance, corruption and socio-economy have not markedly improved in the countries of the South American region, with the exception of Chile and Uruguay. Likewise, in this dissertation a multivariate Accountability Index e-AI is developed for the disclosure of information using the websites of the central governments of the twelve South American countries. Finally, the possible relationship between usability, accessibility and accountability performance is analysed.

# RESUMEN

En esta tesis se estudia la divulgación de información sobre gobernabilidad, corrupción, y desarrollo socioeconómico en el periodo 1996-2016 como mejores practicas de transparencia de los gobiernos centrales sudamericanos, respondiendo a preguntas de investigación sobre si existen diferencias en los indicadores que miden la gobernanza, la corrupción y el desarrollo socioeconómico y cómo se pueden evaluar los informes de los gobiernos centrales a través de una novedosa medición. Este tema suscita gran interés en la actualidad si bien los informes financieros y los informes en internet no han sido estudiados en profundidad en el contexto gubernamental.

Por tanto, esta tesis quiere contribuir a aumentar el conocimiento sobre la presentación de informes, la rendición de cuentas y la gobernanza de tal manera que se permita la comparación para respaldar un proceso de benchmarking, que pueda servir de ejemplo para los demás países puesto que la literatura parece destacar un marco de interrelaciones entre gobernabilidad, transparencia e indicadores de desarrollo socioeconómico.

Los resultados obtenidos indican que existen claras diferencias entre los países de Sudamérica con respecto al comportamiento de gobernabilidad, corrupción y desarrollo socioeconómico hacia la transparencia en las últimas dos décadas. La tendencia de los resultados indica que los indicadores de gobernanza, corrupción y socioeconómicos estudiados no han mejorado ostensiblemente en los países de Sudamérica con excepción de los casos de Chile y Uruguay. Asimismo, en esta tesis se desarrolla un Índice de Rendición de Cuentas multivariante de divulgación de información utilizando los sitios web de los gobiernos centrales de los doce países sudamericanos denominado e-AI. Finalmente, se analiza la posible relación entre usabilidad, accesibilidad y rendición de cuentas.

# INTRODUCCIÓN

El estudio de la transparencia y la rendición de cuentas de las administraciones públicas en América Latina ha concentrado gran parte de la investigación en los sistemas de evaluación y control, específicamente en los indicadores de gestión (Performance Management), puesto que establecen un marco para la medición de los resultados de la gestión pública. No obstante, el análisis de los diferentes aspectos de los sistemas de información contable resulta igualmente de interés, debido a la dinámica de los sistemas de rendición de cuentas públicos en los países de la región de Sudamérica.

La investigación sobre transparencia y rendición de cuentas en los gobiernos centrales tiene en cuenta el trabajo de Hood y Heald (2006) bajo la premisa de que proveer una mayor apertura al escrutinio externo de los ciudadanos puede lograr una mejor gobernanza o un "buen gobierno". La definición de buena gobernanza para el desarrollo humano se ha centrado en aquello que hace que las instituciones sean más eficaces y eficientes con el fin de lograr equidad, transparencia, participación, capacidad de respuesta, responsabilidad y Estado de derecho (UNDESA, UNDP y UNESCO, 2012).

Adicionalmente, la ausencia de transparencia implica un abuso de poder de la función pública y se considera el principal obstáculo para el desarrollo económico de todos los países (desarrollados o en transición) sin excepción (Alt y Lassen, 2006; Arikan, 2004; Bastida y Benito, 2009; Grigorescu, 2003; Huther y Shah, 2005, 1998; Kopits y Craig, 1998; Marcel y Tokman, 2002; Manzetti, 1999; Montesinos et al., 2001; Schick, 2003; Siegle, 2002; Stein, Talvi y Grisanti, 1998; Teicher et al., 2006; Vishwanath y Kaufmann, 1999).

Por ello la investigación en este tema se ha desarrollado bajo el argumento de que un bajo nivel de transparencia genera problemas en el sistema de rendición de cuentas públicas de las administraciones de cualquier país a nivel mundial. Es preciso adoptar medidas y buenas prácticas de gestión pública tales como códigos

de transparencia en las políticas monetarias y financieras o normas estandarizadas a nivel IFAC (International Federation of Accountants), para lograr mejores niveles de información y lograr una mejor asignación de los recursos públicos.

En el planteamiento de Sen (1999) la transparencia es un elemento importante en las propuestas de modificación de la arquitectura financiera internacional y que permite mejorar la gestión pública a través de la transparencia con altos niveles de rendición de cuentas, siendo la transparencia el mejor antídoto contra la corrupción.

Desde el punto de vista del marco normativo de la información financiera, en el ámbito internacional de la contabilidad pública (Normas Internacionales para Prácticas Contables del Sector Público - NICSP), es  te se fundamenta en 42 normas para armonizar la elaboración de los estados financieros del sector público. Así, muchos investigadores de este área como Benito, Brusca y Montesinos (2007) consideran importante comparar las experiencias internacionales de los sistemas de información financiero gubernamentales.

En lo que respecta a las aportaciones empíricas, en cuanto a la transparencia y la rendición de cuentas públicas desde la década de 1980 destacan los trabajos de:

- Daniel Kaufmann, experto en gobernabilidad y diseñador de los indicadores de gobernabilidad WGI del Banco Mundial.
- Cristopher Hood, profesor de Gobierno en la Universidad de Sydney y actualmente en la Universidad de Oxford, especialista en el estudio del Gobierno Ejecutivo. Su investigación durante los últimos 35 años hace referencia a los cambios en los aspectos de la administración del gobierno central.
- Susane Piotrowski, profesora de asuntos públicos y administración de la Universidad de Rutgers-Newark experta en transparencia en el ámbito local cuya investigación se centra en el Acceso a la Información gubernamental a los niveles sub-nacionales.
- Ann Florini, Directora fundadora del Centro de Asia y Globalización de la Universidad de Singapur es experta en transparencia y gobernanza.
- Andreas Schedler, Profesor de la División de Estudios Políticos de la Universidad de Viena, Austria, experto en el uso estratégico de sistemas de información.

- David Heald, profesor de administración financiera en la Universidad de Sheffield, USA, experto en contabilidad del sector público, especialmente en gobierno central.

Todos ellos serán citados a lo largo de este trabajo. No obstante, se detecta una escasez de análisis en los países sudamericanos objeto de estudio de este trabajo.

Continuando con la idea de la rendición de cuentas, una mejor información financiera de calidad y una mayor transparencia no va a resolver todos los desafíos de gobernar pero serán de gran ayuda para la toma de decisiones del gobierno y su rendimiento. Por ende, una mejora de la toma de decisiones del gobierno corresponderá a una mejor administración de los recursos públicos, comparabilidad de la información para el aumento de la confianza pública (IFAC, 2015).

Según Schedler (2004), la rendición de cuentas abarca tres maneras diferentes para prevenir y corregir los abusos de poder: información, justificación, y castigo. Estos tres pilares, en su conjunto, convierten a la rendición de cuentas en un concepto radial de términos afines a vigilancia, auditoria, fiscalización o la penalización y no como un concepto clásico, ya que todos los términos afines comparten la pretensión de "domesticar el ejercicio del poder"; donde se debe considerar el término de moda de rendición de cuentas ("accountability" en inglés) para expresar la demanda continua de revisión, supervisión, vigilancia y constreñimientos institucionales al ejercicio del poder Schedler (1999).

Así mismo, en la esfera del Estado moderno circula la discusión pública de la rendición de cuentas por ser un concepto poco explorado, con un significado evasivo, con límites indefinidos, y una estructura interna confusa. De ahí que las agencias de rendición de cuentas, pueden pedirles a los funcionarios públicos que informen y expliquen sus decisiones, que están relacionados con las dimensiones informativa y argumentativa de la citada rendición de cuentas, respectivamente.

A través de un experimento en torno a la gobernabilidad, Kaufmann (2007) demostró que si cambian los incentivos y la parte institucional, el comportamiento de los actores puede cambiar. En este sentido, la importancia de aumentar el énfasis en la rendición de cuentas permite adherir a las administraciones públicas las características claves para el flujo de la información.

Los organismos internacionales, como el Fondo Monetario Internacional (IMF), la Organización de Cooperación para el Desarrollo Económico (OECD) y el Banco Mundial (WB), avanzaron en el diseño y desarrollo de estándares de Transparencia. Estos organismos especializados en asistencia financiera y técnica, sirven de referencia a los distintos países para motivar la estabilidad y el crecimiento económico, a través de la implementación de procesos que orientan los resultados de la administración financiera del Estado a ser más transparentes, permitiendo la promoción e implementación de estándares guía.

## 1. Gobernanza, Corrupción y Desarrollo Socio-Económico

En esta línea, el Banco Mundial también apoya a todos los países alrededor del mundo en la elaboración e implementación de Indicadores de Gobernabilidad (Worldwide Governance Indicators WGI) para dar seguimiento a la calidad de las instituciones gubernamentales. En el último informe de dichos indicadores publicado por el Instituto del Banco Mundial se da a conocer un conjunto muy amplio y actualizado de los indicadores de gobernabilidad agregados e individuales para 215 países desde el año 1996.

Todas las economías a nivel mundial se agrupan en siete regiones y los valores de dichos Indicadores Mundiales de Gobernanza, con una calificación en percentiles comprendida entre 0 y 100, en cada una de ellas son: i) Región de OECD (90-100 percentil), ii) Región Latinoamérica y el Caribe (50-75 percentil), iii) Región Europa y Asia Central (50-75 percentil), iv) Región Este de Asia y Pacífico (50-75), v) Región Medio Este y África del Norte (25-50 percentil), vi) Región Asia del Sur (25-50 percentil), vii) Región África Subsahariana (25-50 percentil). Por tanto, los 30 países que conforman la OECD[1] tienen el percentil más alto (90-100) de evaluación

[1] Los (30) países miembros de la OECD son: Alemania, Australia, Austria, Bélgica, Canadá, Corea, Dinamarca, España, Estados Unidos, Finlandia, Francia, Gran Bretaña, Grecia, Hungría, Irlanda, Islandia, Italia, Japón, Luxemburgo, México, Noruega, Nueva Zelanda, Países Bajos, Po586lonia, Portugal, República Checa, República Eslovaca (Eslovaquia), Suecia, Suiza y Turquía. Y otros (12) países no-miembros adherentes: Argentina, Brasil, Chile, Egipto, Estonia, Israel, Letonia, Lituania, Marruecos, Perú, Rumania y Eslovenia.

de acuerdo a dichos WGI frente a las otras regiones del mundo, lo que indica que tienen mejores niveles en materia de gobernanza y constituyen los países que muestran que "la transparencia continua, posibilita la implementación de reglas claras para el acceso a la información pública" (World Bank, 2018).

Además, de acuerdo a las más recientes evaluaciones ofrecidas por el informe de Transparency International (2018) del Índice de Percepción de la Corrupción (Corruption Perception Index - CPI) de 2018 del colectivo de indicadores de gestión pública a nivel internacional, Dinamarca, Nueva Zelanda, y Finlandia son los países menos corruptos. Por ello, la elaboración de indicadores que representan cuantitativa o cualitativamente el resultado de la actividad, constituye un punto de referencia esencial para el seguimiento y control de la gestión de los organismos públicos de los países. Además, facilita la comparación del rendimiento entre diferentes entidades (Pina y Torres, 1995).

Al considerar los sucesivos deterioros en la actuación de las Administraciones Públicas y la comprobación de los efectos en el rendimiento de la realización de determinadas actividades, se han empleado los principales indicadores de gestión como los WGI o CPI a partir de las fuentes de información de los organismos internacionales y algunas organizaciones no gubernamentales.

De este modo, se han publicado distintos trabajos que apoyan la perspectiva internacional que los gobiernos están cada vez más preocupados por la justificación de la gestión eficiente y eficaz, a través de la creación de sistemas de evaluación y control del Estado, ya que representa un componente crítico dentro de las propuestas de reforma del modelo de Gestión Pública, debido a la influencia de la autonomía organizativa en el rendimiento de las organizaciones públicas (Bouckaert et al., 2010).

En ese sentido, los efectos ocurren cuando una organización pública asume el compromiso de ser transparente, por la vigilancia de la sociedad en su conjunto, lo que permite reforzar la capacidad de las administraciones. Las asimetrías de la información se reducen en la medida que la información es compartida por todos, permitiendo una mejor supervisión interna de políticos y funcionarios, dado que una historia institucional se respalda por la existencia de una documentación ordenada y archivos debidamente clasificados como condición democrática, resultado contrario

al de un gobierno carente de archivos y de respaldo documental que difícilmente podrá rendir cuentas a la sociedad en el presente y en el futuro.

Estos requisitos requieren de la adopción de leyes de acceso a la información, de mecanismos institucionales para suministrar información objetiva y fiable, de instituciones supervisoras independientes para la aplicación de leyes en todas las unidades administrativas, con alcance a los ciudadanos para que conozcan sus derechos y tengan voluntad de actuación, compatible con las necesidades de mayor información por parte de los usuarios, ciudadanos de a pie, inversionistas internacionales, donantes de ayuda, privados y públicos. Los Indicadores de Gobernanza, al ser herramientas de control, ayudan a asegurar la eficacia de los programas gubernamentales, en gran parte porque los ciudadanos están exigiendo mejores resultados de los gobiernos (UNDP, 2007; Arndt y Oman, 2006; Landman, 2003; Banco Mundial, 2018).

Dado que la demanda de servicios más eficaces e instituciones más justas sigue en aumento, es fundamental que un país mejore "la gobernanza", siendo imprescindible reformas de buenas prácticas para resolver problemas específicos. Países como Chile, Botsuana, Eslovenia, y los Bálticos, han alcanzado mejores estándares de calidad en la gobernabilidad. Sin embargo, la organización Transparencia Internacional (TI) en la última edición de 2018, advierte que los niveles de percepción de corrupción del sector público en todo el mundo dan un cuadro alarmante, al destacar que ni un solo país obtiene una puntuación perfecta y más de dos tercios obtienen puntajes inferiores a 50 en el CPI de este año, con un puntaje promedio de sólo 43 (usa una escala de 0 como muy corrupto a 100 muy transparente), lo que sugiere que más de dos tercios de la población mundial son países que no aprueban los estándares de transparencia y rendición de cuentas. Además revela que el fracaso continuo de la mayoría de los países para controlar significativamente la corrupción está contribuyendo a una crisis en la democracia en todo el mundo. Si bien hay excepciones, los datos muestran que, a pesar de algunos progresos, la mayoría de los países no están haciendo serias incursiones contra la corrupción.

## 2. Hacia la Rendición de Cuentas On-line

Recientes investigaciones en torno a un nuevo tipo de gobierno han sugerido la implementación de reformas administrativas como la Nueva Gestión Pública o New Public Management (NPM) [2] que constituye un mecanismo de orientación general hacia la redefinición de las fronteras del sector público y su funcionamiento (Bleiklie, 1998; Mattei, 2006; Pollitt y Bouckaert, 2011, 2017; Schedler y Proeller, 2000; Von Maravic y Reichard, 2003; Wollman, 2003).

El modelo de gobernanza del NPM involucra diferentes componentes de la rendición de cuentas públicas, así como un enfoque de apertura "Openness" que incluye las leyes en el acceso a la información (más de 80 países ya tienen leyes según la conferencia internacional de Centro Carter (2008) sobre Derecho a la Información Pública), el gobierno electrónico o los informes de indicadores, entre otros (Hood, 1995; Piotrowski, 2009; Vergara, 2007).

Bajo este contexto, la literatura se ha orientado a un manejo responsable de la Administración Pública (el papel de Accountability) para la rendición de cuentas, reconstruir la gestión pública y generar confianza en la población. Desde este punto de vista, el Estado debe redefinir sus funciones y su forma de actuación para recuperar la legitimidad sociopolítica y llevar a cabo su reconstrucción. Responsabilizarse mediante la participación social puede ser un instrumento para aproximar el poder público a la sociedad (CLAD, 2000).

Por estos motivos, resulta interesante contrastar las hipótesis que se desprenden de estos modelos a través de las Administraciones Públicas de los doce países de Sudamérica, teniendo en cuenta que algunas de estas organizaciones difieren en el sistema administrativo público, tal como se puede apreciar en el Modelo Tradicional de Administración Pública (Old Public Management) en comparación con el Modelo de la Nueva Gestión Pública (New Public Management). En consecuencia, el grupo

[2] New Public Management – NPM: Los componentes doctrinales de la Nueva Gestión Pública son: i)gestión profesional en el sector público, ii) normas explicitas y medida de rendimiento, iii) mayor énfasis en los controles de salida, iv) cambio a la desagregación de unidades en el sector público, v) cambio a una mayor competencia en el sector público, vi) cambio de prácticas administrativas en modo del sector privado, vii) tensión en una mayor disciplina y mesura en el uso de recursos. Hood (1991, pp. 4-5)

de administraciones del modelo tradicional deberían observar las alternativas futuras para mejorar la Administración Pública bajo el estilo moderno.

Según se desprende de un análisis de la adopción de "Leyes de Acceso a la Información", en 1980 sólo el 20% de los países de la OECD contaban con estas leyes, en 1990 la cifra aumentó alrededor del 40%, y a finales del año 2000, alcanzó el 80%. En la actualidad, hay más de 90 leyes aprobadas en la materia en países de todo el mundo y hay otras 20 ó 30 en estudio (UNESCO, 2015). En lo que respecta a Sudamérica, sobre la adopción de Leyes de Acceso a la Información, de los doce países, cuatro de ellos (Suriname, Guayana, Guinea Francesa y Venezuela) todavía no cuentan con Leyes de Transparencia de acceso a la Información.

## 3. Motivación y Objetivos

Todas las consideraciones anteriormente mencionadas, así como su importancia económica y social, convierten a las administraciones del ámbito público en un grupo de especial relevancia para el estudio. Ello ha motivado a realizar en esta tesis un estudio en profundidad de la transparencia y la rendición de cuentas y la relación existente entre ambas. Dicho estudio, además se realizará en el marco de los países de Sudamérica, que destacan por la escasez de estudios en ese tema.

Por tanto el objetivo general de esta tesis es determinar la relación entre transparencia y rendición de cuentas públicas a través del sistema de evaluación de los indicadores de gestión y sus sistemas de rendición de cuentas.

De forma específica, los objetivos que se persiguen en esta tesis son los siguientes:

- Evaluar si se han mejorado los sistemas de rendición de cuentas y transparencia de los países de Sudamérica, a través de la base de datos de los indicadores de gestión y los marcos conceptuales de la Contabilidad Pública Internacional (IFAC) con apoyo en las TICs.

- Contrastar con datos referentes a los distintos gobiernos centrales de Sudamérica, los planteamientos teóricos que habitualmente se han enunciado

respecto a la transparencia y el sistema de rendición de cuentas, con el fin de obtener una evidencia más robusta acerca de su atribución.

- Detectar y evaluar qué países son los que mejor actuación tienen respecto a los indicadores WGI, CPI, HDI, y GDP y qué países son los que mayor esfuerzo han realizado en la rendición de cuentas on-line.

- Realizar un proceso de benchmark con los países de mejor actuación.

Dicho estudio se basa en las fuentes de datos de los distintos organismos oficiales encargados de elaborar y publicar los respectivos estudios de evaluación y desempeño de las organizaciones en el ámbito internacional. En concreto, los datos del presente estudio han sido extraídos del conjunto de las bases de datos del Banco Mundial, de la organización no gubernamental Transparencia Internacional (TI) y del Programa para el Desarrollo de las Naciones Unidas (UNDP). El período de análisis comprende desde el año 1996 hasta 2016, lo cual ha permitido construir un panel de datos completo para los gobiernos centrales de los doce países de Sudamérica.

Concretamente, para los objetivos propuestos, se ha diseñado una serie histórica de datos relacionados con:

⇒ **Gobernanza**

Voz y Rendición de Cuentas (VA)

Estabilidad Política y Ausencia de Violencia (PS)

Efectividad Gubernamental (GE)

Calidad Regulatoria (RQ)

Estado de Derecho (RL)

⇒ **Corrupción**

Índice de Percepción a la Corrupción (CPI)

Control de Corrupción (COCO)

⇒ **Socio-Desarrollo**

Producto Interior Bruto per cápita (GDPPPS)

Índice de Desarrollo Humano (HDI)

El estudio de las series temporales mencionadas presenta ciertas ventajas frente a los datos de corte transversal, ya que permite captar las características dinámicas específicas de los gobiernos centrales de los distintos países Sudamericanos.

Resultados previos indican que las administraciones públicas sometidas a altos niveles de transparencia en los sistemas de rendición de cuentas cuentan con mejores niveles de gestión en su desarrollo económico. Por su parte, aquellas instituciones que tienen más retroalimentación del usuario en cuanto a información y su uso implica un mejor funcionamiento de la administración con menos corrupción. Finalmente, en línea con las investigaciones realizadas, respecto a si una buena gestión se traduce en beneficios para el desarrollo, los resultados muestran que un país con mejoras en la gobernabilidad de un nivel relativamente bajo a un nivel promedio, podría triplicar los ingresos per cápita de su población en el largo plazo, y por consiguiente reducir la tasa de mortalidad y analfabetismo (Kaufmann, Kraay & Mastruzzi, 2006, 2007, 2009). Por consiguiente, los ingresos per cápita y la calidad de la gobernabilidad están estrechamente correlacionados.

## 4. Estructura de la Tesis

En esta tesis se van a analizar las prácticas de gobernanza y transparencia en los 12 países de Sudamérica junto con su desarrollo socio-económico para después analizar su rendición de cuentas online. Se realizarán análisis de dichos países desde la perspectiva tradicional con indicadores de gobernabilidad, corrupción y desarrollo socio-económico versus la perspectiva de rendición de cuentas on-line. De esta manera se han identificado países como Chile que están realizando la mejor actuación pública desde las dimensiones de la gobernanza, transparencia y desarrollo socio-económico junto con la rendición de cuentas on-line desde el punto de vista

de la accesibilidad y usabilidad. En el otro lado de la balanza se han encontrado países como Venezuela cuyo gobierno central tiene una actuación muy baja en gobernanza, corrupción y desarrollo socio-económico al igual que su rendición de cuentas on-line es baja.

La presente tesis consta de cinco capítulos, además de la presente introducción y de un capítulo final de conclusiones.

En el **Capítulo I** se realiza una extensa revisión bibliográfica.

En el **Capítulo II** se presentan los datos que se utilizarán a lo largo de todo el trabajo y se realiza un análisis descriptivo de los mismos.

En el **Capítulo III** se analizan las tendencias y las principales diferencias entre los doce países de Sudamérica en cuanto al comportamiento hacia la transparencia en las últimas dos décadas. Se utilizan los indicadores de gobernanza, corrupción y desarrollo socioeconómico para analizar cómo han evolucionado dichos países y cómo están posicionados en relación con los demás, con el fin de apoyar un proceso de benchmarking, ya que, como se señala en la literatura, las mejores prácticas de los países con mejores resultados pueden servir de ejemplo para los demás.

Aplicando técnicas estadísticas multivariantes, se agruparán aquellos países con tendencias similares en el desempeño de la gobernabilidad, corrupción y desarrollo socioeconómico. Los mejores países deberían servir de benchmark para los demás en la mejora de la transparencia y el fortalecimiento de la confianza de los ciudadanos puesto que la literatura parece resaltar un marco de interrelaciones entre la gobernabilidad, la corrupción y los indicadores de desarrollo socioeconómico, y la transparencia. Adicionalmente, la ausencia de transparencia implica un abuso de poder de la función pública y se considera el principal obstáculo para el desarrollo económico de todos los países desarrollados o en transición (Alt y Lassen, 2006; Arikan, 2004; Bastida y Benito, 2009; Grigorescu, 2003; Huther y Shah, 2005, 1998; Kopits y Craig, 1998; Marcel y Tokman, 2002; Manzetti, 1999; Montesinos et al., 2001; Schick, 2003; Siegle, 2002; Stein, Talvi y Grisanti, 1998; Teicher et al., 2006; Vishwanath y Kaufmann, 1999).

Se espera que una mejor gobernanza, menos corrupción y mejores contextos socioeconómicos, es decir, un mejor desempeño de la gobernabilidad, favorezcan la transparencia e impulsen una mejor rendición de cuentas.

En el **Capítulo IV**, se propone un Índice Electrónico de Rendición de Cuentas (e-Accountability Index-eAI). La metodología utilizada para determinar dicho e-AI, basado en siete áreas de la encuesta del Global Reporting Initiative (GRI), se describe y se explica con detalle. La aplicación del índice se ilustra a continuación utilizando los sitios web de los gobiernos centrales de los doce países de Sudamérica, a los que a menudo se hace referencia como países que no cumplen con la obligación de rendir cuentas. Las puntuaciones del e-AI se registran para los diferentes países y, consecuentemente dichos países se clasifican de acuerdo a los valores obtenidos. Este índice constituye, por tanto, una herramienta importante para apoyar a los gobiernos en la evaluación de sus niveles de responsabilidad en una perspectiva internacional comparativa.

El **Capítulo V** abarca el análisis de la rendición de cuentas en línea proporcionada por los gobiernos centrales aplicada en los doce países de Sudamérica frente a la gobernanza, la corrupción y el desempeño socioeconómico. El estudio evalúa la rendición de cuentas de los gobiernos a través del Índice Electrónico de Rendición de Cuentas (e-AI), lo que se pone en relación con los resultados obtenidos del agrupamiento de los doce países en el Capítulo III.

La tesis termina con un capítulo de **Conclusiones** en el que se resumen todos los resultados relevantes obtenidos, así como se realiza una reflexión acerca de los mismos.

# CAPÍTULO I

## Revisión de la Literatura

### 1. Aspectos generales de la Transparencia y Rendición de Cuentas en la Gestión Pública

A pesar del New Public Management (NPM) como antecedente que impulsó la transparencia en los años ochenta y noventa en las políticas gubernamentales de los países para reducir la pérdida de control de las administraciones públicas (Hood, 1995), actualmente existe un desgaste de la confianza en los gobiernos hacia sus gestores.

La clave para una mejor gobernanza es reconocer la importancia de la información para las eficaces democracias de gobernanza (Stiglitz, 2002; Hood & Heald, 2006) y el rol de las instituciones financieras internacionales en la promoción de la transparencia (Kopits & Craig, 1998; Florini, 1999, 2000b; Bastida y Benito, 2006, De Simone, Gaeta y Mourão, 2017). Por lo tanto, la divulgación de los indicadores de desempeño de gobernabilidad y su comparabilidad es crucial como una buena práctica, lo que refuerza la relación democrática entre los gobiernos, los ciudadanos y las comunidades internacionales de los países, contribuyendo a aumentar la confianza y la sensación de seguridad (Rodríguez et al., 2015; Transparency International, 2017).

La transparencia se entiende como el flujo efectivo de información o como el proceso en el que la información se prepara y divulga de manera segura, comprensible y oportuna. La transparencia en las administraciones públicas brinda una mayor apertura sobre las decisiones políticas y económicas y promueve la responsabilidad de las organizaciones (Florini, 1999). La Transparencia es lo opuesto al secreto (Florini, 2000b). En línea con Filgueiras (2016), el desarrollo económico y la

transparencia se unen. De la misma manera, Bastida y Benito (2006) demuestran que la transparencia está negativamente correlacionada con la corrupción y positivamente con el desarrollo económico. Además, según Arndt y Omán (2006), los indicadores de gobernanza como los utilizados en este estudio (a saber, Voz y Rendición de Cuentas, Estabilidad Política, Efectividad Gubernamental, Calidad Reguladora, Estado de Derecho y Control de la Corrupción) se correlacionan con el crecimiento económico.

El estudio de los indicadores de desempeño es un desafío al que las administraciones públicas se han enfrentado en las últimas décadas. Por lo tanto, varias organizaciones internacionales han desarrollado indicadores de desempeño con respecto a la transparencia de gobernabilidad de los países y el desarrollo socioeconómico. Los Indicadores de gobernanza mundial (WGI) del Instituto del Banco Mundial son las métricas más utilizadas para medir áreas específicas de gobernanza, así como el Índice de percepción de corrupción (CPI) desarrollado por Transparencia Internacional. Sin embargo, hay poca investigación sobre el vínculo entre la gobernabilidad de los países y el desempeño socioeconómico a través de indicadores interrelacionados con la transparencia.

La mayoría de las definiciones de transparencia hacen referencia a una mayor apertura en torno a las decisiones políticas, sociales y económicas. Se entiende que la actuación pública debe ser un instrumento fiable para la rendición de cuentas. Esto permite mejorar la calidad de la información de forma accesible, completa, creíble y oportuna hacia el buen gobierno dado que refuerza el control democrático que tienen derecho a ejercer los ciudadanos. Así, la transparencia en el sector público se entiende como el flujo de información o el proceso en el que la información es elaborada por los gobiernos de forma segura, comprensible y oportuna para los ciudadanos. A este respecto, Pasquier y Villeneuve (2004) sostienen que la transparencia se ha establecido para dar fin a las irregularidades organizativas e individuales (corrupción, fraude, escándalos financieros) de los gobiernos, para disuadir estas prácticas en el comportamiento de algunos gestores de la administración pública y para promulgar la buena gobernanza en las organizaciones públicas. Los fundamentos de la transparencia conducen a necesidades asociadas a la rendición de cuentas o “accountability”, por ello crece la importancia del acceso a la información, la consulta y la participación activa. Por

otro lado, una mejor rendición de cuentas permite mayor legitimidad de las decisiones adoptadas por los gestores públicos ya que es una herramienta que finalmente ayuda a la evaluación de la actuación (Florini, 1999).

En este sentido como ya se ha mencionado, para hacer efectiva la transparencia es necesario el acceso a la información pública y es clave en la percepción de un gobierno abierto, siendo el uso de Internet y de las Tecnologías de la Información y Comunicación (TICs) uno de los factores que promueve dicho acceso (Alcaraz-Quiles, 2013; Alcaraz-Quiles et al., 2018; Pina, Torres y Royo, 2007). Cada vez más los ciudadanos exigen el derecho de acceso a la información pública para sustentar la participación de la sociedad en las labores de vigilancia a las administraciones públicas (Vishwanath y Kaufmann, 1999).

El derecho de acceso a la información pública está en el listado de derechos fundamentales (Art. 19 de la Declaración Universal de los Derechos Humanos). Éste es reconocido a nivel internacional debido a la naturaleza de los gobiernos democráticos, al considerar que las administraciones se financian con fondos procedentes de los contribuyentes. En consecuencia, la transparencia y la rendición de cuentas ayudan a descubrir potenciales casos de corrupción y ponen en alerta a los ciudadanos para que exijan mayor responsabilidad y apertura en torno a las decisiones políticas y económicas (Vergara, 2007). También, a demandar una mayor rendición de cuentas (Harrison y Sayogo, 2014; Worthy, 2010) y a combatir la corrupción (Bauhr y Grimes, 2014; Relly, 2012). La influencia del acceso a la información apoya el control y la lucha contra la corrupción (Relly, 2012), así como también asegura el acceso público igualitario y sostenido a la información del gobierno (Jaeger y Bertot, 2010). Asimismo, unas mejores prácticas en transparencia conllevan una mejora de la rendición de cuentas (Caba, López & Rodríguez, 2005; Caba, Rodríguez & López, 2008; Bauhr y Grimes, 2014; Harrison y Sayogo, 2014; Worthy, 2010).

A continuación, se pasa a describir la metodología utilizada en el análisis bibliográfico y bibliométrico.

## 2. Metodología

Este capítulo presenta los aspectos teóricos y metodológicos más relevantes en las áreas de estudio, así como la bibliografía que ha investigado el tema. En cada epígrafe de este capítulo se explicará el análisis bibliométrico realizado y sus resultados.

Consideramos relevante analizar las siguientes palabras clave. Primero la "teoría de la agencia" y el "sector público". Un segundo tema sería, la "accesibilidad", el "sector público" y "web", en tercer lugar la "usabilidad", el "sector público", y "web", cuarto la "gobernanza" y "desarrollo económico" y un tema final con "transparencia" y "desarrollo económico". Para el análisis bibliométrico, se utiliza la metodología de Conocimiento y Proceso de Desarrollo Constructivista - Proknow-C y los procedimientos para la fase de análisis de contenidos.

Según Ensslin et al. (2014) para desarrollar un análisis bibliométrico, se deben seguir cuatro etapas:

- La selección del portafolio bibliográfico, para conocer las investigaciones científicas que representan al fragmento de la literatura relacionada con el tema de estudio.
- La bibliometría, el investigador conoce los agentes del fragmento de la literatura relacionado con el tema de estudio.
- El análisis sistémico, el investigador conoce las bases teórico-metodológicas, las deficiencias y oportunidades de investigación del fragmento de la literatura relacionado con el tema de estudio.
- Pregunta y objetivo de la investigación, donde el investigador conoce el fragmento de la literatura relacionado con el tema de estudio.

El proceso para la selección de artículos sobre el tema de investigación se llevó a cabo de 1995 a 2019 en la Web of Science. Con la lista de documentos resultantes de la búsqueda basada en los criterios establecidos (un primer filtro basado en las palabras clave), se utilizaron los procesos de filtrado de los artículos y una prueba de representatividad (basada en el número total de citas) para identificar los artículos con el suficiente reconocimiento científico dentro de la recolección bibliográfica.

Las figuras del 1.1 al 1.10 resumen los documentos que forman parte de la bibliometría, que se han agrupado en 5 grandes categorías. La categoría 1 está relacionada con los documentos que se refieren al uso legal de la agencia en el sector público. Los documentos de la categoría 2 tratan sobre el uso de la accesibilidad web. La categoría de 3 versa sobre el uso de usabilidad web. La categoría 4 se refiere a los documentos que refieren a la transparencia y el desarrollo económico, y la última categoría trata la gobernabilidad y el desarrollo económico.

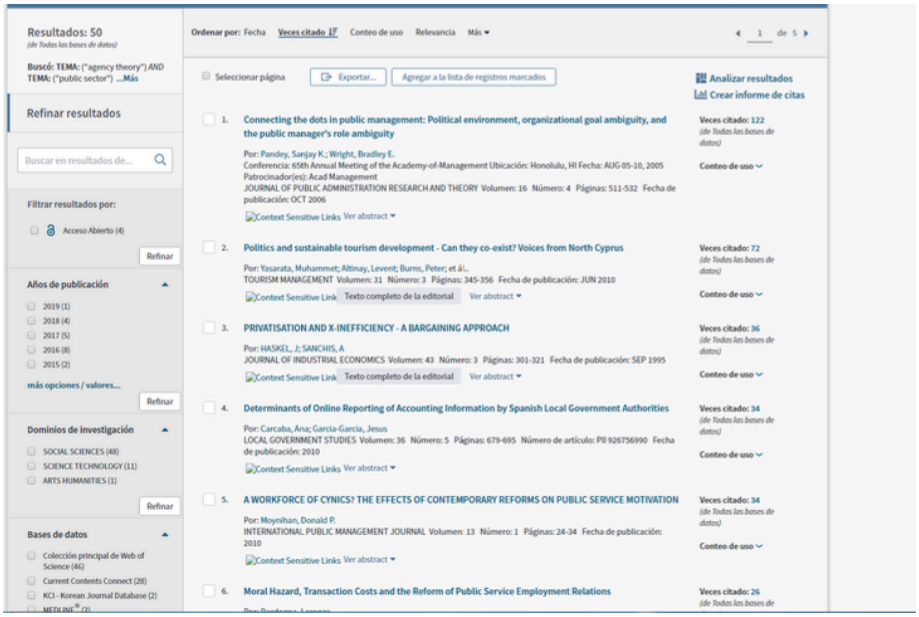
# 3. Principales teorías de referencia como marco de la gobernanza y la rendición de cuentas de los gobiernos

La literatura que examina el comportamiento del administrador en el sector público sugiere que la teoría de la agencia y la teoría de revelación de información motivan a los gestores a proporcionar información fehaciente para permitir el control de sus acciones. Se describen a continuación, brevemente dichas teorías que sirven de marco teórico para la gobernanza, transparencia y rendición de cuentas de los gobiernos centrales de los países.

## 3.1 Teoría de la agencia

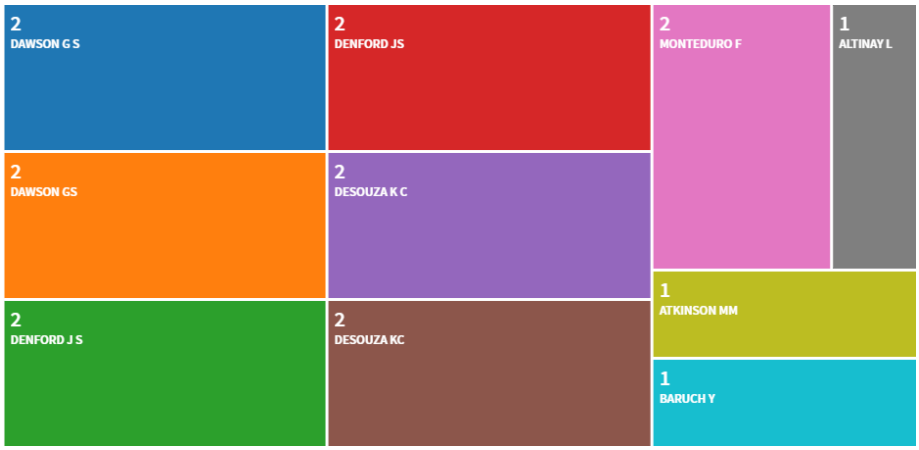
Para el análisis bibliométrico se hizo la búsqueda en la Web of Science con las palabras clave "teoría de la agencia" y "sector público". En la prueba de representatividad de los documentos se obtuvieron un total de 50 artículos que conforman el portafolio bibliográfico (ver figura 1.1).

*Figura 1.1 Estrategias de búsqueda, con los criterios "teoría de la agencia" y "sector público", por palabras clave*




Si se analizan por autores, los más citados son, por orden alfabético, Atkinson y Fulton (2013); Dawson, Denford y Desouza (2016); Dawson, Denford, Williams, Preston y Desouza (2016); Dixit (2002); Eisenhardt (1989); Fernandez y Rainey (2006); Mergel y Desouza (2013); Miller (2005); Miller y Whitford (2006); Monteduro (2017); Wright (2001) (ver figura 1.2).

*Figura 1.2 Estrategias de búsqueda con los criterios "teoría de la agencia" y "sector público" - por autores*




En el estudio de cómo los gerentes que sirven a una autoridad superior cumplen con los objetivos de la organización e interactúan con los demás órganos administrativos que los ven en exceso, una importante lente de la teoría de la gestión es la teoría de la agencia (Dawson et al., 2016). Al considerar el papel jerárquico que desempeña

el Estado, existen estudios que examinan la combinación de roles que conducen a resultados superiores para el Estado (el principal) frente a los necesarios para el agente y que pueden jugar un papel importante como mediadores en el sector público (Dawson, 2016). Esta investigación ha revelado que, al pasar de una visión de la gobernanza en el sector privado orientada al control a una visión más mediadora en el sector público, las prácticas importantes pueden ser transferibles entre el sector público y el privado, a pesar de sus estructuras muy diferentes.

La teoría de la agencia asume que las situaciones éticamente problemáticas son realmente conflictos de interés en los que el principal y el agente persiguen sus propios intereses, tienen objetivos contradictorios y poseen diferentes cantidades y tipos de información. Los conflictos surgen cuando los agentes persiguen sus propios intereses e ignoran o socavan los intereses de sus mandantes (Eisenhardt, 1989; Miller, 2005). Es decir, si ambas partes están motivadas por el interés propio, es probable que los agentes persigan objetivos de interés propio que pueden desviarse de las metas de los mandantes e incluso entrar en conflicto con ellas. El principal puede reducir la divergencia mediante la monitorización del agente, pero esto conlleva costes (Monteduro, 2017).

La evidencia sugiere que un problema adicional es la asignación prudente de los recursos escasos debido a los objetivos a menudo contradictorios de los funcionarios elegidos y nombrados. Este problema de asignación en el sector público disminuye el valor de la teoría clásica de la agencia, con su enfoque en los controles para limitar el oportunismo de los actores, y aparentemente exige el uso de una teoría que esté mejor enfocada en los mecanismos de asignación (Wright, 2001).

Las exigencias éticas en el gobierno han sido abordadas desde dos perspectivas muy diferentes. El primer enfoque, el comportamiento éticamente comprometido, se describe como el resultado natural del problema principal-agente (sobre cómo controlar el comportamiento de los subordinados). El segundo enfoque se centra en la condición cognitiva de los individuos en el gobierno, argumentando que los individuos se ven a sí mismos como morales, competentes y merecedores, y este punto de vista obstruye su capacidad para reconocer los conflictos de intereses cuando ocurren (Atkinson y Fulton, 2013). Estos dos enfoques ofrecen recomendaciones políticas muy diferentes. Visto a través de la lente de la teoría de la agencia, la respuesta política apropiada a las crisis éticas es encontrar mecanismos

de gobierno que limiten la oportunidad de que el agente y ocasionalmente el mandante se comporten de manera egoísta (Miller 2005; Miller y Whitford, 2006). En el extremo, el conflicto toma la forma de corrupción (Rose-Ackerman, 1978, 2008).

El modelo de agencia supone un acuerdo contractual entre el mandante y el agente en el contexto de una jerarquía vertical. En el centro del modelo de agente-principal se encuentra una asimetría de información que es costosa de resolver. Como resultado, el agente, que se supone que tiene más información que el principal, así como una función objetiva diferente, está en condiciones de actuar en su propio interés y no en el del principal. Aunque la formulación original del modelo describía un único principio y un único agente, se reconoce ampliamente que puede haber múltiples tareas para el agente, múltiples agentes (por ejemplo, equipos), múltiples directores y múltiples niveles (Dixit, 2002; Miller, 2005). Como señala Dixit (2002), todas estas posibilidades son relevantes en el análisis del comportamiento en el sector público (Atkinson y Fulton, 2013).

Los gobiernos están actuando cada vez más de manera similar al sector privado como parte de las iniciativas de la Nueva Gestión Pública (NPM) en los Estados Unidos y Europa, pero varias cuestiones surgen de la simple transferencia de los estudios del sector privado al sector público y, en particular, a los gobiernos estatales. Sin embargo, las agencias que buscan introducir un enfoque exitoso de gestión del sector privado no pueden ignorar las diferencias sistemáticas del sector público, así como el contexto específico en el que cada agencia está inserta (Fernandez y Rainey, 2006).

Diferentes autores han enfatizado que cierta terminología legal utilizada para explicar la teoría de la agencia es problemática para el sector público (por ejemplo los accionistas y las juntas directivas no existen). Sin embargo, ciertas entidades gubernamentales asumen responsabilidades que son, en muchos aspectos, comparables a las de la junta directiva y pueden servir como un apoderado adecuado (Dawson et al., 2016).

Algunos autores examinan el modelo de la agencia indicando que las relaciones entre agencias en el sector público brindan incentivos a los gerentes del sector público para que revelen voluntariamente información que permita el seguimiento de sus acciones (Cerillo y Martínez, 2011;  Jensen y Meckling, 1976; Laswad, Fisher y

Oyelere, 2001; Morris, 1987; Ross, 1973; Zimmermon, 1977). Si bien la literatura está repleta de referencias a la teoría de la agencia en la que las agencias son los gerentes de los gobiernos, esta teoría se ocupa realmente del problema del agente-principal en la separación de la propiedad y el control de una firma (Jensen y Meckling, 1976).

Zimmerman (1977) es uno de los primeros investigadores en examinar los determinantes de la divulgación discrecional en el sector público, así como los incentivos administrativos que motivan diversas prácticas de divulgación, específicamente los posibles incentivos económicos de la elección de políticas contables por parte de los gobiernos. En este sentido las estructuras de costes generadas por el marco institucional existente no proporcionan incentivos para cambiar o extender los existentes procedimientos contables.

La gobernanza ha aplicado con frecuencia la visión clásica de la teoría de la agencia y se ha centrado en el papel de control que desempeña el consejo de administración al limitar a un gerente/agente potencialmente oportunista. Algunos autores sugieren que algunos gobiernos estatales todavía utilizan los mecanismos clásicos de monitorización y control de las agencias para asegurar comportamientos apropiados en un contexto del sector público (Dawson et al., 2016). Sin embargo, en el sector público, el consejo de administración no existe y puede haber menos necesidad de centrarse en el aspecto de control de la gobernanza y más necesidad de centrarse en la distribución políticamente difícil de los recursos estatales (*ibid.*).

En este contexto Laswad, Fisher y Oyelere (2001) identifican las características de las autoridades locales en Nueva Zelanda que influyen en la difusión voluntaria de información financiera en Internet como un medio para la divulgación discrecional en el sector público. Así mismo, Cerillo y Martínez (2011) se centran en nuevas herramientas para regular la difusión de información del sector público.

Mergel y Desouza (2013), al tiempo que comparten la visión del papel que desempeñan los gestores públicos en el proceso de implementación, enfoques de innovación abierta al navegar de acuerdo con los tipos de desafíos (ciencia y tecnología, salud, energía y medio ambiente, educación, economía, seguridad personal y pública, empleos, asuntos internacionales, entre otros), sugieren que la identificación de incentivos apropiados es crucial para asegurar el éxito de los desafíos. En este sentido, los mandantes (ciudadanos y/o funcionarios públicos)

necesitan esta información para monitorizar a los agentes y, en general, están más interesados en la información sobre los resultados que en otra información sobre el desempeño. Sobre la base de un marco de agencia, la divulgación de las medidas de resultados por parte de las organizaciones públicas puede explicarse por la necesidad de reducir la asimetría de información entre los principales y los agentes y, por lo tanto, los costos de la agencia. Por lo tanto, la teoría de la agencia proporciona una explicación económica para la información externa de las medidas de resultado por parte de los gobiernos. Las organizaciones públicas divulgan las medidas de resultados en sus informes anuales porque esto puede reducir los costos de la agencia. El grado de divulgación dependerá del alcance de las asimetrías de información y de la eficacia con que los informes sobre las medidas de resultados las reduzcan (Monteduro, 2017).

Monteduro (2017) adopta asimismo un enfoque positivo para abordar los factores que afectan la adopción y el uso de los indicadores de desempeño en el sector público, considerando tres teorías organizacionales: la teoría de la agencia, la teoría institucional y la teoría del procesamiento de la información de la organización. Evalúa, además, el enfoque desde los insumos y procesos, hasta los productos y resultados, y utiliza las tres teorías para plantear hipótesis y evaluar la forma en la que determinados factores organizacionales e institucionales afectan a la revelación de la información de los resultados por parte de las organizaciones públicas en Italia. Una segunda capa de la relación de agencia puede ser identificada entre los administradores y funcionarios públicos como el principal, y los proveedores de servicios como agentes.

## 3.2 Teoría de la revelación de información

Esta teoría presta especial atención a la divulgación voluntaria como un medio eficaz para que las organizaciones señalen su calidad superior. Esto es debido a la importancia que tiene la reducción de la información asimétrica entre los administradores de una organización y las partes interesadas (stakeholders) en la sociedad, para cumplir con la rendición de cuentas a los diversos interesados. Además de la importancia que tiene para señalar legitimidad y excelencia en las

organizaciones, así como la creación de futura riqueza (Clarke y Gibson-Sweet, 1999; Mahajan y Peterson, 1985; Rogers, 1995). Rogers (1995) describe el papel del agente del cambio (change agent), sus relaciones de comunicación con las partes interesadas y diversas estrategias de difusión que pueden emplearse para cambiar el comportamiento de dichas partes. La relación de comunicación entre el agente y las partes interesadas es importante y la realidad de la situación es que se produce un gran intercambio bidireccional de información.

La divulgación corporativa representa el cuadro más holístico de la provisión de información por parte de las corporaciones al mundo externo. Esto incluye información financiera, descripciones, disposiciones obligatorias exigidas por la ley y normas contables, y perspectivas compartidas voluntariamente debido a las presiones externas o la toma de decisiones internas (Ali y Simon, 2008).

Al centrarse en la divulgación voluntaria, se ha demostrado que los incentivos de la administración varían con factores como el apalancamiento, el tamaño de la organización o la dispersión de la propiedad. Otra característica del potencial de divulgación de información basada en Internet es la revolución de la contabilidad y los informes debido a su alcance global, versatilidad, capacidad de interactividad y velocidad. Por ello se requiere poner especial atención en regular la naturaleza de Internet para que no dificulte el control del contexto en el que se usa la información a la que se accede desde diferentes fuentes (Xiao et al., 2004).

Mahajan y Peterson (1985) han proporcionado una introducción a la predicción de modelos de difusión que une las disciplinas y establece los modelos para la difusión de la innovación. A este respecto, el desarrollo de adoptar categorías está basado en el modelo base de difusión, considerando que este modelo es el único que considera explícitamente el proceso de comunicación para modelo de difusión respecto al modelo clásico planteado por Rogers (1995).

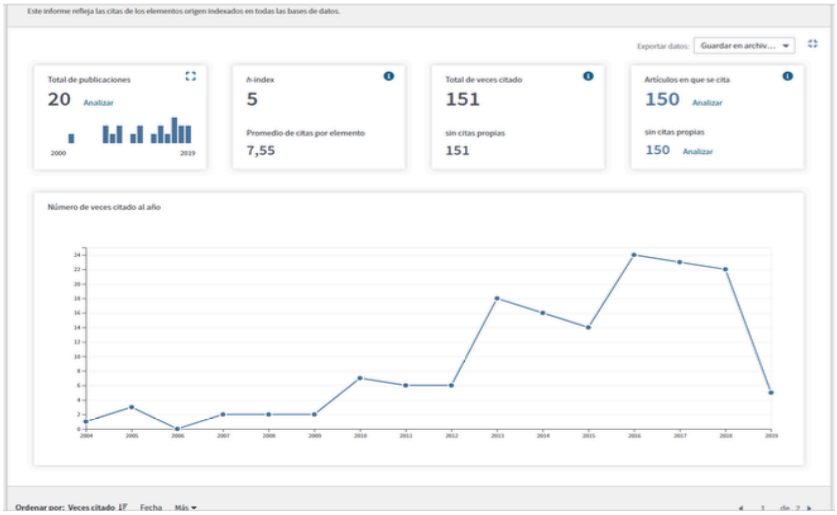
La información divulgada en los sitios web debe proporcionar confianza y transparencia, y esto necesita verificaciones. Basándose en las revelaciones del sitio web sobre los gobiernos locales, Corina et al. (2019) examinaron el alcance de la divulgación de información del marco de integridad en los sitios web de las autoridades locales de Malasia e Indonesia, debido a que los sitios web proporcionan la información más disponible públicamente como una fuente confiable de datos a través del principio de isomorfismo coercitivo. Este estudio encontró que tanto

Malasia como Indonesia siguen practicando voluntariamente la divulgación de información de integridad en los sitios web de las autoridades locales. Así mismo, las fuerzas externas bajo el isomorfismo coercitivo que explicaron el alcance de la divulgación de información del marco de integridad fueron la falta de capitalización de la tecnología de la información para divulgar información del marco de integridad, la falta de factores coercitivos (partes interesadas educadas), diferentes políticas estatales relacionadas con la tecnología de la información y falta de personal para administrar los sitios web, así como la falta de apoyo de la alta dirección y competencia política.

## 4. Transparencia: Concepto y Dimensiones

Para la búsqueda con los criterios "transparencia" y "desarrollo económico", en la prueba de representatividad de los documentos, se obtuvieron un total de 20 artículos (ver figura 1.3).

*Figura 1.3 Estrategias de búsqueda con los criterios "transparencia", "sector público", por palabras clave: tendencias para años de publicación*




Si se analizan por autores, los más citados por orden alfabético son Alt y Lassen (2006); Arikan (2004); Bastida y Benito (2009); Grigorescu (2003); Huther y Shah (2005, 1998); Kopits y Craig (1998); Marcel y Tokman (2002); Manzetti (1999); Montesinos et al., (2001); Schick (2003); Siegle (2002); Stein, Talvi y Grisanti (1998); Teicher et al., (2006); Vishwanath y Kaufmann (1999).Ver figura 1.4.

*Figura 1.4 Estrategias de búsqueda con criterios de "transparencia" y "desarrollo económico" por autores.*


La transparencia se entiende como el proceso por el cual la información se prepara y divulga de manera segura, comprensible y oportuna (Kopits y Craig, 1998; Vishwanath y Kaufmann, 1999). La teoría de la Nueva Gestión Pública (NPM) promovió la transparencia de las entidades del sector público desde principios de los años ochenta, debido a la falta de políticas gubernamentales en la materia. En la mayoría de los países, las reformas de NPM se apoyan en tres líneas: descentralización, mejora de la competitividad y responsabilidad (Dunleavy y Hood, 1994; O'Flynn, 2007; Pollitt y Bouckaert, 2004).

En las Administraciones Públicas (AAPP) la transparencia otorga mayor apertura a las decisiones políticas y económicas y promueve la rendición de cuentas de las organizaciones. La clave para mejorar la transparencia es prestar atención a los incentivos para divulgar información básica, porque la mayoría de las veces la obtención de información sobre los gobiernos es inviable sin la ayuda de los propios gobiernos. Si existen incentivos para la divulgación de la información, el comportamiento de los actores puede modificarse y adaptarse a las mejores prácticas (Florini, 1999; 2000a).

Grigorescu (2003) sostiene que los países más ricos (en términos de PIB per cápita) están menos inclinados a preocuparse por los costes relativamente altos que implica la recopilación, el procesamiento y la oferta de información y, por lo tanto, es más probable que adopten leyes sobre el acceso a la información, lo que significa más transparencia. En los países más pobres, los costes de las agencias gubernamentales que ofrecen información al público pueden desalentar la adopción de tales leyes. También se puede afirmar que, en los países más pobres, los ciudadanos tienen un

mayor incentivo para solicitar información sobre el gobierno y las políticas porque el nivel de satisfacción con las acciones gubernamentales es menor que en los países más ricos.

Según Bastida y Benito (2009) la transparencia mejora el desempeño fiscal. En cuanto al desarrollo económico, este elemento es importante, no sólo las tareas de la economía competente. Ningún gobierno puede manejar sus finanzas de manera efectiva si el debido proceso se ve afectado materialmente. Durante décadas, las organizaciones internacionales han ayudado a los países en desarrollo a instalar sistemas presupuestarios sólidos, pero en la mayoría de los casos los resultados fiscales han sido persistentemente deficientes. Gran parte los países en desarrollo cuentan actualmente con sistemas económicos y fiscales oficiales que cumplen las normas básicas, mientras que los países desarrollados disponen de procedimientos avanzados de contabilidad pública (Schick, 2003).

La transparencia gubernamental ha sido discutida como un factor que afecta el grado de corrupción, así como el desempeño económico (Kopits y Craig, 1998; Manzetti, 1999; Vishwanath y Kaufmann, 1999). Siegle (2002) realizó un estudio de 78 países en los últimos 20 años, probando una variedad de variables independientes, encontrando que el acceso a la información es el factor más confiable y significativo para explicar el crecimiento económico. En esta línea, Arikan (2004) y Huther y Shah (2005, 1998) muestran que cuanto más rico es un país, más transparentes son los informes de su gobierno. Bastida y Benito (2009) abordan las relaciones entre la transparencia y otras características que se cree influyen en los informes gubernamentales. Según Allen (2001, p.11) "los países tienen diferencias en sus sistemas políticos, estructuras de gobierno y objetivos económicos y sociales que determinan sus informes financieros". Montesinos et al. (2001) relaciona los informes financieros del gobierno con factores políticos, sociales y económicos. Además, Alt y Lassen (2006) y Stein et al. (1998) consideran que los procedimientos económicos y fiscales más transparentes están asociados a las cifras macroeconómicas, es decir, a la reducción de los déficits y la deuda. La misma relación es resaltada por Marcel y Tokman (2002) en el caso de Chile.

La literatura académica ha destacado la transparencia como un requisito hacia la rendición de cuentas. Las investigaciones anteriores permiten identificar la responsabilidad como el concepto que implica que los actores tienen la obligación

de actuar de manera consistente con los estándares aceptados de comportamiento ético. Por lo tanto, los mecanismos para una adecuada rendición de cuentas deben adherirse a la delegación y participación de los gerentes públicos (Grant y Keohane, 2005). Los países occidentales han experimentado una creciente demanda de responsabilidad como un elemento esencial para la democratización del país (Filgueiras, 2016). La clave para una mejor gobernabilidad (Hood y Heald, 2006) es reconocer la importancia de la información para las democracias de gobernabilidad efectivas (Stiglitz, 2002) y el papel de las instituciones financieras internacionales en la promoción de la transparencia fiscal (Florini, 1999; Kopits y Craig, 1998).

Por lo tanto, la divulgación de los indicadores de desempeño de gobernabilidad es crucial como una buena práctica de transparencia. Esto refuerza la relación democrática entre los gobiernos, los ciudadanos y las comunidades internacionales de los países, lo que contribuye a aumentar la confianza y el sentimiento de seguridad (Arndt y Oman, 2006; Florini, 2000a; Kaufmann, Kraay y Mastruzzi, 2007; Rodríguez et al., 2015; Transparency International, 2017).

El análisis y la publicación de los indicadores clave de desempeño (Key performance indicators) es un desafío al que las AAPP se han enfrentado en las últimas décadas, tanto a nivel micro como macro. Sin embargo, varias organizaciones internacionales han desarrollado indicadores con respecto a la gobernabilidad de los países. Los Indicadores de Gobernanza Mundial (WGI) del Instituto del Banco Mundial son las métricas más utilizadas para medir áreas específicas de gobernanza, así como el Índice de Percepción de la Corrupción (CPI) desarrollado por la institución Transparency International (TI).

Con el tiempo, la atención prestada a los nuevos modelos de gobernanza, por ejemplo en los gobiernos de Australia, se ha centrado cada vez más en los proveedores de servicios del sector privado para mejorar la eficiencia en la prestación de servicios públicos y han establecido una serie de asociaciones comerciales con sus proveedores (Teicher et al., 2006). Este estudio muestra que los concejales están obligados a desempeñar la función rectora con el fin de satisfacer los intereses de la comunidad y trabajar en equipo con los altos directivos. El uso de criterios de desempeño ha creado un entorno en el que la rendición de cuentas y la transparencia se han convertido en una parte importante de las prácticas de gestión. Transparencia

Internacional proporcionó una demostración de los logros potenciales de mejor valor para las comunidades a través de la gestión de planes de negocio específicos relacionados con el logro de la confianza de la comunidad, la introducción de la transparencia en la gestión de los contratos y la garantía del valor público a través de la competencia y la participación de los proveedores de servicios privados.

Si bien parece haber una gran variedad de publicaciones que abordan los problemas de transparencia de la gestión a nivel organizativo dentro del sector público, existe escasa investigación sobre el vínculo entre el desempeño de los países a través de indicadores como una mejor práctica de transparencia. Esta tesis doctoral pretende contribuir a cubrir esta brecha, ya que aborda el desempeño de gobernabilidad de los países en relación con la transparencia.

En particular, considerando el contexto de los países de América del Sur, esta investigación analiza las tendencias y las principales diferencias entre los países con respecto a los indicadores de corrupción, gobernabilidad y desarrollo socioeconómico, para respaldar un proceso de benchmarking. Como estos indicadores de desempeño de gobernabilidad se relacionan con temas de transparencia, esta tesis deriva patrones de comportamiento en los países.

## 4.1 Código de Buenas Prácticas

En los últimos años, entre los organismos internacionales que han avanzado en el desarrollo de estándares de la transparencia, se encuentran el Fondo Monetario Internacional (IMF) y la Organización de Cooperación para el Desarrollo Económico (OECD). Estos organismos sirven de referencia a los países para motivar la estabilidad y el crecimiento económico, a través de la implementación de procesos que orienten los resultados de la administración financiera del Estado a ser más transparentes, permitiendo de esta forma, la promoción e implementación de estándares guía para los países miembros y no miembros. A partir de las carencias que mostraban algunos países en la presentación de la información sobre su gestión, el Fondo Monetario Internacional (IMF) comenzó a desarrollar estándares de transparencia en aspectos relacionados con la política monetaria y financiera, política fiscal, difusión de estadísticas económicas, regulación de mercados

financieros y de seguros, entre otros. En abril y octubre de 1998 el comité provisional solicitó la formulación de un código de buenas prácticas de transparencia, por lo cual el IMF, junto con el Banco de Pagos Internacionales, un grupo representativo de bancos centrales, organismos financieros, y otros organismos internacionales formularon el "Código de Buenas Prácticas de Transparencia en las Políticas Monetarias y Financieras". Este código es fundamental respecto a la política monetaria y financiera de los países miembros y no miembros (IMF, 1999).

En lo que respecta a la política fiscal, el IMF desarrolló en 1998 un "Código de Buenas Prácticas de Transparencia Fiscal" que consta de cuatro principios básicos. El primero, sugiere la claridad de roles y responsabilidades en la formulación de políticas y su administración. El segundo, la disponibilidad de información respecto a la actividad fiscal. El tercero, las adecuadas prácticas presupuestarias de la información. El cuarto, estipula los requisitos mínimos que deben contener la información fiscal para asegurar la integridad de dicha información. Además, el Código se complementa con un detallado "Manual de Transparencia Fiscal" que define los principios, las buenas prácticas y los indicadores asociados a la administración fiscal (IMF, 2007).

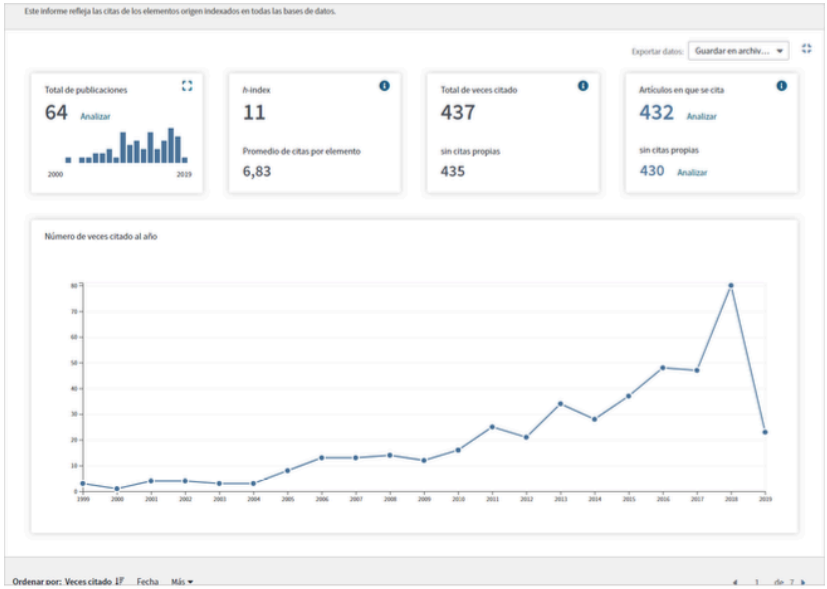
Por su parte, la Organización de Cooperación para el Desarrollo Económico (OECD), ha desarrollado el "Código de Mejores Prácticas en Transparencia Presupuestaria" (OECD Best Practices for Budget Transparency), el cual es utilizado para la evaluación y comparación de las prácticas presupuestarias en los países miembros. El Código está integrado por tres partes. En la primera parte se hace mención a los estados financieros que las entidades públicas deben elaborar y al contenido de las mismas. En la segunda se detalla la información específica (financiera y no financiera) que deben reunir los estados financieros, y en la última, se enumeran las prácticas que deberían ser tenidas en cuenta para asegurar la integridad y calidad de los estados (OECD, 2002).

En definitiva, los organismos internacionales con toda la normativa que han implementado alrededor de las prácticas de transparencia, lo que buscan es generar estándares de procedimientos presupuestarios que redunden en un incremento de información para conseguir una mejora en la rendición de cuentas.

## 5. Gobernanza, Corrupción y Desarrollo Económico

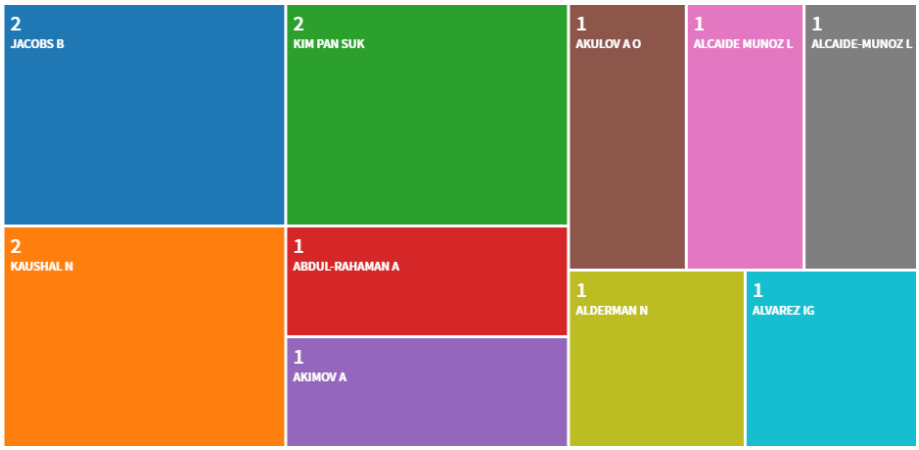
Para la búsqueda con el criterio 4 – "gobernanza" y "desarrollo económico", se obtuvo en la prueba de representatividad de los documentos un total de 64 artículos, destacando el año 2018 por el número de publicaciones (ver figura 1.5).

*Figura 1.5 Estrategias de búsqueda, con los criterios "gobernanza" y "sector público", por palabras clave: tendencias para años de publicación*




Si se analizan por autores, algunos son Akimov et al. (2009); Bagehot (1873); Benhabib y Spiegel (2000); Goldsmith (1969); International Federation of Accountants IFAC (2008, 2011); International Public Sector Accounting Standards Board IPSASB (2017); Kakhkharov y Akimov (2018); Levine (1997); McKinnon (1973); Merton y Bodie (1995); Odedokun (1996); Ram (1999); Rodríguez et al. (2015); Rousseau y Wachtel (1998); Schumpeter y Backhaus (2003). En la figura 1.6 se muestran los autores que están trabajando en estos problemas y la tendencia de las publicaciones.

*Figura 1.6 Estrategias de búsqueda, con criterios de "gobernanza" y "desarrollo económico", por autores.*




En esta sección se destacan brevemente las tendencias de la investigación sobre la gobernanza y el crecimiento del desarrollo, realizadas en gran medida en los países en transición.

Una gran cantidad de literatura teórica apoya un vínculo positivo entre el desarrollo financiero y el crecimiento económico, incluyendo documentos fundamentales de Bagehot (1873), Merton y Bodie (1995), y Levine (1997). Además, la mayoría de los trabajos empíricos clásicos apoyan un nexo de crecimiento financiero tanto en los países desarrollados como en los países en desarrollo (por ejemplo, Benhabib y Spiegel, 2000; Goldsmith, 1969; King y Odedokun, 1996; Levine, 1993a, 1993b; Levine et al., 2000; McKinnon, 1973; Ram, 1999; Rousseau y Wachtel, 1998).

En línea con Filgueiras (2016) y Piotrowski (2009), el desarrollo económico y la transparencia están vinculadas. En el mismo sentido, Bastida y Benito (2006) demuestran que la transparencia está correlacionada negativamente con la corrupción y positivamente con el desarrollo económico. Asimismo, el desarrollo de las TICs ha apoyado la transparencia de los gobiernos y el cálculo de indicadores clave en la evaluación de gestión (Alcaraz-Quiles et al., 2018; Pina, Torres y Royo, 2007). El estudio de Rodríguez et al. (2015) sugiere que la transparencia financiera gubernamental es un elemento esencial en la implementación de políticas para superar la actual crisis de las finanzas públicas. Las normas internacionales de información financiera tienen por objeto mejorar la transparencia y la rendición de cuentas de los gobiernos mediante la utilización de nuevos modelos contables. La adopción de la contabilidad por el valor razonable (FVA) puede tener importantes implicaciones de política porque podría influir en la elección del mejor modelo para

gestionar los servicios del sector público y mejorar la transparencia financiera gubernamental.

Según diversos organismos y normas transnacionales, en el actual contexto de crisis internacional de las finanzas públicas, una mayor transparencia financiera es esencial para la implementación de las políticas públicas. Para mejorar este elemento crucial de la rendición de cuentas, los gobiernos deben recopilar y divulgar información financiera que sea más comprensible, comparable, oportuna y fiable, en beneficio de los ciudadanos, los organismos de supervisión y otras partes interesadas. Por ello es necesario mejorar las prácticas de la contabilidad pública. En consecuencia, la IFAC ha publicado un conjunto de IPSAS en las que se recomienda el modelo FVA como medio para mejorar la transparencia financiera de los gobiernos (IFAC, 2008, 2011, 2017).

Investigaciones anteriores han demostrado que los gobiernos pueden necesitar tomar medidas para adaptar las normas nacionales de contabilidad pública a fin de cumplir con los requisitos para cambiar el valor agregado manufacturero. En este sentido, la experiencia y las percepciones de las instituciones de auditoria suprema en los diferentes países son de fundamental importancia, ya que estos organismos están obligados a promover las prácticas contables internacionales con el fin de mejorar la transparencia de los estados financieros gubernamentales (Rodríguez et al., 2015). Además, la selección de una política adecuada de medición contable podría permitir una mejor respuesta a las demandas de información, centrándose en las reformas que están llevando a cabo las administraciones públicas, conocidas como Nueva Gestión Pública. En este contexto, los hallazgos de Rodríguez et al. (2015), mostraron que la aplicación de la FVA requeriría acciones en tres áreas de la política pública gubernamental: reforma regulatoria, capacitación del personal del sector público e internacionalización. De acuerdo con esto, los sistemas de contabilidad gubernamental juegan un papel esencial en la implementación de políticas públicas apropiadas para superar la crisis financiera que afecta al sector público en todo el mundo.

En cuanto al buen funcionamiento de las instituciones y los sistemas de gobernanza son cruciales no sólo para el desarrollo financiero sino también para el crecimiento económico, ya que la corrupción se considera extremadamente perjudicial para el funcionamiento de una economía y aumenta la probabilidad de una crisis bancaria

(Barth, Caprio y Levine, 1998; Mauro, 1995). Según estos estudios, los sistemas jurídicos que ofrecen una mayor protección a los acreedores e inversores facilitan el acceso a la financiación externa y a la gobernanza empresarial.

Además, según Arndt y Oman (2006), los indicadores de gobernabilidad como los que se utilizarán en el capítulo 3 (Voz y Responsabilidad, Estabilidad Política, Eficacia del Gobierno, Calidad Regulatoria, Estado de Derecho y Control de la Corrupción) se correlacionan con el crecimiento económico.

Un estudio de Akimov et al. (2009) encuentra un sólido vínculo positivo entre el desarrollo financiero y el crecimiento económico en las economías en transición. En la misma línea, Kakhkharov y Akimov (2018) demostraron que existe una aceptación amplia, aunque no esté suficientemente demostrado, que el desarrollo financiero y el crecimiento económico están relacionados positivamente. Los sistemas financieros contribuyen al crecimiento económico al cumplir una serie de funciones importantes. Estos estudios revelaron que se están realizando progresos significativos hacia la creación de sistemas financieros contemporáneos en todos los grupos de economías en transición, aunque la brecha entre los sistemas financieros de los países poscomunistas menos desarrollados y los de los países más avanzados sigue siendo muy grande. El estudio de Kaushal y Pathak (2015) reveló que las variables utilizadas como proxy del desarrollo financiero incluyen el crédito interno al sector privado como porcentaje del Producto Interior Bruto (PIB), el crédito interno proporcionado por el sector financiero como porcentaje del PIB y la cantidad de dinero en la economía de un país como porcentaje PIB. Estas variables permiten estudiar el impacto de las relaciones casuales entre la apertura del comercio, el desarrollo financiero y el crecimiento económico con la metodología econométrica, y la prueba de la causalidad de Granger para examinar la relación causal entre las variables mencionadas anteriormente en India. Este estudio (ibid.) sugirió que el crecimiento y el desarrollo financiero tienen un efecto positivo en la apertura comercial. El crecimiento económico parece afectar el desempeño del sector financiero al asignar eficazmente recursos para promover el crecimiento de la productividad en sintonía con la modernización tecnológica, que a su vez es capaz de aumentar la participación de la India en el comercio mundial (apertura del comercio).

# 6. La Gestión Pública y las Tecnologías de la Información y la Comunicación

## 6.1 Rendición de cuentas y TICs

En el proceso de modernización del sector público, un concepto clave es la rendición de cuentas, que puede influir en el éxito de las reformas de la administración pública. Sin embargo, en muchos países del mundo, el estudio de la rendición de cuentas es reciente. Los países desarrollados han experimentado un aumento en la demanda de rendición de cuentas como elemento clave para la democratización (Filgueiras, 2016). Por esa razón, garantizar la rendición de cuentas y la transparencia es una prioridad para todos los gobiernos. La literatura académica ha destacado la transparencia como un requisito hacia la rendición de cuentas.

La definición generalmente aceptada de rendición de cuentas es la utilizada por Lourenço et al. (2014) y Lourenço (2015) basados en las proporcionadas por Armstrong (2005) y Bovens (2007), para quienes la rendición de cuentas pública es la obligación de los funcionarios públicos de informar sobre el uso de los recursos públicos y la capacidad del gobierno de responder a los ciudadanos para cumplir con los objetivos de rendimiento establecidos. El concepto de responsabilidad implica que los actores responsables tienen la obligación de actuar de manera consistente con los estándares aceptados de comportamiento ético y que serán sancionados de no hacerlo (Grant y Keohane, 2005). Por lo tanto, los mecanismos para una adecuada rendición de cuentas deben adherirse a la delegación y participación de los gerentes públicos (ibid).

Los conceptos de transparencia y rendición de cuentas están estrechamente vinculados (Fox, 2007), entendiéndose la transparencia como "acceso sin restricciones por parte del público a información oportuna y confiable sobre decisiones y desempeño en el sector público" (Armstrong, 2005, p. 4).

En el contexto del gobierno, rendición de cuentas es el término utilizado para la construcción de la apertura de la información, y requiere que los ciudadanos estén moralmente comprometidos con el bien público. Así, la rendición de cuentas se convierte en constitutiva de las buenas prácticas públicas de ciudadanía y de las instituciones políticas. En otras palabras, como lo resume Filgueiras (2016), la idea

de transparencia es básica para la consolidación del concepto de rendición de cuentas. El estudio de este autor muestra que los conceptos de transparencia y responsabilidad están estrechamente vinculados, y supone que la transparencia genera rendición de cuentas.

Wong y Welch (2004) realizan un estudio empírico sobre la apertura y la rendición de cuentas de las páginas web en catorce países, impulsados por la opinión de las partes interesadas sobre tres áreas: apertura, transparencia e interactividad. Estos autores aplican un análisis de regresión para estudiar las tres áreas de rendición de cuentas entre 1997 y 2000, siendo la variable independiente la rendición de cuentas. Sus resultados indican que dichas tres partes (transparencia, interactividad y apertura) generalmente aumentaron en los catorce países seleccionados en ese período. También indican que la autonomía política baja y alta están relacionadas negativamente con la transparencia, la interactividad y la apertura, mientras que el nivel medio de autonomía política está positivamente asociado.

Lewis (2019) analiza, a través de la Encuesta Australiana de Actitudes Sociales (AuSSA), la opinión de los ciudadanos australianos sobre la rendición de cuentas y la gestión de su gobierno a través de los indicadores de desempeño publicados en las páginas web de su gobierno, ya que la medición del desempeño puede considerarse como un aspecto más de la rendición de cuentas.

Coy y Dixon (2004) abordan la perspectiva de un índice para informes anuales en universidades de Nueva Zelanda dentro de ocho categorías para un índice de responsabilidad pública (puntualidad, informe general, resumen de la universidad, finanzas, servicio general, servicio de enseñanza, servicio de investigación, servicio de comunidad). Desarrollan el Índice de Rendición de Cuentas Pública (PAI) desde una perspectiva de responsabilidad pública, utilizando las opiniones de las partes interesadas capturadas a través de un análisis Delphi, método que se basa en un panel de expertos. A continuación aplican el PAI para medir los informes anuales de ocho universidades de Nueva Zelanda en el período 1985-2000.

Page (2004) examina cuatro enfoques para evaluar la capacidad de colaboración para la rendición de cuentas en 10 estados de los Estados Unidos, considerando dos tipos de innovaciones que son cada vez más comunes en la administración pública: la rendición de cuentas por los resultados y la colaboración interinstitucional. Esta

investigación encontró que los diversos enfoques pueden ayudar a los colaboradores a gestionar las expectativas de sus partes interesadas sobre sus acciones y logros.

Salas (2015) clasifica las dimensiones y los instrumentos de rendición de cuentas en un índice para dos ministerios de Costa Rica con un total de 81 ítems clasificados en seis dimensiones, cuatro de control interno (la forma económica de legalidad clásica, la eficacia y eficiencia de la gestión económica, las estructuras organizativas, los procesos, el personal y el tribunal judicial del tribunal administrativo contencioso, constitucional) y dos de control externo (parlamentario-político, económico, atención ciudadana y auditoría externa-órganos administrativos, consultoría). Los resultados mostraron una cultura de rendición de cuentas poco fortalecida.

La investigación actual de IFAC aborda el tema de la rendición de cuentas centrándose en retratar el estado de las finanzas de los gobiernos. Junto con The Chartered Institute of Public Finance and Accountancy (CIPFA) y la Universidad de Ciencias Aplicadas de Zurich, han desarrollado el Índice Internacional de Responsabilidad Financiera del Sector Público (IFAC, 2018). Este índice cualitativo se centra en los gobiernos federales / centrales y considera dos aspectos básicos: la base contable, que proporciona una imagen precisa del alcance de la contabilidad de acumulación y la adopción de las Normas Internacionales de Contabilidad del Sector Público (IPSAS) a nivel mundial, y las Normas Internacionales de Información Financiera (NIIF), que se centra en la calidad de la información de responsabilidad financiera.

## 6.2 La accesibilidad en la Administración Pública en línea

Para la búsqueda con el criterio 2, "accesibilidad", "sector público" y "web", se obtuvieron un total de 36 artículos en la prueba de representatividad de los documentos (ver figura 1.7).

*Figura 1.7 Estrategias de búsqueda, con los criterios "accesibilidad", "sector público" y "web", por palabras clave*


Si se analiza por autores, los más citados son Abascal et al. (2004); Alcaraz-Quiles et al. (2018); Angluin y Scapens (2000); Ellis et al. (1998); Gant y Gant (2002); Ivory y Hearts (2001); Koppell (2005); La Porte et al. (2002); Pina, Torres y Royo (2007, 2009); Torres, Pina y Acerete (2005); Torres, Pina y Royo (2005); Web Accessibility Initiative WAI (2019) (ver figura 1.8).

*Figura 1.8 Estrategias de búsqueda con criterios "accesibilidad" y "sector público" - por autores*


En los últimos años los gobiernos a nivel mundial han realizado importantes esfuerzos para reducir y controlar el déficit público, en los que se reflejan nuevas políticas fiscales de restricción y control de variables económicas como la deuda externa, el Producto Interior Bruto (PIB), la tasa de desempleo, etc., motivadas por

las exigencias ciudadanas de mejores resultados a los gobiernos. La revisión de estudios relacionales ha permitido identificar temas concretos como la transparencia, el acceso a la información, la rendición de cuentas y la evolución de indicadores de desempeño en gobernabilidad, entre otros. En este sentido, las acciones y las decisiones de los gestores en la administración deben ser más transparentes dado que la accesibilidad a la información pública es clave en la percepción de un gobierno abierto.

La administración electrónica ha comenzado en casi todos los países de la Unión Europea centrada en la puesta en línea de la información y los servicios públicos, a pesar de que algunos postulados de las nuevas reformas de la gestión pública emprendidas en los países anglosajones y escandinavos en las últimas décadas, como la necesidad de una organización orientada al cliente, todavía no se han aplicado suficientemente en la mayoría de los países europeos continentales.

Los investigadores Torres, Pina y Acerete (2005) crearon una encuesta de e-Government con tres dimensiones e-Service, e-Democracy y Web Maturity (WM), que miden el uso de internet en la prestación de servicios a los ciudadanos, las actividades que aumentan la participación ciudadana, y aquellos aspectos del sitio web que proporcionan beneficios a los ciudadanos cuando visitan un sitio web, como el grado de accesibilidad y sofisticación del sitio web, la identificación de errores durante la navegación, la inclusión de un motor de búsqueda del sitio, la visualización de un mapa del sitio web, el lanzamiento de iniciativas para promover el uso de Internet y el uso del sitio web. El acceso en línea tiene ventajas que son imposibles de replicar fuera de línea, como la recopilación de información, la accesibilidad, la capacidad de búsqueda independiente y la consulta interactiva de políticas. Los gobiernos a todos los niveles han puesto en marcha proyectos de gobierno electrónico, si bien se sabe poco sobre su eficacia, aunque los sitios web se están convirtiendo en elementos esenciales de la administración pública moderna.

Además, algunos sitios web incluyen, bajo la etiqueta "Servicios en línea", servicios en los que sólo se permite una interacción limitada, como la descarga de formularios o instrucciones y directrices para la cumplimentación de solicitudes. Estas prácticas de escaparate significan que el desarrollo del gobierno electrónico se está convirtiendo en una parte esencial de los enfoques de gobernanza de los gobiernos

locales, regionales, centrales y en un signo de modernidad, calidad, apertura y capacidad de respuesta a las necesidades de los ciudadanos.

Torres, Pina y Royo (2005) estudiaron el desarrollo de iniciativas de e-gobierno a nivel regional y local en la UE a través de la opinión de los agentes directamente implicados en los proyectos. Los investigadores diseñaron un cuestionario que se envió a las regiones y a las ciudades más grandes de los países de la UE, con el fin de conocer su grado de implicación en las iniciativas de administración electrónica. Se recibieron respuestas de 47 gobiernos regionales y locales. La mayoría de los gobiernos regionales y locales tenían un sitio web, aunque los resultados de la encuesta muestran que las iniciativas de gobierno electrónico siguen siendo predominantemente no interactivas y no deliberativas con los ciudadanos. Tienden a reflejar los patrones actuales de prestación de servicios. La mejora de la accesibilidad, la transparencia, la participación en la democracia y la calidad son los beneficios más importantes para los ciudadanos de estos sitios web. Por ello, el panel de expertos propone mejorar aquellas herramientas que habitualmente se consideran indicadores de la calidad del sitio web, como el acceso al soporte para webmasters, los motores de búsqueda, la posibilidad de aumentar la velocidad mediante el uso de la página sin imágenes ni gráficos, así como la descarga de formularios.

Torres, Pina y Acerete (2005) muestra un estudio sobre la calidad y el uso de los servicios públicos electrónicos en Europa para identificar qué servicios públicos en línea ofrecen actualmente los gobiernos locales de los países estudiados, analizar el nivel de interactividad de los servicios públicos en línea y recopilar información sobre hasta qué punto se están desarrollando los servicios públicos básicos. La metodología se basa en la navegación por los sitios web municipales con el objetivo de medir dos variables diferentes: la madurez del servicio y la madurez de la prestación. El análisis empírico se centró en los e-servicios, un término que describe el uso de la entrega electrónica de información gubernamental, programas, estrategias y servicios disponibles en línea las 24 horas del día, los 7 días de la semana, en los sitios web de 33 gobiernos locales de ciudades de la Unión Europea (UE).

Pina, Torres y Royo (2007) hablan sobre el efecto del gobierno electrónico en la transparencia, la apertura y, por lo tanto, la rendición de cuentas en 15 países de la EU. El estudio se refiere a los gobiernos regionales y locales, ya que desempeñan un

papel clave tanto en el modelo nacional de gobierno como en la administración de las políticas de bienestar. El nivel de desarrollo del gobierno electrónico está basado en cuatro dimensiones diferentes: transparencia, interactividad, usabilidad y seguridad del sitio web. La transparencia en los sitios web se refiere a la medida en que una organización pone a disposición información sobre trabajos internos, procesos de decisión y procedimientos.

El concepto de accesibilidad se refiere a la facilidad con la que los diferentes actores pueden acceder a la información. La accesibilidad puede juzgarse en función de si la información se hace visible o se deniega el acceso (por ejemplo, sin contraseña), o si la información se manipula deliberadamente (Angluin y Scapens, 2000). Por lo tanto, en lo que respecta a los datos en Internet, podríamos analizar el tiempo que tarda un usuario educado en encontrar los datos apropiados en las páginas de Internet de la organización en cuestión. Algunos aspectos clave, como la comparabilidad y la accesibilidad, pueden evaluarse y luego recibir una puntuación o calificación. Por ejemplo, Angluin y Scapens (2000) utilizaron grados o categorías para una transparencia financiera media o alta. Estas notas o puntuaciones generales pueden servir como medida de la transparencia de la información revelada (Alcaraz-Quiles, et al., 2018).

En los últimos años, los gobiernos locales de la Unión Europea han ampliado su presencia en Internet. Existen oportunidades para que las TICs mejoren la gobernanza en los gobiernos locales.

Torres, Pina y Acerete (2006) presentaron pruebas empíricas sobre la naturaleza de las iniciativas de gobernanza electrónica en ciudades de toda Europa. Esta encuesta utilizó las iniciativas de e-democracia con variables como la dimensión política, la responsabilidad financiera, el diálogo ciudadano que mejoran la transparencia. La investigación se llevó a cabo en los sitios web de 35 ciudades de la UE, incluidas las capitales y las ciudades más grandes de Alemania, Austria, Bélgica, España, Francia, Grecia, Irlanda, Italia, Luxemburgo, los Países Bajos, Portugal y el Reino Unido. Durante el segundo semestre de 2003 y el primer semestre de 2004 se accedió a los sitios web y se analizó un rango de 133 ítems. La encuesta se centró en las siguientes dimensiones del e-gobierno: e-servicio (67 ítems) y e-democracia (60 ítems) junto con madurez Web (seis ítems). A los ítems incluidos en los tres componentes de la e-democracia se les asigna una puntuación de 1 si aparecieron en el sitio web y 0 si

no. En unos pocos casos, relacionados principalmente con la accesibilidad o la divulgación de los correos electrónicos de los consejeros, se da un valor de 0,5. La puntuación máxima fijada es M = 60. Los gobiernos locales suelen utilizar internet para ofrecer información a los ciudadanos, pero es menos común como medio de comunicación bidireccional. Otros servicios como la reserva de instalaciones deportivas, el empleo público, la contratación pública, la carga y descarga, el permiso para conducir en zonas restringidas, las quejas sobre molestias públicas y los catálogos de las bibliotecas, se aplican en más del 70% de las ciudades. Casi todas las ciudades muestran un bajo grado de accesibilidad, porque sólo el 37,1% de los sitios web gubernamentales presentan algún grado de accesibilidad para las personas con discapacidad y sólo el 20% son accesibles en más de un idioma.

Para Koppell (2005) la transparencia es una herramienta crítica y también un fin en sí misma. La transparencia es el valor literal de la rendición de cuentas: un burócrata y/o una organización responsable debe explicar o dar cuenta de sus acciones. Como señalan Gant y Gant (2002), los sitios web de los gobiernos deberían utilizar varias características de transparencia y rendición de cuentas para mejorar el nivel de confianza y legitimidad del público. Para evaluar las características relacionadas con la transparencia y la interactividad, ellos adaptaron la metodología del Sistema de Evaluación de Atributos del Sitio Web (WAES) desarrollada por el Cyberspace Policy Research Group (Demchak et al. 2000; La Porte et al. 2002), eliminando algunos elementos, introduciendo otros nuevos y aclarando los criterios de codificación cuando era necesario. Los ítems se agruparon en seis categorías, que tratan de: (1) propiedad y actualización del contenido del sitio; (2) información de contacto de las personas dentro de la organización y de las personas responsables del contenido o del soporte técnico del sitio; (3) información sobre la organización interna de la entidad; (4) contenidos específicos, tales como direcciones de otras instituciones, leyes, informes y publicaciones; (5) explicaciones e instrucciones de los requisitos impuestos a los ciudadanos como resultado de las actividades de la agencia; y (6) la presencia de algún tipo de declaración de seguridad y privacidad.

El gobierno electrónico tiene un enorme potencial para contribuir a la modernización del gobierno. Para aumentar la contribución de los sitios web a una mayor transparencia, rendición de cuentas y apertura, y para alterar la relación burocrática entre el gobierno y los ciudadanos, los gobiernos y los responsables políticos

deberían reforzar la interactividad de sus sitios web. Esto permitirá a las TIC proporcionar algo más que la prestación de servicios en línea y aprovechar plenamente la tecnología disponible. De lo contrario, el gobierno electrónico será poco más que una extensión de las oficinas centrales tradicionales, con la adición de los beneficios potenciales en cuanto a velocidad y accesibilidad (Pina, Torres y Royo, 2007)

La accesibilidad es uno de los retos clave a los que Internet debe enfrentarse actualmente para garantizar la inclusión universal. El diseño web accesible requiere el conocimiento y la experiencia del diseñador, que puede ser asistido por el uso de pautas ampliamente aceptadas. Sin embargo, la aplicación de las directrices puede no ser obvia, y muchos diseñadores pueden carecer de experiencia para utilizarlas. La dificultad aumenta porque, a medida que avanza la investigación sobre la accesibilidad, se actualizan los conjuntos de directrices existentes y diversas instituciones proponen nuevos conjuntos. Por lo tanto, la disponibilidad de herramientas para evaluar la accesibilidad, y eventualmente reparar los errores detectados, es crucial. Abascal et al. (2004) presentaron una herramienta, EvalIris, desarrollada para comprobar automáticamente la accesibilidad de los sitios web.

Es bien sabido que la Web se ha extendido en los últimos años de una manera inesperada. En la actualidad, grandes cantidades de actividades humanas se llevan a cabo a través de Internet, incluyendo las comunicaciones personales, el acceso a la información, las actividades empresariales, las actividades de ocio, etc. Hoy en día, Internet proporciona muchos tele-servicios (teletrabajo, tele-enseñanza, tele-atención, etc.) que, en muchos casos, sustituyen o complementan los servicios prestados tradicionalmente. En esta situación, las personas que no pueden acceder a las redes informáticas pueden sufrir exclusión social.

Uno de los grupos humanos que puede sufrir fácilmente la exclusión es el de las personas con discapacidad, ya que, en su caso, muchas interfaces comerciales no son accesibles. Se han tomado diferentes iniciativas para evitar esta situación, como las leyes promulgadas en varios países. Sin embargo, estos esfuerzos son insuficientes si los avances tecnológicos no apoyan el diseño universal. Por esta razón, muchas autoridades nacionales están promoviendo proyectos para lograr la accesibilidad web. Así, un avance crucial en la accesibilidad web es la provisión de conjuntos de pautas y herramientas para aplicarlas. Dado que la tecnología web está cambiando

rápidamente y que las pautas de accesibilidad web deben actualizarse con frecuencia, las herramientas adecuadas deben poder modificar fácilmente los conjuntos de pautas existentes o incluir nuevos.

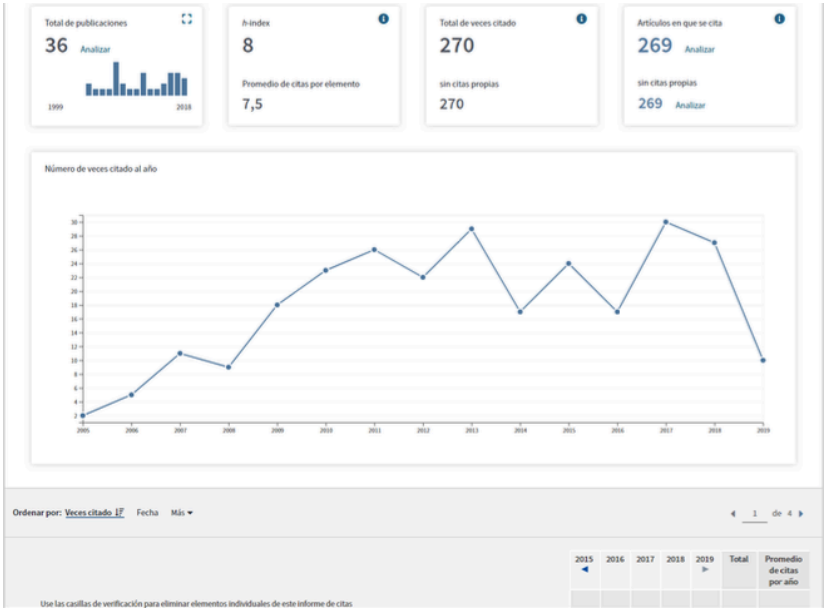
Por ejemplo, si algunos evaluadores consideran más aspectos estéticos que ergonómicos para evaluar la eficacia del diseño, debe utilizarse una metodología sólida para concluir que una evaluación de la accesibilidad del sitio web es fiable. Esto significa que la preparación y realización de la evaluación, el análisis de datos y la corrección de errores puede implicar una sobrecarga para los evaluadores y, por lo tanto, un alto costo en tiempo y esfuerzo (Ellis et al., 1998; Ivory y Hearts, 2001)

Centrándose en la accesibilidad a Internet, uno de los conjuntos de directrices más relevantes son las desarrolladas por la Web Accessibility Initiative (WAI, 2019) del World Wide Web Consortium (W3C). El W3C-WAI ha establecido tres conjuntos de recomendaciones para mejorar la accesibilidad de la Web (WAI, 2019) Estos son: pautas de accesibilidad de contenido web, pautas de accesibilidad de la herramienta de autor, pautas de accesibilidad del agente usuario. Los resultados se resumen a partir de cuatro encuestas para obtener una visión integral: disponibilidad y uso de las TIC en la atención de la salud y en la atención social, usabilidad de los sistemas para los médicos, y uso y anticipación. Éstas van acompañadas de una revisión del sistema de atención sanitaria finlandés y del desarrollo de las TIC. El informe ofrece una visión general de las actividades nacionales progresistas encaminadas a mejorar los servicios electrónicos (Abascal et al., 2004).

## 6.3 La Usabilidad de la Gestión Pública "on-line"

Respecto al criterio 3- "usabilidad", "sector público" y "web" la prueba de representatividad de los documentos obtuvo un total de 36 artículos. En este apartado observamos la tendencia de publicaciones (ver figura 1.9).

*Figura 1.9 Estrategias de búsqueda con los criterios "usabilidad", "sector público" y "web", por palabras clave: tendencias para años de publicación*




Si se analizan por autores, algunos son Delone y McLean (2014); Hyppönen, et al. (2015); Nielsen (1999); Pina, Torres y Royo (2007, 2009); Torres, Pina y Acerete (2005) (ver figura 1.10).

*Figura 1.10 Estrategias de búsqueda con criterios "usabilidad" y "sector público" - por autores*


En varios países europeos, la descentralización ha promovido la implementación del gobierno electrónico con altos niveles de competencia y responsabilidades, como la promoción de la buena gobernanza y la sostenibilidad. Las tecnologías de la información y la comunicación (TIC) y, por lo tanto, la adopción del gobierno electrónico, han contribuido a la adopción y difusión de la transparencia gubernamental de una manera utilizable y accesible.

La usabilidad se refiere a la facilidad con la que los usuarios pueden acceder a la información y navegar por el portal web (Gant y Gant, 2002).

Alcaraz-Quiles (2018), entre otros, ha investigado si la implementación del gobierno electrónico ha mejorado la transparencia sobre la sostenibilidad. Trata de mostrar si los ciudadanos perciben las ventajas del uso de los sitios web gubernamentales como un medio de transparencia para evaluar la accesibilidad y usabilidad de los sitios web gubernamentales. Esta encuesta estudió la transparencia, accesibilidad y usabilidad de los sitios web de los gobiernos regionales. En este sentido, entendieron la usabilidad como el caso del uso de las páginas web de gobernabilidad por parte de los usuarios, que se midió por 12 ítems en línea con Pina, Torres y Royo (2007). Estos ítems evalúan diversos aspectos como la existencia de mapas de sitio, la disponibilidad del sitio web en idiomas extranjeros o la existencia de una sección de preguntas frecuentes en los sitios web del gobierno. Tres de los ítems están específicamente diseñados para evaluar las instalaciones en línea para personas con algún tipo de discapacidad, por ejemplo, si el sitio web proporciona acceso de audio para las personas con discapacidad visual. Los resultados obtenidos para cada uno de los sitios web de los gobiernos sobre usabilidad dan una medida de lo fácil que es utilizar, desde el punto de vista de los ciudadanos, el sitio web del gobierno como fuente de información pública (Pina, Torres y Royo, 2009).

Según investigadores como Delone y Mclean (2014) e Hyppönen et al. (2015) una de las medidas clave del éxito de los sistemas de información es la satisfacción de los usuarios. Las definiciones que se encuentran en la literatura académica tratan de la satisfacción del usuario como un proceso psicológico que implica beneficios, sentimientos y actitudes hacia los sitios web y la experiencia del usuario al utilizar los sistemas de información. La definición de usabilidad ampliamente conocida y citada es, según la norma ISO 9241-11, la medida en que un producto puede ser utilizado por usuarios específicos para conseguir un contexto de uso específico. Paralelamente, otra definición muy citada es la de Nielsen (1999), que incluye cinco componentes de calidad como son la capacidad de aprendizaje, la eficiencia, la memorabilidad, el error y la satisfacción. Las últimas definiciones enfatizan el papel del contexto al investigar la usabilidad. También están los que conceptúan la usabilidad como un atributo donde la facilidad de uso es solo una interfaz de usuario o que se refiere únicamente a hacer que los productos sean fáciles de emplear. Los

criterios de usabilidad pueden utilizarse para evaluar aspectos de la experiencia del usuario. La calidad de uso está estrechamente relacionada con la usabilidad (que son la eficacia, la eficiencia, la satisfacción, la ausencia de riesgos y la cobertura del contexto).

Además, Pina, Torres y Royo (2007), entre otros ha evaluado el nivel de desarrollo del gobierno electrónico basándose en una de las cuatro dimensiones de la usabilidad. La usabilidad contiene más elementos relacionados con la política informativa y representa una forma rentable de difundir información. Los países angloamericanos hacen hincapié en la eficiencia, la eficacia y la relación calidad-precio. Es más probable que introduzcan mecanismos de mercado y nociones de competitividad y que consideren al ciudadano principalmente como un consumidor de servicios. Todos ellos han emprendido importantes iniciativas de descentralización, descentralización territorial y desconcentración mediante la creación de organismos, y han adaptado la experiencia del sector privado al sector público.

## 7. Estudios y medidas en el contexto de los países de Sudamérica

Esta subsección proporciona una revisión del contexto de los países de Sudamérica, que incluye conceptos como la responsabilidad social, la percepción de la corrupción, las reformas del sector público y la transparencia y la responsabilidad financiera. Las estrategias de rendición de cuentas basadas en los ciudadanos se utilizan cada vez más para mejorar la vida de los grupos pobres y marginados en los esfuerzos por mejorar los servicios públicos básicos (Joshi, 2017).

En cuanto a la gobernanza existen bajos niveles y dificultades en el manejo efectivo de las estrategias de reforma, debido a la falta de precisión en las reglas y roles de los diferentes actores (Arredondo y Orozco, 2014). Sin embargo, la gobernanza ha ido aumentando en su complejidad, especialmente debido a la adopción de nuevas herramientas de gestión pública, como la agencialización, la subcontratación y las

tecnologías de información (Ramio, 2008). Pero, el grado de reformas del sector público ha variado en los países de América del Sur. Ramio (2008) reconoce la asociación positiva entre las estrategias de innovación y los servicios públicos más efectivos y eficientes, aunque existen riesgos importantes relacionados con la introducción de instituciones basadas únicamente en valores del sector privado.

Cuestiones de gobernabilidad vinculadas a la transparencia en varios países de América del Sur, han sido analizadas por varios estudios académicos y profesionales. Un análisis detallado, por país, sigue. No se encontraron estudios o informes sobre Suriname y Guyana.

En el caso de **Argentina**, las difíciles condiciones financieras han provocado la crisis económica más profunda de su historia. La renegociación de la deuda externa, la incapacidad de los partidos políticos para representar a grandes sectores de la ciudadanía y la debilidad del sistema judicial, son algunos de los factores que sin duda amenazan los fundamentos de una coexistencia social mínimamente civilizada (Carmona, Donoso y Reckers, 2013)

En **Bolivia** el nivel de divulgación de la información pública sigue siendo bajo. Ha habido una ausencia general de una cultura de transparencia, que no ha podido avanzar debido a la poca experiencia democrática, la ineficiencia burocrática, la tradición de corrupción con más o menos intensidad en los diferentes gobiernos, la ausencia de una cultura democrática en la ciudadanía con el principio de que las personas tienen derecho a exigir tanto la rendición de cuentas como la renuncia a la ineficiencia de los funcionarios públicos (Apaza, 2012).

En **Brasil**, se destacan cuatro medidas de transparencia principales: el portal de compras del Gobierno Federal, la promulgación de la ley de responsabilidad fiscal, la creación del portal de transparencia del gobierno federal y la legislación de acceso a la información pública (Moreira y Claussen, 2011).

En **Chile**, la transformación institucional representada por una política de transparencia era compleja, ya que implicaba la modernización del Estado y un cambio en la forma de hacer las cosas. Entre varias iniciativas, se crearon leyes sobre ética pública, acceso a la información pública, reformas de las regulaciones de cabildeo, probidad de los funcionarios públicos y financiación de los partidos

políticos, e innovaciones en la gestión digital (Moya et al., 2012; Sousa, 2010; Zalaquett y Muñoz, 2008).

**Colombia** ha sido pionera en las audiencias y la divulgación pública de los proyectos preliminares de actos administrativos, concretamente en la Constitución de 1991. Desde entonces, ha habido varias iniciativas legislativas, tales como la Ley de semáforos y normas fiscales, Decreto sobre políticas fiscales, leyes para incorporar nuevas tecnologías en la administración pública, la creación del Estatuto Anticorrupción, y la creación de un sistema público abierto de compras. También se implementó el gobierno electrónico en los departamentos que se manifestaron con bajos niveles de divulgación de información (Gómez y Montesinos, 2014).

En **Ecuador** se ha avanzado en las leyes sobre acceso a la información pública, estableciendo la publicación en Internet de, por ejemplo, el presupuesto, información sobre salarios y beneficios de los servidores públicos, concesiones, permisos y contratos, programas de subsidios y resultados de auditorías de los organismos de control interno y externo (Cunill, 2006). A partir de 2004 se cuenta con una Ley Orgánica de Transparencia pública. En 2007 como política de Estado se declara la lucha contra la corrupción en la administración. En 2008, a raíz de una nueva constitución, se crea la Función de Transparencia y Control Social para promover e impulsar el control de las entidades y organismos del sector público. En 2014 la Secretaría Nacional de Administración Pública desarrolla el plan de gobierno electrónico como vía para fomentar la participación ciudadana y como plataforma para la gestión transparente. Entre las medidas adoptadas, destacan el Sistema Nacional de Información (SNI), Gobierno por Resultados (GPR), el Portal de Compras Públicas, el Sistema de Gestión Documental (QUIPUX), la homologación de las paginas web a la Ley de Transparencia, y la normativa en otros lenguajes (Jara, 2017).

**Perú** comenzó a promover la participación ciudadana en la monitorización y el control de la administración pública en 1994 con la denominada Ley 26300 de los derechos de participación y control de ciudadanía. También ha habido leyes que protegen el derecho a la información de los ciudadanos. El portal de transparencia estándar establece la obligación de tener cierta información en portales de transparencia estandarizados (De la Cruz, 2006). Más recientemente, el país ingresó en la Asociación de Gobierno Abierto en 2011, y hubo una iniciativa específica, a

nivel nacional y regional, para la Transparencia en las Industrias Extractivas. Sin embargo, Perú carece de mucho apoyo de los sistemas lo que hace más difícil mejorar la gobernanza y la democracia; la transparencia en sí tiene poco impacto en los comportamientos políticos (Hawkins et al. 2019).

En **Paraguay** no se han tomado medidas significativas, aunque sí se ha iniciado la construcción de las bases para la lucha contra la corrupción, con el Plan Nacional de Integridad y la creación del capítulo de Transparencia Internacional Paraguay (Velázquez y Pereira, 2008). Más recientemente, en 2012 se creó la Secretaría Nacional Anticorrupción, el Plan Nacional de Prevención de la Corrupción y, dentro de la política de mayor transparencia de la información, el país ingresó en la iniciativa Asociación de Gobierno Abierto en 2011. Sin embargo, este país todavía requiere una mayor accesibilidad a la información en sus portales web desde el punto de vista legislativo y judicial para una mayor interacción del sector público y los ciudadanos (Andrade, Vianna y Reis, 2019).

En **Uruguay**, la aplicación de las tecnologías de la información en el gobierno se ha considerado una estrategia importante para la reforma del gobierno, destacando la posibilidad de transformar las relaciones fundamentales entre el gobierno, los ciudadanos, las empresas y otros grupos de interés. El país también ha implementado políticas anticorrupción, como la Ley sobre Anticorrupción de Funcionarios, la creación de la Junta de Transparencia y Ética Pública, la creación del Consejo Consultivo y la creación de la Ley sobre el Derecho de Acceso a la Información pública (Skaar, 2013).

**Venezuela** está en una situación emergente. La erradicación de la corrupción requiere una reingeniería en el sistema de justicia, los controladores y la policía. Hasta el momento, no existe una ley sobre el acceso a la información pública (De Freitas, 2008). En cuanto a la usabilidad de las páginas web y su calidad se encuentran debilidades en el diseño, en el contenido, la rendición de cuentas y la accesibilidad a la información (Belloso y Primera, 2015).

Estos estudios mencionados anteriormente informan que, en la mayoría de los países de América del Sur, ha habido un progreso acelerado en las regulaciones y leyes sobre el acceso a la información de la administración pública, especialmente en relación con temas críticos, siendo el presupuesto el más importante. Esos países han ratificado las convenciones internacionales, han creado oficinas anticorrupción

por responsabilidad penal y han establecido organismos para la protección de los periodistas que denuncian la corrupción.

Sin embargo, la corrupción sigue siendo incontrolable, ya que factores como la falta de coordinación entre las diferentes instituciones gubernamentales y la impunidad cuando no hay una sanción siguen prevaleciendo. Como sostiene Canache y Allison (2005), los países de América Latina son muy conscientes de la gravedad de su corrupción (Relly, 2012).

En relación con la gobernabilidad en los países de SA, en los últimos diez años se han implementado reformas políticas (como la descentralización y la innovación en la gestión pública) que aumentan la confianza política con énfasis en la legitimidad política. Parte de esta legitimidad introduce otros mecanismos de transparencia, como los mecanismos de procedimiento en la formación de la decisión pública, el seguimiento de los resultados y el mecanismo más reciente sobre la gestión de intereses. Galvez et al. (2012) explican que la experiencia en la autorregulación es el factor que más influye en el requisito de transparencia.

Además, la adopción de innovaciones tecnológicas como el gobierno electrónico, o el gobierno abierto, ha hecho que el gobierno sea más eficiente, inclusivo y accesible para la ciudadanía. Del mismo modo, es destacable el desarrollo socioeconómico, el aumento de la creación de organizaciones sociales, observatorios ciudadanos, organismos de la sociedad civil y organizaciones en busca de transparencia, como las secretarías de Transparencia Internacional, que desarrollan sistemas para monitorizar la transparencia en la administración pública y la lucha contra la corrupción.

El apéndice A resume las principales leyes aprobadas en los países de Sur América para mejorar la gobernabilidad hacia la transparencia. La lista desagregada por países no es exhaustiva ya que sólo incluye aquellas leyes que los autores consideraron más relevantes.

## 8. Preguntas de Investigación

A continuación se definen las preguntas de investigación 1 y 2 que se desarrollarán en capítulo II de la tesis.

RQ1: *¿Cuáles son las tendencias y cómo han evolucionado los países, y cómo se posicionan relativamente entre sí con respecto a la transparencia hacia la rendición de cuentas para apoyar un proceso de benchmark?*

RQ2: *¿Cuáles son las diferencias en los indicadores que miden la gobernanza, la corrupción y el desarrollo socioeconómico en los países de Sudamérica en las últimas dos décadas?*

Las preguntas de investigación 3 y 4 se desarrollarán en el capítulo III de la tesis.

*RQ3: ¿Cuáles son los patrones de comportamiento de los países sudamericanos desde las perspectivas de gobernanza, corrupción y socio-economía?*

*RQ4: ¿Se podrían identificar los países de SA que mejor lo han hecho desde las perspectivas de gobernanza, corrupción, desarrollo socio-económico y financiero-contable para que actuasen de benchmark?*

En relación a las preguntas de investigación 5, 6 y 7 se desarrollarán en el capítulo IV de esta tesis.

*RQ5: ¿Se podría elaborar un índice para medir la actuación de rendición de cuentas y transparencia on-line que realizan los gobiernos de SA?*

*RQ6: ¿Hay diferencias de la actuación de rendición de cuentas y transparencia on-line entre los gobiernos centrales de América del Sur?*

*RQ7: ¿Podríamos realizar una comparación de la actuación de rendición de cuentas y transparencia on-line de los gobiernos en SA?*

Finalmente, las siguientes preguntas de investigación 8, 9 y 10 se estudiarán en el capítulo V de esta tesis.

*RQ8: ¿El índice central de rendición de cuentas electrónica (e-AI) se vincula con el rendimiento de la gobernanza y la transparencia?*

*RQ9: ¿Cuáles son los vínculos entre la transparencia, la rendición de cuentas y otras cuestiones relacionadas con el desempeño del gobierno?*

*RQ10: ¿Existen diferencias entre los países en materia de gobernanza, corrupción y desempeño socioeconómico en comparación con el desempeño en materia de e-responsabilidad?*

# CAPÍTULO II

## The Indicators of Governance, Corruption and Socio-economy in South America

### 1. Introduction

This chapter presents a comprehensive analysis of the indicators of governance, corruption, and socio-economy used in this dissertation, together with a description of what they intend to measure, theoretical basis, interpretation, trends, how data is elicited, and its main advantages and limitations in relation to transparency and accountability. Also, each indicator is related to governmental aspects.

This chapter uses data from the twelve countries of South America (SA) for the period of 1996 to 2016. The data include three types of indicators for governance, corruption and socio-economy. As an example we could mention the Worldwide Governance Indicators (WGI), the Corruption Perception Index (CPI), the Human Development Index (HDI) and the Gross Domestic Product per capita (GDPPPS). The sources of this data are nongovernment organizations, such as the World Bank (WB), Transparency International (TI), and United Nations Development Programme (UNDP).

Financial reporting on the internet have not been studied enough in the governmental context. Therefore, there is a good chance to add knowledge about reporting, accountability and governance and what good and transparent reporting suggests at country level. Furthermore, South America was selected as the research context where there should be good and comparable data. Addittionally, there is earlier research in some European accounting studies (Alcaraz-Quiles et al., 2018; Caba, López & Rodríguez, 2005; Galvez, Caba & López, 2012; Pina, Torres & Royo, 2007; Rautiainen, Urquía & Muñoz, 2017).

The benefits of good governance are well-understood. However, weak governance and accompanying poor policy choices often persist because authorities benefit from their "status quo" and want to preserve it. In these circumstances, the data on governance performance can empower those seeking change, by creating incentives for governance reforms, and quality governance both among countries and over time. This growth of interest in the quality of governance has driven an equally explosive growth in the use of quantitative governance indicators in developing countries (Arndt & Oman, 2006).

Accountability and transparency, as principles of governance, complement one another smoothly to produce countries' good governance. Researchers often cite transparency as a response to the accountability concerns of global actors, and how the disclosure and openness affect their behaviour and their actions to be transparent (Hale, 2008; Hood, 2010).

Accountability practices are important issues in the disclosure of financial and non-financial information. Indeed, it is indispensable to analyse the causes and consequences of governance for development (Mauro, 1995; Rautiainen, Urquía & Muñoz, 2017) and to emphasise governance evaluation across countries and over time (Bushman & Smith, 2003; Guthrie & English, 1997; Heinrich, 2002; Propper & Wilson, 2003; Smith, 1990), as more specific aspects of governance may be problematic in a given country, when formulating diagnostics in policy advice (World Bank, 2016).

In this chapter a descriptive analysis will be done about the indicators in the 12 SA countries. In later chapters, these countries will be classified by clusters depending on its performance throughout the 21 years under study, together with an holistic index about electronic accountability of each country. The results will be compared to determine whether the countries that perform better in the governance, socio-economic and transparency are the same with a high e-AI.

## 2. Performance Indicators

The development of accountability indicators is a challenge that public administrations must face. The evaluation of governance is a subject that has been studied by various international organisations, such as the United Nations Development Programme (UNDP, 2007, 2008). Jabes (2002), the United Nations (2007), Kaufmann, Kraay & Mastruzzi (2009), and the World Bank (2016) have developed prototypes to evaluate public management based on the objectives and methodologies for calculating the main international indicators. Good governance indicators by United Nations (2007) and the World Bank (2016) are the most commonly used metrics to measure specific areas of governance, such as citizens' Voice and Accountability, Political Stability and Absence of Violence, Government Effectiveness, Regulatory Quality, and Rule of Law (Arndt & Oman, 2006).

More available information and more open decision making determine a more transparent government entity (Armstrong, 2011). This line of thought has turned indicators into a social tool, by allowing the involved parties to maintain management control in the allocation of used public resources through performance evaluation mechanisms.

The hypothesis that good government management translates into benefits for development estimates that a country that improves its governance from a relatively low level to an average level could triple the per capita income of its population in the long term (Kaufmann, 2007; Landman & Häusermann, 2003). Reporting clarity or ease of access to information can be indicators of good government, so later in this dissertation the information disclosure on internet of each SA country will be analysed and clusters will be defined with the different countries reporting practices.

The development of international indicators seems to reflect the use of benchmarking focused on countries' governability performance. Benchmarking is defined as the systematic comparison of certain performance measures with predefined reference levels, aiming at continuous improvement (Da Cruz & Marques, 2014). Ammons and Roenigk (2015) refer to 'best practice benchmarking' as aiming at identifying the top performers of a particular process, trying to understand what makes them top performers, and ultimately adopt their practices.

Previous studies have highlighted that the use of internationally recognised good governance principles provides benchmarks for comparison and set targets for that good governance. Although not without politics, good governance principles prove useful as targets and benchmarks of comparison for how governing institutions should perform (Crabbé & Leroy, 2008). When the cluster analysis is carried out, specific differences are observed for different countries and cultures.

This chapter will analyse those indicators classified in three dimensions: governance, corruption, and socio-economy. For the first dimension the World Bank Worlwide Governance Indicators will be considered, as they are a set of composite indicators covering six aspects of governance for over 200 countries and over two decades since 1996. The governance indicators are the following

- **Voice and Accountability (VA)**
- **Political Stability and Absence of Violence/Terrorism (PS)**
- **Government Effectiveness (GE)**
- **Regulatory Quality (RQ)**
- **Rule of Law (RL)**

In the second dimension, regarding the way in which corruption affects transparency, the democratic governments are demanded adherence to transparency in the exercise of democracy, as corruption is undoubtedly the biggest obstacle in the delivery of aid and development (Davis & Ruhe, 2003). It has also been demonstrated that reducing corruption has a significant impact on economic development and investment. Important evidence was presented in a study on the Corruption Perception Index (CPI) by Transparency International (2017), ranking 180 countries and territories by their perceived levels of public sector corruption according to experts and businesspeople. Probably no governance indicator entice more media attention than the Corruption Perceptions Index (CPI) published annually since 1995 by Transparency International.

Control of Corruption (COCO) captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption, as well as capture of the state by elites and private interests. It is part of the World Bank's Worldwide Governance Indicators. Both CPI and COCO, are widely used by inverstors, donors, analyst and academics.

The corruption indicators considered in this research are

- **Control of Corruption (COCO)**
- **Corruption Perception Index (CPI)**

The third dimension is concerned with the analysis of socio-economy indicators. They refer to the social and economic factors that influence the positions individuals or groups hold within the structure of a society. These socio-economic conditions can fuel unrest and/or impinge on a government actions, like for example unemployment, consumer confidence, or poverty, among others. Human Development Index (HDI), elaborated by United Nations Development Programme (UNDP) was created to emphasize that people and their capabilities should be the ultimate criteria for assessing the development of a country, not economic growth alone. The HDI is a summary measure (geometric mean) of normalized indices for each of three key dimensions of human development, namely a long and healthy life, being knowledgeable and have a decent standard of living. Gross Domestic Product per capita (GDPPPS) is provided by World Bank, measured in purchasing power parity to allow comparability.

The socio-economic indicators are

- **Gross Domestic Product Per Population (GDPPPS)**
- **Human Development Index (HDI)**

A short description of all nine indicators together with their available years are presented in Table 2.1.

## 3. Research Questions

The research questions defined for this chapter are the following

RQ1: What are the trends and how countries have evolved, and how they position relatively to each other regarding transparency towards accountability to support a benchmark process?

RQ2: What are the differences in the indicators that measure Governance, Corruption and Socio-economic development in South America countries in the last two decades

*Table 2.1 Indicators used in the empirical analysis*

| ***Abbreviation*** | ***Description*** | ***Source*** | ***Available Years*** |
|---|---|---|---|
| | **Governance** | | |
| VA | Voice and Accountability, capturing perceptions of the extent to which a country's citizens are able to participate in selecting their government. | World Bank | 1996, 1998, 2000, 2002-2016 |
| PS | Political Stability and Absence of Violence, capturing perceptions of the likelihood that the government will be destabilized or overthrown by unconstitutional or violent means. | World Bank | 1996, 1998, 2000, 2002-2016 |
| GE | Government Effectiveness, capturing perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies. | World Bank | 1996, 1998, 2000, 2002-2016 |
| RQ | Regulatory Quality, capturing perceptions of the ability of the government to formulate and implement sound policies and regulations that permit and promote private sector development. | World Bank | 1996, 1998, 2000, 2002-2016 |
| RL | Rule of Law, capturing perceptions of the extent to which agents have confidence in and abide by the rules of society. | World Bank | 1996, 1998, 2000, 2002-2016 |
| | **Corruption** | | |
| COCO | Control of Corruption, capturing perceptions of the extent to which public power is exercised for private gain. | World Bank | 1996, 1998, 2000, 2002-2016 |
| CPI | Corruption Perception Index, based on how corrupt a country's public sector is perceived to be. | Transparency International | 1998, 1999, 2001-2016 |
| | **Socio-economic development** | | |
| HDI | Human Development Index, emphasize that expanding human choices should be the ultimate criteria for assessing development results. | United Nations Development Programme | 1996-2015 |
| GDPPPS | Gross Domestic Product per capita, in purchasing power standards representing the wealth of the country. | World Bank | 1996-2016 |

# 4. Descriptive analysis, Methodology and Trends

The previously listed indicators are essential to evaluate the effectiveness and efficiency of the results achieved in the governance debate among the South American countries. A detailed analysis by indicator and its trends is presented below.

## 4.1 Voice and Accountability

*Voice and accountability (VA)* is one of the five indicators of governance published by the World Bank. It captures the perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, assembly and the media. Most South American countries have a quite flat behavior regarding VA (see Figure 2.1). However, there are some small disparities which are outlined below.

Between 1996 and 2016, this indicator shows that few countries stand out for their good results such as Uruguay that gets an average of 80.97, or Chile with an average of 80.59. However, Venezuela is not as well situated with low qualification every year with an average of 29.71.

*Argentina* started with an indicator of 62.50 and maintains its value quite steady up to the value of 65.52 in 2016, with a average of 59.13.

*Bolivia* starts at 56.50 and shows a slight downward tendence for most of the periods down to the value of 46.80 in 2016. Its global average is 48.84. The greatest social and political conflict experienced in the period 2000-2005, an effect unleashed in the exploitation of natural gas reserves in Tarija, which is known as "the war of gas", is probably responsible for the lower behavior of VA in those years.

*Brazil* starts at a value of 57.50 and shows a slight upward trend up to the value of 61.58 at the end of the period, with a global average of 61.88.

*Chile* had an initial value of 69.50 with an ascending behavior despite some ups and downs during the twenty one years under study until 76.85 in 2016, with a global average of 80.59. Various research and teaching programs on democratic political ethics have been developed, within the field of transparency, public probity, and

struggles against coruruption preceded by organizations such as the Center for Human Rights (CDH) of the faculty of law of the University of Chile, the Open Society Institute, Transparent Chile, and the Chilean Chapter of Transparency International (Zalaquett and Muñoz, 2008).

*Colombia* starts with 35 in 1996 and shows a steady ascending behavior through time up to 49.75 in 2016, and the global average is 42.04. As part of the internet project for accountability in Colombia, specifically in the municipalities of Buga, Rionegro, Pasto, and Popayan, the participation of the officials was sought to generate a minimum standard in the web pages of the mayoralties that would allow more transparent management of local administrations.

*Ecuador* starts at 51.50 and ends down at 37.93 after almost steady descend throughout the study period. Global average is 41.72.

*Guyana* starts at 58 and has a down peak with a value of 41.83 in 2005 and recovers to the value of 56.16 in 2016, with a global average of 53.78.

*Paraguay* starts at 46, has a fall to 31.84 in the year 2000 and continues to rise up to the value of 45.32 in 2016. The global average is 41.62.

*Peru* begins with a value of 34.50 in 1996. Since then it has had a progressive ascending behavior up to the value of 55.67 in 2016, with a global average of 49.33.

*Suriname* starts with an indicator of 48.5 at the beginning of the study period and ascends almost continuously up to 61.08 in 2016, and the global average is 59,58.

*Uruguay* starts at 72.50 in 1996 and its behavior continuously increases to up to 86.70 in 2016. This country has the highest indicator value of the whole group, with a global average of 80.97.

*Venezuela* starts in 48 in 1996 and ends in 18.23 in 2016. The behavior of the index goes down constantly without showing any improvement, and the global average is 29.71. Citizens in Venezuela do have the theoretical right to free elections, but freedom of speech is not a right, hence the low values in this indicator.

## *Figure 2.1 Voice and Accountability (VA)*

Figure 1a. Voice and accountability Argentina

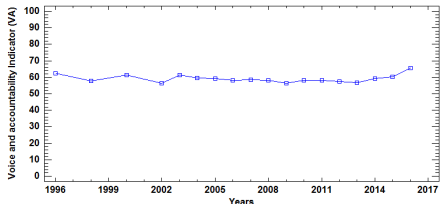



Figure 1b. Voice and accountability Bolivia

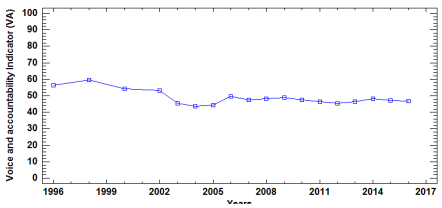



Figure 1c. Voice and accountability Brazil

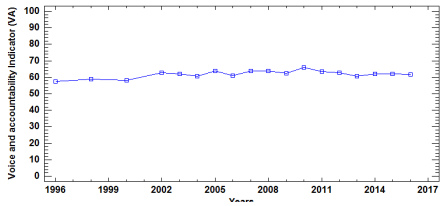



Figure 1d. Voice and accountability Chile

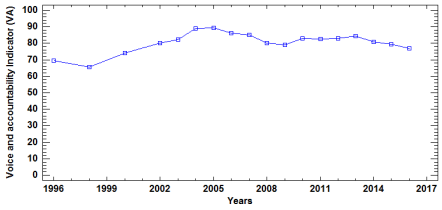



Figure 1e. Voice and accountability Colombia

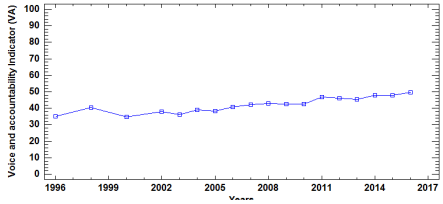



Figure 1f. Voice and accountability Ecuador

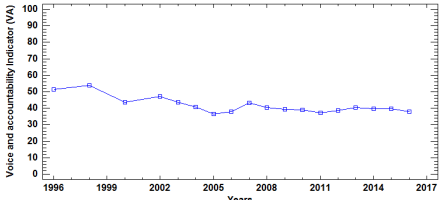



Figure 1g. Voice and accountability Guyana

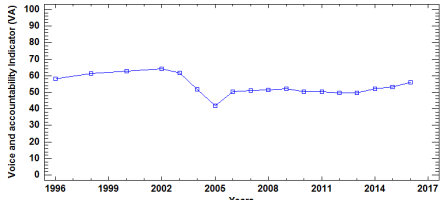



Figure 1h. Voice and accountability Paraguay

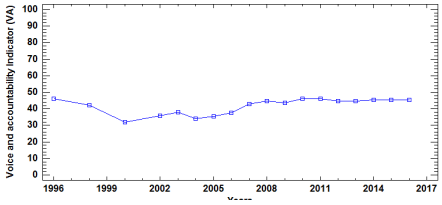



Figure 1i. Voice and accountability Peru

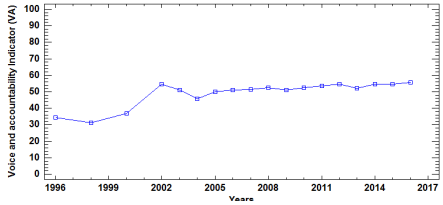



Figure 1j. Voice and accountability Suriname

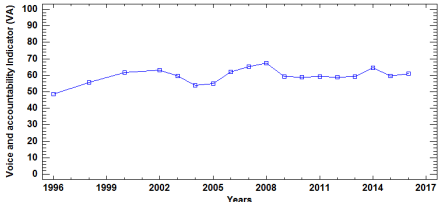



Figure 1k. Voice and accountability Uruguay

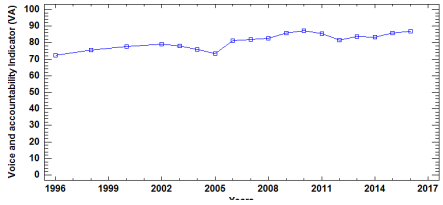
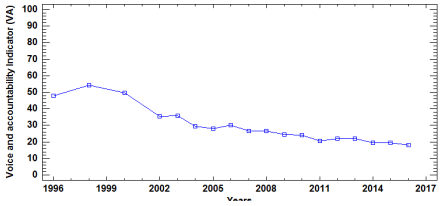



Figure 1k. Voice and accountability Venezuela



## 4.2 Political Stability and Absence of Violence/Terrorism (PS)

*The Political Stability (PS)* indicator measures the perceptions of the likelihood of political instability and/or politically motivated violence, including terrrorism. As it can be seen from figure 2.2, all countries have many ups and downs in this indicator.

Between 1996 and 2016, this indicator trends shows that seven countries, namely Bolivia, Brazil, Colombia, Ecuador, Guyana, Peru and Venezuela, have low values which correspondes to high levels of political instability in South America. Countries such as Colombia and Venezuela obtained a qualification between 10 and 20, very far from the best qualified of the group. Bolivia and Brazil obtained a qualification between 30 and 40 and Ecuador, Guyana and Peru obtained a qualification between 40 and 50. A detailed analysis by country is presented below.

*Argentina* begins with an indicator value of 51.06. In 2002 it has an abrupt fall to 22.22 and it recovers to finish at the value of 53.81 in 2016. In 2000, a "convertibility" measure was taken, in which the value of the Argentine peso was equated to the dollar, provoking a reaction to the competitiveness of Argentina's economy. On December 3, 2001 Argentina run a corralito, meaning no freedom to dispose of the cash in holders account, nor was transfer abroad permitted. This lead to a policy of over-indebtedness which generated a lack of liquidity and capital flight, a period of protests and police repression, and a country in a deep disaster in which five presidents went through power in less than a month. In 2002, the release of the withheld deposits was announced and the necessary devaluation began. In 2003 presidential elections and signing standby agreement for 36 months between 2004 and 2006.

*Bolivia* starts with an indicator of 43.09, and has a downward tendency until 2008 with 23.56, followed by a slight increase until it reaches the value of 37.62 in 2016. In 2002 there were general elections, where no candidate obtained more than half of the votes. In 2003, a social conflict "the gas war" was generated in the exploitation of the natural gas reserves of Tarija (cataloged as the second largest deposit in South America), in which a group of the civic society opposed the export of gas to US and Mexico through Chile. There were a series of protests and stoppages throughout the country, rumours of a *coup d'état*. Likewise, in October 2003 the letter of resignation of Gonzalo Sanchez 14 months after swearing in office amid popular repudiation,

the president flees from La Paz, seat of the Bolivian government. The referendum of July 2004 in Bolivia over hydrocarbon policies disclosed many of the national problems that threatened social peace. In 2005 the indigenous leader Evo Morales calls for the resignation of the president and anticipation of general elections. Extrem situation of the country, demostrations in its majority by natives, generated shortage of basic products and prevented supply of service stations, while insisting on the nationalization of the gas (reversion of the concessions since 1996 with 72 oil companies). In 2006 Morales came to power and provoked the departure of USAID (United States Agency for International Development) for conspiring against the government and meddling in national politics. In 2007, in the midst of riots, the opposition rejected the approval of the Magna Carta project.

*Brazil* indicator has an initial value of 38.83, and rebounds to a rating of 57.14 in 2002. However, it ends with a value of 30.

*Chile* starts with 68.62, and after a rebound up to 84.66 in 2002 begins to descend, ending with a value of 63.81. In December 2005 there were presidential election for the period 2006-2010. Because none of the four candidates obtained an absolute majority, the first two majorities run. Bachelet was elected president of the Republic. The earthquake in Chile in 2010 has also had a negative impact.

The indicator of *Colombia* starts at 6.91, picks up in 2011 with 12.32 and ends at 13.81 in 2016. It is one of the countries together with Venezuela that has the lowest indicator througout the study period. As a consequence of one of the longest modern civil wars, Colombia has over eight million victims of conflict and the largest internally displaced population in the world. It is also home to the oldest active rebel movements in the Latin America and the Caribbean region. After more than 50 years of civil war, Colombia reached a turning point on November 24, 2016, when president Juan Manuel Santos and the Commander in Chief of the Revolutionary Armed Forces of Colombia (FARC-EP), Rodrigo Londoño Echeverri, signed a historic peace agreement at the Colón Theater in Bogotá. Its key development constraint is violence, affecting macro and microeconomic growth, productivity, as well as every development area.

*Ecuador* starts at 22.34 in 1996 and has ascending and descending variations and is placed at the value of 42.86 in 2016. Thanks to the boom in oil prices, between 2007 and 2014, Ecuador experienced a period of growth and poverty reduction. This boom

hid some structural problems — such as an inefficient public sector, large macroeconomic imbalances, a lack of stabilization mechanisms, and low private investment — which became evident when prices fell. Since 2014, Ecuador has been trying to balance and adapt its economy to a challenging international context characterized by low oil prices, the dollar appreciation, and increasing external financing costs.

The behavior of the index for *Guyana* starts at 37.77, has not very steep ascents and decreases and manages to have a recovery and is placed at the value of 46.19 in 2016.

*Paraguay* starts at 31.38 in 1996 with a slight downward trend until 2002 and ends with a rising performance until it reaches the value of 53.33 in 2016.

*Peru* indicator starts at 15.43 and after increasing progressively reaches a value of 40.95 in 2016.

The behavior of the indicator is quite good in *Suriname* in comparison with the other SA countries. It starts at 60.64, has a downward trend and it is placed at the value of 56.19 in 2016.

*Uruguay* is one of the countries that has the highest indicator of the group. It starts at 68.09 in 1996 and despite some slight dips finishes at the value of 90.48 in 2016.

*Venezuela* has an initial value of 26.06 in 1996, but decreases in an almost uniform pace, and it is 12.86 in 2016. It is one of the countries together with Colombia that has the lowest indicator.

## *Figure 2.2 Political Stability and Absence of Violence/terrorism (PS)*

Figure 2a. Political Stability Argentina

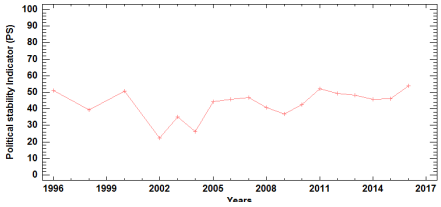



Figure 2b. Political Stability Bolivia

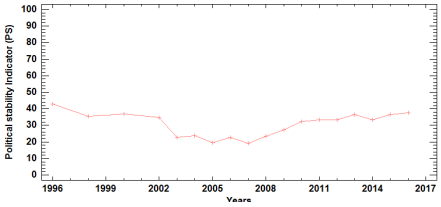



Figure 2c. Political Stability Brazil

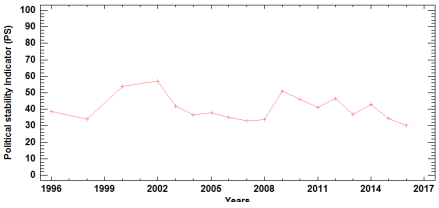



Figure 2d. Political Stability Chile

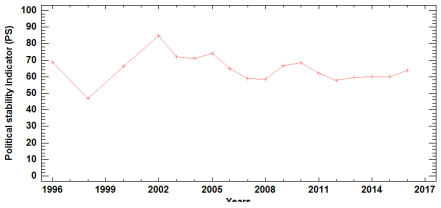



Figure 2e. Political Stability Colombia

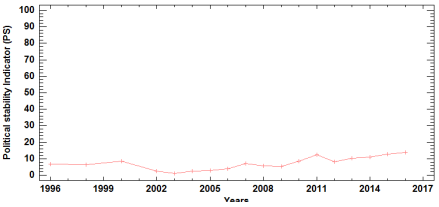



Figure 2f. Political Stability Ecuador

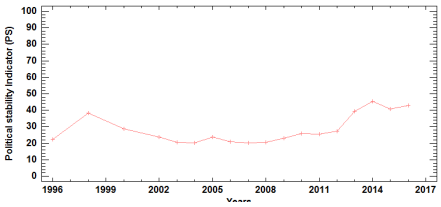



Figure 2g. Political Stability Guyana

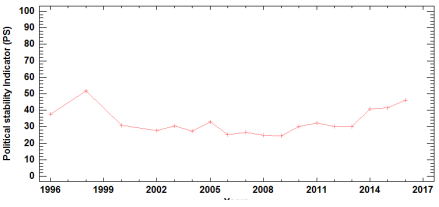



Figure 2h. Political Stability Paraguay

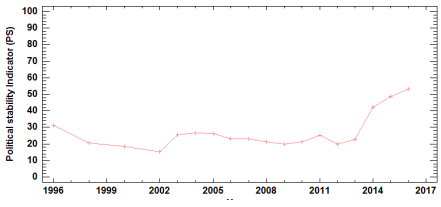



Figure 2i. Political Stability Peru

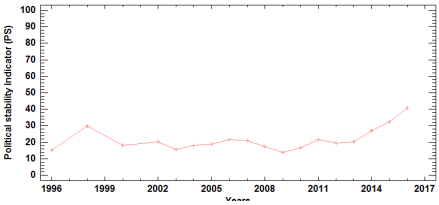



Figure 2j. Political Stability Suriname

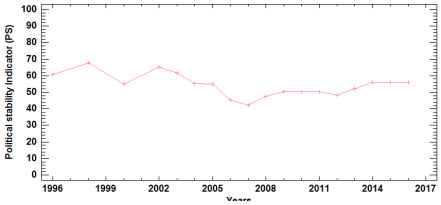



Figure 2k. Political Stability Uruguay

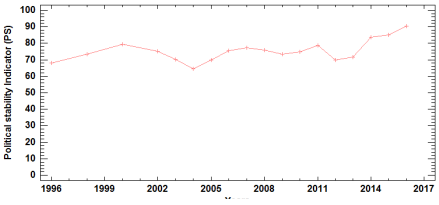
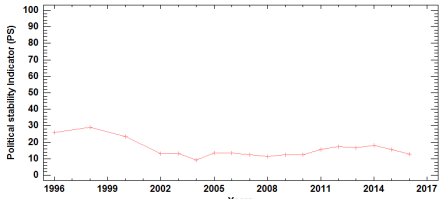



Figure 2l. Political Stability Venezuela



## 4.3 Government Effectiveness (GE)

*The Government Effectiveness (GE)* is the index that captures the perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation and the credibility of the government's commitment to such policies. GE has the highest values in Chile and Uruguay, and the lowest value in Venezuela (see figure 2.3).

*Argentina*. This indicator starts at 60 in 1996, goes up to 68 in 1998, then drops almost continuously down to a value of 48 in 2009 and then picks up until it reaches the value of 60 in 2016 approaching the value it had at the beginning of the study period.

*Bolivia* starts at 50 in 1996, rises to 56 in 1998, then descends almost continuously to its minimum value of 29 in 2005 and then rises to a new relative high of 44 in 2011 and 2012 and then drops again to a minimum value of 29 in 2014 and 2015, rebounding at 32 in 2016. During the period from 2003 to 2006, social crisis affected greatly government in Bolivia.

*Brazil* has some ups and downs. This indicator starts at the value of 51 in 1996 and ends at 48 in 2016. Its maximum value of 62 is reached in 2003 and its minimum value of 44 in 2006. With this, Brazil shows a sensibly flat behavior although it is far from having good governance. In 2013, 2014 and 2015, the South of Brazil was affected by floods, claiming dozens of lives and a state of emergency was declared demanding greater federal resources.

*Chile* shows a flat profile in its GE, indicating a good quality of government throughout the analysis period. It starts at 88 in 1996 and drops to 80 in 2016. Thus, it is a little worrying the downward trend in the last eight years.

*Colombia* begins at 60 in 1966 and ends at 61 in 2016. After ascending linearly to 67 in 1998, it also descends linearly to 48 in 2002. Afterwards it presents a rise and several descents in a smooth but sustained way until reaching again a minimum value of 47 in 2009, although there is a rebound in 2014, before rising to its final value of 61 in 2016. In 1999, the earthquake in the coffee belt greatly affected the country, impacting the following four years. Also, in 2008 and 2009 the repercussions for a new presidential re-election impacted different areas of politics and economy.

*Figure 2.3 Government Effectiveness (GE)*

Figure 3a. Government Effectiveness Argentina

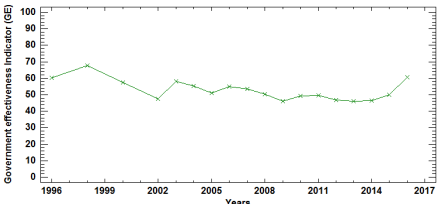



Figure 3b. Government Effectiveness Bolivia

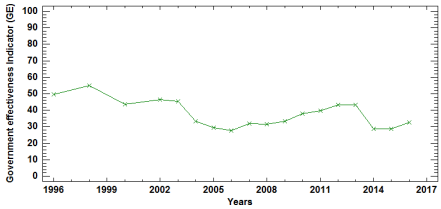



Figure 3c. Government Effectiveness Brazil

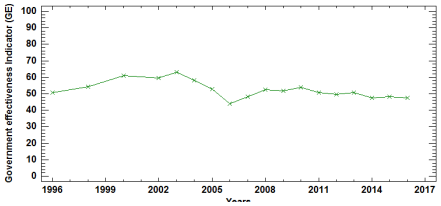



Figure 3d. Government Effectiveness Chile

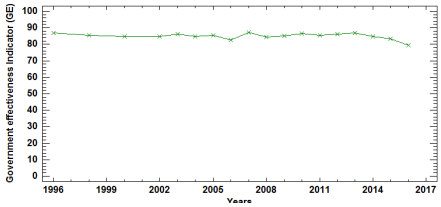



Figure 3e. Government Effectiveness Colombia

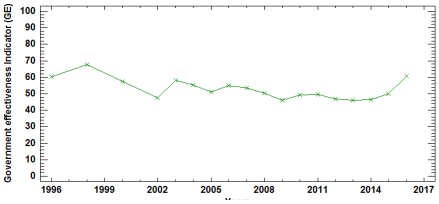



Figure 3f. Government Effectiveness Ecuador

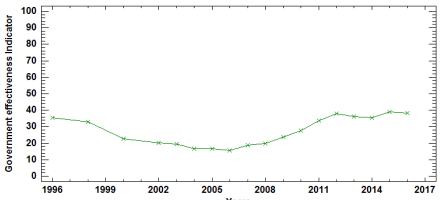



Figure 3g. Government Effectiveness Guyana

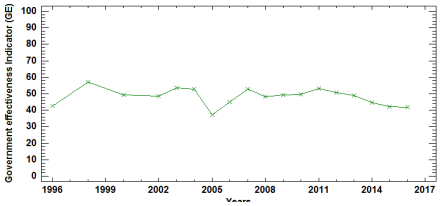



Figure 3h. Government Effectiveness Paraguay

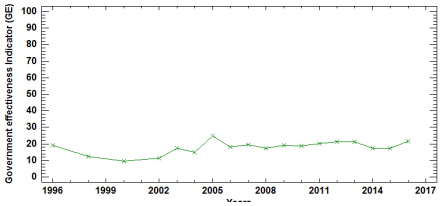



Figure 3i. Government Effectiveness Peru

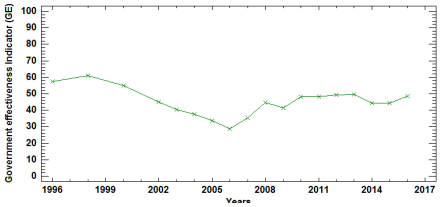



Figure 3j. Government Effectiveness Suriname

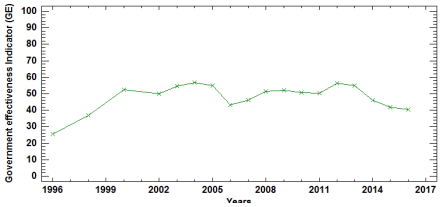



Figure 3k. Government Effectiveness Uruguay

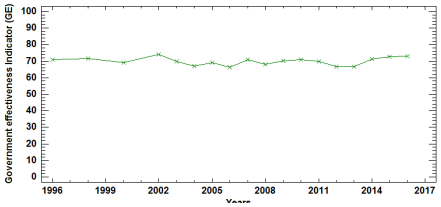
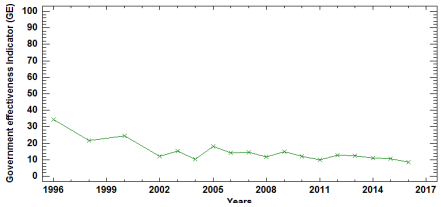



Figure 3l. Government Effectiveness Venezuela



*Ecuador* has an initial descending behavior, from 36 in 1996 to 18 in 2006, and then goes up almost linearly until it reaches a value of 38 in 2012, after which it remains almost stable at 38 in 2016.

*Guyana* starts at 43 in 1996 and after having ups and downs, reaches the value 42 in 2016. Its maximum value of 57 is reached in 1998, while the minimum value of 38 is in 2005.

*Paraguay* starts in 1996 with the indicator in 19, then goes down and rises until it reaches the value of 22 in 2016. A fairly flat behavior in lower values.

*Peru* starts relatively well with 57 in 1996, rises somewhat but drops to 29 in the middle of the period. Then, it rebounds almost continuously until the value of 49 in 2016. This country is a good example of recovery after having gone down.

*Suriname* starts the period with a low value of 26 in 1996, recovers, standing at the value 56 in 2004, descending and rising again until 56 in 2013 and gradually falling to 40 in 2016. A country that has to work hard to reverse the current indicator.

*Uruguay* has a stable trend throughout the analysis period. It starts in 71 in 1996 and, with small oscillations, ends in 73 in 2016. Its tendency is upward in the last three years.

*Venezuela*. The indicator starts at 35 in 1996, and after having descending and ascending variations, a very low value of 9 is finally located in 2016. The behavior of this indicator is an example of a government with an exodus of several million Venezuelans in recent years.

## 4.4 Regulatory Quality (RQ)

*The Regulatory Quality (RQ)* is the index that captures the perceptions of the ability of the government to formulate and implement sound policies and regulations that permit and promote private sector development. There are big differences in RQ among the South American countries (see figure 2.4). They are specified below.

Again, Chile obtains the highest score in this indicator. As it is usual when studying these indicators, Uruguay is in second place, oscillating around 70 during the period. Venezuela is in last place, starting with its indicator in the value 40 and ending unfortunately in the value 0.

*Argentina* starts in 67 in 1996 and falls sharply to 20 in 2003. It has an oscillating behavior later, to end with a small recovery at the end, in the value 33. Argentina has one of the highest barriers to market entry of new firms in Latin America. Regulatory procedures are complex and long, especially those related to obtaining licences and permits. Procedures and regulations depend on the location of the firm and on the sector, with little co-ordination between different levels of government.

The indicator for *Bolivia* starts in 54 in 1996, decreases slightly until 2004, then drops sharply to 18 in 2007. Values have a small change since then to finish at the value 18 in 2016. Bolivia's rankings on a number of governance indicators have improved in relative terms, reflecting improvements in government effectiveness. However, scores in regulatory and legislative categories worsened.

*Brazil* has a almost linear descent from 63 to 46. We must wait for a speedy recovery.

*Chile* presents almost no variation from 94 in 1996 to 90 in 2016.

*Colombia* rises almost continuously from 51 to 67 in the study period. It's a good promotion.

*Ecuador* has a good start from 40 in 1996 to 48 in 1998. Unfortunately starting this year the indicator decreases almost continuously until it ends at the value of 12 in 2016. Previously, it had gone through the minimum value of 8 in the year 2009.

The indicator for *Guyana* has an initial value of 49, which goes up to the value of 54 in 1998. From there, it starts a downward course until it reaches 29 in 2007. From there, it starts a shy recovery to reach the value of 37 in 2016.

*Paraguay* starts at the value 29, and it drops to a minimum of 20 in 2000. As of this year, a recovery process begins that ends at the value 41 in 2016, with a slight deceleration in the last year.

*Peru* surprisingly has relatively high values in this indicator. It starts at 66 and ends at 70, having gone through a minimum value of 54 in 2002 and also in 2005.

*Suriname* has a very regular behavior during the study period. It begins in 27 in 1996 and ends in 28 in 2016, with continuous small fluctuations in its annual values.

*Uruguay* is quite stable. It starts at 75 and ends at 70, with a minimum value of 60 in 2008.

*Venezuela* has a very poor observed behavior. It starts at 40 in 1996 and then decreases almost constantly to end at value 2 in 2016.

## *Figure 2.4 Regulatory Quality (RQ)*

Figure 4a. Regulatory Quality Argentina

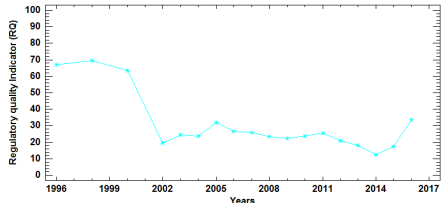



Figure 4b. Regulatory Quality Bolivia

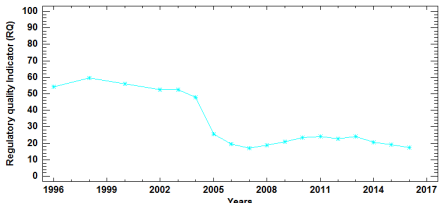



Figure 4c. Regulatory Quality Brazil

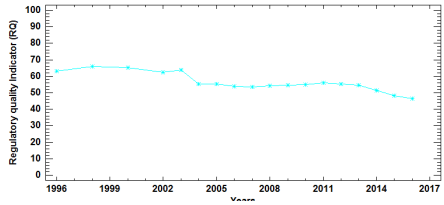



Figure 4d. Regulatory Quality Chile

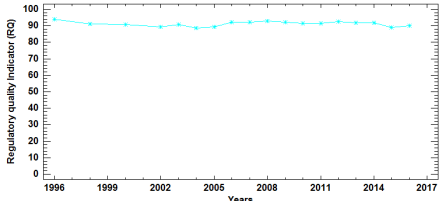



Figure 4e. Regulatory Quality Colombia

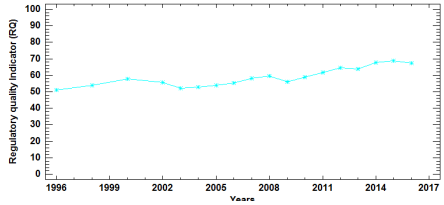



Figure 4f. Regulatory Quality Ecuador

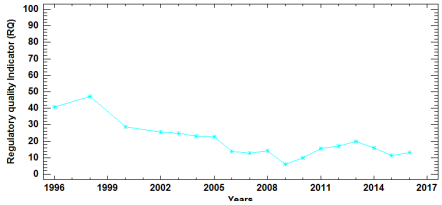



Figure 4g. Regulatory Quality Guyana

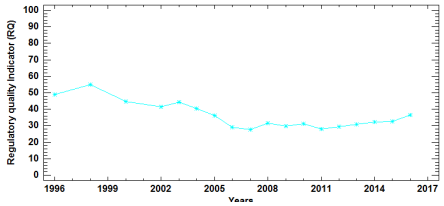



Figure 4h. Regulatory Quality Paraguay

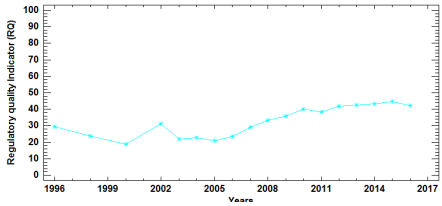



Figure 4i. Regulatory Quality Peru

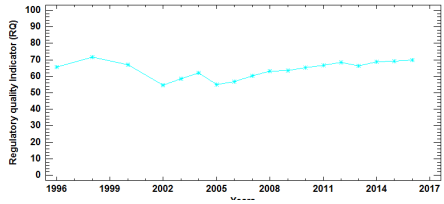



Figure 4j. Regulatory Quality Suriname

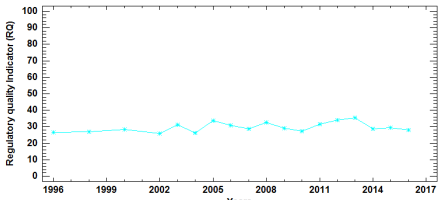



Figure 4k. Regulatory Quality Uruguay

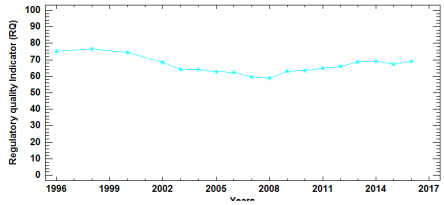
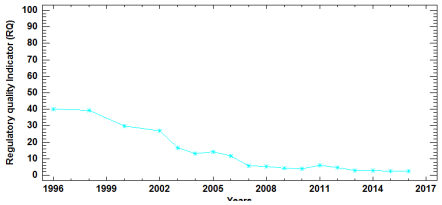



Figure 4l. Regulatory Quality Venezuela



## 4.5 Rule of Law (RL)

*The Rule of Law (RL)* is the index that captures perceptions of the extent to which agents have confidence in and abide by the rules of society, and in particular the quality of contract enforcement, property rights, the police, and the courts, as well as the likelihood of crime and violence. This indicator has a very stable high level in Chile and an acceptable level in Uruguay. Likewise, it has a regular level in Brazil and Suriname. Guyana and Peru remain very stable in intermediate values, while Colombia shows a rebound in recent years (see figure 2.5). More detailed analysis follows.

*Argentina* starts with an indicator of 52 at the beginning of the study period, and goes down to 22 in 2003, reaching a minimum value of 18 in 2014, in order to recover up to 40 at the end of the period. The rule of law was weakened in the past and corruption strengthening the capacities and independence of bodies has affected the investment climate.

*Bolivia* is a country that goes down. It has an initial value of 43 and descends almost continuously until a value of 9 in 2016. A bad example that should not be imitated.

*Brazil* starts at 44 in 1996, goes down a slightly and then goes up with some oscillatory behavior up to 52 in 2016.

*Chile* stands out among the countries of the study for having a good indicator. It starts at the value of 86 and stays almost steadily at this value, with a slight decrease to the value of 84 at the end of the period.

*Colombia* starts in 26 in 1996, rises to 30 in 1998, drops to 22 in 2000 and then has an ascending behavior almost continuosly, until achieving a value of 41 in 2016, with small ups and downs at the end.

*Ecuador* begins with a value of 39 and then descends almost continuously until the value 10 in 2009, to rise up to the value 28 in 2016. It is a poor behavior.

*Guyana* starts at a value of 45. After modestly lowering for almost the entire study period, and going down and up alternately, goes up to the value of 42 at the end.

*Paraguay* starts and ends at 29, after having had a minor downward behavior during the first part of the study period.

## *Figure 2.5 Rule of Law (RL)*

Figure 5a. Rule of Law Argentina


Figure 5b. Rule of Law Bolivia

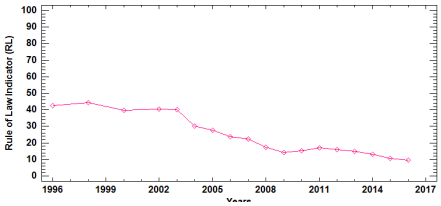



Figure 5c. Rule of Law Brazil

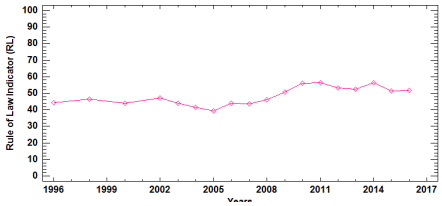



Figure 5d. Rule of Law Chile

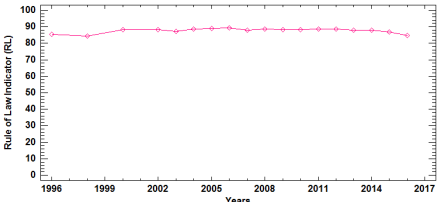



Figure 5e. Rule of Law Colombia

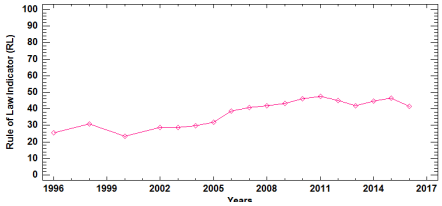



Figure 5f. Rule of Law 1996 Ecuador

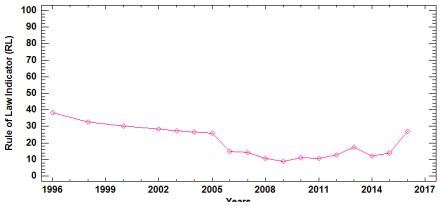



Figure 5g. Rule of Law Guyana

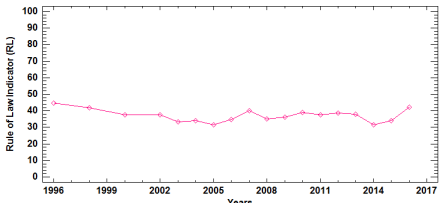



Figure 5h. Rule of Law Paraguay

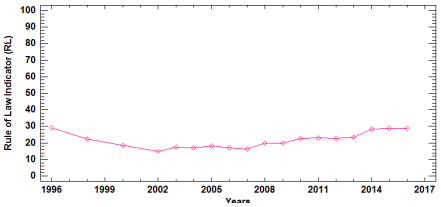



Figure 5i. Rule of Law Peru

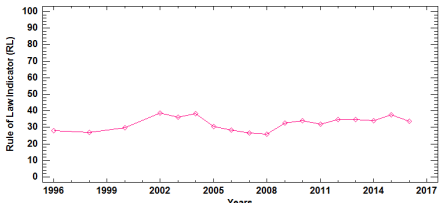



Figure 5j. Rule of Law Suriname

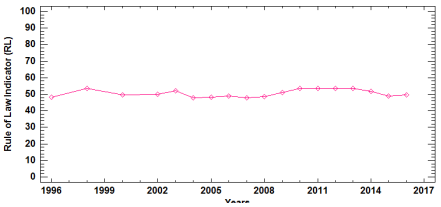



Figure 5k. Rule of Law Uruguay

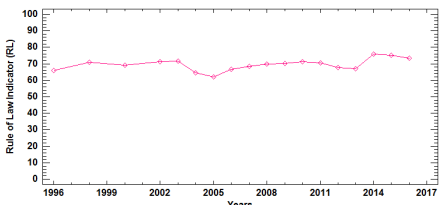
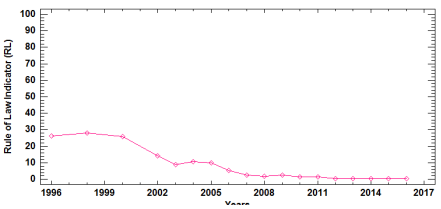



Figure 5l. Rule of Law Venezuela



*Peru* starts at 28 and ends at 33, showing a slightly upward oscillatory behavior during the twenty one years under study.

*Suriname* starts at 49 and ends at 50, having had an almost negligible oscillatory behavior during the study period.

*Uruguay* has an initial value of 66 and a final value of 73, with a not very strong oscillatory curve. Its maximum value is 76 in 2014.

The political crisis is noticeable in this indicator for *Venezuela*, which begins in 26 in 1996, then descends almost continuously until the value of 0 in 2011, to remain there until the end of the study period.

## 4.6 Control of Corruption (COCO)

*The Control of Corruption (COCO)* is part of the set of the two corruption indicators together with CPI. It captures the perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption. In general, the tendency of the Control of Corruption indicator in every SA country is relatively stable with the passage of time, that is, the country that has a high COCO, keeps it high all the time, while a country that has a COCO low, stays with the COCO low almost all the time. The countries with the best indicator are Chile and Uruguay, while Venezuela is the country with the lower COCO. Ecuador and Paraguay have had an improvement in the indicator in recent years, although they have low values throughout the study period (see figure 2.6).

*Argentina* has an initial value of 54 in 1996, which decreases smoothly with small undulations, to grow a little at the end of the study period, standing at 46 in 2016.

*Bolivia* has a highly variable behavior in the indicator, starting at the value of 24, and after several ups and downs, settling at 28 in 2016, with a slightly upward trend.

*Brazil* begins at 56 the study period, and after having alternately an ascent, a descent and a smooth ascent, it reaches a maximum value of 62 in 2011, after which it descends continuously down to 38 in 2016.

*Chile* is a country with a good COCO value, which maintains a value of 90 almost all the time, with the exception of values of 85 in 2003, and 88 and 82 in 2015 and 2016, respectively. It is expected that the country will recover from the small dip in the last two years and have again values equal to or greater than 90.

*Colombia* starts with the indicator at 36 in the year 1996, and after having slight ascending and descending variations, it is placed at the value 44 in 2016.

*Ecuador* index begins on 30 in 1996, has minor ascents and descents, and is placed at almost the same value of 29 in 2016.

*Guyana* begins in 52 in the year 1996, and then descends continuously until reaching its minimun at 26 in 2012, rebounding year after year to finish at in 45 in 2016.

*Paraguay* is one of the countries that has the lowest indicator. It starts in 10 in 1996, and drops to 2 in 1998. Since then it began a recovery behavior until reaching a

maximum of 24 in 2010, then progressively decreases to 14 in 2013, and ends with a rising behavior until it reaches the value of 24 in 2016.

*Peru* begins its behavior in the value of 42 in 1996, and after gradually increasing, reaches a maximum value of 56 in 2003. After having a descent and then several ups and downs, it reaches a minimum value of 32 in 2014. It finally manages to have a slight recovery and is placed at the value of 44 in 2016.

The behavior of COCO is a bit surprising in *Suriname*. It starts at 61 in 1996, reaches a maximum value of 70 in 2000 and then has a progressive decline, with small recoveries, until it reaches its minimum of 40 in 2014. It has a small recovery in 2015, and then falls to a final value of 42 in 2016. There are weaknesses that perpetuate corruption. Some of the identified gaps include inadequate institutional structures, mechanisms, and processes, weak enforcement such as regulation, political governance, and citizen access to information, limited participation of Civil society. Legislative reform is necessary.

*Uruguay* COCO behavior is very good. The indicator has been almost continuously increasing from 82 in 1996 to reach the value of 89 in 2016.

*Venezuela* started with an indicator of 22 in 1996, fell a little in 1998 and then reached its peak of 30.46 in 2000. Since then the tendency has been mainly downward, standing at the end of the analyzed time period at the value of 8.

## *Figure 2.6 Control of Corruption (COCO)*

Figure 6a. Control of Corruption Argentina

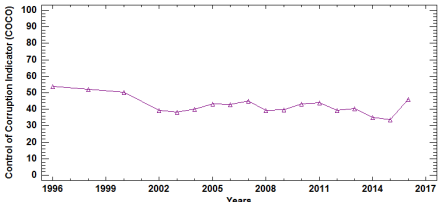



Figure 6b. Control of Corruption Bolivia

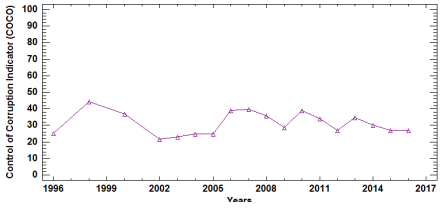



Figure 6c. Control of Corruption Brazil

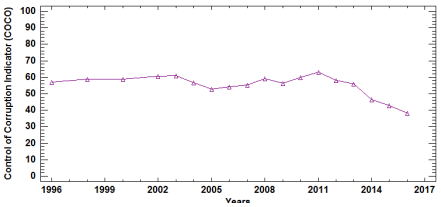



Figure 6d. Control of Corruption Chile

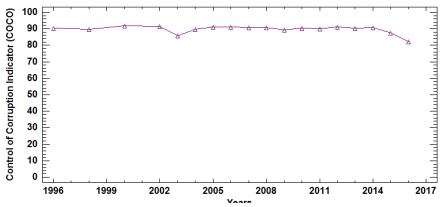



Figure 6e. Control of Corruption Colombia

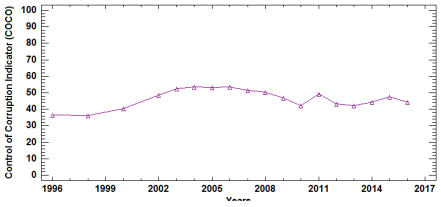



Figure 6f. Control of Corruption Ecuador

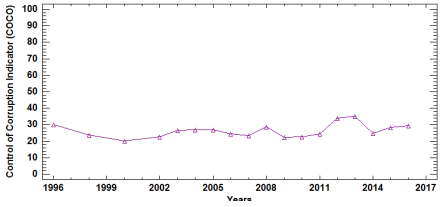



Figure 6g. Control of Corruption Guyana

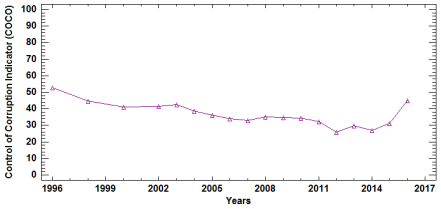



Figure 6h. Control of Corruption Paraguay

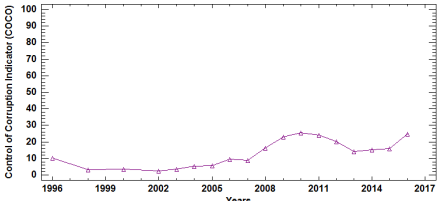



Figure 6i. Control of Corruption Peru

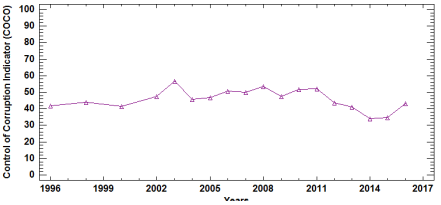



Figure 6j. Control of Corruption Suriname

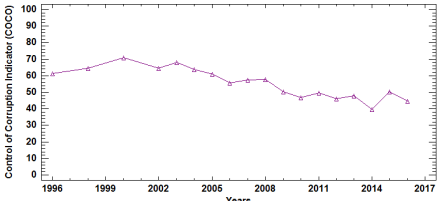



Figure 6k. Control of Corruption Uruguay

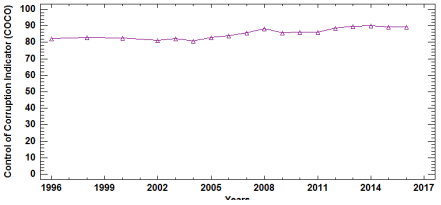
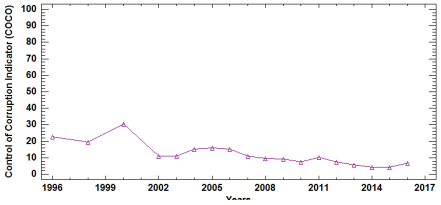



Figure 6l. Control of Corruption Venezuela



## 4.7 Corruption Perception Index (CPI)

*The Corruption Perception Index (CPI)* is an index published by Transparency International (TI) which ranks countries by their perceived level of public sector corruption, where a score of 100 indicates that no corruption is perceived in the considered country. The trends shows that ten South American countries have high levels of corruption. Their global average is only 36.22 without making significant progress in their struggle against corruption despite the fact that there are now laws and mechanisms to counteract the phenomenon. Only Uruguay and Chile are the best performers in the corruption conflict.

Countries such as Argentina, Bolivia, Colombia, Ecuador, Guyana, Paraguay and Peru obtained a qualification between 30 and 35, still very far from the best world qualified countries, for example Canada with 82. Additionally, Brazil and Suriname obtained a qualification between 40 and 41, however Venezuela performes worst every year (see figure 2.7). More detailed analysis follows below. It has to be noted that some values are missing at the begining of the study period for Guyana, Paraguay, Peru, Suriname and Uruguay, as it can be seen in their respective figures (Figure 7g through 7k).

*Argentina* begins on 34 in 1996, has minor ascents and descents, and is placed at almost the same value on 36 in 2016.

*Bolivia* starts in 34 in 1996, drops to 20 in 1997 and 2001, rises to 22 in 2002 and then has a linear ascending behavior until it achieves a value of 41 in 2016, with small ups and downs at the end. Bolivia has undertaken significant efforts to enhance transparency. Evo Morales declared ‘zero tolerance’ against corruption and his government has created an institutional and legal framework that appears robust. Yet, despite these positive initiatives, Bolivia still performs below global and regional averages in most governance areas, including corruption. The lack of capacity and resources undermine new institutions, while low salaries, lack of training and a burdensome bureaucracy continue to create opportunities and incentives for corruption.

*Brazil* obtained a qualification of 29 in 1996. It has small ups and down through the study period and is placed at the value of 40 in 2016.

## *Figure 2.7 Corruption Perception Index (CPI)*

Figure 7a. Corruption Perception Index Argentina

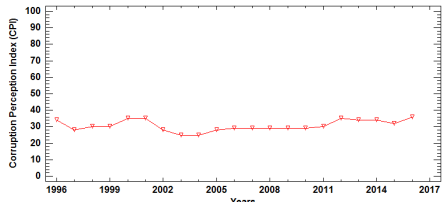



Figure 7b. Corruption Perception Index Bolivia

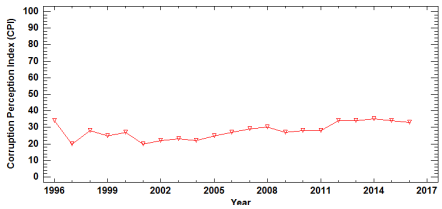



Figure 7c. Corruption Perception Index Brazil

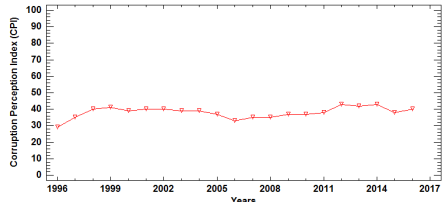



Figure 7d. Corruption Perception Index Chile

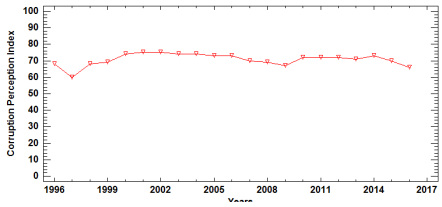



Figure 7e. Corruption Perception Index Colombia

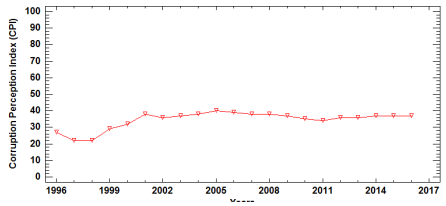



Figure 7f. Corruption Perception Index Ecuador

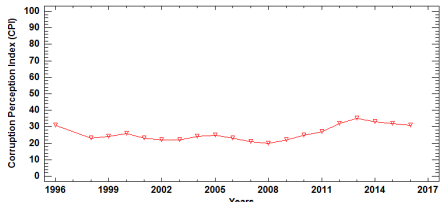



Figure 7g. Corruption Perception Index Guyana

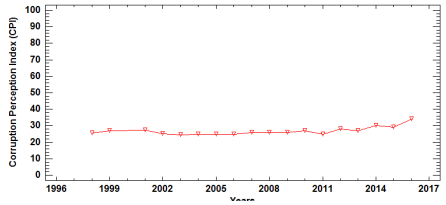



Figure 7h. Corruption Perception Index Paraguay

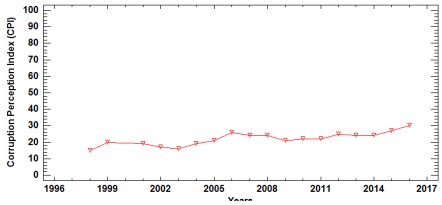



Figure 7i. Corruption Perception Index Peru

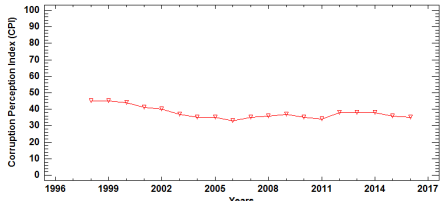



Figure 7j. Corruption Perception Index Suriname

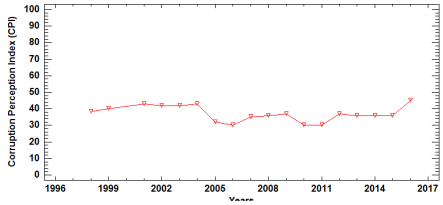



Figure 7k. Corruption Perception Index Uruguay

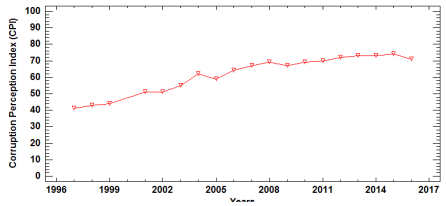
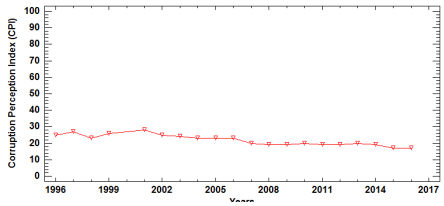



Figure 7l. Corruption Perception Index Venezuela



*Chile* standing at 66 in 2016 has lost qualification with respect to 2014 and 2015, although it has had a similar score since 1996.

*Colombia* received the score of 37 in 2016 with an average rating of 34.55. The lack of adequate regulation and accountability mechanisms is a cause for concern.

*Ecuador* despite being at low levels, it starts with a rating of 31 and improves the rating since 2009. It has an average rating of 26.10.

*Guyana* starts at 30 and has an almost flat behavior during most of the study period whose global average stands only at 27.33.

*Paraguay* begins on 15, has minor ascents and descents, and is placed at the value of 30 in 2016.

*Peru* has a slight downward tendence since 1997. It has a global average of 37.74.

*Suriname* starts at 38, then has a small increase at the end of the study period, standing at 45 in 2016.

*Uruguay* hovers close to Chile in South America, with a score of 71 in 2016, reaching an all time high score of 74 points in 2015 and a record low of 43 points in 1998.

*Venezuela* maintains the lowest result of 17 in 2016, with an average value of 21.84, a value that reflects the systemic and persistent corruption that exists in the country.

## 4.8 Gross Domestic Product per capita in Purchasing Power Standards (GDPPPS)

*The Gross Domestic Product per capita in Purchasing Power Standards (GDPPPS)* is a widely used indicator which refers to the total gross value added by all resident producers in the economy. Growth in the economy is measured by the change in GDP at constant price. The trend shows that the countries experiencing the greatest expansion in 2016 are Chile with average 9,374.82 and Uruguay with average 9,324.25. However, four SA countries registered a negative growth. For example Argentina agreed to a loan with the International Fund Monetary (IMF) of 50.000 million dollars equivalent to almost 10% of their GDP. Venezuela's economy has been growing negatively since 2008. Suriname presents negative growth value since 2014 and Brazil since 2015. A more detailed analysis follows (see figure 2.8).

*Argentina* starts with an indicator of 108.23 in 1996, and after having ascending and descending variations is placed at the value of 200.53 in 2016.

*Bolivia* starts with the indicator at 31.19 in year 1996, and after having slight ascending variations, it is placed at the value 72.28 in 2016.

*Brazil* starts at 83.24 and shows a slight upper trend for most of the period up to the value of 152.37 in 2016.

*Chile* started with an indicator of 94.46 and maintains a quite steady upward tendence to the value of 240.89 in 2016.

*Colombia* started with an indicator of 63.77 rising its value to 141.26 in 2016.

*Ecuador* starts with value of 56.58. After growing steady almost the entire period, it reaches the value of 111.85 at the end.

*Guyana* begins on 32.99 in 1996, has minor upward trend, and is placed at the value 78.70 in 2016.

*Paraguay* has a slight ascending behavior during the whole study period. It begins with 48.89 in 1996 and ends in 93.93 in 2016, with continuous growth in its annual values.

*Peru* rises almost lineally from 47.25 to 129.13 throughout the study period.

*Suriname* starts at 71.02 and has an ascending behavior until its peak in 2014 with 160.36 and ends in 139.84, in a slight downward trend.

*Uruguay* starts with the indicator at 92.04 in 1996, and after having very minor ascending and descending variations, it is placed in 213.94 in 2016.

*Venezuela* starts at 113.38 in 1996 and has many upward and downward variations to end at value 140.16 in 2016 in a downward trend.

## *Figure 2.8 Gross Domestic Product Per Capita (GDPPPS)*

Figure 8a. Gross Domestic Product per capita Argentina

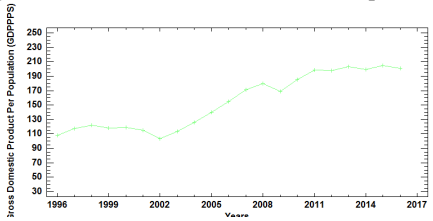



Figure 8b. Gross Domestic Product per capita Bolivia

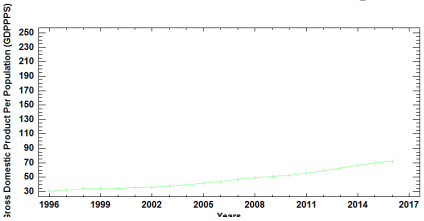



Figure 8c. Gross Domestic Product per capita Brazil

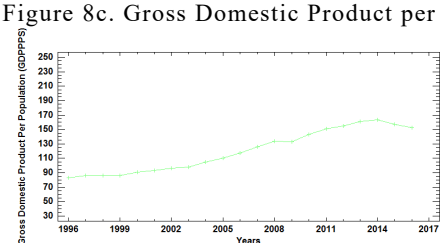



Figure 8d. Gross Domestic Product per capita Chile

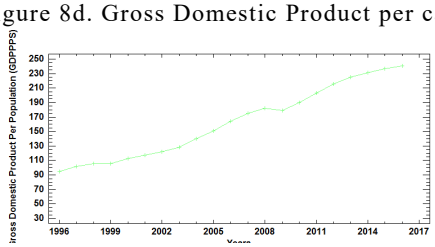



Figure 8e. Gross Domestic Product per capita Colombia

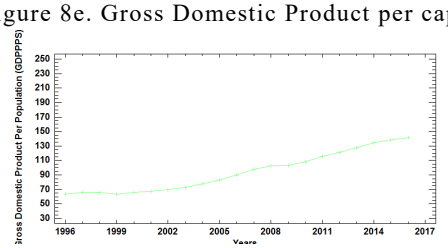



Figure 8f. Gross Domestic Product per capita Ecuador

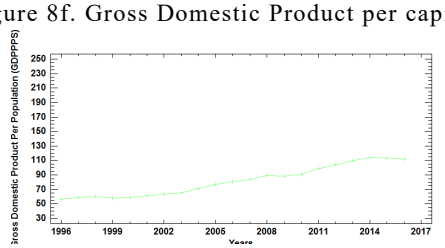



Figure 8g. Gross Domestic Product per capita Guyana

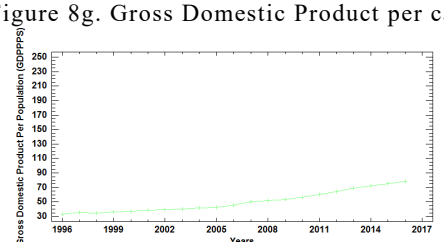



Figure 8h. Gross Domestic Product per capita Paraguay

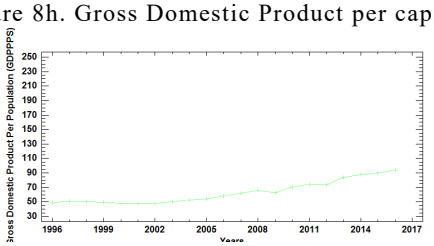



Figure 8i. Gross Domestic Product per capita Peru

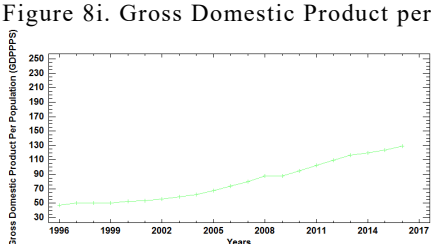



Figure 8j. Gross Domestic Product per capita Suriname

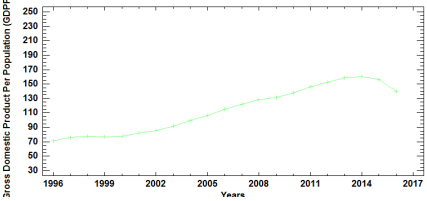



Figure 8k. Gross Domestic Product per capita Uruguay

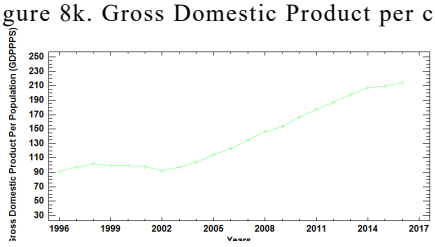
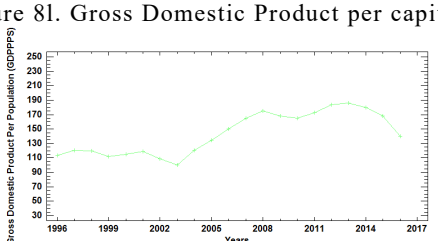



Figure 8l. Gross Domestic Product per capita Venezuela



## 4.9 Human Development Index (HDI)

*The Human Development Index (HDI)* is a summary measure of the average achievement in three key dimensions of human development: a long and healthy life, being knowledgeable and have a decent standard of living. It emphasizes people and their capabilities as the ultimate criteria for assessing the development of a country, not the economic growth alone, and is elaborated by United Nations Development Programme (UNDP).

The trends show that most countries have a similar behavior in the form of an increasing almost linear behavior (see figure 2.9). Venezuela departs slightly from this behavior, especially at the end of the study period, in which its values have a very slight tendency to decrease. The average increase value of the indicator in the period varies between 0.08 and 0.11; only Guyana differs from this behavior, since its average growth is just 0.04.

*Argentina* linear ascending curve begins at 0.74 and ends at 0.83, with a sustained increase between the starting and the ending point of 0.09 ($\Delta = 0.09$). The only decrease occurs in 2002.

*Bolivia* linear increasing curve begins at 0.58 and ends at 0.67, with a sustained growth value of $\Delta = 0.09$.

*Brazil* linear ascending curve starts at 0.66 and ends at 0.75, with a sustained growth value of $\Delta = 0.09$.

*Chile* continous increasing curve begins at 0.74 and finishes with 0.85, with a sustained growth value $\Delta = 0.11$.

*Colombia* linear ascending curve begins at 0.63 and ends at 0.73, with a sustained growth of value of $\Delta = 0.10$.

*Ecuador* linear ascending curve begins at 0.66 and ends at 0.74, with a sustained growth value of $\Delta = 0.08$. The only slight decline occurs in 1999.

*Guyana* continous ascending curve starts at 0.59 and ends at 0.63, with a sustained growth value of $\Delta = 0.04$, the smallest of all SA countries, as it was already mentioned.

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## *Figure 2.9 Human Development Index (HDI)*

Figure 9a. Human Development Index Argentina

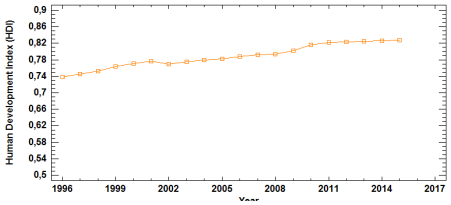



Figure 9b. Human Development Index Bolivia

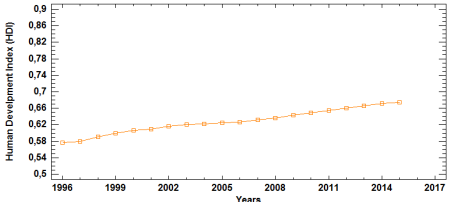



Figure 9c. Human Development Index Brazil

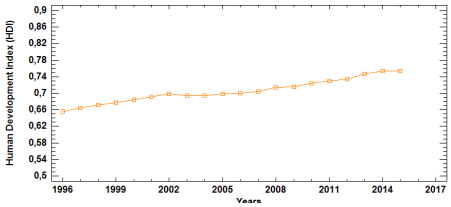



Figure 9d. Human Development Index Chile

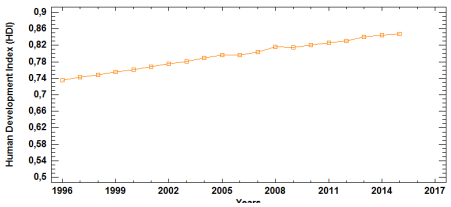



Figure 9e. Human Development Index Colombia

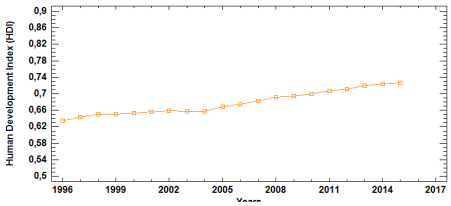



Figure 9f. Human Development Index Ecuador

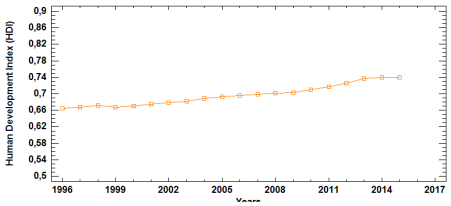



Figure 9g. Human Development Index Guyana

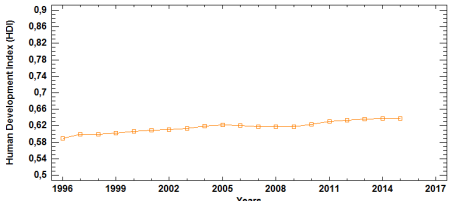



Figure 9h. Human Development Index Paraguay

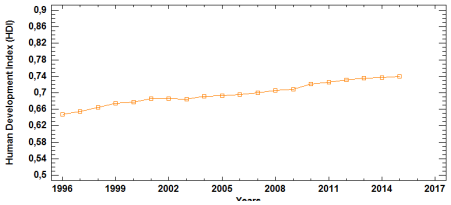



Figure 9i. Human Development Index Peru

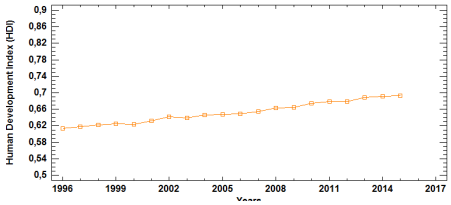



Figure 9j. Human Development Index Suriname

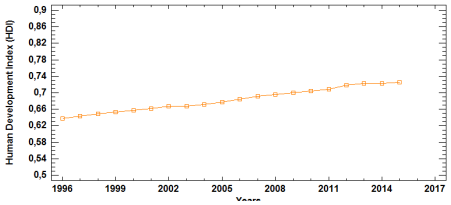



Figure 9k. Human Development Index Uruguay

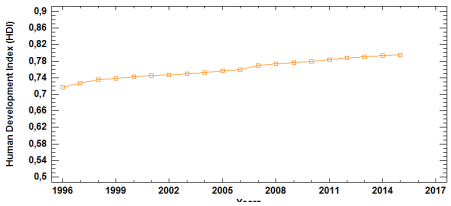
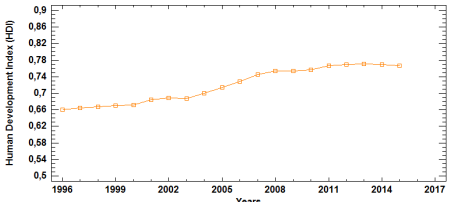



Figure 9l. Human Development Index Venezuela



*Paraguay* linear ascending curve begins at 0.65 and ends at 0.74, with a sustained growth value of Δ = 0.09

*Peru* linear ascending curve begins at 0.61 and ends at 0.69, with a sustained growth value of Δ = 0.08.

*Suriname* continous increasing curve begins at 0.62 and ends at 0.73, with a sustained growth value of Δ = 0.11.

*Uruguay* linear ascending curve starts at 0.71 and ends at 0.79, with a sustained growth value of Δ = 0.08.

*Venezuela* ascending curve begins at 0.66 and ends at 0.77, with a sustained growth value of Δ = 0.11. As it was previously mentioned, it is the only curve that has some undulation, with a slight descending behavior at the end of the study period.

## 5. Discussion and Summary

The previous results show that the indicators in which SA central governments have achieved a better general performance are Voice an Accountability (VA), Regulatory Quality (RQ) and Human Development Index (HDI). However, Political Stability and Absence of Violence (PS), Government Effectiveness (GE), Rule of Law (RL), Control of Corruption (COCO), Corruption Perception Index (CPI), and Gross Domestic Product per capita (GDPPPS) present very low levels in most of the SA countries. Namely, there is a declining trend and that depicts possible problems in the governance according to the reported figures, although more attention and study are needed.

Regarding the trends, Uruguay is perceived as the least corrupt with the best evaluation of the South American countries, followed by Chile, according to the results. On the other side of the spectrum, Venezuela ranks among the 20 most corrupt countries in the world (Transparencia Internacional, 2018). Countries such as Argentina, Bolivia, Brazil, Ecuador, Paraguay and Peru and Venezuela present difficulties in the tendence of most of the governance indicators. Regarding GDPPPS, the trend shows that the countries experiencing the highest expansion with

the best average are Chile and Uruguay. However, Venezuela, Brazil and Suriname are countries that registered a negative growth in more recent years. Human Development Index (HDI) trend shows that all countries more have an almost linear ascending behavior. However, Venezuela decreases slightly at the end of the study period.

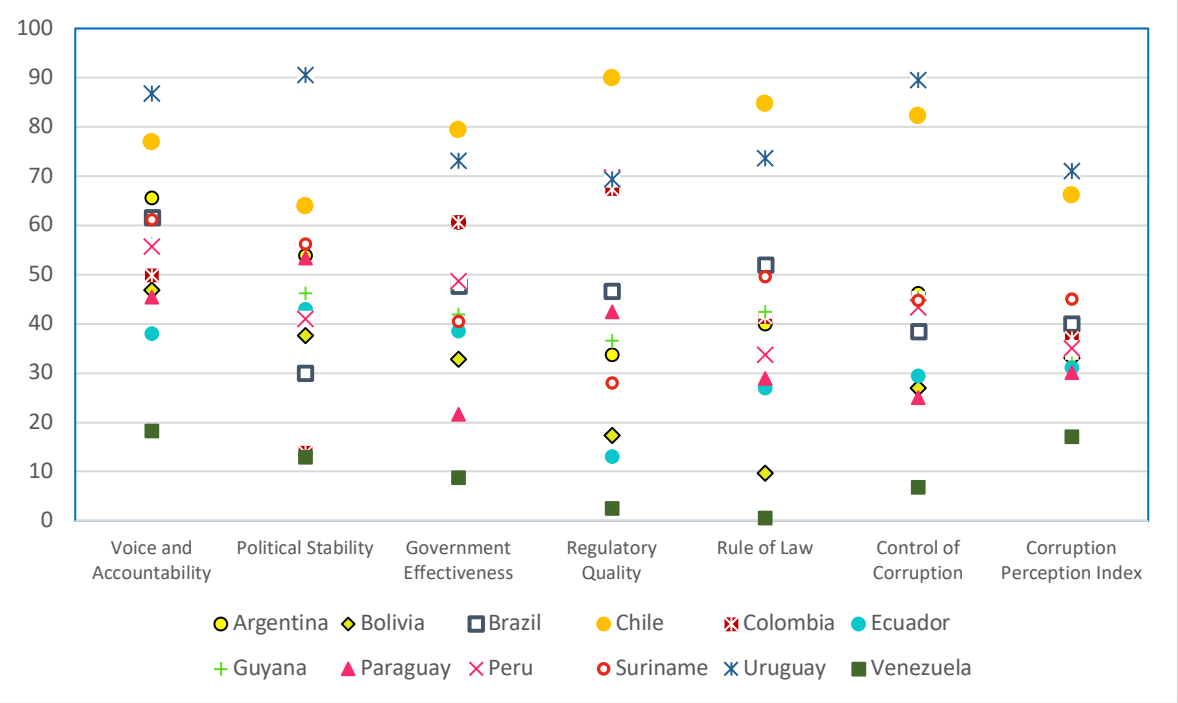
In the period from 1996 to 2016, governance indicators have marked differences in governance as well as trend changes. For example it could be mentioned that the highest average value in Voice and Accountability was in Uruguay (80.97) and the lowest average value was in Venezuela (29.71). The highest average value in Political Stability and Absence of Violence was in Uruguay (75.40) and the lowest average value was in Venezuela (7.21). The highest average value in Government Effectiveness was in Chile (84.97) and the lowest was, once again, in Venezuela (14.96). The highest average value in Regulatory Quality was in Chile (91.18) and the lowest was in Venezuela (12.96). The highest average value in Rule of Law was, once more, in Chile (87.66) and the lowest was in Venezuela (7.83).

Regarding the corruption indicators, in some countries there have been significant improvements, while in some others the situation has deteriorated. The highest average value in Control of Corruption was in Chile (89.72) and the lowest was in Venezuela (12.10). Contrary to the index name, the higher the value is, the more transparent and clean the country also is, so the highest average value in Corruption Perception Index was in Chile 70.74 and the lowest average value was in Venezuela (21.84). Regarding the performance of the socio-economic indicators, the GDPPPS highest average value was in Chile (9,374.82) and the lowest average value in Bolivia (1,679.29). The highest average HDI value was in Chile (0.79) and the lowest average value in Bolivia (0.63).

In summary, Chile achieves the best values regarding governance, corruption and socio-economic performance and Venezuela has the lowest level in most indicators of all the three perspectives. It is interesting to highlight two more countries, concretely Uruguay which achieves high values in governance indicators but not in corruption or socio-economic performance; and Bolivia which has the lowest values in socioeconomic indicators; because the different performances in the three perspectives could give a hint on how to apply best practices in governance, corruption and socio-economic performance.

Figure 2.10 shows the country scores for the latest year of the study period (2016) in South America, emphasizing the lower values for Venezuela. There are only seven indicators because all governance indicators elaborated by the World Bank and the Corruption Perception Index (CPI) of Transparency International have the same measure scale ranging from 0 to 100. However, the scale for both GDPPPS and HDI is completely different, concretely international dollars and normalized scale between 0 and 1, respectively.

*Figure 2.10. Worldwide Governance Indicators (WGI) and Corruption Perception Index (CPI) in SA*



# CAPÍTULO III

## Governability Performance in South American Region: A Multivariate Analysis

## 1. Introduction

In recent years, at an international level and due to the citizens' high demand for better public goods and services, governments across the world are making great efforts to reduce and control certain economic variables, such as external debt, unemployment rate and public deficit, in order to rationalize the use of financial resources and improve public services performance (Heinrich, 2002; Propper & Wilson, 2003). Historically, many South American countries have been plundered by power abuse. Therefore, the need to establish transparency mechanisms is essential to improve public managers' decision making and to optimize the information then disclosed to the citizens.

The sustainable development of a country depends, in general, on natural resources, on created industries, on the implemented education system, as well as on its scientific and technological cooperation systems. However, citizens' high demand for better public goods and services cannot be properly satisfied if transparency and accountability practices in public management are not involved within an efficient and effective government (Calland & Bentley, 2013; Filgueiras, 2016; Hood & Heald, 2006; Meijer, 2009).

The question of the sustainability of public policies (in environmental, social and economic fields) is currently one the most innovative aspects of the democratic relationship between governing bodies and population (Navarro et al., 2014), together with the importance of practices of information diffusion concerning the attainment of such policies (Alcaraz-Quiles et al., 2014). Since citizens must be told how governments apply public resources to provide goods and services, transparency

and accountability issues assume a central role in the referred relationship. This is also an essential condition for better government quality and impunity limitation (Bauhr & Grimes, 2014; Kaufmann, Kraay & Mastruzzi, 2007).

Transparency is understood as the process in which the information is prepared and disclosed in a safe, understandable and timely manner. The New Public Management (NPM) theory promoted public sector entities' transparency due to the lack of government policies regarding the matter. In most countries, NPM reforms are supported by three lines: decentralization, improved competitiveness, and accountability. Transparency in public administrations gives greater openness about political and economic decisions and promotes organizations' accountability. The key to enhance transparency is to pay to incentive the disclosure of basic information where the managers' behaviour can be modified and adjusted towards best practices.

From the socio-economic performance perspective, transparency is negatively correlated with corruption and positively correlated with economic development. Moreover, governance indicators such as those used in this study, namely Voice and Accountability, Political Stability, Government Effectiveness, Regulatory Quality, Rule of Law, and Control of Corruption, correlate with economic growth. Finally, ICTs development has supported governments' transparency and indicators calculation (Alcaraz-Quiles et al., 2018; Pina, Torres & Royo, 2007).

Accountability is the concept that implies actors who are responsible and need to act with accepted standards of ethical behaviour. Thus, appropriate accountability must promote the delegation and participation of public managers. Based on previously mentioned research, transparency seems to be a prerequisite for accountability. Western countries have experienced a growing demand for accountability as an essential element to the democratization of the country, but this issue has not been very much studied at government level nor in South America context.

The key for better governance is recognizing the importance of information for effective governance democracies. Therefore, the disclosure of governability performance indicators reinforces the democratic relationship between governments, citizens and countries' international communities, namely contributing to increase citizens' trust and the feeling of safety (Transparency International, 2017).

The study of performance indicators is a challenge that public administrations have faced in the last decades, both at micro and macro levels. However, a good governance score is an indication of overall good performance in the country not only a goal. Links between transparency and other indicators as well as possible patterns of governance have not been empirically analysed. The World Bank Institute's Worldwide Governance Indicators (WGI) are, from this perspective, the most commonly used metrics to measure specific areas of governance, together with the Corruption Perception Index (CPI) developed by Transparency International.

In particular, considering the context of South American (SA) countries, this chapter analyses trends and differences between countries regarding corruption, governance and socioeconomic development indicators. As these governability performance indicators relate to transparency issues, the chapter derives behaviour patterns in the twelve SA countries.

The following research questions are addressed:

RQ3: What are the behaviour patterns of SA countries in the last two decades regarding corruption, governance and socioeconomic development indicators and financial accountability?

RQ4: Can some SA countries be identified as benchmark for others, in terms of governability, accountability and transparency behaviour?

## 2. Governance, Corruption and Socioeconomic Development

Several academic research and world institutions' reports (e.g., Hood & Heald (2006); Kaufmann, Kraay & Mastruzzi (2006, 2009); and Meijer (2013), have addressed the interrelationships between governance, corruption and socioeconomic development indicators, and transparency. According to those, it is expected that better governance, less corruption and better socioeconomic contexts will favour transparency pushing for improved accountability.

Transparency is researched as a cause for greater efficiency and effectiveness. When economic development increases, citizens expect to receive better services and

require more information to assure their taxes are being used effectively. Filgueiras (2016) points out that a transparency policy perspective through normative arguments, principles and rules, in the accountability concept toward stronger public management processes, improves the quality of information and effective governance.

Currently, there is a growing number of organisations responsible for measuring the degree of transparency of public bodies at international, regional and national levels (Aldao et al., 2015). Some case studies show experiences and situations related to transparency and the fight against corruption in South America (e.g. Moreira & Claussen, 2011; Zalaquett & Muñoz, 2008).

Good practices are for governments to strengthen the legitimacy, which is relevant as information disclosures governments' decision processes, procedures, functioning and performance (Curtin & Meijer 2006). Additionally, Meijer (2009, 2013) searched the disclosure principles and good practices for public sector transparency. The need to endow public sector bodies with efficient management systems to improve the performance of public services, is promoted by the right of citizens to public information (Etzioni, 2014; Transparency International, 2017).

Regarding the way in which corruption affects transparency, the democratic governments are demanded adherence to transparency in the exercise of democracy, as corruption is undoubtedly the biggest obstacle in the delivery of aid and development (Davis & Ruhe, 2003). Empirical evidence demonstrates that reducing corruption has a significant impact on economic development and investment increase (Mauro, 1995; Murphy, Shleifer & Vishny, 1991; Rose-Ackerman, 1978) as well as it has effects in political variables (Levine and Renelt, 1992). Mauro (1995) analized a newly assembled data set consisting of subjective indices of corruption and the effects of corruption and grow, investment, and government expenditure. Rose-Ackerman (1978) argues about the difficulty of limiting corruption in areas with economic controversial interests. Also, there is a considerable literature on the effects of political variables which is surveyed in Levine and Renelt (1992). Furthermore, important evidence was presented in a study on the Corruption Perception Index (CPI) by Transparency International (2017), ranking 180 countries and territories by their perceived levels of public sector corruption (according to

experts and businesspeople). This research contributes to detect the countries which have lowered corruption and can be a benchmark to the other countries.

In the modernisation process of the public sector, a key concept is accountability, which can influence the success of public administration reforms. In order to achieve accountability, public administrations' transparency is one of the major issues. In this context, Guthrie et al. (2010) address the concept of sustainable accountability, arguing it plays an important role in the provision of public services.

Transparency, as a requisite for accountability, should help users to evaluate the capacity of an entity to meet its sustainability commitments (Guthrie et al., 2010; Meijer, 2013; Piotrowski, 2009). The general trend of transparency conditions shows that most countries have unsatisfactory levels of public spending (Bastida & Benito, 2006). Accordingly, there has also been a great advancement of public financial management systems, namely by the issuance of a series of public sector accounting standards (IPSASB, 2017) in order to increase the quality of financial statements to improve financial transparency (Rodríguez et al., 2015).

The reforms towards accountability have implied cultural changes in public administrations, including strategies such as government decentralising and downsizing; cutting red tape (that refers to excessive regulation or rigid conformity to formal rules that is considered redundant or bureaucratic); increasing administrative discretion; empowering workers; encouraging entrepreneurial behaviour; managing for results and increase attention to measure performance; and citizen participation mechanisms (Calland & Bentley, 2013; Grant & Keohane, 2005; Romzek, 2000).

Accountability and transparency, as principles of governance, complement one another smoothly to produce countries' good governance. Observers often cite transparency as a response to the accountability concerns of global actors, and how the disclosure and openness affect their behaviour and their actions to be transparent (Hale, 2008; Hood, 2010).

Public administrations publish performance indicators as best accountability practices. Within the evaluation system framework, performance indicators are key issues in the disclosure of information in a format that can be understood. The idea underpinning the studies about these practices on performance is that they allow

meaningful cross-country comparisons as well as monitoring over time. Indeed, it is necessary to analyse governance for development (Mauro, 1995; Rautiainen, Urquía & Muñoz, 2017). This means the organizational and political characteristics may be determinants of the level of government effectiveness, taking countries' economic development into account. Mauro (1995), for example, argue about the links between corruption and other institutional factors with economic growth. Failing government institutions constitute a severe obstacle to investment, entrepreneurship and innovation therefore causing low growth. Mauro also defends the importance of an efficient judicial system to enforce contracts as a crucial determinant of economic performance. In addition, Rautiainen, Urquía & Muñoz, (2017) suggests that different governments have incorporated the promotion and development of advances in ICTs. This adoption such as developing websites for public entities, data portals, social media tools and online meetings have caused a significant change in the relationship between governments and their different stakeholders in order to promote government transparency towards the countries' growth. Additionally, many experts emphasise governance evaluation across countries and over time (Bushman & Smith, 2003; Guthrie & English, 1997; Heinrich, 2002; Propper & Wilson, 2003; Smith, 1990) as some specific aspects of governance may be problematic in a given country towards development (World Bank, 2016).

Furthermore, the development of accountability indicators is a challenge that public administrations must face. The evaluation of governance is a subject that has been studied by various international organisations, such as the United Nations Development Programme (UNDP, 2007, 2008). Jabes (2002), the United Nations (2007), Kaufmann, Kraay & Mastruzzi (2009) and the World Bank (2016) have developed prototypes to evaluate public management, based on the objectives and methodologies for calculating the main international indicators.

Governance indicators by United Nations (2007) and the World Bank (2016) are the most commonly used metrics to measure specific areas of governance, such as citizens' Voice and Accountability, Political Stability and absence of Violence, Government Effectiveness, Regulatory Quality, and Rule of Law (Arndt & Oman, 2006).

More available information and more open decision making determine a more transparent government entity (Armstrong, 2011). This line of thought has turned indicators into a social tool, by allowing the involved parties to maintain management control in the allocation of used public resources and the obtained results, through performance evaluation mechanisms.

A number of researchers have analysed the impact of governance on development. Empirical research estimates that a country that improves its governance from a relatively low level to an average level could triple the per capita income of its population in the long term (Kaufmann, 2007; Landman & Häusermann, 2003). Moreover, evidence points to the causality being in the direction of better governance leading to higher country economic growth. Empirical measurement is better settled through the indicators, as the good governance score is an indication of an overall good performance and work in the country.

The development of international indicators seems to reflect the use of benchmarking focused on countries' governability performance. Benchmarking might be defined as the systematic comparison of certain performance measures with predefined reference levels, aiming at continuous improvement (Da Cruz & Marques, 2014). Ammons & Roenigk (2015) refer to 'best practice benchmarking' as aiming at identifying the top performers of a particular process, trying to understand what makes them top performers, and ultimately adopt or adapt their practices.

Many authors have observed that a fundamental requirement of benchmarking is that uniform measures be applied (Ammons et al, 2001; Folz, 2004; Rutherford, 2000;). Others, as Pina, Torres & Royo (2007) and Rondo-Brovetto & Saliterer (2007), used meaningful vertical benchmarking between local governments and regional governments to study the effects of e-government on the transparency of public organisations. Alcaraz-Quiles et al. (2014) have focused on the comparison (benchmarking) of the disclosure of information about sustainability at various levels of government. Previous studies have highlighted that the use of internationally recognised good governance principles provides benchmarks for comparison and set targets for an optimum governance. Although not without politics these principles prove useful as targets and benchmark of comparison on how governing institutions should perform and behave (Crabbé & Leroy, 2008).

Internationally, the guidelines of Global Reporting Initiatives (GRI) have had the greatest impact, and are considered a benchmark for sustainability reporting. The number of public entities that publish sustainability reports using the GRI methodology has risen substantially since the publication of the first guide in 2000 (Farneti & Siboni, 2008).

Notions of the importance of how to evaluate governance have been developed by UN/ASPA (2002) and the United Nations (2003, 2004, 2005, 2007, 2008). At a global level, governance can be compared across countries and over time, thanks to standardised data that can be applied to diverse cultures, economies, and political systems. Governance data can enable robust benchmarking between countries, using common units of analysis.

## 3. Data and Methodology

This chapter uses data from the 12 South American countries for the period of 1996 to 2016. These countries are, in alphabetic order Argentina, Bolivia, Brazil, Colombia, Chile, Ecuador, Guyana, Peru, Paraguay, Suriname, Uruguay and Venezuela.

Given that the objective is to analyse how countries behave in terms of certain governability performance indicators, associating these with transparency issues, secondary official data sources have been used, as it has been done by other researchers. Accordingly, the indicators used in the study were collected from the data bases of Transparency International and the World Bank and United Nations Development Programme (UNDP). A detailed descriptive analysis was presented in chapter II, but a short description of those indicators is included in Table 3.1 to facilitate the readability of the present chapter.

As it was pointed out in chapter II, some data for Suriname, Guyana, Paraguay and Brazil were missing. Missing data are a serious problem for any study and can compromise the integrity of the analyses. A common approach to account for a large number of missing data in many analyses is to exclude the years for the indicators that have any missing data. However, as the missing values for indicators in the present study along the different years were less than 3%, those values could be estimated using multiple linear regressions.

*Table 3.1 Indicators used in the empirical analysis*

| ***Abbreviation*** | ***Description*** | ***Source*** | ***Available Years*** |
|---|---|---|---|
| | **Governance** | | |
| VA | Voice and Accountability, capturing perceptions of the extent to which a country's citizens are able to participate in selecting their government. | World Bank | 1996, 1998, 2000, 2002-2016 |
| PS | Political Stability and absence of violence, capturing perceptions of the likelihood that the government will be destabilized or overthrown by unconstitutional or violent means. | World Bank | 1996, 1998, 2000, 2002-2016 |
| GE | Government Effectiveness, capturing perceptions of the quality of public services, the quality of the civil service and the degree of its independence from political pressures, the quality of policy formulation and implementation, and the credibility of the government's commitment to such policies. | World Bank | 1996, 1998, 2000, 2002-2016 |
| RQ | Regulatory Quality, capturing perceptions of the ability of the government to formulate and implement sound policies and regulations that permit and promote private sector development. | World Bank | 1996, 1998, 2000, 2002-2016 |
| RL | Rule of Law, capturing perceptions of the extent to which agents have confidence in and abide by the rules of society. | World Bank | 1996, 1998, 2000, 2002-2016 |
| | **Corruption** | | |
| COCO | Control of Corruption, capturing perceptions of the extent to which public power is exercised for private gain. | World Bank | 1996, 1998, 2000, 2002-2016 |
| CPI | Corruption Perception Index, based on how corrupt a country's public sector is perceived to be. | Transparency International | 1998, 1999, 2001-2016 |
| | **Socio-economic development** | | |
| HDI | Human Development Index, emphasize that expanding human choices should be the ultimate criteria for assessing development results. | United Nations Development Programme | 1996-2015 |
| GDPPPS | Gross Domestic Product per Population, in purchasing power standards representing the wealth of the country. | World Bank | 1996-2016 |

Cluster analysis is a multivariate analysis technique that causes the partition of a group of individuals (countries, in this case) into smaller groups, such that those ones belonging to the same group are very similar to each other but very different from the countries belonging to other groups (homogeneity within each group and heterogeneity between groups). Used in the specific context of this chapter, cluster analysis allows a country typology to be obtained in such a way that each conglomerate will correspond to a different governability, corruption and socioeconomic performance and transparency pattern.

Accordingly, in the present analysis cluster analysis leads to identify the best performing countries in terms of governance, corruption and socioeconomic development indicators, and how they have evolved in the last two decades towards better transparency and accountability. This analysis could also encourage a benchmarking behaviour among governments of the considered countries, pushing for continuous improvements. Based on the previously described indicators, groups of SA countries presenting similar characteristics are identified, trying to determine their most important features and their role in the whole territory of the SA continent.

Cluster analysis has a long history, and although hierarchical methods are by far the oldest, because of the improvement of computer power, the non-hierarchical k-means clustering has lately become the most widely used. However, because the number of the variables in this study is much larger than the number of countries, the present chapter applies a hierarchical cluster analysis. In particular, Ward's method with squared Euclidean distances is applied, since practical experience shows that it allows for the best results in situations like the studied one. A more formal and rigorous description of these techniques can be found, for example, in Everitt et al. (2011), Hair et al. (2009) or Kaufman & Rousseeuw (2009).

## 4. Main Findings

The descriptive statistics of the indicators of governance, corruption and socioeconomic development in South America for the last twenty one years are presented in Table 3.2.

Regarding the performance of Governance indicators, the following issues are noticeable:

- In *Voice and Accountability* (VA), most SA countries present an average between 41.62 (Paraguay) and 61.88 (Brazil) points; three countries, however, stand out of this interval – Uruguay and Chile go above 80, and Venezuela with an average value bellow (although near) 30 points. Venezuela presents the highest dispersion in this indicator throughout the study period.

- *Political Stability and Absence of Violence* (PS) might be said to present low average values in most countries, except again in Uruguay (75.40) and Chile (64.67). But in Colombia it reaches the lowest value with an average of only 7.21 points, very low when compared to the results of the other SA countries that, on average, present 36.80 points. The highest dispersion in this indicator is in Paraguay.

- In *Government Effectiveness* (GE), Paraguay and Venezuela contrast with Uruguay and Chile, the former presenting the lowest average values below 20 and the latter reaching average values of 70 and 85 points, respectively.

- In *Regulatory Quality* (RQ), Chile reaches the highest average of the region (91.18). Venezuela and Ecuador contrast with the lowest average values of just below 13 and just above 20 points, respectively. In this indicator, two countries present the highest dispersion of all governance indicators, Argentina and Bolivia, with standard deviations above 16.

- Finally, *Rule of Law* (RL) also presents a high diversity in the region. Whereas Venezuela presents an average of around 8, Chile contrasts with average and median values of around 88 points. The highest dispersion throughout the study period is in Bolivia with a value of 12.18.

*Table 3.2 Descriptive statistics for governance, corruption and socioeconomic development indicators*

| | | | Argentina | Bolivia | Brazil | Chile | Colombia | Ecuador | Guyana | Paraguay | Peru | Suriname | Uruguay | Venezuela |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Governance | VA | Average | 59.13 | 48.84 | 61.88 | 80.59 | 42.04 | 41.72 | 53.78 | 41.62 | 49.33 | 59.58 | 80.97 | 29.71 |
| | | Median | 58.47 | 47.49 | 62.13 | 81.44 | 42.48 | 40.14 | 52.03 | 44.10 | 51.78 | 59.42 | 81.71 | 26.44 |
| | | Std. Dev. | 2.33 | 4.33 | 2.17 | 6.12 | 4.59 | 4.81 | 5.75 | 4.76 | 7.38 | 4.46 | 4.58 | 10.90 |
| | PS | Average | 43.21 | 30.68 | 40.59 | 64.67 | 7.21 | 28.35 | 32.86 | 26.96 | 21.56 | 54.17 | 75.40 | 15.91 |
| | | Median | 45.80 | 33.18 | 38.35 | 64.27 | 7.08 | 24.70 | 30.49 | 23.19 | 19.77 | 54.94 | 75.01 | 13.56 |
| | | Std. Dev. | 8.62 | 7.15 | 7.70 | 8.14 | 3.82 | 8.73 | 7.71 | 10.52 | 6.91 | 6.71 | 6.45 | 5.31 |
| | GE | Average | 52.85 | 37.90 | 52.49 | 84.97 | 50.44 | 27.29 | 48.18 | 17.87 | 45.17 | 48.04 | 69.90 | 14.96 |
| | | Median | 50.73 | 35.65 | 51.25 | 85.23 | 51.45 | 25.84 | 49.02 | 18.35 | 44.78 | 50.48 | 70.12 | 12.56 |
| | | Std. Dev. | 6.12 | 8.15 | 5.18 | 1.90 | 5.52 | 8.71 | 5.05 | 3.85 | 8.25 | 8.03 | 2.25 | 6.37 |
| | RQ | Average | 30.50 | 32.03 | 56.32 | 91.18 | 58.85 | 20.14 | 36.07 | 32.46 | 64.04 | 29.71 | 66.57 | 12.96 |
| | | Median | 24.21 | 23.81 | 55.10 | 91.43 | 58.10 | 16.46 | 32.45 | 32.31 | 65.42 | 29.02 | 65.40 | 5.99 |
| | | Std. Dev. | 17.35 | 16.13 | 5.52 | 1.48 | 5.64 | 10.57 | 7.98 | 8.93 | 5.17 | 2.91 | 5.05 | 12.71 |
| | RL | Average | 33.58 | 24.42 | 48.26 | 87.66 | 37.58 | 20.13 | 37.11 | 21.58 | 32.39 | 50.58 | 69.53 | 7.83 |
| | | Median | 32.08 | 19.90 | 46.76 | 88.12 | 41.01 | 16.10 | 37.59 | 21.20 | 33.18 | 49.76 | 69.93 | 2.38 |
| | | Std. Dev. | 9.62 | 12.18 | 5.34 | 1.43 | 8.00 | 9.19 | 3.67 | 4.70 | 4.06 | 2.24 | 3.54 | 9.62 |
| Corruption | COCO | Average | 42.57 | 31.32 | 55.33 | 89.72 | 46.48 | 26.42 | 36.66 | 12.94 | 45.92 | 55.60 | 85.49 | 12.10 |
| | | Median | 41.61 | 29.50 | 56.79 | 90.50 | 47.24 | 25.88 | 34.94 | 12.22 | 46.34 | 56.45 | 85.78 | 10.77 |
| | | Std. Dev. | 5.43 | 6.75 | 6.52 | 2.37 | 5.62 | 3.99 | 6.90 | 8.20 | 6.08 | 9.01 | 3.14 | 6.81 |
| | CPI | Average | 30.68 | 27.88 | 38.15 | 70.74 | 34.55 | 26.10 | 27.33 | 22.18 | 37.74 | 36.08 | 61.86 | 21.84 |
| | | Median | 30.00 | 28.00 | 39.00 | 72.00 | 37.00 | 24.50 | 26.50 | 22.00 | 37.00 | 36.00 | 67.00 | 21.50 |
| | | Std. Dev. | 3.32 | 4.80 | 3.29 | 3.55 | 5.15 | 4.64 | 2.64 | 3.99 | 3.66 | 4.48 | 11.04 | 3.38 |
| Socio-economic development | HDI | Average | 0.79 | 0.63 | 0.71 | 0.79 | 0.68 | 0.70 | 0.62 | 0.65 | 0.70 | 0.70 | 0.76 | 0.72 |
| | | Median | 0.79 | 0.63 | 0.70 | 0.80 | 0.67 | 0.69 | 0.62 | 0.65 | 0.69 | 0.70 | 0.76 | 0.72 |
| | | Std. Dev. | 0.03 | 0.03 | 0.03 | 0.04 | 0.03 | 0.02 | 0.01 | 0.03 | 0.03 | 0.02 | 0.02 | 0.04 |
| | GDPPPS | Average | 8554.95 | 1679.29 | 7093.47 | 9374.82 | 4459.88 | 3705.23 | 2203.02 | 2563.37 | 3794.67 | 5125.22 | 9324.25 | 7566.98 |
| | | Median | 8161.31 | 1233.59 | 5860.15 | 9484.68 | 3709.08 | 3350.79 | 1945.63 | 2009.65 | 3171.50 | 5207.90 | 7327.96 | 5432.69 |
| | | Std. Dev. | 3343.70 | 847.27 | 3509.61 | 4222.16 | 2130.12 | 1681.01 | 1340.17 | 1201.45 | 1780.62 | 3022.73 | 4506.46 | 4193.75 |

As for the indicators of corruption and its performance:

- It is observed that the average of the *Control of Corruption* (COCO) indicator reaches the lowest values in Venezuela (12.10) and Paraguay (12.94), whereas the highest values are again in Uruguay and Chile (above 80 points), well above the 45.05 average for the region.

- Likewise, the lowest average values of the *Corruption Perception Index* (CPI) are also in Venezuela (21.84) and in Paraguay (22.18), compared to the average of the whole of SA region of 36.26 points. The highest CPI average values are again in Uruguay (61.86) and Chile (70.74).

In terms of Socio-economic indicators performance:

- The average values of the *Human Development Index* (HDI) approximate countries in the SA region; the lowest average value of 0.62 is in Guyana and the highest of 0.79 is in Chile; the regional average being 0.70.

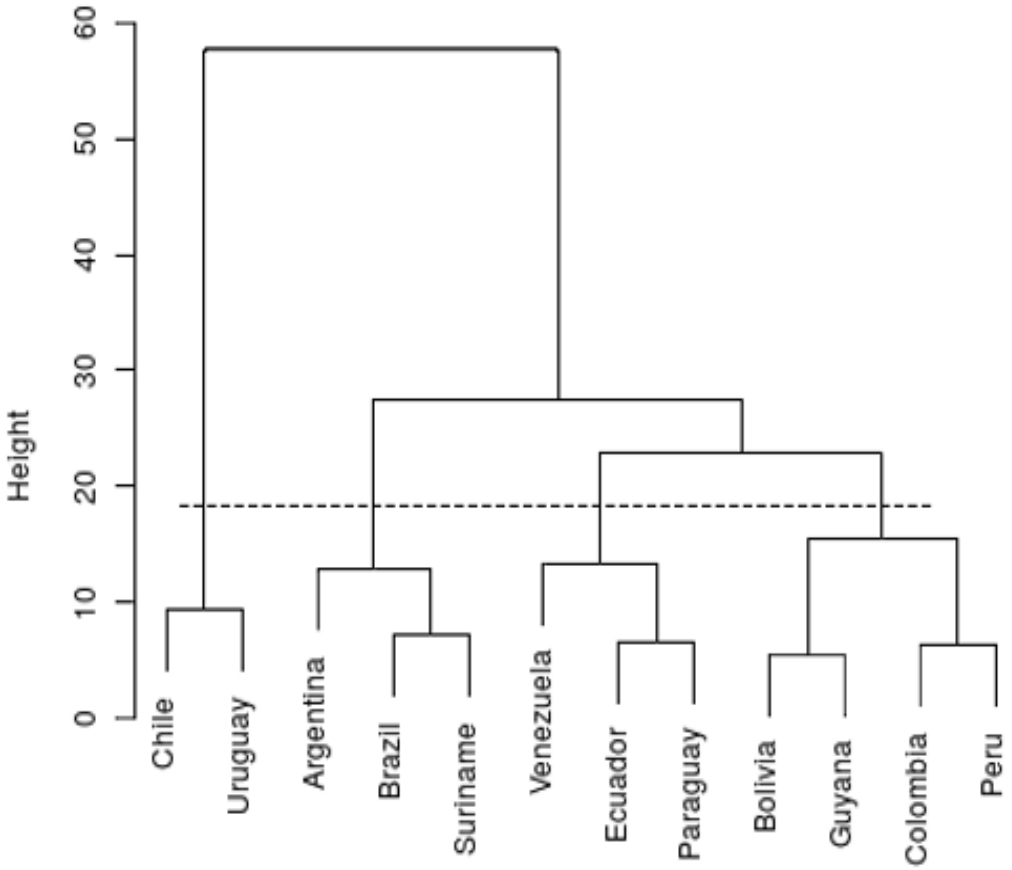
- As to the *Gross Domestic Product per Capita* (GDPPPS), there are high dispersions in all countries. The lowest average amount of 1,679 USD is in Bolivia, whereas the top three are Chile (average of 9,375 USD), Uruguay (average of 9,324 USD) and Argentina (average of 8,555 USD).

Before proceeding further and in order to avoid problems with different measurement scales, all variables were standardised, meaning that all were transformed into z-scores with a mean of 0 and a standard deviation of 1.

The cluster analysis performed as described above allowed countries to be grouped according to the three categories of indicators in the considered period, leading to the following presentations.

The graphical presentation with dendrogram in Figure 3.1 shows a clear picture on the SA countries clusters. Analysing the successive increases in the distances at which clusters were joined (jumps on the vertical axis of the values of the between-group sum of squares) it can be concluded that a reasonable choice must fall to the four clusters solution (marked with the dashed line in Figure 3.1).

*Figure 3.1 Dendogram of the Cluster Analysis in South American Countries*




Hence as a result of the dendogram, the South American countries can be grouped into the following four clusters:

**Cluster 1** – Chile and Uruguay;

**Cluster 2** – Argentina, Brazil and Suriname;

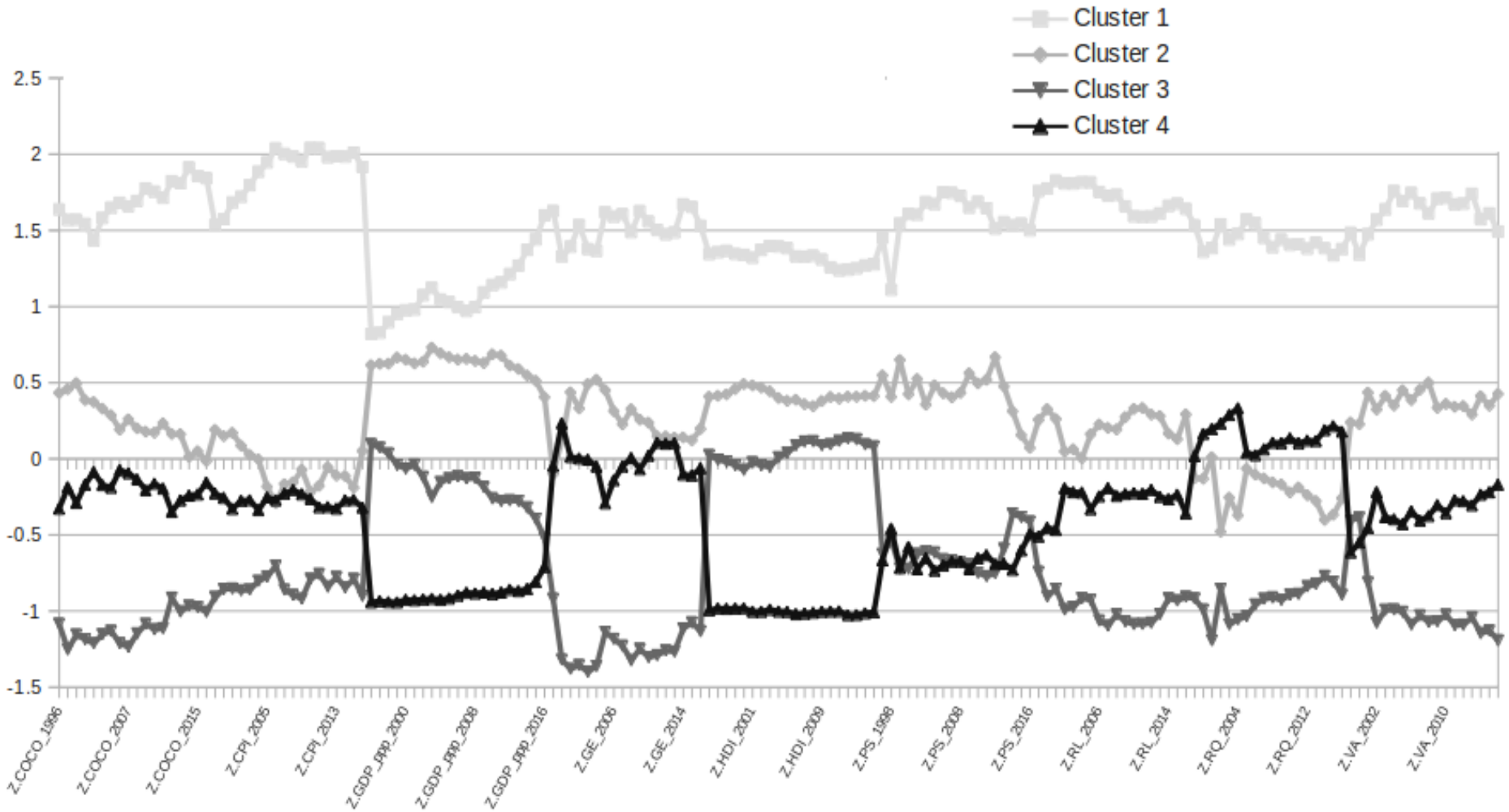
**Cluster 3** – Venezuela, Ecuador and Paraguay;

**Cluster 4** – Bolivia, Colombia Guyana and Peru.

In order to observe the countries cluster behaviour, Figure 3.2 shows how these countries have evolved in the last two decades, regarding their governability performance towards transparency, considering the three categories of indicators considered.

Significant differences are clear among SA countries regarding the analysed indicators. A more detailed description of the four clusters follows.

*Figure 3.2. Final cluster centroids of South American countries regarding governability performance towards accountability 1996 to 2016*



**Cluster 1** – Chile and Uruguay are the countries included in this cluster, which embraces the best performers in terms of governance, corruption and socioeconomic development indicators, towards transparency and accountability. As it can be observed in Figure 3.2 (light grey line), this cluster has the best mean values in all variables, well over the other three ones. Moreover, throughout the study period, many of these indicators have clearly improved. Therefore this cluster is formed by the best performance countries.

**Cluster 2** – This is the largest cluster when considering the geographical area of the three included countries (Argentina, Brazil and Suriname), all situated in the Eastern part of the continent (see Figure 3.3). Values for all the indicators are around but above their respective mean (represented by the zero line), with only a few below their respective mean (Corruption Perception Index – CPI and Regulatory Quality – RQ). The indicators related to Control of Corruption (COCO), Political Stability (PS), Rule of Law (RL) and Regulatory Quality (RQ) have deteriorated throughout the last twenty one years. Furthermore, Cluster 2 mean values (grey line in Figure 3.2) are above those of Clusters 3 and 4, the only exception being those related to the RQ (indicators Z_RQ_2000 to Z_RQ_2016, in Figure 2). Hence this cluster can be labeled as medium performance countries.

**Cluster 3** – Embraces Venezuela, Ecuador and Paraguay. The values for most indicators are below their respective mean (dark grey line in Figure 3.2). In particular, for Control of Corruption (COCO), Corruption Perception Index (CPI), Government Effectiveness (GE), Rule of Law (RL), Regulatory Quality (RQ) and Voice and Accountability (VA). Political Stability (PS) indicator mean values are very similar to those of Cluster 4. Nevertheless, in the last two decades, indicators related to corruption have improved, while those more related to governance have generally deteriorated. Thus, this cluster can be denominated as bad governance performance countries.

**Cluster 4** – This is the largest cluster in number of countries (Bolivia, Colombia, Guyana, and Peru) and, similarly to Cluster 3, values for most indicators are below their respective mean (black line in Figure 3.2). The exception are those indicators related to the Regulatory Quality (Z_RQ_2000 to Z_RQ_2016) that are, in average, the second best, only below the indicators values of Cluster 1, showing some concern in the last decades towards improving the quality of regulations. Overall, the

governance indicators have improved, with the exception of Political Stability (PS) and Governance Effectiveness (GE) that seem to have maintained the same trend in the last two decades, the latter sometimes presenting significant variability around the mean value (e.g. decrease in 2006). The worst behaviour is in the two socio-economic indicators (GDPPPS and HDI), so this cluster can be named bad socio-economic performance countries.

All in all, it may be said that, despite efforts to improve governance and accountability overall, most SA countries are moving forward with great slowness.

*Figure 3.3 Panorama of South American countries regarding governability performance towards accountability in the last two decades*


The map clearly shows the heterogeneity of the SA region, and the leading positions of two South coastal countries – Chile in the West, and Uruguay in the East (Cluster

1). The results indicate that these countries have managed to advance in governance and in the weakening of the abuse of power and corruption. Their conditions might be justified by the evidence of an integral system of transparency based on a successful experience of implementation of the law of transparency and access to public information in the administration of the state, as well as the modernization of actions tending to be transparent and involving citizens in public matters (Skaar, 2013; Sousa, 2010).

These two countries can be taken as a benchmark by the other countries in SA, for good practices in terms of governance, corruption and socioeconomic development, to increase transparency and accountability. Particularly the large neighbouring countries such as Argentina and Brazil in Cluster 2, could try to follow Cluster 1 countries' transparency measures. Additionally, Bolivia, Guyana, Colombia and Peru, in Cluster 4 need to improve their socioeconomic performance. Also, Venezuela, Ecuador and Paraguay (Cluster 3 countries) might want to take particular reference of Cluster 1 countries' practices for reducing Corruption and improving Regulatory Quality and Rule of Law.

## 5. Discussion

The findings presented above show how governability performance of SA countries has evolved in the last two decades, seeking for improved transparency and better accountability. The analysis was based on key variables of the institutional context of each country, in relation to anti-corruption policies, socioeconomic conditions and governance situation, namely political stability and the effectiveness of the government and of the legal framework. Considering indicators representing these issues, countries were grouped, identifying similar behaviours in the last twenty one years, trying to determine their most important features and their role in the SA continent.

Overall, these findings reflect the countries' conditions, somehow derived from the measures implemented in the latter years (see section 2.2). Contrasting cases can be clearly identified, where Chile and Uruguay have been the best performers while

Venezuela, Paraguay and Ecuador need to improve further. Across the SA region, the main differences are in corruption perception and control indicators, in GDPPPS, and in governance indicators related to regulation quality and rule of law and, perhaps consequently, in government effectiveness. These differences reflect different routes countries have been following in order to improve transparency.

Specifically, the situation of Chile seems to be derived from the fact that this country has signed and ratified international treaties regarding corruption, money laundering, intellectual property and taxation crimes, seeking to increase the catalogue of crimes that generate a type of criminal responsibility (Moya et al., 2012; Zalaquett & Muñoz, 2008).

The worst governability performance is of Venezuela, Ecuador and Paraguay, countries in Cluster 3. Venezuela has the lowest values in indicators of governance and has not improved in any of them. According to De Freitas (2008), this country does not yet have a regulatory framework addressing transparency and accountability issues, namely a law on transparency in access to public information; additionally, it has been in a serious political and economic crisis for several years. Also in Cluster 3, Ecuador has only improved the indicator of Government Effectiveness. However, it does not have yet pass regulation for practices of good governance. The country presents conditions of political instability, and limitations of the governmental management originated in problems of governability (Cunill, 2006). However, some measures, like a Law on Transparency (Jara, 2017) have been taken that might be reflected in the near future.

On the positive side, the other country from Cluster 3, Paraguay, has improved slightly in the corruption indicators and government effectiveness, although it does not have yet regulation for good practices of governance and a governance instability persists in the country (Velázquez & Pereira, 2008). Consequently, the literature supports evidence that these countries should look to their neighbours' governability practices, so as to reach transparency improvements (Kaufmann, Kraay & Mastruzzi, 2007) and better socioeconomic contexts, in line with authors defending that transparency pushes for improved accountability (Calland & Bentley, 2013; Hood & Heald, 2006; Filgueiras, 2016; Meijer, 2009).

The very low Political Stability (PS) indicator in Colombia may be due to the investigations that have been opened from the previous presidential campaigns,

which generated governance problems and a deep political uncertainty (Zalaquett & Muñoz, 2008).

The findings regarding corruption are rather singular for the countries with lower values (Venezuela and Paraguay), especially when looking to the other indicators too. On the one hand, their population indicates a lower perception of corruption in the public sector, and, on the other hand, perhaps because of this degree of perception, they have low level of Control of Corruption. However, Venezuela presents high values in the socioeconomic development indicators, compared to the mean of the region HDI of 0.72 (mean 0.70 for the region) and GDPPPS of 7,567 USD (mean 5,454 USD for the region).

The main findings in this chapter point out that countries performing better in terms of the governability indicators analysed, also have better transparency and accountability. When improving governance, decreasing corruption and increasing socioeconomic development, countries also enhance their transparency level towards accountability.

During the last decades, most SA governments have expanded their presence on the internet with integrated platforms; initiatives have been developed on open government in order to facilitate citizens' access to accountability processes (Alcaraz-Quiles et al., 2018; Pina, Torres & Royo, 2007). Consequently, there have been improvements particularly in Voice and Accountability and in Corruption, as well as in socioeconomic indicators, which were more significant, as evidenced, in Chile and Uruguay (Moya et al., 2012; Skaar, 2013). Voice and Accountability has also become better in Argentina and Brazil. These results show that SA leaders in implementing those practices are following those of world leader countries, consequential in trends towards better governability, transparency, accountability and socioeconomic development (Lourenço, 2015; Oyelere et al., 2003).

With the e-government evolution, citizens demand to reduce the time spent on administrative tasks, especially if routine governmental transactions are possible online (Pina, Torres & Royo, 2009). In SA, most governments have web sites that publish reports and services, transforming the relationship between administration and citizens. The implementation of reforms, such as those carried out in Chile, Uruguay, Argentina, and Brazil, have helped the countries to improve governance

and corruption and to boost socioeconomic development (Moreira & Claussen, 2011; Moya et. al., 2012; Skaar, 2013; Sousa, 2010; Zalaquett & Muñoz, 2008).

The CPI values in the last years have no significant changes and the governability indicators have low values. Whereas there is evidence that the best SA countries (Cluster 1, Chile and Uruguay) have already adopted some of these good practices, the lowest governability performers (e.g. Cluster 4, Venezuela Ecuador and Paraguay) might have to follow the leaders if they want to improve their transparency and accountability levels.

The results of this chapter show how governability performance (represented by governance, corruption and socioeconomic indicators) have evolved, as a consequence of initiatives related to transparency, online information availability and citizen's participation, which have been relevant to improve governability and accountability in the SA Continent. Evidence was found of significant differences across countries, which tend to reflect the level of implementation of NPM reforms, in line with the literature (e.g., Dunleavy & Hood 1994; Hood, 1995; Hood & Heald, 2006; O'Flynn, 2007). However, in the better performing groups worldwide, there are also countries in which NPM has been implemented to a lesser extent (Scandinavia, Germany, Italy, Japan).

The disparity found across SA countries in governability issues, and consequently in transparency and accountability, and the different speeds of the observed evolution, derives from the fact that some of these countries have been slower in adopting transparency and reform initiatives (Filgueiras, 2016; Florini, 1999; Hood & Heald, 2006; Kaufmann, Kraay & Mastruzzi, 2007).

## 6. Summary

This chapter analysed the trends and differences between SA countries behaviour in the last two decades. It used governance, corruption and socioeconomic development indicators to analyse how countries have evolved and how they are positioned relatively to each other, to support a benchmark process.

Applying multivariate statistical techniques, the research was able to group the SA countries into four clusters with similar characteristics. Results show clear differences between the countries under analysis, in terms of behaviour patterns regarding governability performance and transparency towards accountability.

Although in general, in the last two decades, SA countries have improved governability performance as best practices to transparency, there have been significant differences among countries, in what regards corruption, governance and socioeconomic development indicators.

Chile and Uruguay significantly improved corruption indicators. By contrast, Venezuela and Paraguay remain the countries with the lowest average of both corruption indicators, showing to be the least transparent countries.

Chile and Uruguay have had significant values on Political Stability, while Ecuador, Venezuela, Paraguay, Colombia, Guyana, Bolivia and Peru show low levels in this indicator, as well as in Rule of Law. As to Voice and Accountability, most countries improved except Venezuela, Ecuador and Paraguay. In Government Effectiveness, Chile and Uruguay reached the highest values, in contrast to Paraguay and Venezuela.

Regarding socioeconomic development indicators, Guyana, Paraguay and Bolivia present the lowest levels on Human Development Index (though not very low), whereas Chile, Argentina and Uruguay show the highest values in this indicator. Concerning the GDP, an inflection was observed in 2002 – since then the GDP growth has been constant in all countries. Concretely, in recent years, Brazil, Chile and Colombia have presented a progressive GDP growth. Likewise, it is important to highlight that in Chile, Paraguay and Ecuador, the levels of public debt have been reduced in recent years, while Brazil, Argentina and Colombia still have high levels of indebtedness.

In summary, the analysis shows clear differences between SA countries, in terms of behaviour patterns regarding governability performance and transparency. In the process, Chile and Uruguay, best performers, have been identified as benchmark for others, which should therefore follow practices of better neighbouring countries (e.g., passing laws of freedom access to information; engaging in the Open Budget Partnership, …), so as to improve their condition.

This chapter contributes to the literature gap with research about the relationship between countries' performance, in governance, corruption, socioeconomic development, as best practices of transparency, throughout twenty one years in SA countries. Such studies, especially using a comparative-international perspective, are practically inexistent in this region.

# CAPÍTULO IV

## Measuring Governments' Online Accountability

## 1. Introduction

The adoption of Information and Communication Technologies (ICTs) has caused a considerable change in the relationships between Central Governments and different stakeholders (Osborne & Gaebler, 1992), including citizens. This modernization has been promoted through initiatives such as websites for public sector entities (Dunleavy & Margetts, 2002), social media tools, social networks, online meetings, and public feedback on public policies, all of which has had a main role in enabling greater transparency and accessibility concerning public sector information (Jaeger & Bertot, 2010; Pina, Torres & Royo, 2009). Regarding Central Governments (CG) websites data, it is interesting to analyse how easy is for citizens to find the appropriate information within the websites, namely considering the time and the number of steps needed to reach it.

CG websites facilitate analyses of information about internal work, decision processes and procedures (Pina, Torres & Royo, 2009). The concept of accessibility refers to the ease with which different stakeholders can access this information. Accessibility may be judged based on whether the information is visible, or access is denied (e.g. without a password), or whether information is deliberately hidden. Additionally, we understand usability as the adroitness of use of CG webpages by users.

The present chapter analyses prior literature and collects data from 75 questions of the Global Reporting Initiative (GRI), which classify and define different dimensions used to assess CG accountability in their websites. The GRI standard was selected as it is objective and value-neutral, including both relevance and

comparability of the index to be developed (Alcaraz-Quiles et al., 2018; Angluin and Scapens, 2000).

Numerous studies (e.g. Wong & Welch, 2004) have recognized that "website openness" promotes CG accountability where the web arrangements surround modern public actors, together with transparency (Scott & Meijer, 2016). With the support of ICTs, public administrations adopt increasingly important means of expanding access to government services and information, thus improving accountability (Peterman & Lynskey, 2016; Rui, 2015; Caba, López & Rodríguez, 2005; Caba, Rodríguez & López, 2008). Published research on government's websites performance indicators evidences that these are analysed to value citizens' views about improvement of the governments in transparency and accountability (Lewis, 2019). However, there are very few studies that measure the reporting of nations and the related accountability and openness at an international level, and even fewer in the South American (SA) region.

Furthermore, it is necessary to ensure that those actors making decisions and delivering public services at a country's level, are accountable in an open manner, and public services are better delivered through e-government (Dunleavy & Margetts, 2002; Torres, Pina & Acerete, 2005; Torres, Pina & Acerete, 2006). However, there is still no accountability index proposed as a holistic and standard measurement for central governments online accountability. There is only a normative that proposes an index for the accountability of the public sector IFAC (2019). This chapter aims at contributing to fulfil this gap, as it derives a new model to measure accountability in countries Central Governments, diagnosing its true level and demonstrating real progress or setbacks they might have.

Accordingly, the main objective of this chapter is to develop a measure of governments' digital accountability – named e-Accountability Index (e-AI) – considering the information disclosure in terms of the GRI items, in the public sector, more specifically within CG. The proposed model will facilitate stakeholders to observe, compare and analyse the information of CG to improve accessibility for citizens and management accountability overall. As an example, this index will be applied in the South American Central Governments to observe, analyse and be classified by their online accountability

This analysis also contributes methodologically to earlier research. Although having considered models such as those presented in Lourenço et al. (2013) for the scoring scheme, Pina, Torres & Royo (2009) to measure usability, and Alcaraz-Quiles et al. (2018) to measure GRI items disclosure and accessibility, these models were taken further, namely adding accessibility variables to analyse accountability in CG web sites. The proposed index might be used by academics and especially by governing authorities, to rank countries' level of accountability around the world to detect the best accountability CG performance and to indicate the benchmarks.

This chapter is structured as follows. First, a literature review is presented about accountability measures. Then, the methodology is explained where accessibility and usability contexts are separately considered. Next, an application of the index to the South American Central Governments web sites is presented. Finally, a summary and implications for future policy and research are summarized.

## 2. Accountability and Accountability Assessment

In the modernization process of the public sector, a key concept is accountability, which can influence the success of public administration reforms (Romzek, 2000). However, in many countries all around the world the study of accountability is very recent. Developed countries have experienced an increase in the demand for accountability as a key element for those countries' democratization (Relly, 2012). For this reason, ensuring government accountability and transparency is a priority for all governments. Academic literature has highlighted transparency as a requisite towards accountability (Hood, 2010; Meijer, 2013). Hood (2010) refers to this as Siamese twins, matching parts and awkward couple and Meijer (2013) suggests whether accountability and transparency are the same thing.

The generally accepted definition of "accountability" is the obligation for public servers to report on the use of public resources and the government's ability to be responsive to citizens to meet established performance targets (Armstrong, 2011; Bovens, 2007; Rutherford, 2000;). Thus, mechanisms for appropriate accountability must adhere to the delegation and participation of public managers. The key to high

governance performance is recognizing the importance of information for effective governance democracies and the role of the international financial institutions in promoting fiscal transparency (IMF, 1999, 2007). The concepts of transparency and accountability are closely linked, transparency being understood as the access by the public to timely (Calland & Bentley, 2013; Filgueiras, 2016; Lourenço, 2015) and reliable information on decisions and performance in the public sector (Bovens, 2007; Kaufmann, Kraay & Mastruzzi, 2009).

Within the government context, "accountability" is the term used as the principles for the construction of information openness, and requires citizens to be morally committed to the public good (Calland & Bentley, 2013). On the other hand, accountability becomes constitutive of public practices for citizenship and political institutions forces. The idea of transparency is basic for the consolidation of the concept of accountability. Additionally, attributes supposed of accountability such as transparency (Hood, 2010), interactivity (Pina, Torres & Royo, 2007, 2009; Wong & Welch, 2004), and openness generally are negatively related with low political autonomy while medium level of political autonomy is positively associated.

There have been researchers who have tried to construct an accountability index. Salas (2015) classifies dimensions and instruments of accountability in an index with a total of 81 items classified in six dimensions, four about internal control (the classic-legality economic-form, the management-economy effectiveness and efficiency, the organizational-structures, processes, staff, and the judicial-court of the contentious administrative, constitutional tribunal) and two of external control (the parliamentarian-politic, economic, citizen attention, and external audit-administrative bodies, consulting). The results showed a culture of low accountability that is not very consolidated. In general, all the dimensions are around 50 points, thus barely achieving half the maximum score. It was reflected that the accountability in Costa Rica was very deficient if subjected to high quality standards in the cases of Ministry of Environement and Energy (MINAE) and Ministry of Agriculture and Livestock (MAG ).

IFAC & CIPFA's current research addresses the issue of accountability by focusing on portraying the state of governments' finances, thus they have developed the "International Public Sector Financial Accountability Index" (IFAC, 2019). This qualitative index focuses on central governments and considers two basic aspects:

the accounting basis, that provides an accurate picture of the extent of accrual accounting, and the adoption of International Public Sector Accounting Standards (IPSAS) globally and the International Financial Reporting Standards (IFRS) that focus on the quality of financial accountability information. Furthermore, they analysed information from 150 jurisdictions across the globe to develop an understanding of the bases and frameworks used in public sector financial reporting. This information can be useful, and it is forecasted that in in five years the number of governments reporting on accrual will rise form 25% to 65% in areas such as Africa, Asia and Latin America and the Caribbean.

Hermosa et al. (2019) proposes a government disclosure multivariate accountability index based on the Global Reporting Initiative (GRI) for each country in the South America context. The index is developed using the statistical dimensional structure of data to identify the number of (dominant) dimensions, factor analysis, cluster analysis, and multivariate scaling; a method which analyses the level of accountability in each country and it is applied to measure disclosure environmental, expenditure, social, strategic, economic, information, macroeconomic, and organizational issues among the twelve South American countries.

All previous studies have been joined together to analyse accountability in CG. The present chapter uses 75 questions from the GRI questionnaire, which is the most trusted and widely used tool in the world, helping businesses, governments and other organizations to understand and communicate the impact of key aspects in sustainability reporting practices (IFAC, 2013, 2015, 2019). The global Electronic Accountability Index (e-AI) proposed in this chapter will facilitate all stakeholders to observe, compare and analyse the transparency of CG information, in order to improve the management accountability and access to this information by citizens.

In this chapter the following research questions are defined:

RQ5: Could there be an index created to measure accountability, transparency and SA governments socio-economic performance?

RQ6: Are there differences measuring on-line performance accountability and transparency among SA central governments?

RQ7: Could a comparison of the governments' on-line performance transparency and accountability among SA central governments?

# 3. Methodology and Index Development

According to the Merrian-Webster dictionary an index is "a number (such as a ratio) derived from a series of observations and used as an indicator or measure". That number is valid and reliable if it is obtained by determining the scores of many items identified as relevant to the set and to the purposes of the index.

In the past years many studies were carried out to measure e-government. Most of them evaluated the efficiency of websites regarding the existing features such as presence of designated information (Finger and Cotti, 2002; Ingram & Gray, 1998; Kerschot & Pote, 2001; Lourenço, 2015; Rockville, 1999; West, 2002). Accessibility to information and usability of CG websites are two closely related concepts and whilst usability implies accessibility, the contrary is not necessarily true. Therefore, both concepts have been considered important enough to be included in our index definition, as per the sections below (Huberman et al., 1998; Holzer & Kim, 2003, 2006, 2008).

## 3.1 Accessibility

The term "click" is the noise produced when a user presses on a button of his/her mouse and is the basic interaction that a user has with a computer system. The click shows the number of steps users must follow to surf in the disclosed information from one point to another. As such, the click has become the unit of measure for traffic on websites, to measure their popularity and economic value. Hence, many empirical surveys on web navigation use the click as a measurement value or accessibility norm (see Huberman et al., 1998; Milic-Frayling et al., 2004).

Some experts (Blackmon et al., 2002; Kalbach, 2002; Ritter, 2002; Zeldman, 2001) insist on the importance of the information availability within a few clicks. Beyond the click as functionality, the number of clicks and specifically the three-clicks rule (where it is supposed that most people give up after searching information through three clicks) are seen as a global way of designing, optimising and organizing websites, in other words as a way of defining a tolerance threshold in supposed

surfing habits of internet users (Bernard, 2002; Kalbach, 2002; Porter, 2003; Zaphiris, 2000; Zeldman, 2001).

However, other authors have a more elastic interpretation and consider that the number of clicks is not so important as long as the users have the feeling they are going in the right direction. These authors believe that the quality of the navigation milestone is as important as the number of steps to follow. In particular, Porter (2003) showed in his study that the three-click rule is just a myth, and demonstrates that, according to data, users often keep going, some as many as up to 25 clicks.

Taking all this information into account, the present chapter has decided on a limit of 20 clicks, meaning that if a citizen needs more than 20 clicks to find the information, that CG website is poorly accessible. Thus, the following quantitative scale has been defined:

a) 1 point: if it takes less than 5 clicks to find the information searched by a citizens
b) 0.75 points: if it takes 6 to 10 clicks
c) 0.5 points: from 11 to 15 clicks
d) 0.25 points: from 16 to 20 clicks
e) 0 points: if it takes more than 20 clicks

## 3.2 Usability

The usability concept has been used by various authors (e.g., Alcaraz-Quiles et al. 2018; Holzer and Kim, 2003, 2006, 2008; Pina, Torres & Royo, 2009) to explain the digital governance evolution in websites to improve accountability to the general public.

Furthermore, the time consumed in a website to find information is an important factor affecting the user's perception of such a website. Lin & Lu (2000) consider that information system's quality, which include the perceived information quality, accessibility and response time of the website, is a very influential element in the user's beliefs of usefulness and swiftness of use of a website.

In this research, web usability has been measured in time, namely minutes, consumed by a citizen to find the desired information. A quantitative scale was developed in the previous literature, but considering that if a citizen spends more than 15 minutes searching for the information, it will be assumed the information is not available. The following scale was developed:

a) 1 point: if less than 3 minutes are consumed until finding the information
b) 0.75 points: if 4 to 6 minutes are consumed
c) 0.5 points: if 7 to 10 minutes are consumed
d) 0.25 points: if 10 to 15 minutes are consumed
e) 0 points: if more than 15 minutes are consumed in finding the desired information

## 3.3 Dimensions of the index

The *e-Accountability Index (e-AI)* evaluates seven dimensions with a total of 75 items of the GRI in CG websites. Previous research has proposed analysing the disclosure of governmental information based on the GRI framework (Alcaraz-Quiles, Navarro-Galera & Ortiz-Rodríguez, 2014).

The GRI items aim to advice organizations on how to provide comparable information about their activities in seven dimensions, for the exchange of reliable and transparent information (Lodhia, Jacobs & Park, 2012). The seven dimensions include different issues which will be briefly explained.

The "Strategy and Analysis" perspective includes six items offering a general strategic view of the organization with key impacts, risks and opportunities. It is intended to give insight on strategic topics.

In the "Organization Profile" perspective eight items are included providing an overview of the institution's organizational characteristics, for example whether the CG has clearly defined the different areas of work.

In the "Information Parameters" perspective six items are included providing an overview of the process that the organization has followed to define the report content, the identified material aspects and their boundaries and restatements.

The “Government, undertakings and stakeholder participation” perspective includes eight items delivering an overview of the organization’s stakeholder engagement during the reporting period such as if the stakeholder selection criteria is published.

In the “Economic indicators” perspective twenty-four items are included concerning the organization’s impacts risks and costs on the economic conditions of its stakeholders and on the economic system overall.

The “Social indicators” perspective includes ten items concerning the impact the organization has on the social system within which it operates, such as social services expenses, pension plans.

Finally, the “Environmental” perspective includes thirteen items concerning the organization’s impact on living and non-living natural systems, including land, air and water ecosystems.

Each one of these perspectives is made up of indicators focusing on key processes for institutional management in the CG. Appendix B displays the complete list of the GRI items, grouped by the seven previously mentioned dimensions.

The seven perspectives have equal weight in the calculation of the final rating of the e-AI. Therefore, in accordance with the above, the indicators for each dimension also have an equal weighting. The e-AI can be translated through the following formula, which takes into account the necessity of the index to be easily interpretable:

**(SUM[Inform_found*(w-clicks + w-time)]/150)*100 (1)**

where both the accessibility and usability measures have been incorporated to embrace a more holistic measure of the CG accountability performance.

As disclosure indexes are usually constructed in such a way as to have a maximum score, the e-AI has a specific rating that goes from zero (0) to one hundred (100), being 100 the highest possible rating. This percentage approach is in line with Lourenço et al. (2013) among others. The e-Accountability Index (e-AI) evaluates two variables which are accessibility (w-click) and usability (w-time). The items of the GRI are 75 questions, then for the variable “usability” (w-time) it would have a maximum of 75 points, likewise with the variable accessibility (w-click) with another 75 points. Then, the total points that a country could have would be the sum

of 150 points of accessibility and usability. Then the relationship with 150 points being 100% is established. In Table 4.1 the different parameters of the formula are explained.

*Table 4.1 Parameters of the formula*

| Code | Parameters | Values |
|---|---|---|
| Inform_found | Availability | 1: if information is found<br>0: if the information is not found |
| w-clicks | Accessibility | 1 point: if it takes less than 5 clicks to find the information<br>0.75 points: if it takes 6 to 10 clicks<br>0.5 points: if it takes 11 to 15 clicks<br>0.25 points: if it takes 16 to 20 clicks<br>0 points: if it takes more than 20 clicks |
| w-time | Usability | 1 point: if less than 3 minutes are consumed until finding the searched information<br>0.75 points: if 4 to 6 minutes<br>0.5 points: if 7 to 10 minutes<br>0.25 points: if 10 to 15 minutes<br>0 points: if more than 15 |

From here, several levels of scoring can be considered in the e-AI of the CG. Namely, the following three levels would make interpretation easier:

a) Low: if the index score is less than 50 points.

b) Medium: if the index score is 50 or more and less than 80 points.

c) High: if the index score is 80 or more points.

## 4. e-AI in South American countries

The South American countries were selected for this application as, in addition to most of those countries sharing a common cultural and regulatory background, represented by the Spanish dominance of most of the territory for several centuries, there is a scant research in accountability in that geographical context. Also, some of those countries are often pointed out as having accountability problems, linked to corruption issues.

The research initially involved a review and analysis of publicly-available documents and information from the South American CG websites. Hence, a cross-sectional study with non-experimental design was carried out to describe the relevance of the countries CG' official websites information disclosure.

An analyst simulated as if she was a not specialized citizen with an average cultural education, looking for the information contained in the GRI questionnaire within the different South American CG websites, writing down the number of clicks and time consumed, while searching for each information item. A list of the 12 SA countries official portal websites used as a starting point for the search can be found in Appendix C.

In order to carry out the information search, the analyst examined each CG official website interface and developed a database with the collected number of clicks and amount of time consumed in looking for the GRI issues. Data collection took place in the period of four months from May to September of 2018. All twelve SA countries (Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Guyana, Paraguay, Peru, Suriname, Uruguay, and Venezuela) were included in the analysis.

The SA governments' official portal websites are quite similar in its structure. However, there are some differences worth noticing. In particular, the design and services offered by Uruguay, Chile and Argentina are very attractive and user friendly while Ecuador, Bolivia and Venezuela web pages are the opposite, not very attractive and not very user friendly. Neither of them has different languages access (only Spanish for most, except for Portuguese in the case of Brazil, English in Guyana and Dutch in Suriname), neither windows nor dynamic information with images and videos, except for Uruguay. They do offer an institutional email for citizens to write about any issue and a map to help citizens find their way easily. All

countries use their social networks frequently except Suriname and Guyana. Only Argentina, Paraguay and Uruguay have technical information about the portal in the footer. It is interesting to highlight that Argentina has a vertical surfing menu with different types of usable information citizens can consult and access, together with a possibility to make some administrative formalities through the web. Finally, Bolivia and Venezuela websites do not have a search engine.

Once all the information was gathered, the e-AI was calculated, including the two previously mentioned dimensions: Accessibility (measured by the number of clicks needed to reach the desired information) and Usability (measured by the time consumed to reach the desired information, measured in minutes). Thus, the main findings analysis and the ranking of these South American CG accountability levels was done.

The descriptive statistical results (Table 4.2) show that both in Accessibility and Usability, the Economic and Social indicators have the highest maximum values (22 and 17 clicks, and 19 and 16 minutes respectively). Additionally, while the biggest Usability mean value is for Economic indicators (6.85 minutes) as it was expected, that is not the case for Accessibility, where the higher mean value is for Information parameters (7.76) followed by the Economic indicators mean value (7.74). The lowest values are in Government, undertaking, and stakeholders issues, with a mean value of 5.34 clicks and 5.13 minutes. Therefore, for Accessibility mean values are between 5 and 8 clicks, while for Usability they are between 5 and 7 minutes. Interestingly, standard deviations are comparatively higher, with all of them higher than 2 clicks, and getting as high as 3.48 clicks in the case of Economic indicators for Accessibility, and as small as 1.89 minutes for Strategy and Analysis. In the case of Usability, the Economic indicators standard deviation went up to 3.08 minutes.

These figures allow us to observe that a greater commitment is obtained related to Accountability in the Economic, Social and Environmental aspects. In a more detailed analysis (see Appendix D) at the end of the chapter, Environmental indicators are more difficult to find disclosed in the websites. Financial statements, debt capacity, budgets and tax pressure (included in the economic indicators) were very difficult to find too. Furthermore, social services expenses and offers of public employment made public, presented difficulties in Usability and Accessibility, with

values well below the average. Overall, the SA governments reveal, to a large extent, Information parameters while it is difficult to reveal Environmental indicators, commitment and participation of interest groups.

Figure 4.1 presents the values of the two main parameters of the e-AI (Usability and Accessibility) per country.

The lowest values are for Environmental indicators and Social indicators, regarding both Usability and Accessibility in Venezuela while the Organization Profile dimension has obtained a high rating average. Suriname is the best in Usability and Uruguay in Accessibility. Regarding the Information parameters, the Usability in Suriname has the major average rating, while Brazil has the lowest score. With respect to the Accessibility, Guyana presented the major average.

In the Government, Undertakings and Stakeholders dimension, the Usability and Accessibility is high in Suriname and Chile, being the best average in the region; on the opposite side, Venezuela has the worst. Within the Strategy and Analysis dimension, Bolivia and Suriname should improve in both Usability and Accessibility, while Uruguay presented high Usability information.

The best Accessibility values were obtained in Chile and Uruguay. Additionally, the Usability of information is low in Venezuela and Peru, and high in Suriname.

*Figure 4.1 Usability and Accessibility*

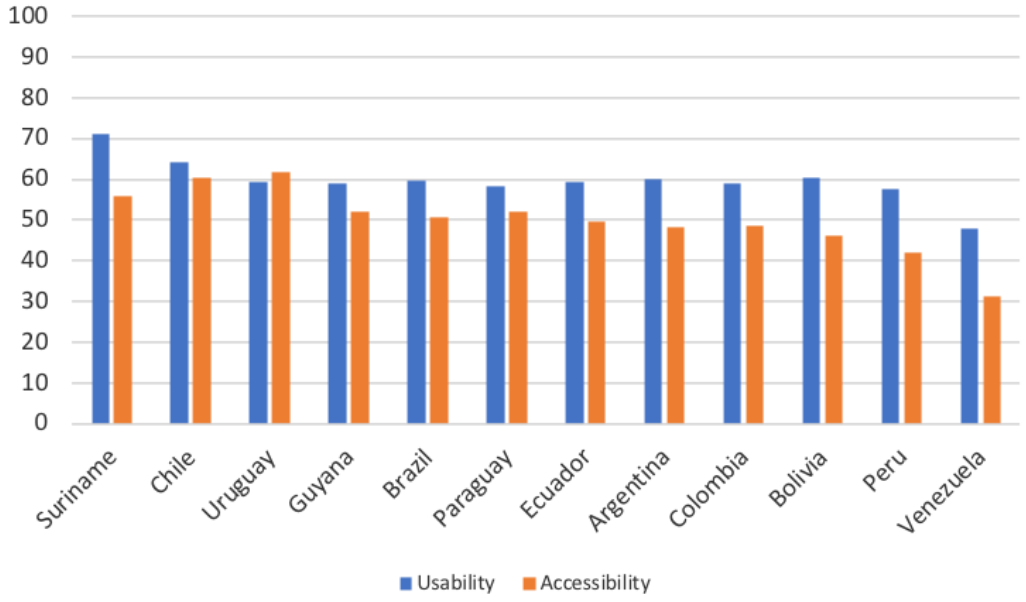
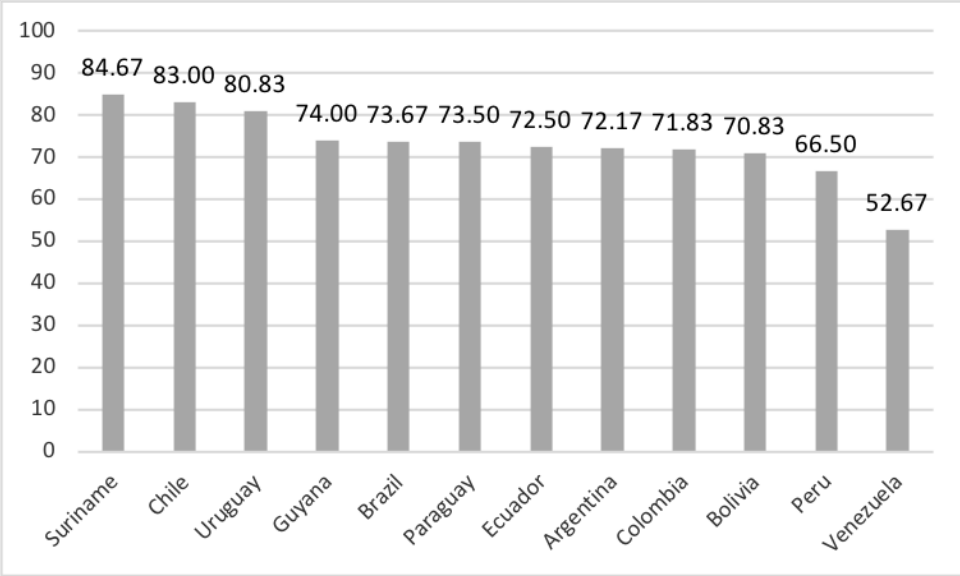


*Table 4.2. Descriptive Statistics for Accessibility and Usability by GRI dimensions*

| | | **Total** | **Strategy and Analysis** | **Organization Profile** | **Information Parameters** | **Government, Undertaking, And Stakeholders** | **Economic Indicators** | **Social Indicators** | **Environmental Indicators** |
|---|---|---|---|---|---|---|---|---|---|
| Accessibility (Clicks) | Min | 1 | 3 | 1 | 4 | 1 | 2 | 1 | 1 |
| | Max | 22 | 12 | 13 | 14 | 15 | 22 | 17 | 13 |
| | Mean | 7.08 | 6.86 | 6.03 | 7.76 | 5.34 | 7.74 | 7.05 | 7.37 |
| | Std. Dev. | 3.04 | 2.17 | 2.92 | 2.38 | 2.95 | 3.47 | 2.88 | 2.43 |
| Usability (Minutes) | Min | 1 | 3 | 1 | 3 | 1 | 1 | 1 | 1 |
| | Max | 19 | 10 | 13 | 12 | 15 | 19 | 16 | 14 |
| | Mean | 6.31 | 5.98 | 5.38 | 6.55 | 5.13 | 6.85 | 6.20 | 6.76 |
| | Std. Dev. | 2.89 | 1.89 | 2.75 | 2.63 | 2.73 | 3.08 | 2.83 | 2.90 |

Concerning the e-AI, the CG of Suriname, Chile and Uruguay have the most accessible information (above 80 points), what according to our suggested levels, are in a high level of accountability (See Figure 4.2). The CG of the rest of the countries show medium levels of accountability, presenting difficulties in the Accessibility and Usability of information disclosed. Summarizing, Suriname rank highest with scores of 84.67, followed by Chile and Uruguay with 83 and 80.83 respectively. Peru and Venezuela ranked the lowest with scores of 66.50 and 52.67 respectively. The whole of the South American region ranked with an e-AI average score of 73.01.

*Figure 4.2 e-Accountability Index (e-AI) ranking*




The e-AI evidences that, although there has been eventual progress, countries are accountable with difficulties, with only three South American CG websites, situated on the high level of accountability (over 80 points) which are Suriname, Chile and Uruguay (in gray in Table 4.3). The rest of the countries are situated on the medium range between 50 and 80 points. Problems persist in the web-site Accessibility, with six SA countries scoring lower than 50 points out of 75, whereas in Usability only Venezuela is below 50 points out of 75, as shown in Table 4.3.

*Table 4.3. Electronic Accountability Index (e-AI)*

| Rank | Country | Usability | Accessibility | e-AI |
|---|---|---|---|---|
| 1 | Suriname | 71.25 | 55.75 | 84.67 |
| 2 | Chile | 64.25 | 60.25 | 83.00 |
| 3 | Uruguay | 59.50 | 61.75 | 80.83 |
| 4 | Guyana | 59.00 | 52.00 | 74.00 |
| 5 | Brazil | 59.75 | 50.75 | 73.67 |
| 6 | Paraguay | 58.25 | 52.00 | 73.50 |
| 7 | Ecuador | 59.25 | 49.50 | 72.50 |
| 8 | Argentina | 60.00 | 48.25 | 72.17 |
| 9 | Colombia | 59.00 | 48.75 | 71.83 |
| 10 | Bolivia | 60.25 | 46.00 | 70.83 |
| 11 | Peru | 57.75 | 42.00 | 66.50 |
| 12 | Venezuela | 47.75 | 31.25 | 52.67 |

These results may reflect the last few years' legal and political SA context, where South American countries have made great strides in the fight against abuse of power. The region experienced solid increase in laws and institutions that promote transparency and accountability in the governments. Although each country's Ministry of Justice and Police is in charge of combating corruption, such efforts are being controlled by laws. Chile passed a law on public probity and prevention of conflicts of interests (2015) and Uruguay is implementing high quality e-government accountability with citizens' services. Concretely in these countries there has been a great improvement throughout these last two decades in their Voice and Accountability indicator and in the corruption indicators, factors that might be the

reason for a higher increase on governments' openness through their web-sites. Similarly, progress continues across SA countries although there are the investigations of cases of abuse of power, namely Odebrecht case (2017) with bribery and illegal funding in exchange for public contracts that resulted in sanctions for businessmen and political figures at the highest levels in Brazil, Ecuador, Peru, Argentina, Colombia, and Venezuela, among others. Concretely Venezuela, Ecuador and Paraguay have the worst governability performance throughout the last two decades as we could observe in chapter II and III analyses. Colombia and Venezuela have still a high degree of political instability.

## 5. Summary

One of the main purposes for decades of public sector reforms in many countries has been the need to provide their citizens with understandable, reliable and meaningful information about the performance of their CG activities and programs. In this chapter we have proposed an electronic accountability index –the e-AI– that allows to compare the Accessibility and Usability of information available in CG websites, adding to studies such as those of Alcaraz-Quiles et al. (2018), Coy & Dixon (2004), Page (2004), Salas (2015) and Wong & Welch (2004), who have proposed different accountability indexes in specific areas of the public sector for several individual countries.

The key contribution of this chapter is the construction of that digital measurement instrument using as support and foundation the GRI items, therefore being based in principles of good governance to measure accountability. Very few studies have considered how CG websites can better contribute providing information to extend the conventional models of accountability, and also include accountability dimensions such as Strategy and Analysis, Organization profile, Information parameters, Government, Undertaking and Stakeholders, Economic, Social, or Environmental indicators.

The holistic model of the proposed e-AI is a relatively simply tool that might be used by academics, practitioners and governing authorities of countries around the world,

for the purposes of national and international analyses. It is developed from key issues represented in the GRI's dimensions, representing and measuring a country's CG accountability level.

Accordingly, this research emphasises the importance of information disclosure, accessibility and usability of CG websites, in any country under the GRI approach, towards accountability in different dimensions.

To exemplify its usefulness and application, the e-AI was applied to SA CG websites. Despite of its being a critical region requiring assessing accountability issues, the academic studies on the topic embracing SA countries are scarce. While applying the e-AI to those countries, this study showed to what extent the official websites of their governments are efficient in their information disclosure. The majority of the countries were ranked in medium levels of accountability (between 50% and 80%); the major problem seems to be in their website accessibility. Further research is needed to determine whether the e-AI correlates with improvements in countries' ICTs, positively impacting on information disclosed in their CG websites. In chapter V a research of these issues is done.

The positive advantage is that the e-AI is as a very useful ranking tool, which allows countries to assess their relative position, pushing for improvement in the accountability level, working as a benchmarking tool.

Therefore, this index can be used by CG managers to improve their transparency and accountability practices. The application to the South American region is an example that could serve to other jurisdictions. Also, the results of the present study contribute to achieve a theoretical and empirical framework for both academics and practitioners regarding accountability measures, since there are scarce studies and empirical measures of accountability. Thus, this index can become widely used by policy-makers, analysts, journalists, risk rating agencies and multilateral donor aid agencies.

Furthermore as the e-AI has been applied in the SA CG assessment and comparison, this can link with chapters II and III where the SA CG development throughout 21 years has been analysed and classified. This is the objective of Chapter V.

# CAPÍTULO V

## Central Governments Electronic Accountability Index (e-AI) links with Governance and Transparency performance

## 1. Introduction

In a global context, the open economy is often believed to be a major driving force for e-government. Some research affirm that the more open the public economic institutions are, the higher their e-accountability is (Wong & Welch, 2001).

Regarding the effects of technological factors on sustainability transparency, Navarro-Galera et al. (2016) have identified various factors which affect the online provision of information on sustainability, such as those related to the supply of online services, their level of website maturity, the status of implementation of online services, or the active use of e-government collection of online public information.

Overall, Information and Communication Technologies (ICTs) are understood as a mean to improve public accountability of government practices and policies, e.g., in many European Union (EU) countries, local governments are using their websites to disseminate strategic, financial, environmental information and practices of e-government, increasing its accountability (Pina, Torres & Royo, 2007). With the aid of ICTs, public administrations can adopt increasingly means of improving access to government services and information, thus improving accountability (Caba, Rodríguez & López, 2008). Numerous studies recognize that "website openness" promotes government accountability where the intricate webs of accountability arrangements surround modern public actors together with transparency (Meijer, 2013).

Several authors have highlighted the use of ICTs, and particularly internet with the use of the web 2.0 and social media tools, in the development of electronic government "e-government" and the new forms of accountability to increase transparency in the local governments of the European Union. Since ICTs allows online data to be available, citizens can hold public officials accountable for their acts (Alcaraz-Quiles, Urquía, Muñoz & Rautiainen, 2017; Bonson, Torres, Royo & Flores, 2012; Druke, 2007; La Porte, Demchak & Friis, 2001; Lourenço, Rolas & Jorge, 2014; OECD, 2003). This is a determinant factor when evaluating the strategic role of the ICTs deployment to achieve a better government, since it promotes sustainable development and the e-government evolution.

In order to measure on-line accountability, in chapter IV, several models were considered, contributing to earlier methodological research, namely the study of Pina, Torres & Royo (2009) model to measure accessibility and usability in governments websites, and Alcaraz-Quiles et al. (2018, 2014) model to measure GRI items disclosure as reference. Accessibility and usability variables were added in order to analyse accountability in SA central governments facilitating stakeholders to observe, compare, and improve the governments' accountability. The e-AI (developed in chapter IV) is calculated using the GRI questionnaire, that focuses on items of information relating seven areas: strategy and analysis, organization profile, information parameters, government undertaking and stakeholders, economic indicators, social indicators, and environmental indicators, together with the usability and accessibility of this information in central governments' websites.

Several South American countries have promoted the creation of governments with high levels of competences and responsibilities in order to promote good governance. This chapter main objective is to analyse on-line accountability performance of SA central governments versus governance, corruption and socio-economic performance as well as to analyse its possible links.

Hence, the chapter is organized as follows: first, although already analysed in chapter I, a specific literature review is presented about governance, corruption, socioeconomic factors and on-line accountability. Next, a discriminant analysis is run and governments' performance clusters towards online accountability provided by CG in the South American region are predicted. Then a comparison is made of these clusters with the clusters formed when analysing the governance, corruption

and socio-economic performance in chapter III. Finally, some conclusions and their implications for future policy and research are presented.

## 2. Governance, Corruption, Socio-Economic and On-line Accountability

The theoretical literature examines the determinants of corruption, paying particular attention to political institutions that increase accountability. Corruption is generally regarded as one of the most serious obstacles to development. Countries vary enormously in the effectiveness and nature of their political systems determining, in great part, the prevalence of corruption. In short, democratic parliamentary systems, political stability and freedom of press are all associated with lower corruption. Similarly, the political competition in the governmental system is an important factor determining the efficiency of political outcomes and determining the countries socio-economic development. Additionally, the existence of checks and balances mechanisms and separation of powers help prevent abuses of authority, another feature of institutional accountability that is related to transparency system (Lederman et al., 2005).

Alcaide and Rodriguez (2015) classify the key factors underlying a higher level of economic-financial information disclosure by local governments into two main groups, institutional (financial condition, intergovernmental grants, political competition) and other factors (size, income level). Their results show that the variables are positively associated with disclosure of public financial information.

The current conditions of internationalization in which governments move have led to transcend the relationship between the organizations and its users in the issues inherent to ethical good governance. They have also caused the growing demands on extensive information for decision-making, provision and guarantee of public services. These conditions mark the tendency in the public administration to comply with the legal norms where they establish guidelines and principles between the parties, so that good governance is good management practice. The final aim is to achieve a flexible institutional structure that favours ethics, transparency and

accountability, focusing on improving the results of public interventions instead of rigid processes and rules for the provision of services.

Moreover, to highlight the factors of good governance, in current society, public institutions must take into account the citizens, the role of decentralization and the monitorization of administration efficiency (Brusca & Montesinos, 2006). Public management will need to clarify its strategic objectives and action plans. The strategic direction of the organizations must be designed as a starting point for the management reform and the responsibilities assignment, so it has to connect with the operational level of management. The responsibility is directly connected with the rendering of accounts, the use they give to the public resources, as well as the results obtained with them.

The requirements for good governance are honesty, ethics, integrity and transparency. These values are requested from society, and have transcended the public powers as fundamental pillars for the creation of public value. Many economies around the world argue that government institutions do not work well; especially that public corruption costs are high. Transparency International (2018) reveals that the continued failure of most countries to significantly control corruption is contributing to a crisis in democracy around the world. This impact forced the creation of reforms such as the New Public Management reforms (NPM), the evolution of ICTs e-government, the theory of public value and, more recently, the theory of government opening and citizen participation “open government”.

In this way, the perspective of public value addresses how public administrators can achieve their true objective of generating it, implying that public managers seek not only to respond to economic objectives, but also to the creation and maintenance of social expectations of justice, equity and legitimacy (O'Flynn, 2007). All this demands a strategic look, not only from the economic and financial point of view, but also from the political and social one. Therefore, the change from the NPM to the ideas of Public Value provides a new and rich set of management objectives and practices that must be followed by public managers. Thus, the public sector is undergoing a transformation to improve efficiency, effectiveness and accountability. When comparing efficiency and effectiveness, both terms refer to the attainment of objectives. Efficiency refer to the resources that are being used to obtain those objectives, that is, values the relationship between inputs and outputs. This

conception of administrator of public affairs has changed, where now the results (quality, efficiency, and user satisfaction) are the fundamental criteria of the existing Society-State relationship (Vergara, 2007). Effectiveness is the effect that a program has on its recipients. Hence, the justification for the need to try to ensure that services are provided efficiently and effectively is that allocating resources to an activity implies the opportunity cost of not being able to use them in another, which is consuming an optimal amount of resources and fulfilling the specific objectives for which the corresponding funds were provided (Pina & Torres, 1995).

In response to the growing social demands for the dissemination of sustainability reports, codes of good practice, international guidelines, as well as an extension of traditionally public financial information, government initiatives have been extended in open government programs to promote transparency through progressive use of the internet and the creation of data portals (Lourenço, 2015; Rui, 2015).

Management transparency is key in the perception of open government. In this line, Peterman & Linskey (2016) focus on administrative control and the framework of systems evaluation towards public administration. Grimmelikhuijsen and Klijn (2015) identify a management model through indicators of the public sector financial system, based on the financial reporting approach. Other research encourage the development of ethical experience and auditing, to resemble the aspects applied to ethics in practices that reflect those values in public administration focused on the public official (Sandu, 2016).

Subsequently, the open government concept distinguishes between two types of transparency (information disclosure): information provision regarding government´s internal work, which is associated with political accountability, and open data and information (as a service) provision, which is associated with efforts to make freely available information collected and produced as part of government functions for public reuse of citizens, companies and stakeholders in general.

Other studies work the practices of public administration from the perspective of the value of money and indicators of evaluation, for example, in the local governments of UK, in which Ferry and Murphy (2017) identify five relational arguments. Firstly, transparency may not adequately replace accountability. Secondly, loss of formal information and interrogation capacity has not been replaced by informal arrangements. Thirdly, austerity and cutback management will challenge governance

relationship. Fourthly, a reduction in performance information is constraining public reporting, scrutiny and public assurance. Finally, changing the accountability and transparency mix arrangements may involve value for money risks.

Considering sustainability analysis, several researchers have proposed analysing the disclosure of governmental information based on the GRI framework (Alcaraz-Quiles, Navarro-Galera & Ortiz-Rodríguez, 2014; Alcaraz-Quiles, Urquía-Grande, Muñoz-Colomina & Rautiainen, 2018). The GRI includes 75 parameters divided in general (strategy and analysis, profile information, information parameters, government, undertaking and stakeholder participation), economic, social and environmental areas which measure government sustainability. The GRI guidelines aim to advice organisations on how to provide comparable information about their activities in the previously mentioned general areas for the exchange of reliable and transparent information (Lodhia, Jacobs & Park, 2012).

Currently, South American Central Governments are making improvements in both informing citizens about their initiatives, activities and achievements and attaining more interaction with citizen suggestions e-participation. However, it is not known what kind of information, and with what kind of transparency is disclosed regarding sustainability (Alcaraz-Quiles, Navarro & Ortiz, 2014; Galvez, Caba & Lopez, 2012).

Accountability is a key concept issue for organizations and for local entities to demonstrate their committed performance towards society. In this sense, transparency basically means making something visible; for example the decision-making principles or performance indicator scores (Roberts, 2009). Angluin and Scapens (2000) suggest that high degree of transparency supports the perceived fairness of resource allocations. Focusing on transparency in web sites may facilitate information analyses about internal work, decision processes and procedures (Pina, Torres & Royo, 2009). However, even clearly presented information is not necessarily fair and transparent. It has limits because the data presented may be inaccurate or symbolic, because there often exist several ways to present accounting data and account for costs, such as depreciation (Hines, 1988; Roberts, 2009). The perception of government indicators and accountability can affect the degree of confidence of citizens.

The literature review in Meijer (2007) show perspectives in public management, considering whether transparency really contributes to improve citizen confidence in institutions. The debate refers to the fact that transparency is focused on public institutions, and that they must be concerned about establishing good governance to mitigate information asymmetries and propose disclosure and transparency principles (Zorzal & Medleg, 2015).

In this chapter the following research questions are defined:

RQ8: Does Central Electronic Accountability Index (e-AI) link with Governance and Transparency performance?

RQ9: What are the links between transparency, accountability and other government performance issues?

RQ10: Are there differences between countries in governance, corruption and socio-economic performance compared to the performance on e-accountability?

## 3. Methodology

Currently, South American Central Governments are making improvements in both informing citizens about their initiatives, activities and achievements and attaining more interaction with citizen suggestions. Notwithstanding, there is no information about what type of transparency is released concerning sustainability.

This dissertation is interested in the relationship between the three continuous variables (Usability, Accessibility and e-AI) and the variable that states which cluster each SA country belongs to. There are different techniques that can be used to model multivariate categorical variables, as it is the present case. Some of them are Multivariate Logistic regression, ANOVA, OLS regression or Hotelling's T2. Discriminant analysis has been chosen because all the predictors or independent variables (i.e. the SA governments' online accountability measures) are interval variables in nature.

Linear discriminant analysis (Fisher, 1936) objective is to find the linear combination of the so called independent variables that will discriminate between the categories of the dependent variable in the best possible manner. Those

functions, called discriminant functions, are build in a way that looks for maximization of the similarity between the members of the same category and minimization of the similarity between members belonging to different categories. Discriminant Analysis has various benefits as a statistical tool, for example to investigate how variables contribute to categories separation, and to what degree, and it is often used in combination with cluster analysis, like the present case. Specifically, the aim is this dissertation is to assess how well the continuous variables about SA governments online accountability separate the categories in the cluster classification.

## 4. Findings

From the output in Table 5.1, taking into account the SA countries classification from chapter III, it can be seen that the means, as well as the standard deviations, in Usability, Accessibility and e-AI differ noticeably from cluster to cluster. These differences might indicate that those three predictors will most probably allow to distinguish countries in one cluster from countries in other clusters.

*Table 5.1 Descriptive statistics by cluster*

| | | Usability | Accessibility | e-AI |
|---|---|---|---|---|
| **Cluster 1** | Mean | 61 | 51.1250 | 48 |
| N=2 | Std. Deviation | 4.5962 | 12.9047 | 13.6754 |
| **Cluster 2** | Mean | 63.6667 | 51.5833 | 44 |
| N=3 | Std. Deviation | 6.5685 | 3.8188 | 3.6061 |
| **Cluster 3** | Mean | 59 | 54.4167 | 44.2233 |
| N=3 | Std. Deviation | 0.6614 | 6.4727 | 19.2491 |
| **Cluster 4** | Mean | 56.5 | 44.5 | 32.0825 |
| N=4 | Std. Deviation | 5.8630 | 9.1674 | 13.5147 |

Concretely in Table 5.1, it can be observed that Chile and Uruguay classified as cluster 1 because they had the highest performance in governance, corruption and socio-economic indicators, have in average, high usability of the government's website. Also, countries classified in chapter III as cluster 2 (Argentina, Brazil and Suriname) have in average the highest on-line government website usability. Further, countries from cluster 3 (Venezuela, Ecuador and Paraguay), have in average the highest government website accessibility. Finally, countries from cluster 4 have in average both the lowest website usability and accessibility.

Linear discriminant analysis (LDA) projects the data into a space of number-of-categories-minus-one dimensions. In this example that space has three dimensions (four cluster categories minus one) that are ordered in terms of how much separation each of them achieves (the first dimension achieves the most separation and so forth). Hence three linear discriminant equations will be constructed such that the four clusters of SA countries differ as much as possible.

The linear combination of the predictor variables that are used to form the LDA decision rule are shown in Table 5.2.

*Table 5.2 Coefficients of linear discriminant functions*

| | **LD1** | **LD2** | **LD3** |
|---|---|---|---|
| **Usability** | 360.0262 | -60.6371 | 154.8376 |
| **Accessibility** | 360.1855 | -60.2528 | 154.5981 |
| **e-AI** | 540.3063 | 90.6790 | -231.9770 |

Using those functions, the posterior probabilities that the corresponding observation belonged to each of the clusters can be calculated (see Table 5.3). The SA country is then predicted to belong to the cluster whose posterior probability is higher (in bold in Table 5.3).

*Table 5.3 Probabilities of cluster belonging*

| | Cluster 1 | Cluster 2 | Cluster 3 | Cluster 4 |
|---|---|---|---|---|
| **Argentina** | 0.2300 | **0.7350** | 0.0271 | 0.0110 |
| **Bolivia** | 0.1057 | 0.0001 | 0.0697 | **0.8246** |
| **Brazil** | 0.2200 | **0.7235** | 0.0463 | 0.0083 |
| **Chile** | **0.4931** | 0.1640 | 0.3165 | 0.0267 |
| **Colombia** | 0.1017 | 0.0000 | 0.1795 | **0.7188** |
| **Ecuador** | **0.4600** | 0.0157 | 0.2782 | 0.2486 |
| **Guyana** | 0.3980 | 0.0138 | **0.4217** | 0.1665 |
| **Paraguay** | 0.3420 | 0.0090 | **0.4834** | 0.1656 |
| **Perú** | 0.3192 | 0.0047 | 0.0871 | **0.5890** |
| **Suriname** | 0.0036 | **0.9964** | 0.0000 | 0.0000 |
| **Uruguay** | 0.0600 | 0.0000 | **0.8744** | 0.0704 |
| **Venezuela** | 0.1700 | 0.0031 | 0.0982 | **0.7304** |

The confusion or prediction-accuracy matrix with the performance values of the discriminant function is presented in Table 5.4. Each row of the matrix represents the countries in the actual class while each column represents the countries in the LDA predicted class.

*Table 5.4 Confusion matrix*

| | | Predicted | | | |
|---|---|---|---|---|---|
| | | **Best performers** | **Medium performers** | **Low Governance performers** | **Low Socioeconomic performers** |
| **Actual** | **Cluster 1 Best performers** | 1 | 0 | 1 | 0 |
| | **Cluster 2 Medium performers** | 1 | 3 | 0 | 1 |
| | **Cluster 3 Low Governance performers** | 0 | 0 | 2 | 1 |
| | **Cluster 4 Low Socioeconomic performers** | 1 | 0 | 0 | 3 |

The ideal is for all the countries to lie on the diagonal of the confusion matrix. However, as it is usually the case, there are some misallocations. In concrete, in this case there are nine countries in the diagonal (see Table 5.4) and the accuracy of the present allocation rule is 75%, quite high. Hence, it can be deduced that the cluster a SA county belongs to can be quite well predicted using the three variables

mentioned before (Usability, Accessibility and e-AI) as there are nine countries which are classified in the same clusters both predicted by the e-AI and applied classification by their governance, corruption and socio-economic development indicators.

## 5. Discussion

Interesting results have been obtained from the previous Linear Discriminant Analysis. Nine countries were predicted to be classified in the same cluster as chapter III did regarding the countries performance in governance, corruption and socio-economic development throughout last two decades. Regarding Chile, it remains in cluster 1 having the best performance in governance, corruption and socioeconomic indicators and reflecting high effort in offering on-line accountability through its website. Suriname, Brazil and Argentina also maintain its position in cluster 2 performance regarding governance corruption and socio-economic indicators. Additionally, these countries perform highly in the electronic accountability of their websites.

It is noteworthy to highlight that Ecuador is a country with a high on-line accountability index predicted to be in cluster 1 countries. However, from the governance, corruption and socio-economic performance indicators through two decades, it has performed lower being classified in cluster 3. Thus Ecuador's government must make an effort in the current key performance indicators for their country to develop accordingly to the e-accountability of its government. Paraguay remains in its position in cluster 3 performers both regarding the e-accountability of their website and from governance, corruption and socio-economic performance. This country has a high corruption index which could be an explanation of its poor overall performance.

Bolivia, Colombia and Peru stay in cluster 4 predicted classification by its electronic accountability performance and its governance, corruption and socio-economic performance during the two decades under study. These countries need to improve its performance to acquire accountability and transparency standards and socio-

economic development. Colombia has the lowest value in political stability, what could be an explanation of its poor performance.

Guyana is predicted to be in cluster 3 by its electronic accountability performance which could be a positive factor indicating that this country has made an effort in electronic issues. However, this country is a low performer regarding governability, corruption and socio-economic indicators along the two decades under study as it was classified in cluster 4. Guyana has the lowest HDI of all SA countries, which could be an explanation of its low performance.

Venezuela is an example of a country which is predicted to be in cluster 4 because of its online accountability performance although it has been classified in cluster 3 from the governance, corruption and socio-economic development along the study period. In chapter II it was observed that Venezuela had a high dispersion on its indicators due to a high political instability and government ineffectiveness as well as having low regulatory quality which could be an explanation of its cluster position.

It also has the highest level of corruption of all countries, an average GDP per cápita growth, the rule of law and the lowest regulatory quality. Summarizing, it has a high political instability that places the country in group 3.

It is interesting to highlight Uruguay because it has negative results in its on-line accountability prediction although it has high performance regarding governance, corruption and socio-economic development. Namely, Uruguay has low levels of corruption, the highest political stability and regulatory quality, with very high GDP per cápita growth. However, the web accountability of governments is low in the levels of accessibility and usability.

## 6. Summary

South American Central Governments are making improvements in both informing citizens about their initiatives, activities and achievements and attaining more interaction with citizen suggestions. The design of the e-AI has followed several

researchers analysing the disclosure of governmental information about GRI framework as Alcaraz-Quiles, Navarro-Galera and Ortiz-Rodríguez (2014); Alcaraz-Quiles, Urquía-Grande, Muñoz-Colomina and Rautiainen (2018). The GRI includes 75 items divided in general, economic, social and environmental areas which aid measuring government sustainability. The GRI guidelines aim to advice organisations on how to provide comparable information about their activities in the previously mentioned areas for the exchange of reliable and transparent information (Lodhia, Jacobs & Park, 2012).

This chapter analysed the differences between SA countries accountability offered on-line in central governments websites versus the governments' performance in governance, corruption and socio-economic development. It uses accessibility and usability indicators to analyse how governments' websites support an e-AI index design application and measure governments' openness. In other words this chapter puts in relation the best practices of the South America Central Governments about social, macroeconomic, environmental, budgetary, organisational and information online disclosure, in terms of accessibility and usability, trying to assess their level of transparency. Applying discriminant analysis, the research was able to predict fairly well the SA countries into the four clusters with similar characteristics about governability, corruption and socio-economic development carried out in chapter III. Results show minor differences between the prediction of clusters and what the countries clusters actually were under governance, corruption and socio-economic performance.

Although in general, in the last two decades, SA countries have improved governability performance as best practices to transparency, there have been significant differences among countries, in what regards corruption, governance and socioeconomic development indicators as well as the governments on-line accountability. Some examples are Chile (remains in cluster 1), Suriname, Brazil, Argentina (remain in cluster 2), Paraguay (remains cluster 3) and Bolivia, Colombia and Peru (stay in the cluster 4). However, it is interesting to highlight that Ecuador is a country with a high on-line accountability index predicted to be in cluster 1 countries although from the governance, corruption and socio-economic indicators through two decades it has performed lower, being classified in cluster 3. Thus, Ecuador's government must make an effort in the current key performance indicators

for their country to develop accordingly. Guyana is predicted to locate in cluster 3 by its electronic accountability performance which could be a positive factor indicating that this country has made an effort in electronic issues. However, this country is a low performer regarding governability, corruption and socio-economic indicators (lowest HDI) throughout the last two decades as it was classified in cluster 4. Finally Venezuela is an example of a country which is predicted to be in cluster 4 because of its online accountability performance although it has been classified in cluster 3 from the governance, corruption and socio-economic development point of view. In chapter III it was observed that Venezuela had a high dispersion on its indicators due to a high political instability and government ineffectiveness as well as having low regulatory quality. Finally, it is interesting to highlight Uruguay because it has outstanding negative results in its on-line accountability prediction although it has high performance regarding governance, corruption and socio-economic development.

This chapter contributes to close the literature gap with research about the link among governments' performance in electronic accountability and performance in governance, corruption, and socioeconomic development, as best practices of transparency must be defined and applied in SA countries. Such studies, especially using a comparative-international perspective, are practically inexistent in this region.

# CONCLUSIONS

One of the main objectives over the decades of public sector reforms seen in many countries has been to provide the public with intelligible, reliable and meaningful information on the performance of their central governments when implementing activities and programmes. Additionally, it has been essential to have legislation to support these initiatives and provide greater political stability. A country with legislative and political stability will find it easier to improve both GDP and the Human Development Index (HDI), in addition to decreasing public debt. Similarly, a country with legislative, political and socio-economic stability will be able to offer more transparency and accountability, in addition to being able to make an effort, with the help of the new information and communication technology (ICT), to provide this accountability online.

The close relationship between transparency and accountability can be seen by examining the elements that have driven the public sector accounting modernisation processes, based mainly on the Anglo-Saxon idea of a highly educated New Public Management (NPM). It can also be seen in the continuous improvements proposed by the International Federation of Accountants (IFAC) and the development of high-quality standards such as the International Public Sector Accounting Standards (IPSAS), which are used worldwide in the preparation of general-purpose financial statements.

These accounting modernisation processes have not developed homogeneously, but rather reflect the individual initiatives carried out by each country. This is due to the fact that historically, public administration systems have developed differently, in some cases for motivations of a strongly microeconomic nature (improved management) and in other cases for those of a macroeconomic nature. Traditionally, public accounting has been characterised as strictly budgetary accounting aimed at monitoring legality and enforcing accountability. However, these objectives of the system are insufficient since users, managers, the public and other stakeholders also need information of an economic-financial nature. Accordingly, the

reforms being carried out are designed to establish accounting systems that are more informative about the management.

The main problem with the harmonisation of public accounting is operational rather than theoretical, since in most countries agents in the public sector and users show little concern about the objective of information being comparable across all countries. Therefore, the environment plays a decisive role in the public harmonisation process, since the more similar the environments, the easier harmonisation will be.

This thesis contributes to the theoretical and empirical framework by making three important advances. First, it classifies the South American (SA) countries according to nine governance, corruption and socio-economic development indicators. Second, it creates an index of electronic accountability that takes into account the principles of good governance and the accessibility and usability of each government's website to improve the disclosure of information and the transparency of governments. Finally, it analyses the accountability through the internet (e-AI) performance of the governments in South America and compares this to their governance, corruption and socio-economic development indexes, examining any possible relationships.

This index could be used by government leaders to improve their transparency and accountability practices, and the application to the South American region is an example that could be extended to other parts of the world. In addition, this index could be widely used by policy makers, analysts, journalists, risk rating agencies and multilateral aid agencies.

This research paper therefore helps to fill the gap in the literature with research on the relationship between the performance of the different countries, in terms of governance, corruption, and socio-economic development, as well as best practices in transparency. It covers a period of over 21 years in South American countries. These studies, particularly using a comparative international approach, are almost non-existent in this region. Similarly, the results of this study contribute to creating a theoretical and empirical framework for both academics and professionals in relation to accountability measures, since there are few accountability studies or empirical measurements.

Below we group the conclusions of this thesis in terms of the stakeholder involved, or in other words, conclusions for academics, for users/the public and for governments.

## 1. Conclusions for the Public

The public are interested in many different critical factors relating to public management and that affect the evolution of the accountability system and its transparency. These factors include institutional planning, budgets and control, the design and standardisation of performance indicators, user care, service quality, the use of ICT in the structure of governments and the management of electronic government, and the adoption of laws on access to the information that create the foundations for the management system that countries build. As a result, many South American countries have carried out significant fiscal reforms that allow them to secure the necessary resources so that governments can reduce inequalities in terms of income distribution (per capita income), improve user access to public services and strategically move forward to create more efficient public administrations. In the same way, the areas that can lead to greater limitations relate to the organisational structure, the human factor and the costs of cultural differences at the municipal, regional and national levels.

Reforms of public accounting systems largely determine the differences between them, establishing the manner and speed with which these reforms have been introduced, as well as the focus of these reforms in terms of improving either external information or internal management. Environmental factors can favour or hinder the accounting innovation processes by generating time lags in the accounting systems, which have their origin in the different periods in which reforms have been implemented or adapted. In addition, since they determine the priority placed on the public's information needs, they must be examined in each country. They also explain the different emphasis placed on the fulfilment of the accounting objectives, such as controlling efficiency or effectiveness.

The nature of public accounting information differences caused by the environment is related to the conceptual framework, the recognition and measurement system used, the influence of the budget on general accounting, the definition of the accounting body and the content of the financial statements in question. The characteristics of the environment for national and local accounting systems are different, which explains why most of the reforms at one level or another have been implemented separately. Generally, reforms have been seen at the local level first. This means that in the same country, such as in Bolivia or Uruguay, among others, there are different accounting systems for the central and local governments. In contrast, Chile, Paraguay, Brazil, Peru, and Ecuador have the same accounting system for government bodies at each level, whether national, regional or local.

The comparative analysis of the environment shows that one group of countries, including Chile, Peru, Ecuador and Colombia, have a favourable environment for the introduction of reforms in central governments due to strong stimuli by non-governmental organisations such as Transparency International that are driving an increase in information, offering the public and society as a whole the results of evaluations of the government at the level of performance indicators (World Governance Indexes, the Corruption Perception Index, etc.). Another group of countries presents stronger obstacles (Bolivia, Paraguay and Argentina).

In this study we have analysed the practices of the central governments of the twelve countries in South America in terms of the disclosure of public information over the Internet from the social, macroeconomic, environmental, budgetary and organisational perspectives, examining this in terms of accessibility and usability, trying to evaluate the level of public transparency. To do this, an electronic accountability index (e-AI) has been developed that allows for a comparison of the accessibility and usability of the information available to users on the websites of the central governments, therefore adding to studies such as those of Wong and Welch (2004), Coy and Dixon (2004), Page (2004) and Salas (2015). These authors have proposed different accountability indexes in specific areas of the public sector for several countries. The e-AI index proposed in this thesis is a relatively simple tool that can be used by academics, professionals and government authorities in countries around the world, for national and international analysis purposes. This index is constructed on the basis of whether the key issues for the public, taken from the elements of the GRI survey which represent and measure the level of government responsibility in each country, are reflected on the websites of the governments in question. Consequently, this thesis emphasises the importance of the disclosure of information and the accessibility and usability of government websites, following the GRI approach, in terms of the optimisation of accountability in its different dimensions, the electronic dimension being fundamental at this time.

To exemplify its usefulness and application, the e-AI has been applied to the websites of the central governments of the countries in SA. Although this is a critical issue that requires an assessment of accountability, academic studies on the subject in SA countries are still scarce. On applying the e-AI to these countries, the efficiency of the central governments' official websites in terms of the disclosure of public information has been analysed. Most SA countries were found to have low levels of accountability, with the main problem arising from the accessibility of the website. However, more research is needed to determine whether the e-AI

index is correlated with improvements in ICT in the respective countries, which has a positive impact on the information disclosed on the websites of the central governments.

The key contribution of this analysis is the construction of an instrument for measuring digital efficiency that uses the items in the GRI survey as its foundation, meaning that it uses the principles of good governance to measure the accountability of governments. Very few studies have considered how government websites can best contribute to providing useful, clear and efficient information for the public. It is an expansion of the conventional accountability models that also include dimensions such as strategy and analysis, profile of the organisation, parameters on information, government, companies and stakeholders, and economic, social and environmental indicators. In addition, as a classification tool, the e-AI allows countries to understand their position in relation to other countries, resulting in pressure to improve their level of accountability and working as a tool for comparative analysis.

The comparative analysis shows that one group of countries, including Chile, Peru, Ecuador and Colombia, has a favourable environment for the introduction of reforms in the central government due to strong stimuli from non-governmental organisations that are driving an increase in information, offering the public and society as a whole the results of evaluations of the governments at the level of performance indicators (World Governance Indexes, the Corruption Perception Index, etc.). Another group of countries presents stronger obstacles (Bolivia, Paraguay and Argentina) to the publishing of reliable information on their public management.

## 2. Conclusions for Academics

As part of this thesis, a bibliographic analysis has been carried out on the research published on these topics. The bibliography has been grouped into the five categories discussed in Chapter I. Category 1 relates to documents that refer to the legal use of the agency in the public sector. Category 2 documents deal with the use of web accessibility. Category 3 deals with the use of web usability, category 4 refers to documents that refer to transparency and economic development and the final category deals with governance and economic development.

Most studies focus on the analysis of the political and legislative stability, socio-economic development or accountability of developed countries. However, more research is needed in linking these three areas to identify countries that could be benchmarks for good practices and

therefore for growth in political stability, socio-economic development and accountability. Many authors understand transparency as the process through which information is prepared and disclosed in a secure, understandable and timely manner. Since the early 1980s, the New Public Management (NPM) theory has been promoting the transparency of public sector bodies to make up for the lack of government policies on the matter and has been working on three different areas: decentralisation, improved competitiveness and responsibility (Dunleavy and Hood 1994; Kopits and Craig, 1998; O'Flynn, 2007; Pollitt and Bouckaert, 2004; Vishwanath and Kaufmann, 1999).

Similarly, agency theory and information disclosure theory provide the framework for this study. Agency model, because relationships between actors in the public sector encourage public sector managers to voluntarily disclose information that allows their actions to be monitored (Cerillo and Martínez, 2011; Jensen and Meckling, 1976; Laswad, Fisher and Oyelere; 2001; Morris, 1987; Ross, 1973; Zimmerman, 1977). Although the literature is full of references to "agency theory" where the agents are government managers and the principal is the government, in reality this theory deals with the principal-agent problem arising from the separation of the ownership and control of a firm (Atkinson and Fulton, 2013; Dawson, Denford and Desouza, 2016; Dawson, Denford, Williams, Preston and Desouza, 2016; Dixit, 2002; Eisenhardt, 1989; Fernandez and Rainey, 2006; Jensen and Meckling, 1976; Mergel and Desouza, 2013; Miller, 2005; Miller and Whitford, 2006; Monteduro, 2017; Wright, 2001). Information disclosure theory pays special attention to the fact that voluntary disclosure could be a very effective way for organisations to signal their superior quality. This is because of the importance of reducing information asymmetries between the managers of an organisation and the public to ensure that it is accountable to the various stakeholders (Ali and Simon, 2008; Clarke and Gibson-Sweet, 1999; Mahajan and Peterson, 1985; Rogers, 1995). In line with Filgueiras (2016) and Piotrowski (2009), economic development and transparency are linked. In the same way, Bastida and Benito (2006) show that transparency is negatively correlated with corruption and positively correlated with economic development. In addition, according to Arndt and Oman (2006), governance indicators such as those used in this study, namely voice and accountability, political stability, government effectiveness, regulatory quality, rule of law and control of corruption, are correlated with the economic growth of a country. Finally, the development of ICT has helped with governmental transparency and the calculation of key indicators for the assessment of management (Alcaraz-Quiles et al., 2018; Pina, Torres and Royo, 2007).

In this thesis, the trends and differences between the behaviour of the SA countries over the last two decades have been analysed and the governance, corruption and socio-economic development indicators have been used to analyse how the countries have evolved and how they are ranked in comparison to each other. This provides a foundation for a benchmarking process.

Specifically, the analysis carried out in this thesis shows clear differences between SA countries in terms of patterns of behaviour relating to governance and transparency. In the process, Chile and Uruguay, the best performers, have been identified as a reference point for other countries, which should therefore follow the practices of Chile and Uruguay, such as passing laws on freedom of access to information, allowing the public to participate in open budgets, disclosing strategic information, etc.

## 3. Conclusions for the Governments of SA

In this thesis there has been an examination of the context of the twelve countries that make up SA. This makes it easier to understand the analyses performed in each chapter and the results for each country. Specifically, trends in governance, corruption and socio-economic development indicators have been analysed. In general, the results of the World Governance Indicators, at a comparative level, have not significantly improved in the period 1996-2016. However, the following changes can be observed:

The *Voice and Accountability (VA)* indicator highlights a few countries with good results, such as Uruguay and Chile, while others show slight improvements, such as Colombia, Peru, Suriname.

Most (Argentina, Bolivia, Brazil, Guyana and Paraguay) show no change in behaviour. Ecuador and Venezuela show very negative results.

The *Political Stability and Absence of Violence (PS)* indicator shows that Bolivia, Brazil, Colombia, Ecuador, Guyana, Peru and Venezuela have very low results compared to Uruguay and Chile, which have the best results. Argentina, Paraguay and Suriname have improved in recent years.

The *Government Effectiveness (GE)* indicator has its highest values in Chile and Uruguay, values are improving in Ecuador and Suriname, but in most countries (Argentina, Brazil,

Colombia, Guyana, and Paraguay) there is no change in behaviour. Bolivia, Peru and Venezuela show decreasing values in the indicator.

*Regulatory Quality (RQ)* has its highest value in Chile. Uruguay is in second place. Argentina, Colombia and Paraguay have been growing continuously throughout the 21 years. However, Peru and Suriname had the same values at the beginning and end of the period, with an almost flat trend. Brazil, Guyana, Bolivia, Ecuador and Venezuela have fallen sharply.

For *Rule of Law (RL),* most countries (Argentina, Bolivia, Colombia, Ecuador, Guyana, Paraguay and Peru) fail to achieve values above 50. Venezuela has seen a continuous decline, with the political crisis being evident in this indicator. However, Brazil and Suriname obtain a value above 50 and the best results are obtained by Chile and Uruguay.

The *Control of Corruption (COCO)* indicator shows a downward trend in the last eight years in Argentina, Brazil, Ecuador, Guyana, Suriname and Venezuela. Countries like Bolivia, Colombia, Paraguay and Peru have seen slight improvements in the indicator and again there are large differences with exceptions such as Uruguay and Chile.

The trend shows high levels of *the Corruption Perception Index (CPI)* in countries such as Argentina, Bolivia, Brazil, Colombia, Ecuador, Guyana, Paraguay, Peru, and Suriname. Venezuela continues to have the lowest results in the entire region. However, Uruguay and Chile have the best values in the fight against corruption.

*Gross Domestic Product per capita (GDPPPS)* shows the expansion of Chile and Uruguay compared to negative economic growth in Argentina, Brazil and Venezuela in recent years. Colombia, Ecuador, Peru, Paraguay, Suriname, Guyana and Bolivia show a trend of continuous growth.

In most of the countries, the *Human Development Index (HDI)* has been growing in a straight line throughout the twenty-one years, with the exception of Venezuela.

The existence of high levels of corruption in the SA region is largely attributed to the quality of the institutional regulatory framework (low degree of legitimacy and weaknesses in the design of incentives and sanctions) which has a direct impact on effectiveness and quality at the level of development and good governance. This places great importance on indicators measuring the control of the management and the concept of governance, with governance being defined by Kaufmann, Kraay and Mastruzzi (2009) as the “traditions and institutions through which authority is exercised in a country”. Regarding socio-economic indicators, the Human Development Index (HDI) shows that the vast majority of countries have seen similar

behaviour, that of straight-line growth. The economic growth per capita of the countries shows expansion, especially in Chile and Uruguay. At the other extreme we have Venezuela, with a poor performance in this indicator.

It is important to note that Chile was the first to enact the law on Transparency of the executive in relation to public actions, in 2008, in addition to promoting the creation of the Transparency Council (CPLT). All this was in order to promote a culture of transparency and guarantee the right of access to public information, encouraging accountability in order to help prevent corruption.

Multivariate statistical techniques have been applied and as a result the countries in SA have been grouped into four groups with similar characteristics. The results show clear differences between the countries analysed in terms of behavioural patterns for governance, political stability, socio-economic development and transparency for accountability.

It is very interesting to observe that the countries that have significantly improved in corruption indicators, namely Chile and Uruguay, are classified in cluster 1 and have achieved greater political stability. In contrast, Venezuela and Paraguay, belonging to cluster 3, remain the countries with the lowest average figures in the corruption indicators, showing themselves to be the least transparent countries. Ecuador, Venezuela, Paraguay, Colombia, Guyana, Bolivia and Peru show low levels in this indicator, as well as in the rule of law. In terms of the voice and accountability indicator, most countries improved, except Venezuela, Ecuador and Paraguay. Regarding the government effectiveness indicator, Chile and Uruguay reached the highest values, in contrast to Paraguay and Venezuela with the lowest.

For the socio-economic development indicators, Guyana, Paraguay and Bolivia have the lowest levels of human development, while Chile, Argentina and Uruguay show the highest values in this indicator. As for GDP, a turning point was observed in 2002 and since then GDP growth has been constant in all countries. Specifically, in recent years, Brazil, Chile and Colombia have shown continuous GDP growth. Likewise, it is important to note that public debt levels have fallen in recent years in Chile, Paraguay and Ecuador, while Brazil, Argentina and Colombia still have high levels of indebtedness.

The differences between the online accountability of the SA countries through the websites of the central governments and their performance in terms of governance, corruption and socio-economic development have also been analysed. This topic has been little studied to date. Accessibility and usability indicators are used to analyse government websites, apply the e-AI

index and measure the electronic openness of the governments. In other words, the best practices of the governments in these countries, in terms of the public disclosure of social, macroeconomic, environmental, budgetary, organisational and online information, are examined from the perspective of accessibility and usability, trying to assess their level of transparency. Applying discriminant analysis, the research was able to predict the classification of SA countries into the four groups with similar governance, corruption and socio-economic development characteristics. The results do not show large differences between the prediction of clusters using the e-AI and the clusters of countries resulting from examining governance, corruption and socio-economic performance.

While in general SA countries have improved their governance performance over the past two decades, for example with practical improvements in transparency, there have been significant differences between the countries in terms of the corruption, governance and socio-economic development indicators and the online accountability of the governments. For example, countries such as Chile remain in cluster 1, Suriname, Brazil and Argentina remain in cluster 2, Paraguay remains in cluster 3, and Bolivia, Colombia and Peru remain in cluster 4. However, it is interesting to note that Ecuador, a country with a high online accountability index, meaning that one would expect to find it among the countries in cluster 1, is in fact in cluster 3 due to its poor governance, corruption and socio-economic indicators over the two decades. Therefore, the Ecuadorian government must make an effort to improve the key indicators of legal and economic performance so that the country can develop accordingly. Additionally, one would expect to find Guyana in cluster 3 given its level of electronic accountability, which could be a positive factor indicating that this country is making an effort in electronic matters. However, this country has had a poor performance in terms of governance, corruption and socio-economic indicators (the lowest HDI) over the last two decades, resulting in it being classified in cluster 4. Finally, Venezuela is an example of a country that one would expect to find in cluster 4 due to its online accountability, but which has instead been classified in cluster 3 for its governance, corruption and socio-economic development. It can be seen that Venezuela had great variation in its indicators due to severe political instability and the inefficiency of the government, in addition to having low regulatory quality. Finally, it is important to mention Uruguay given its excellent results in the prediction of electronic accountability, in addition to its strong performance in the areas of governance, corruption and socio-economic development. Chile and Uruguay have achieved significant political stability, while Ecuador, Venezuela, Paraguay, Colombia, Guyana, Bolivia and Peru show low levels in this indicator, as well as in the rule of law. In terms of the voice and accountability indicator,

most countries improved, except Venezuela, Ecuador and Paraguay. Regarding the government effectiveness indicator, Chile and Uruguay reached the highest values, compared to Paraguay and Venezuela with the lowest.

Similarly, within the framework of actions and performance, management indicators are very useful for judging the position of public administrations. This implies that the results (outputs) allow us to see whether or not a country is close to meeting the needs of its citizens or has gone beyond this through its public administration. In any case, the information systems of the governments have advanced in terms of the creation of online tools (Economic Transparency Portal), as in the case of Colombia, Ecuador and Peru, in order to monitor, step by step, the State's budgetary implementation.

## 4. Future lines of research

The results of this thesis have led to interest in developing future research areas, especially those discussed below. In the first instance, one novel approach could be to apply the clusters and the e-AI to other emerging countries such as Central America or Latin America, being able to compare this with the results obtained for South America or with the Asian countries and perform the same analyses between indicators carried out in this thesis. New knowledge could be generated from the comparative study of the disclosure of accountability information by central governments, being able to use different population sizes as a criterion for segmentation of the sample, differentiating between large, small and medium-sized governments.

In this area, specifically to improve the possible explanatory value of the different variables, it would be interesting to expand the scope of the statistical study by supplementing it with an analysis of other variables that could influence the disclosure of accountability, such as the public debt of the countries, the number of public employees, and the length of time for which certain political parties are in power.

In addition, it has been observed that the diversity of the information disclosed may be due to the influence of different stakeholders in different areas or services. For this reason, there are plans to carry out a more in-depth analysis and identification of the main stakeholders in the field of the accountability, transparency and sustainability of central governments, in the search for working methodologies aimed at identifying the selection criteria of these stakeholders, and

to establish what type of information they demand and what groups of users of the information are interested in this type of study.

Finally, it may also be interesting to analyse and compare the structure, content and type of responsibility reports published by the governments on their websites.

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## *Appendix A Relevant legislation about governability and transparency in SA*

| | Legislation | Year | Name | Objective |
|---|---|---|---|---|
| Argentina | Decree 801, 802 | 2018 | Law of Ministries - modification Decree 438/1992. | Reduces the number of ministries in order to centralize powers. |
| | Decree No. 117 | 2016 | National Opening of data plan. | Regulates deadlines for the publication of the first sets of data. |
| | Law 27275 | 2016 | Right of access to public information. | Introduces obligations of transparency in management announcing. |
| | Resol 538 | 2013 | Creation of the National Public Data System Program (SINDAP). | Develops and manages the national public data portal. |
| | Decree 1172 | 2003 | Access to public information. | Establishes the General Regulation of Access to Public Information for the National Executive Power, via Internet. |
| Bolivia | Law 28168 | 2005 | Right of access to the information. | Ensures access to information as a fundamental right of every person. |
| | Law 974 | 2017 | Units of transparency and fight against corruption. | Regulates the functioning of the Transparency and Anti-Corruption Units in the State, and its coordination with the Ministry of Justice and Institutional Transparency. |
| Brazil | Decree 7892 | 2013 | Creation of Purchasing Portal Federal Government "Comprasnet". | Tool that presents in one place the main figures of public contracting from all levels of public administration. |
| | Law 101 | 2000 | Fiscal Responsability. | Provides guidelines for budgetary and financial matters in the three levels of Government. |
| | Law 12527/2011 | 2011 | Access to public information. | Guarantees the right of access to information. |
| | Decree 5482 | 2005 | The Trasparency Portal of the Federation Public Administration "www.portaldetransparencia.gob.br" | Provides free real-time access to information on budget execution and supports direct monitoring of federal government programmes. |
| Chile | Decree 423 | 1994 | National Committee on public ethics. | Actively promotes a reflection on public ethics to the various powers of the state and citizenry sectors. |
| | Law 20285 | 2008 | Access to public information. | Regulates the principle of transparency in the public service and the right of access to information for citizens. |
| | Law 20128 | 2011 | Fiscal responsability. | Stablishes standards on improvement of financial management and budget. |
| | Law 20730 | 2014 | Lobby and code of good practices for lobbyists. | Regulates the lobby and the efforts that represent special interests before the authorities and officials. |
| | Law 20880 | 2016 | About probity in the civil service and the prevention of conflicts of interest. | Regulates the principle of probity in the civil service. |
| Colombia | Law 358 | 1997 | Provisions regarding indebtedness. | Stablishes the indebtedness of local authorities may not exceed its capacity to pay. |
| | Decree 1122 | 1999 | Rules to suppress procedures, facilitate citizen activity and strengthen the principle of good faith. | Guarantees the rights of citizens and the rationality, effectiveness and efficiency of the Public Administration. |
| | Decree 1413 | 2017 | Information and communications technologies. | Ensures the maximum use of ICT in the development of their functions to achieve the provision of efficient services. |
| | Law 1474 | 2011 | Anti-corruption statute. | Stablishes rules to strengthen the mechanisms of prevention, investigation and punishment of acts of corruption. |
| | Decree Law 4170 | 2011 | Creation of the Colombia efficient buying portal | Creates unified policies that serve as a guide for purchasing managers and allow them to monitor the performance. |

| | Legislation | Year | Name | Objective |
|---|---|---|---|---|
| Ecuador | Tram. 339936 | 2018 | Anti-corruption and denouncer protection bill. | Defines strategies and concrete actions for the prevention and fight against corruption. |
| | Decree 744 | 2007 | Creation of the public procurement portal "www.compraspublicas.gov.ec". | Establishes the creation, administration and development of the Public Contracting Information and Consulting portal. |
| | Law 24 | 2004 | Transparency and access to public information. | Guarantees the publicity, transparency and accountability to which all state entities are subject. |
| Paraguay | Decree 4900 | 2016 | National plan of prevention of corruption. | Organizes the actions of the competent institutions for the strengthening of anti-corruption policies. |
| | Law 5282 | 2014 | Free citizen access to public information and government | Guarantees every citizen the effective exercise of the right of access to public information. |
| | Law 5189 | 2014 | Provision of information on the use of public resources. | Establishes the obligation of providing information on the use of public resources. |
| | Law 5033 | 2013 | Affidavit of assets, active income and liabilities of public officials. | Requires the presentation of the declarations of assets for public officials. |
| | Decree 10144 | 2012 | Creation of the National Anticorruption Secretariat. | Establishes the governing body of the public administration on transparency and anticorruption. |
| Peru | Decree 063 | 2010 | Standard transparency portal. | Approves the implementation of the Standard Transparency Portal in the Public Administration Entities. |
| | Law 29091 | 2007 | Publication of legal documents in the Portal of the Peruvian State. | Establishes the administrative procedure and the publication of various legal devices in the portals of the State. |
| | Law 27806 | 2002 | Transparency and access to public information. | Promotes the transparency of the acts of the state and regulates the fundamental right of access to information. |
| | Law 26300 | 1994 | The rights of citizen to participation and control. | Regulates the exercise of the rights of citizen participation and control. |
| Uruguay | Law 18381 | 2008 | Right of access to public information. | Promotes the transparency of the administrative function of any public body. |
| | Law 18362. Art 9, 413, 425 | 2008 | Recruitment of civil servants. | Establishes objectively, impartially and efficiently the regular intake of civil servants. |
| | Law 17060 | 1998 | The improper use of public power (corruption) - Cristal Law. | Promotes anti-corruption among public officials. |
| | Law 17060 art 4 | 1998 | Creation of the Transparency and Public Ethics Board (JUTEP). | Grants technical independence for the exercise of its functions, to preserve it from possible bureaucratic influences. |
| Venezuela | Decree 825 | 2000 | Internet as a priority of the State. | Declares access and use of the Internet as a priority policy for social and political development. |
| | Law VCB/FEVI/YJM | 2013 | Creation Law Government Infomation. | Regulates the principles for the use of ICTs in the different institutions of State. |
| | Law 1024 | 2001 | Data messages and electronic signatures. | Develops the new modalities of transmission and reception of information. |

*Appendix B Global Reporting Initiative (GRI) Items*

**Strategy and analysis**

1. Is a statement made by the Head of Government on the importance of sustainability for the Central Governments and its strategy?
2. Does this statement set out priorities, strategies and key factors for the short-medium term?
3. Does this statement address long-term trends relevant to priorities concerning sustainability?
4. Does this statement include events, achievements and failures during the period in question?
5. Does this statement include goals-oriented performance perspectives?
6. Does this statement include challenges and targets for the coming year and the forthcoming 3-5 years?

**Organization profile**

7. Does the Central Governments own trademarks?
8. Are different areas clearly defined?
9. Do Central Governments officials have area-defined responsibilities?
10. Is the situation of the regional seat of government stated?
11. Is a statement made of the number of countries in which significant activities are carried out?
12. Is the number of employees stated?
13. Have significant changes taken place in the Central Governments structure or size?
14. Has the Central Governments been awarded prizes or other recognition during the period in question?

**Information parameters**

15. Is a statement made of the period corresponding to the information supplied?
16. Is the date of publication of this information stated?
17. Is the presentation frequency of this information stated?
18. Is there a liaison person for questions concerning the information supplied?

19. Does the information supplied include dates of specific interest for suppliers and users?
20. Is priority assigned to the aspects addressed in the information supplied?

**Government, undertaking and stakeholders**

21. Is there a given person or government body responsible for defining organization strategy?
22. Does the chief official hold any other public or private post?
23. Do there exist works' committees or workers' representatives?
24. Are the stakeholders included in the information supplied?
25. Does the information presented include the government program?
26. Are the Government program commitments met?
27. Has the ruling party an absolute majority?
28. Are stakeholder selection and identification criteria included in the information supplied?

**Economic indicators**

29. Is an expenditure forecast/beneficiary population published?
30. Is a revenue forecast/beneficiary population published?
31. Are revenues transferred from other public administrations/total revenues published?
32. Tax pressure
33. Is gross expenditure, detailed by type of payment, published?
34. Is gross expenditure, detailed by financial classification, published?
35. Is capital expenditure, detailed by financial classification, published?
36. Are the services costs disclosed?
37. Average payment period
38. Are the current competitions disclosed?
39. Is the contractor profile disclosed?
40. Future services calls
41. Is the policy on internal promotion published?
42. Are staff training facilities published?
43. Indebtedness capacity

44. Is a statement made of future financial risk?
45. Equity and assured goods
46. Is a report published on the expenditure forecast?
47. Are data given on subsidies received?
48. Are Financial Statements disclosed?
49. Is information about accounting policies disclosed?
50. Is expense budget disclosed?
51. Does the latter include medium-term perspectives?
52. Are the following key economic assumptions and forecast made public: GDP growth, employment, unemployment, inflation and rates of interest?

**Social indicators**

53. Is the offer of services made public?
54. Social services expenses
55. Is a subsidies announcement made for business activities?
56. Is a statement made on pensions obligations to employees?
57. Are grants offers to neighbourhood associations made public?
58. Are offers of public employment made public?
59. Are grants offers to NGOs made public?
60. Are indicators of effectiveness and efficiency published?
61. Initial salary/ Local minimum salary
62. Local supplier expense/ Total expense

**Environmental indicators**

63. Is information published on the initiatives taken to alleviate the environmental impact of products and services?
64. Is the degree of reduction of the above impact stated?
65. Is a statement made of the direct consumption of energy obtained from primary sources?
66. Is a statement made of the consumption of intermediate energy?
67. Is a statement made of the actions taken to increase savings via conservation or increased efficiency?

68. Is information published on initiatives taken to promote products and services that are energy efficient or based on the use of renewable energies?
69. Is information published on reductions in energy consumption as a result of the above initiatives?
70. Is information published on the initiatives taken to reduce indirect energy consumption?
71. Is information published on reductions achieved by the above initiatives?
72. Is information published on the different sources of water supply employed, and the volume obtained from each source?
73. Is information published on the percentage and total volume of water that is recycled and reused in the country?
74. Is information published on the disposal of waste water by the country?
75. Is information published on the total and type of expenditure on environmental investment?

*Appendix C The SA governments' official portal web sites*

| Countries | Web sites |
|---|---|
| **1-ARGENTINA** | https://www.argentina.gob.ar |
| **2-BOLIVIA** | http://www.presidencia.gob.bo |
| **3-BRAZIL** | https://www.gov.br/pt-br |
| **4-CHILE** | https://www.gob.cl |
| **5-COLOMBIA** | http://es.presidencia.gov.co |
| **6-ECUADOR** | https://www.presidencia.gob.ec/ |
| **7-GUYANA** | https://motp.gov.gy |
| **8-PARAGUAY** | https://www.paraguay.gov.py |
| **9-PERU** | https://www.gob.pe/ |
| **10-SURINAME** | http://www.gov.sr/ |
| **11-URUGUAY** | https://www.presidencia.gub.uy/ |
| **12-VENEZUELA** | http://www.presidencia.gob.ve/Site/Web/Principal/paginas/classIndex.php |

*Appendix D. Electronic Accountability Index (e-AI) with dimensions*[1]

| Country | Dimension | Usability | Accessibility | EIA |
|---|---|---|---|---|
| Suriname | Estrategy and analysis | 6.00 | 4.50 | |
| | Organization Profile | 7.50 | 6.00 | |
| | Information parameters | 6.00 | 5.00 | |
| | Government, undertakings and stakeholder | 7.00 | 5.00 | |
| | Economic indicators | 22.75 | 18.00 | |
| | Social indicators | 9.00 | 7.00 | |
| | Environmental indicators | 13.00 | 10.25 | |
| | Total | 71.25 | 55.75 | 84.67 |
| Chile | Estrategy and analysis | 4.50 | 4.50 | |
| | Organization Profile | 6.50 | 6.00 | |
| | Information parameters | 4.50 | 4.50 | |
| | Government, undertakings and stakeholder | 8.00 | 7.75 | |
| | Economic indicators | 21.75 | 19.25 | |
| | Social indicators | 8.50 | 8.25 | |
| | Environmental indicators | 10.50 | 10.00 | |
| | Total | 64.25 | 60.25 | 83.00 |
| Uruguay | Estrategy and analysis | 4.25 | 4.5 | |
| | Organization Profile | 7 | 7.75 | |
| | Information parameters | 4.5 | 4.5 | |
| | Government, undertakings and stakeholder | 7.5 | 7 | |
| | Economic indicators | 17 | 17.5 | |
| | Social indicators | 8.25 | 8.5 | |
| | Environmental indicators | 11 | 12 | |
| | Total | 59.5 | 61.75 | 80.83 |
| Guyana | Estrategy and analysis | 4.75 | 3.25 | |
| | Organization Profile | 6.75 | 5.75 | |
| | Information parameters | 5.00 | 6.00 | |
| | Government, undertakings and stakeholder | 6.25 | 6.25 | |
| | Economic indicators | 18.75 | 16.50 | |
| | Social indicators | 7.75 | 6.25 | |
| | Environmental indicators | 9.75 | 8.00 | |
| | Total | 59.00 | 52.00 | 74.00 |

[1] The points in the columns of Usability and Accessibility are not in percentage, but consider the number of items (also per dimension) in the GRI questionnaire – maximum of 75.

| Country | Dimension | Usability | Accessibility | EIA |
|---|---|---|---|---|
| Brazil | Estrategy and analysis | 4.50 | 4.50 | |
| | Organization Profile | 6.50 | 6.00 | |
| | Information parameters | 3.75 | 3.00 | |
| | Government, undertakings and stakeholder | 7.25 | 6.25 | |
| | Economic indicators | 18.50 | 15.00 | |
| | Social indicators | 8.50 | 6.50 | |
| | Environmental indicators | 10.75 | 9.50 | |
| | Total | 59.75 | 50.75 | 73.67 |
| Paraguay | Estrategy and analysis | 4.75 | 3.50 | |
| | Organization Profile | 6.50 | 6.25 | |
| | Information parameters | 4.25 | 3.50 | |
| | Government, undertakings and stakeholder | 7.75 | 7.25 | |
| | Economic indicators | 17.75 | 15.75 | |
| | Social indicators | 7.75 | 7.00 | |
| | Environmental indicators | 9.50 | 8.75 | |
| | Total | 58.25 | 52.00 | 73.50 |
| Ecuador | Estrategy and analysis | 4.75 | 4.25 | |
| | Organization Profile | 6.50 | 5.75 | |
| | Information parameters | 4.50 | 4.50 | |
| | Government, undertakings and stakeholder | 6.25 | 5.75 | |
| | Economic indicators | 20.00 | 15.25 | |
| | Social indicators | 8.00 | 6.75 | |
| | Environmental indicators | 9.25 | 7.25 | |
| | Total | 59.25 | 49.50 | 72.50 |
| Argentina | Estrategy and analysis | 4.50 | 3.00 | |
| | Organization Profile | 6.75 | 6.00 | |
| | Information parameters | 5.50 | 3.75 | |
| | Government, undertakings and stakeholder | 7.50 | 7.00 | |
| | Economic indicators | 18.00 | 14.00 | |
| | Social indicators | 7.25 | 6.50 | |
| | Environmental indicators | 10.50 | 8.00 | |
| | Total | 60.00 | 48.25 | 72.17 |

| Country | Dimension | Usability | Accessibility | EIA |
|---|---|---|---|---|
| Colombia | Estrategy and analysis | 5.25 | 3.75 | |
| | Organization Profile | 6.50 | 6.00 | |
| | Information parameters | 4.50 | 3.75 | |
| | Government, undertakings and stakeholder | 7.50 | 6.50 | |
| | Economic indicators | 15.50 | 12.50 | |
| | Social indicators | 9.25 | 7.75 | |
| | Environmental indicators | 10.50 | 8.50 | |
| | Total | 59.00 | 48.75 | 71.83 |
| Bolivia | Estrategy and analysis | 6.00 | 5.00 | |
| | Organization Profile | 7.00 | 5.75 | |
| | Information parameters | 4.50 | 2.75 | |
| | Government, undertakings and stakeholder | 7.50 | 5.50 | |
| | Economic indicators | 17.50 | 13.75 | |
| | Social indicators | 7.75 | 5.75 | |
| | Environmental indicators | 10.00 | 7.50 | |
| | Total | 60.25 | 46.00 | 70.83 |
| Peru | Estrategy and analysis | 5.00 | 3.00 | |
| | Organization Profile | 7.25 | 5.50 | |
| | Information parameters | 4.50 | 1.50 | |
| | Government, undertakings and stakeholder | 7.50 | 5.00 | |
| | Economic indicators | 16.25 | 13.75 | |
| | Social indicators | 7.25 | 7.00 | |
| | Environmental indicators | 10.00 | 6.25 | |
| | Total | 57.75 | 42.00 | 66.50 |
| Venezuela | Estrategy and analysis | 5.50 | 5.25 | |
| | Organization Profile | 5.25 | 4.00 | |
| | Information parameters | 4.50 | 3.00 | |
| | Government, undertakings and stakeholder | 4.50 | 3.25 | |
| | Economic indicators | 15.25 | 8.50 | |
| | Social indicators | 6.25 | 4.00 | |
| | Environmental indicators | 6.50 | 3.25 | |
| | Total | 47.75 | 31.25 | 52.67 |