Chapter LXV
Performance and Accountability in E–Budgeting Projects

Gabriel Puron-Cid
Rockefeller College of Public Affairs and Policy, University at Albany, SUNY, USA

J. Ramon Gil-Garcia
Centro de Investigación y Docencia Económicas, Mexico

INTRODUCTION

An influential theoretical tradition in information systems research suggests that information and communication technology has the power to transform organizational structures and individual behaviors. This approach has been called "technological determinism." In contrast, recent studies have found evidence of more complex relationships between information technologies and the organizational and institutional contexts in which those technologies are embedded (Fountain, 2001; Kling & Lamb, 2000; Orlikowski & Baroudi, 1991). The theories that Orlikowski and Iacono (2001) have categorized as the "ensemble view" explain that information technologies should not be conceptualized as physical artifacts only, but that the social relations around those artifacts should also be considered. In addition, the relationship between information technologies and social structures is at least bidirectional, and therefore organizational characteristics and institutional arrangements also have an impact on government ICT projects (Fountain; García, 2005; Kraemer, King, Dunkle, & Lane, 1989). As a result of this embedment of ICT in government settings, certain characteristics of the information technologies are expected to reflect important aspects of the institutional and organizational environment and, therefore, help preserve the status quo instead of promoting change (Fountain; Kraemer et al.).

In the last decade, the Mexican federal government has attempted to significantly transform its administrative processes and improve the quality

of the services it provides through the use of ICT (Organisation for Economic Co-operation and Development [OECD], 2003; Puron-Cid & Gil-García, 2004). This trend toward service quality and results (performance) has been reflected in numerous organizational transformations and the implementation of performance-oriented budgeting (Arellano-Gault & Gil-García, 2004; Arellano-Gault & Puron-Cid, 2004; Petrei, 1997; World Bank, 1997). Accountability and control are indeed always concerns for government agencies, particularly for the Ministry of Finance, and therefore some tensions between performance and accountability within budgetary reform will exist. Based on the analysis of three federal initiatives, this chapter argues that due to the embedment of ICT in government institutional and organizational environments, the tensions between performance and accountability become also reflected in the goals, features, and functionality of e-budgeting projects (see "Key Terms"). Furthermore, the prevalence of accountability for finance and fairness (accountability bias) already identified in the literature (Behn, 2001) is also reflected in the formal goals, general characteristics, and technical capabilities of the e-budgeting systems. The cases thus support the general hypothesis that information technologies do not necessarily have the power to transform government radically, at least not in the case of e-budgeting initiatives.

This chapter is organized into six sections, including this introduction. The second section provides an overview of the importance of accountability and its tension relation with performance. It also explains the accountability-bias argument. The third section describes the research method and design. Next the chapter presents the analysis of three e-budgeting projects in Mexico, highlighting specific aspects of these projects related to performance and accountability. The fifth section identifies certain future trends in relation to this topic, and finally, the sixth section provides final comments and suggests areas for additional research.

BACKGROUND: ACCOUNTABILITY AND PERFORMANCE

Scholars and practitioners in government have emphasized the tensions between accountability and performance, where accountability usually prevails over performance, producing what is called accountability bias (Behn, 2001). The current characteristics of ICT applications in government reflect multiple power struggles and negotiations among the actors involved in making decisions and creating rules regarding the design, implementation, and use of these systems (Bovens & Zouridis, 2002; Fountain, 2001; Heeks, 1998; Kraemer & King, 2003; Newcomer & Caudle, 1991; Puron-Cid & Gil-García, 2004). It is expected that the prevalence of accountability is also reflected in some characteristics of government IT projects. In the following sections, we define accountability and its bias. As performance is a multidimensional concept, we consider accountability bias to be any kind of impact on performance as a consequence of privileging accountability in the design, development, and use of ICT applications in government.

Defining Accountability

Accountability has been considered to be one of the most important features of democratic governments (Behn, 2001). In recent reviews of the history of different governments, Light (1993) and Rosenbloom (2001) considered accountability as one of the main democratic values. In fact, the key actors in this democratic scene, such as Congress, the Executive, and the Bureaucracy, must interpret and practice accountability and usually do so in different ways (Aberbach & Rockman, 2000; Wood & Waterman, 1991). Scholars have offered several distinct definitions and classifications of accountability (Behn; Fesler & Kettl, 1991; Shafritz, 1988). Based on three e-budgeting initiatives, this chapter demonstrates how government information systems reflect the tensions between

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