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E-Governance in Public Sector: Online Transparency for Romanian Hospitals

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Abstract: Assessing performance in the public sector continues to be a major issue for all governments around the world. In this area of information, governments are assigning increased attention to the development and implementation of communication technologies in the public sector, in particular, the Internet, as a mean of promoting transparency and accountability, through information disclosure, and for increasing citizens' trust in government. Therefore, this research focuses on the financial information disclosed by the Romanian public hospitals on their websites. The research also focuses on timeliness and visibility of data but also on the usefulness of the search engines in an attempt to establish the qualitative level of information disclosed. To achieve these objectives this study applies the disclosure index developed by previous authors and adapted to the Romanian public hospital setting. The results show that disclosing financial information is not always a priority for hospital managers. The visibility of information is high, and the search engines mostly return relevant information regarding the search terms. However, timeliness seems to be significantly low revealing only a formal compliance with the principles of good governance. This study provides support to legislators in developing a uniform transparency law.

Keywords: Accountability; disclosure; financial information

Jel Classification: M40; M41

1. Introduction

The process of shifting towards democracy in the last two decades has determined an increased enthusiasm regarding the concepts associated with information disclosure and the adoption and implementation of communication technologies in the public sector attracted governments' attention. Modern information and communications technologies allow governments to store and disclose large amounts of data at low cost (Meijer, 2007; Meijer, 2009) allowing citizens and the media to analyze and evaluate the activity of government agencies, therefore contributing to greater transparency and accountability within the public sector. These efforts to provide more opportunities for citizens' participation in government performance evaluation also represent a strategy for increasing trust in government (Kim, 2010).

Public sector entities started taking advantages of the Internet as a mean for promoting transparency and accountability, through information disclosure, and for increasing citizens' trust in government. Transparency refers to providing access to information and can be seen as an institution that contains a set of rules that influence stakeholders' social behavior (Hall & Taylor, 1996). Accountability extends to activities including setting goals, providing and reporting results and the consequences for getting things right or wrong (Core, 1993). Many studies regarding technology and management in public administration (Meijer, 2013a; Perez et al., 2014) analyzed the manner in which state institutions present themselves to citizens and other stakeholders on the Internet. Creating transparent web pages

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with visible and accurate information is an effective method to collaborate with stakeholders and to inform them about the way public funds are being managed. Informing stakeholders about governments' actions and transactions and creating efficient channels through which information can be disseminated among citizens represent one of the primary objectives of governments around the world. Taking advantage of the Internet and developing websites with detailed, accurate and simplified information which can be easily accessed by citizens or other stakeholders represents an efficient method for increasing transparency and also citizens' trust in government.

In this context, the central research question addressed by this study is *how do public hospitals present themselves on the Internet and how high is the quality level of information disclosed?* The aim of the research is to identify and underline the gaps and insufficiencies regarding the information published on the hospitals sites and to make propositions for increasing transparency. For this purpose, this research uses the methodology developed by Ștefănescu et al., (2016) for assessing transparency in the public sector and adapts it to the specific context of public hospitals so as to determine the quantity and quality of information disclosed by Romanian public hospitals on their websites.

To achieve these objectives, this research focuses on the financial information sections presented by the Romanian public hospitals on their websites for the period between 2011 and 2015. The investigation is conducted by analysing eight hospitals' web pages. The selected units are the most complex hospitals in the country according to the competence classification index established through the Healthcare Minister Order No. 1408/2011. The analysis concentrates on the following aspects: the budget, the balance sheet, the presence of information regarding the acquisitions contracts and monthly debts report. The study also focuses on the presence of a section, on the web pages, where stakeholders can express their opinions and offer suggestions for increasing site transparency. The relevance of the information returned by the search engines and the visibility of the data are other important issues that are being analysed in the present study.

In terms of impact, this study provides significant evidence to legislators on the adoption and implementation of information communication tools in Romanian public hospitals. Moreover, this research contributes to establishing the level of transparency and the quality of information disclosed by hospitals on their website that can support decision makers into legislating a concise and uniform transparency law.

2. General Background

The idea of transparency has become more attractive in the late 80s' when the transition towards democracy has determined an increased enthusiasm regarding the processes and concepts associated with information disclosure. Albeit, transparency has a long history; Hood (2006) argue that it can be qualified as a "modern" idea. Other authors define transparency as the flow of timely and reliable information concerning the economic, political and social reality that are accessible to all relevant stakeholders (Kaufmann & Kraay, 2002). Transparency is also understood as the availability of knowledge about an organization that allows stakeholders to evaluate the performance of that organization (Grimmelikhuijsen et al., 2013). Moreover, Meijer (2013b, pp. 2) supports the belief that transparency is "it is a practice that has been constructed in societal and political interactions over the past centuries". The concept of accountability is difficult to define, but in its broadest sense, "it refers to the giving and demanding of reasons for conduct in which people are required to explain and take responsibility for their actions" (Roberts & Scapens, 1985, p. 447). Patton (1992) defines

accountability in a more particular sense, arguing that this concept implies accounting/reporting functions and also an explanation or justification for the undertaken actions. Lehman (1996) points out that accountability incorporates both strategic and ethical dimensions that include the recognition of interdependency between people of both present and future generations.

In other words, transparency and accountability stimulate a “culture of openness” within organizations (Hood, 2006, p. 217), and are being seen as the key elements of good governance in the public sector. Therefore, many governments adopt different forms of electronic participation (e-participation) applications (OECD, 2003) for increasing transparency, accountability and public trust in government. Cloete (2003) argues that an efficient government is a function of accepting technological innovations. Implementing Internet-based services and other technical service delivery applications may serve as an effective and efficient mean by which governments can meet their service delivery goals (D’Agostino et al., 2011). According to Backus (2001) the use of information communication technologies (ICTs) support and stimulate good governance, while Barrett (2001, p. 26) asserts that “information technology is revolutionizing the way public sector operates. It has improved the ability of public organizations to communicate, to share critical information and to organize political and bureaucratic processes in a more efficient way”. Proponents of e-governance (OECD, 2003; Backus, 2001; Wanderley et al., 2008) consider that the result of using ICTs will conduct to greater government transparency and openness and therefore to increased accountability and reduced government corruption. Governments around the world have been increasingly using information and communication technology (ICT) to revitalize public administration and to engage in public sector reform (United Nations Department of Economic and Social Affairs, 2008). Early e-government researchers (Layne & Lee, 2001; Moon, 2002) describe as the beginning of this process, the period when agencies developed websites and began populating Internet sites with information. Unquestionably, the Internet has become the primary communication tool for government departments to disclose information among citizens. Pollach (2003) argues that the Internet is replacing traditional communication media to become the medium of self-presentation for corporations. Thus, the construction and management of websites are essential elements of modern public administration (Bolivar et al., 2006).

The emergence of the Internet and parallel developments in processing capacity and data storage over the 90’s have significantly altered the environment for ICT’s usage across society and in government (OECD, 2003). Wanderley et al. (2008, p. 369) argue that “the Internet has increasingly become one of the primary tools for information disclosure, as it allows companies to publicize more data less expensively and faster than ever before.” Tagesson et al. (2009) underline that the advantages of Internet-based disclosures include unlimited capacity, global reach, flexibility, timeliness, and speed. The Internet provides new opportunities for governments to improve their efficiency. As a reform tool, ICTs used by governments makes it facile to analyze the effectiveness and efficiency of service delivery, tying individual output to overall objectives. Meijer (2013a) demonstrates these benefits by examining the availability of performance information on school websites in Netherland. His results show that transparency can be a tool for increasing schools’ performance by increasing competition, and information disclosure consolidates the relationship between schools and citizens. In Romania, the topic of public sector transparency also attracted researchers’ attention (Tiron et al., 2009; Stoica, 2009; Tiron et al., 2011; Sîntejudeanu et al., 2014). Tiron et al., (2009) analysed the factors that influence the disclosure level in Romanian public local entities (PLE) discovering that only the municipal bonds issuing and the level of revenue influence e-disclosure in the Romanian PLE.

3. Research Methodology

This research focuses on the financial information disclosed by different Romanian hospitals on their websites for the period between 2011 and 2015. The investigation is conducted over a sample of eight hospitals web pages, the most complex hospitals in Romania. The hospitals that fall under this investigation are selected according to their competence classification index established by the Healthcare Minister Order No. 1408/2011. For data collection, the websites of the selected hospitals are analysed for the period 2011, and 2015 and the websites analysis represent the limits of the research. The study concentrates on the following sections on the sites: the budget, balance sheet, acquisitions contracts and monthly debts report. Another aspect approached by the study is the presence of a section in which stakeholders can express their opinions and make suggestions for increasing sites transparency.

All data are hand-collected. This study analyses both the quantity and the quality of information disclosed by applying the methodology developed by Ștefănescu et al., (2016). This method approaches transparency from a consolidated view provided by integrated reporting by considering the six-tier capital structure (financial, manufactured, human, intellectual, social and relationship, and natural) (Ștefănescu et al., 2016). Giving the increased in healthcare demands and expenditures this study focuses on analyzing the financial information disclosed by public hospitals (the financial capital). For data interpretation, the presence of information is scored 1, and the absence is scored 0 (Ștefănescu et al., 2016). This model is applied to each of the five sections that are the subject of this analysis (the budget, the balance sheet, the acquisition contracts, monthly debts report and citizens' opinion). Next, the study concentrates on the qualitative characteristics of information by focusing on timeliness (Ștefănescu et al., 2016). According to IPSASB (2013), timeliness refers to having information available before it loses its capacity to be useful for decision-making purposes. Having relevant information available instantly can support assessing accountability and its ability to inform and influence decisions that need to be made (IPSASB, 2013). For analyzing the timeliness of information the study applies the following model: 0 (low timeliness) if the section discloses information up to the year 2013, including also the year 2013; 1 (moderate timeliness) if the section discloses financial information for the year of 2014; and 2 (high timeliness) if the section discloses financial information for the year of 2015. In this stage, this research extended the qualitative index developed by Ștefănescu et al., (2016) by using a 0-2 scale as we considered it more appropriate in this case.

Further, the study concentrates on the visibility of the information disclosed on the websites. For this part, a model based on the number of clicks required to reach the information is being applied. Abdelsalam et al. (2007) suggest that the more clicks are needed to find information, the less useful the information is to the user. The visibility of the information is also analyzed through the relevance of the information returned by the search engines while looking for a precise term. Most users do not have advanced skills for developing sophisticated search models, and they rely on search engines to find and access information. Thus, if the search engines do not present information in response to a particular query, for the majority of the users, these data, in fact, is inaccessible and invisible (Wouters et al., 2006). Starting from this statement, for determining the relevance of the information returned by the search engines the following model is being applied: 1 if the search engine returns information relating to the search term and 0 if the information returned does not refer to the search term.

4. Results and Discussions

In Romania, according to the Law no. 544/2001 referring to free access to information public sector entities are compelled to disclose in visible places or on the Internet the following financial reports: draft budget, approved budget, budget execution, execution of the development budget, the budget correction, as well as the Budgetary Execution Account. The publication of the monthly debt reports and the list of the acquisition contracts are not specifically mentioned in the law text, thus the presence of these reports on the sites is considered being voluntary. The most important stakeholders in public governance are citizens, community organizations, non-profit organizations, business, media, public agencies, elected politicians and trade unions.

Governments and other public sector institutions raise resources from taxpayers, lenders, donors, and other resource providers for use in the provision of services to citizens and other service recipients. Therefore, these entities are accountable for their management and use of resources. The qualitative characteristics of information included in financial reports are the attributes that make that information useful to users. The objectives of financial reporting are to provide information useful for accountability and decision-making purposes (IPSASB, 2013). These qualitative characteristics of information are relevance, faithful representation, understandability, timeliness, comparability, and verifiability. This study analyses the financial information disclosed on their web pages by eight public hospitals in Romania (see Appendix 1).

The first part of this investigation analyses the presence of the financial information on sites using the following binary model: the presence of the information is scored 1, and the absence is scored 0. The results of this first investigation are presented in Table 1.

Table 1. The presence of financial sections and citizens' opinion section

Search Sections	Section	%	No section	%
Budget	6	75%	2	25%
Balance sheet	4	50%	4	50%
Acquisition	4	50%	4	50%
Monthly Debts	1	12.5%	7	87.5%
Citizens' opinion	1	12.5%	7	87.5%

This analysis shows that hospital managers don't pay much attention in disclosing financial information on hospitals web pages, and it is not a priority for them. First of all, from all eight sites that have been analyzed, only six of them have a distinct section referring to financial information. The label of the section varies from site to site. Only on two web pages, this section is suggestively called "Financial section" or "Financial reporting". Others sites label this particular segment as "Administrative", "Transparency", or "Internal documents".

Six of this sites present their budget in a PDF format which is a scanned form of the original budget document. The approval signature of the institution to which the hospital is subordinated to on these documents confirms that the information is genuine and that the reports are prepared according to the laws stipulations. On the Central University Emergency Military Hospital "Dr. Carol Davila" Bucharest site, the financial information is comprised of the "Activity evaluation" section and discloses only a brief description of all the incomes and expenditures of the hospital. On the Clinical Emergency Hospital Bucharest web page, none of the financial information could have been accessed while the investigation has been conducted. Every attempting of accessing this information has

delivered an error message informing that the information might have been removed or is temporarily unavailable. However, considering that all the other sections of the site have been perfectly functional during the investigation and that all the other information has been available, except for the financial data, it is more likely to assume that this information has been deleted or that haven't been uploaded at all.

The investigation also reveals that only half of the hospitals have uploaded on their websites the balance sheet form. Moreover, on 4 of 8 sites, the stakeholders can access data referring the suppliers or the acquisition contracts. These reports comprise the supplier's name, contract number and disruption date, the object of the contracts and the amount of the contracts. The monthly debts report can be exclusively found on one site. Apart from this report, the site provides a generous explanation regarding debts amount and also propositions on how to reduce their level. Another aspect revealed by the results of this study is that all hospitals are concerned about citizens' opinions regarding the quality of their services. Thus, every site presents a satisfaction questionnaire addressed to patients that have benefited from their services, still only one hospital is interested in stockholders' opinions about the site. According to the result of the expectation form posted on the site, only 17% (183 responses out of 1064) of the responders ask for more transparency, while their first preoccupation (55% of the responses) is to have faster access to the clinical sections and doctors (587 responses out of 1064).

The timeliness of the information is another issue unveiled by the results of this research as it can be seen in Table 2. This section analyses the period to which the financial information refers to. Thus, if the information disclosed refers to the period prior the year 2013 including also the year 2013 it is scored 0 (low timeliness) if refers to the year 2014 is scored 1 (moderate timeliness) and if refers to the year 2015 is scored 2 (high timeliness).

Table 2. The timeliness of information

Search Terms	->2013	2014	2015
Budget	7	3	1
Balance sheet	4	2	1
Acquisition	4	1	0
Monthly Debts	0	0	1

In this part of the investigation, only the financial content of 7 websites has been analyzed since the financial information on the Clinical Emergency Hospital Bucharest web page was inaccessible at the time this investigation took place. Therefore, the results show that all the hospitals reveal information for the year 2012 or the prior years. Although, the Central University Emergency Military Hospital "Dr. Carol Davila" Bucharest doesn't present a PDF form of the original budget document, it provided a brief description of all the incomes and expenditures of the hospital and was taken into consideration. On three web pages, budget information referring to the year 2014 are available, while only one hospital uploaded on the site the budget document for 2015 with all the rectifications made in March, April, and June. Regarding the balance sheet information or the acquisition contracts, the results reveal that more than 50% of the hospitals disclose information for the year 2013 or prior this year. Only the University Emergency Hospital Bucharest uploaded on the site the balance sheet for March and June 2015. None of the hospitals include on their sites information referring to the acquisition contracts for the year 2015. The Clinical District Emergency Hospital Cluj-Napoca is the only hospital which discloses the monthly debts report along with a detailed explanation for the debt amount, but only for the period between May and September 2015.

To examine the visibility of the financial data has been analyzed how many clicks are necessary to reach and access the financial sections on the site. Abdelsalam et al. (2007) suggest that the more clicks are needed to find information, the less useful the information is to the user. Transparency is associated with vision. Therefore, information must be visible and should be found relatively easy but also must be complete so as to present the complete picture of an organization. Visibility also embodies the likelihood of finding information meaning the possibility of coming across information as a matter of course, without looking for it (Michener & Bersch, 2013). For analyzing the relevance of the information returned by sites search engines the terms budget, balance sheet, acquisition contracts, and debts have been successively searched inside the sites. Only five hospitals out of 8 provide search engines on their sites. One site out of these five presents a search engine which relates to Google search; thus it does not look for a specific term inside the website. For this reason, the site was not taking into consideration. The results of the search are presented in Table 3.

Table 3. The relevance of the information returned by the search engines

Search Terms		
Budget	1	3
Balance sheet	4	0
Acquisition	2	2
Debts	2	2

The results reveal that the visibility of the information is high. Six hospitals out of eight comprise their financial reports under very suggestive labels such as “Financial Reports”, “Administrative”, “Transparency” or “Documents”. Locating and accessing the information is easy, requiring only one click on the section label, of course, if the information is uploaded on the site. However, on the other two sites, the financial data is included in not very suggestive sections, tagged such as “About us”. These sections contain subsections, again with not very suggestively labels, which comprise the financial information. Finding and accessing the financial data on these sites requires more than three clicks. On the other hand, regarding the information returned by the search engines, the results show that only 4 (50%) hospitals present search engines on their website. Moreover, among these four sites, only 3 (75%) search engine recognize the “budget” term and return the budget document in a PDF form but also different information related to this term such as news and articles from the press. However, regarding the balance sheet term, none of the search engines provide relevant data. One search engine does not recognize the term at all and doesn’t return any data while three sites return information referring to the medical activity or the responsibilities of the medical personnel. Regarding the other two terms, the search engines are not very efficient. Only two sites provide articles and news including the words referring to different decisions adopted by the Government or by the National Health Insurance House, while the other two websites return information on the medical activity which is not related to the search terms at all.

Having access to information is a key concern for the research community and those involved in the evaluation of research (Schroeder, 2001). Since the emergence of the World Wide Web as the primary interface to the information available online, search engines have become the obligatory point of passage (Latour, 1988) for information searches. Most users do not have the expertise to develop tailor-made research crawlers and rely on search engines. This means that information not presented by the search engine in response to a particular query is, for the majority of users, in fact, inaccessible. (Wouters et al., 2006). This problem was defined as “the invisible Web” problem (Sherman & Price, 2001). In other words, information can be called invisible in a particular search context if that data is

not included in the results of the search and if that information does not meet the criteria of relevance as defined in the quest (Wouters et al., 2006).

5. Conclusions and Suggestions

The study provides valuable insights regarding public hospitals transparency online, and the relevance of the financial information disclosed among citizens and other stakeholders. The results show that disclosing financial information is not always a priority for the hospital managers. It seems they are more preoccupied in revealing other information in a detailed manner such as the history of the hospitals, the structure, and information regarding the clinical sections or hospitals regulation. All hospitals are more interested in disclosing information regarding the medical activity and information in the interest of the patients which is imperative, but it seems that hospital managers tend to underestimate the importance of financial data to citizens. The disclosure level of economic data is significantly low, especially while the Internet is considered the primary communication tool between public administration and the citizens. Moreover, on one hospital site, all the sections have been functional while none of the financial data could have been accessed.

According to Michener and Bersch (2013) transparency imply that information must comprise two necessarily conditions: to be visible and inferable. It seems that most hospitals comply with the visibility condition. Information is accessible and easily found on the websites and the search engines, are working properly, mostly returning relevant information. However, the other condition of transparency which implies that information must also be inferable is not satisfied. Inferable data refers to the degree of which information at hand can be used to draw accurate conclusions (Michener & Bersch, 2013). An important aspect brought to light by this study is the low level of timeliness. Most of the information disclosed in the financial sections refers to the year 2013 or the period prior this year. The IPSASB (2013) recognizes the potential for timely reporting to increase the usefulness of information for both accountability and decision-making purposes. Information disclosed should allow stakeholders to monitor and evaluate hospital's activities almost in real time. For instance, the suppliers are interested in analyzing hospitals financial report to establish their commercial strategies. Moreover, citizens have the right to be informed about the way public funds are being managed, especially considering their role as financiers of the public healthcare system, through the insurance taxes.

According to Grimmelikhuijsen (2012), computer-mediated transparency, which aims at improving public accountability, enables third parties to access and scrutinize government actions. Better information empowers citizens and leads to more democratic and more trustworthy governments (Meijer, 2009). In recent years, nearly all the member countries of the Organization for Economic Cooperation and Development (OECD) have adopted e-government initiatives for increasing government transparency as a strategy for making government more trustworthy and making the "right to know" a salient democratic value (Grimmelikhuijsen, 2012; van de Walle, 2011). Moreover, prior studies (Grimmelikhuijsen & Meijer, 2012) reveal that participants who were presented with timely and comprehensible data found had more trust in the government organization than those presented with "old" information about policy outcomes. However, some items of information may continue to be useful long after the reporting period or reporting date (IPSASB, 2013).

The results of this investigation also reveal that all hospitals are interested in patients' opinions regarding the quality of the medical services delivered by hospitals and each website presents a

satisfaction questionnaire on this matter. However, only one hospital is interested in stockholders' opinions. According to the results provided by the expectation form posted on the front page of the site, only 17% (183 responses out of 1064) of the respondents ask for more transparency, while they are most interested (55% of the responses) in having faster access to doctors (587 responses out of 1064 participants).

For enhancing transparency and also for increasing stakeholders' trust in government, public sector institutions must take full advantages of this magnificent communication tool called the Internet. This lack of interest, when it comes to disclosing financial information, can be seen as an insult to citizens and other stakeholders and can only lead to mistrust and unnecessary scandals.

The limitations of this study are multiple. The selected sample comprise only eight hospitals. Therefore, the sample is too small to generalize the results at national level. These discoveries reflect what has been found on the sites at a single moment in time. Thus, it may not reflect the current level of information disclosed online by the hospitals, especially considering that the websites are constantly being updated. For future studies, a similar model for analyzing hospitals websites can be applied but on a representative sample, which can allow generalizing the results at national level.

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Appendix 1

The Clinical Emergency Hospital Bucharest
The University Emergency Hospital Bucharest
The Central University Emergency Military Hospital “Dr. Carol Davila” Bucharest
The Clinical District Emergency Hospital Cluj-Napoca
The Clinical District Emergency Hospital “Sf. Apostol Andrei” Constanta
The Clinical District Emergency Hospital “Sf. Spiridon” Iasi
The Clinical District Emergency Hospital Targu-Mures
The Clinical District Emergency Hospital Timisoara