Chapter 8
Using Web Sites to Improve Fiscal Transparency:
The Case of Turkish Municipalities

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EXECUTIVE SUMMARY

Fiscal transparency today is considered as an essential element of both good governance and e-governance. Therefore, in the new public management and budgeting reforms made by governments, it is clearly observed that fiscal transparency is one of the key elements. E-government technologies and especially the internet are supportive to the efforts on the part of governments offering unprecedented opportunities to public administrations enabling the dissemination of fiscal information and improving the e-governance system. In Turkey, where there is the tradition of Continental Europe, the reforms made through new laws in early 2000 contain various legal and institutional regulations to improve fiscal transparency and encourage the public administrators to use websites in an attempt to enhance fiscal transparency. This chapter, within the context of evaluating the endeavors in question, examines the websites of municipalities in Turkey in terms of fiscal transparency and eventually presents some suggestions for the improvement of the e-governance system.

INTRODUCTION

E-governance, the latest trend in the governance process, can be defined as using information and communication technologies (ICTs) to improve the delivery of information and services, encourage the public to participate in the decision-making process and make the government more accountable,

transparent and efficient (Prabhu, 2005; Palvia & Sharma, 2007). While e-governance is a concept beyond a government website only in the Internet (Backus, 2001), it is also an interactive network that brings the public, non-governmental organizations (NGOs), businesses and other units in the community together with the government on the plane of ICT. Therefore, it encapsulates new policy formulation models, new forms of citizenship, new power and relationship patterns, new options for

economic development and new ways in order to bring the public together with the political process (Chandra, 2003). Briefly, e-governance is the use of ICTs to strengthen good governance describing a significant transformation.

The realization of the benefits expected from the e-governance system and the ability of the government, an important agent in this system, to be able to improve its capacity to meet the needs of the public (Shiang, 2008), depends on the generation of sufficient and intelligible information by the agents in the system and especially by the government and on the easy access of this information by the agents. In other words, the efficiency of e-governance system is directly related to "transparency".

ICTs and especially the Internet offer policy makers and administrators unprecedented opportunities in order to strengthen transparency, a fundamental element of e-governance (Justice, Melitski, & Smith, 2006). However, some high costs have had to be paid globally for raising awareness for those opportunities. Towards the end of the last century, the financial crises that broke out because the fiscal information produced by governments was not standard, clear and comparative, had a negative impact on many countries and led to some serious economic and social costs. Therefore, fiscal transparency has started to occupy an indispensable place on the reform agendas of international financial organizations and states. Almost all governments have made some important technical reforms in order to improve paper-based transparency and have encouraged the dissemination of fiscal information produced via the Internet. Thus, public administrations have started to use the Internet more to take the opportunity of making their fiscal information more accessible, reaching more and more people simultaneously in an economical way (Wescott, Pizarro, & Schiavo-Campo, 2000).

In addition to this research, there have been a very few studies on how efficiently the public administrations use the Internet to increase fiscal transparency and it has been found that majority of the existing studies have been limited to developed countries. Therefore, Turkey, with its Continental European Tradition and still maintaining its accession talks with the European Union (EU), is an important subject of study to carry out in this sense. After the financial crises that followed early in the year 2000, some vital reforms were made in Turkey in order to improve the fiscal transparency of the state. Many legislations and regulations passed within the framework of the reforms in question have prescribed the preparation of comprehensive documents and reports inclusive of fiscal information of public administrations. Moreover, the new legal regulations encourage the publication of those relevant documents on internet sites and thus aim to contribute to the effectiveness of a local e-governance system. For this reason, this chapter, in the context of the latest developments, aims to measure to what extent the municipalities in Turkey use the Internet to disseminate fiscal information on their websites, focus on some of the variables explicating the results of these measurements, and thus present some important suggestions in an attempt to improve the local e-governance system at the grass roots.

In this framework, this chapter briefly explicates the concept and significance of fiscal transparency at first and emphasizes the part websites play in the improvement of fiscal transparency. Thereafter, what follow is the reforms made in Turkey in order to improve fiscal transparency and the regulations made in an attempt to disseminate fiscal information in the Internet. In the case part of the study, the websites of 207 municipalities in Turkey are evaluated using a fiscal transparency index. After the analysis of some of the variables capable of explicating the success of the municipalities, various problems hindering the use of websites in order to strengthen fiscal transparency of the municipalities are highlighted. In the final section, some suggested solutions for the improvement of the e-governance system are discussed.

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