

## Transparency over sustainability in regional governments: the case of Spain

Francisco J. Alcaraz-Quiles / falcaraz@ugr.es

Andrés Navarro-Galera / angalera@ugr.es

David Ortiz-Rodríguez / dortiz@ugr.es

*Universidad de Granada, España*

**Abstract:** In the current crisis, citizens are demanding greater public sector transparency and accountability. In this paper, we advance the understanding of sustainability practices in public administration. We propose to compare the dissemination of sustainability of various regional governments, analyzing the websites of these regional governments through a content analysis, using for this purpose a list of items obtained from the Global Reporting Initiative (GRI) guidelines.

Our results show that Spanish regional governments, spread two-thirds of the information in the GRI guidelines, being the social information which presents a higher level of response and corresponding general aspects which has a lower level of dissemination. In addition, those regional governments with greater environmental commitment are those who publish more information about sustainability. From our conclusions, we emphasize that the poor financial situation of the Spanish regional governments does not seem to promote them to disseminate information about sustainability.

**Key words:** sustainability, Corporate Social Responsibility (CSR), regional governments, dissemination of information.

**Resumen:** En el actual contexto de crisis, los ciudadanos demandan al sector público mayor transparencia y rendición de cuentas. Este trabajo pretende avanzar en el conocimiento de las prácticas de sostenibilidad en la administración pública. Para ello proponemos comparar la divulgación de información sobre sostenibilidad realizada por distintos gobiernos regionales, analizando las webs de los mismos mediante un análisis de contenido, usando para ello un listado de ítems basado en las guías del Global Reporting Initiative (GRI).

Nuestros resultados muestran que los gobiernos regionales españoles difunden dos tercios de la información requerida por el GRI, presentando la información social un nivel de respuesta mayor y la información general un menor nivel de difusión. Además, aquellos gobiernos regionales con mayor compromiso ambiental publican más información sobre sostenibilidad. De nuestras conclusiones podemos destacar que la mala situación financiera que atraviesan no parece impulsar a los gobiernos regionales españoles a divulgar información sobre sostenibilidad.

**Palabras clave:** sostenibilidad, Responsabilidad Social Corporativa (RSC), gobiernos regionales, divulgación de información.

## Introduction<sup>1</sup>

The economic crisis and financial scandals have made the citizens ask for better transparency and commitment from business entities. Internationally, there has been a gradual increase in the concern of the organizations' social and environmental impacts (Elkington, 1998; Osborne and Ball, 2011). Thus, sustainability, in its triple dimension of economic, social and environmental viability, has become a central concept in the economic sphere (International Federation of Accountants [IFAC], 2011).

As a response to the citizens' demands in this respect, large companies have increased, as a complement to the economic and financial data traditionally published, the amount of social and environmental information they produce (Gray, 2006). Therefore, at present sustainability reports (SR) represent an essential concept in the business world, where they have been thoroughly studied (Banerjee, 2007).

In the political sphere, the dissemination of information on sustainability is one of the most innovative aspects of the citizenry-government relation, owing to two reasons. In the first place, international organizations such as the European Union (EU), the Organization for Economic Cooperation and Development (OECD), United Nations (UN) and the World Bank (WB) have recommended that the governments adopt socially responsible practices in their policies, as well as the issuing of information for the citizens on the sustainability of actions of the former regarding social, economic and environmental aspects (UE, 2007 and 2011; IFAC, 2013; Grupo Banco Mundial, 2007; OCDE, 2006).

The second of the reasons is related to the demands received by public sphere's agencies. Various *stakeholders* (agents directly or indirectly affected by the situations) ask that the actions carried out by public administrations become more sustainable gradually and that the information on governmental sustainability increases (Coglianese, 2009; Crane *et al.*, 2008). This way, transparency and accountability are the two main pillars upon which the government shall build public sector, offering reports on sustainability, mechanisms to reflect on what they intent to achieve and the motivations for their future actions (Bebbington *et al.*, 2008; G-20, 2013; IFAC, 2013).

---

<sup>1</sup> Acknowledgements: this research was carried out with funds from the Autonomous Community of Andalusia, Consejería de Innovación, Ciencia y Empresa (Research project no. P09-SEJ-5395), as well as the Ministry of Science and Innovation (Research project no. ECO2010-17463-ECON-FEDER and Research project no. ECO2010-20522-ECON-FEDER).

Although public sector has traditionally acted as a promoter of the incorporation of socially responsible practices (Crane and Matten, 2007), *stakeholders* demand public administrations act in a socially responsible manner (Crane *et al.*, 2008) and that there are adequate dissemination and control via sustainability reports or social audits (Ball, 2004), as in comparison with the private sphere, few are the public entities that issue sustainability reports (Frost, 2007; Mussari and Monfardini, 2010) and the academic studies on the subject are scarce (Osborne and Ball, 2011). This is the reason, as Contreras (2010) points out, for the governments to be forced to start modernization processes and reforms in the public machinery in view of being able to adapt to the characteristics of the changeable environment.

This way, our goal is to observe the practices of dissemination of information on sustainability in the public sphere and what sort of information is being distributed. Moreover, in a first approximation, we intend to observe what the influence that some factors (deficit, public debt, or general level of transparency in the agency) may have on this sort of information from public entities is.

Following these objectives, we deem it interesting to focus our study on Spanish regional governments, called, according to the Spanish Constitutional Juridical Order, Autonomous Communities (ACs, henceforth), due to a number of reasons. As Potts (2010) states, there is growing interest in the sustainability of ACs. This is so because in the context of public finance crisis and the challenging to the existence of diverse levels in the public sector, ACs, from their intermediate situation between central and local administrations, compulsorily have to face the current challenges on communication and sustainable development (Lansu *et al.*, 2013).

This way, we believe Spanish ACs are a suitable sphere of study, as in the framework of a large deficit (18.000 million EUR) (IGAE, 2015) and growing public debt (Eurostat, 2012), their functioning and actuation are severely contested, reason why, according to various theories, in particular the Legitimation Theory and that of *Stakeholders*, those responsible should be especially interested in showing citizens the sensibility of their actions, either to legitimize or respond the citizens' demands.

The rest of the work is organized as follows: in the second section, we present a review of the concept of social responsibility and issuing sustainability reports in public entities. In section three, we describe both the sampling and methodology of the study; while in section four we expose the main results of our observations. We close with some conclusions and reflections.

## Social responsibility and sustainability reports in public administrations

The public sector performs a dual role regarding sustainability. On the one hand, as pointed out by Fox *et al.* (2002), public entities have to compel, facilitate, collaborate and promote the introduction of sustainability practices. On the other, according to Erdmenger (1998), public administrations have to implement not only policies that foster sustainable development, but also perform an internal administration according to these practices.

In this regard, as pointed out by Uvalle-Berrones (2012), public administration in contemporary society transforms in view of empowering democracy and efficiency, whereby its schema of organization, management and behavior has now referents that locate it in the public space with new demands related to the quality of its performance, effectivity of transparency and the importance of accountability.

For authors such as Lamprinidi and Kubo (2008), the reasons why public entities should be interested in reporting on sustainability do not differ from those of private entities: 1) the need to show efforts on climate change and other sustainability issues; 2) an increasing interest and demand for transparency and accountability; 3) explanation of the management to *stakeholders*; 4) show leadership in the sector; 5) the existence of sustainability-reports “champions” who want to promote their presentation and share the benefits they have experienced; 6) the sustainability report can be produced from the existing information requirements.

In a context such as the present one, marked by the public finance crisis and the increasing demand for better public services by the citizens, the theoretical justification for the setting into motion of sustainability practices in the public sector can also be diverse, even if the approaches most resorted to are the Legitimacy Theory (LT) (Neu *et al.*, 1998) and the *stakeholder* theory (ST) (Deegan and Unerman, 2006).

Legitimacy is considered the achievement of harmony between the organization's behavior and the values of society. LT describes how organizations set up measures tending to reduce the breach between the possible harm for citizenry from the activity carried out by the organizations and the values prevailing in civil society (Lodhia *et al.*, 2012). Legitimacy is a resource on which organizations depend to survive, and at the moment the managers consider that the supply of a determinate element is essential to survive, they develop to secure the continuity of the supply of the element in question (Deegan, 2002).

ST states that the government of the organizations has to consider not only the most concrete and direct goals, but also the context, responding demands from multiple *stakeholders* (Marcuccio and Steccolini, 2005); so those publicly responsible should meet the demands of all the groups, bearing in mind their interests and expectations (Goodpaster, 2009).

However, independently from the theoretical approach utilized to justify the reasons for the disclosing of information on sustainability, nowadays it has become universally considered a key element in Public Sector organizations (Guthrie *et al.*, 2010).

In any case, and in our view, the publication of information on sustainability, in addition to suppose an increase in transparency, is beneficial for public entities, since as Bebbington *et al.* (2008) evince, reporting on sustainability provides the organizations with mechanisms to reflect on what is intended to reach, thus motivating future actions.

In this context, numerous international agencies (such as OECD, UN, WB, IFAC, or EU) recommend that the governments adopt social responsibility practices, inform the citizenry about the sustainability of their actions in social, economic and environmental regards (UE, 2007, 2011, 2013; IFAC, 2013; Grupo del Banco Mundial, 2007; OCDE, 2006).

According to this, the increasing interest in sustainability reports has meant the publication of various guides to distribute information on sustainability practices, which can be useful for public entities (Martinov-Bennie and Hecimovic, 2010). Among others, we can mention those by OECD (2006), the World Bank (2008), AccountAbility (2008a and 2008b) or United Nations Global Compact (2009), but the proposal by *Global Reporting Initiative (GRI)*, whose most recent version is known as G3 (GRI, 2006), is internationally considered the guide prototype to elaborate sustainability reports (Crognale, 2009).

This way, as evinced by Lodhia *et al.* (2012), GRI guidelines have turned into the reference for publishing sustainability reports at international level, incorporating indexes to measure management in economic, social and environmental issues.

Among the sector supplements (complementary proposals produced for concrete spheres), GRI published a pilot document devoted to public entities (GRI, 2005). After analyzing and using it (Tort, 2010), GRI published in 2010 a new specific supplement (GRI, 2010).

The number of reports issued by public entities applying GRI guide's recommendations is continually growing (Dumay *et al.*, 2010), even if the general guide is more commonly used in public entities than the specific

supplement (Tort, 2010). Moreover, it can be stated that in the public sphere, GRI guides have had great impact (Canyelles, 2011).

Studies on the dissemination of sustainability information in public entities, as pointed out by Lodhia *et al.* (2012), are still scarce. Among the ones published we can mention those by Herbohn (2005), Farneti and Guthrie (2009), Mussari and Monfardini (2010), Navarro-Galera *et al.* (2010) or Lodhia *et al.* (2012). Hence, as stated by Guthrie *et al.* (2010), more studies on sustainability and accountability in public entities are needed. This way, as noted by Marcuccio and Steccolini (2005), there are two interesting research lines: the analysis of sustainability information systems and the study of why the information shall be published.

Therefore, in view of, on the one side, the situation of financial crisis of public entities, which makes it clear, in addition to management improvement, an increment in transparency for the citizens, and on the other, the reduced number of studies on the dissemination of sustainability information by public entities, we deem it interesting and timely to undertake a study related to the sphere of regional governments. With this, we will be able to better grasp how, in the sphere of dissemination of sustainability information, decentralized governments are performing, at the same time that we observe the effect that, in this regard, deficit, debt and demand for transparency have.

## Sample selection and methodology

### *Sample selection*

In this work, we focus on Spanish regional governments. The selection of ACs is justified by the fact, as pointed out by Jordana *et al.* (2005), that a comparative study between regions of the same country can provide advantages before studies between countries. This is so because regions have significant differences in politics, economy and societies, however other variables with effects on the dissemination of information, for example legislation, here remain constant, which favors the analysis of the observations.

Once the study was focused on ACs, we believe the Spanish case is particularly interesting owing to two reasons directly related to the processes of legitimation and governmental transparency. The first, the difficult financial situation Spanish public entities undergo. Second, the fast and deep decentralization process in Spain, which has implied that a large number of attributions and resources are administrated by ACs.

This way, the Spanish state is one of the most affected by the crisis of public finance (Eurostat, 2012), with high levels of deficit and public debt. This way, in spite of the severe austerity measures in recent years, the Spanish Public Sector deficit, without considering helps for the financial sector, is one of the highest in Europe, almost reaching 9% GDP in 2011 and in 2012 it was 6.74%.

This situation has implied cutbacks in public benefits together with increments in taxing levels, which has produced, in addition to rejection from society that citizenry claims for greater transparency in public management, just as some governments already apply measures related to transparency and participation.

In the context of financial a public finance crisis, according to official data (IGAE, 2015), Spanish ACs have an 18 000 million EUR deficit (200 million less than the previous year), 1.66% on GDP (0.9% below last year's ratio), reaching 36.3% of non-financial public expenditure for Spain in 2015. In fact, previous literature and international agencies recognize that the continued existence of debt and deficit in public administrations implies a risk for sustainability, so they advocate for establishing control measures for both aspects (Pina *et al.*, 2010; United States Agency for International Development [USAID], 2011; UE, 2013). At present it is interesting to empirically studying if debt and deficit levels have any influence on the transparency of sustainability reports.

As for decentralization in Spain, it is worth mentioning that a fundamental aspect of the Spanish constitutional process by the end of the 1970's was the creation of 17 ACs, with their corresponding governments and parliaments (Muñoz and Chain, 2004). In barely a quarter of a century, the decentralization level reached levels over those existing in other European countries (Jeffery, 1997; Le Galès and Lequesne, 1998) and according to other official data (IGAE, 2012), ACs manage more than a third of the non-financial expenditure in Spain. This way, the political structures and institutions of these ACs are very similar to those of a federal system, so that ACs within a common frame are responsible for a large set of policies, among others, education, health, employment, social services or the environment.

Among the goals of the decentralization process distinguishable is the momentum for the regions' sustainable development, closest proximity to citizens and fostering transparency (Gil-Ruiz and Iglesias, 2007). However, in the current context of economic crisis, ACs are experiencing heavy pressure to address the growing needs derived from their activities, because ever since 2007 they present a considerable increase in their debt levels, doubling their

volume over this period, in terms of GDP (Ruiz-Huerta and García, 2012). This way, in the frame of the legitimacy theory, AC's compulsorily have to analyze their actions and apply transparency measures, responding to the various interest groups, as stated by the *stakeholders* theory.

Due to the above, the election of Spanish ACs can be interesting for this study's goals because of a number of reasons. On the one side, we have a set of diverse governments that develop their politics autonomously in different socioeconomic contexts. In particular, Spanish ACs face a complex conjuncture, in which limited resources, an important number of demands to address and the need to justify their actions before the citizenry concur.

Moreover, all ACs have a common legal framework, in which, even if there is no obligation to produce sustainability reports, accounting regulation insists on the inclusion of certain social and environmental information on the yearly balances (Orden EHA/1037/2010). Therefore, information dissemination will depend on the interests of managers and politicians; hence, the analysis will allow finding out what aspects of the sustainability reports are considered of interest to be disseminated.

Finally, it is worth mentioning that, in our view, studying Spanish ACs can be a referent in other contexts due to several reasons. Among other aspects, the process of decentralization carried out in Spain that made ACs have among its goals the improvement of accountability in the private sector, bringing administrations and citizens near. Therefore, the analysis of dissemination of information on sustainability can help make decisions on possible administrative reforms. On the other side, the identification of possible explanatory factors of the policies on the distribution of information on sustainability, since the Spanish sociopolitical context is similar to that of neighbor countries, can be taken into account as a reference in view of the implementation of measures to disseminate information.

### *Research methodology*

Having no obligation, Spanish AC's do not publish sustainability reports formally presented. However, our work starts from the conception that the formal absence of sustainability reports does not mean that public entities are not interested in the topic or that they do not publish this information through other means (Frost, 2007).

Of all the possible dissemination means, for this work's ends, we have analyzed the publication on the internet. As pointed out by Muñoz and Chain (2004), the use that public administrations make of internet as a tool

to disseminate public information has implied an important advance in citizen service. For Gandía and Archidona (2008), internet has contributed to improve the availability of public administrations' information. Gallego-Álvarez *et al.* (2010) indicate that the use of internet has helped break barriers between citizens and public administrations, offering more information, more frequently.

This way, e-government has meant a momentum toward the disclosing of governmental information. So, authors such as Hodges and Grubnic (2010) point out that e-government makes it easy, via the internet, the public access to information about available services, allowing transactions. This way the implementation of e-government can promote sustainability practices by means of improving public services, public administration and interaction between government and citizens (Estevez and Janowski, 2013).

In this regard, e-government lays the ground for more collaborative proposals between governors and citizens. The introduction of e-government has implied important progress in the relationships between the government and *stakeholders*, promoting and facilitating transparency and accountability (Bertot *et al.*, 2010). Furthermore, authors such as Greco *et al.* (2012) and Bryson *et al.* (2014) state that the processes of setting-up e-government provide the citizens with new roles for their relationships with the governments, changing from mere spectators to participants in the resolution of problems. More so, these authors argue that citizens' participation in the activities of the government might positively influence on transparency. This way, the implantation of e-government favors the development of a broader conception, which under the banner of *open-government*, establishes transparency, collaboration and participation as public management principles (Calderón and Lorenzo, 2010).

In the sphere of sustainability reports, as we have underscored in the previous section, guides issued by GRI are the main references at global level (Lodhia *et al.*, 2012). Thus, our work considers the indicators proposed in G3 and the supplements for public entities (GRI, 2005, 2006, 2010). This option, additionally, supposes adopting the stance of triple *bottom line* of Elkington (1998). However, we might contemplate the use of other guides (OCDE, 2006; Banco Mundial, 2008; AccountAbility, 2008a and 2008b; Pacto Mundial de Naciones Unidas, 2009), we believe that focusing on the GRI guides will produce more objective, impartial and neutral empirical results than if we decide to select items from various guides.

This way, we analyze the information dissemination using a 61-item listing<sup>2</sup> divided into seven sections, which we can group in four blocks: *a*) general information (items 1 - 25), which comprehends information on strategy, organization profile, characteristics of the information disclosed and government, commitments and participation of stakeholders; *b*) economic information (items 26 - 34); *c*) social information (items 42 - 48); *d*) environmental information (items 49 - 61).

On the basis of previous works on e-government (Rodríguez *et al.*, 2007), we will analyze the web sites (both main and those of the departments) of the 17 ACs, assessing the publication (value 1) and no-publication (value 0) of each item in the questionnaire so that we can value both the dissemination of any item (the addition of observations in the various ACs) and the global dissemination carried out by any AC (addition of observations for the items of a concrete AC). The analysis of web sites was carried out over the first quarter of 2014.

In this work we intend to assess the level of the disseminated information in function of the criteria established by GRI proposals, because of that the assessment performed has been coherent with this goal. Accordingly, the aspects included in the listing we assess are referred to the dissemination or no-dissemination, this way we have positively assessed the presence of any information related with a concrete item on the web.

Finally, considering this work's goals and on the basis of Eurostat's (2012) recommendations, the cited literature and the Legitimacy and Stakeholder theories, we deem it interesting to compare the observed situation regarding the dissemination of sustainability information with data on the financial situation and commitments of transparency and accountability.

For the analysis of the financial situation of ACs we have official data on debt and deficit published by IGAE. As for the second comparison, we will use the results published by Transparencia Internacional España (TIE, 2013), NGO that works promoting transparency and accountability, assessing various public institutions, among which one finds Regional Governments.

Moreover, by means of Spearman's rank correlation coefficient (a technique for similar cases and samples in numerous studies as the best statistical tool to test variables that follow an ordered range) (Stevenson, 1981; Sánchez, 2004; Rodríguez and Navarro, 2007), we will compare the dissemination levels obtained in our analysis (both total dissemination and dissemination for each of the blocks in our questionnaire), on the one side

---

2 At the end of the present article, in Annex, such listing, individually detailed, can be consulted (Editors' note).

with debt and deficit per capita levels, and on the other, with the results obtained from the racking produced by TIE.

## Results

In Table 1<sup>3</sup> data obtained for each AC in each of the analyzed blocks is displayed. From these data, we notice that Spanish ACs as a whole disseminate 61.23% of the information in the GRI item listing, even if there is important variability between the government that disseminated the most 75.41% (Madrid) and the least with 49.18% (Cantabria).

If we observe the subset of CAs, Block III, social information (items 42 - 48), it is the one with the highest response level (82.35%), however with lesser heterogeneity. Block I (items 49 - 61) is the only one that presents the most reduced dissemination level (55.05%). Block IV, environmental information (items 49 - 61), is the only with a CA that disseminated all the items included in the listing, even if it is at the same time the one with the greatest dispersion, with a minimum level of 30.76% (Extremadura and Castilla-La Mancha). It is noticeable that Block II, economic aspects (items 36 - 41), on which the information disseminated by public entities has traditionally centered in Spain, exhibits a middle dissemination level of 62.23%, especially if we notice the minimum value, 31.25% (Galicia).

Now, analyzing the disseminated items, we see that 20 out of 61 items are disseminated in the ACs' web sites, in addition to other four which are disseminated by 16 of the 17 analyzed cases. Therefore, almost 40% of the information present in the web sites of Spanish ACs. At the other end, slightly more than 20% of the analyzed aspects are not included in the ACs' web sites, only eight of the 16 items are not disclosed in any of the sites and in other five cases, only one out of 17 cases studied has disseminated all the information.

Among those items that have been disseminated by all ACs, almost a half (9) corresponds to Block I (items 1 - 25). In short, data on the very organization (organization, incumbents, localization, etc.) or on the characterization of information (publication date, period, frequency of publication, etc.). Other four items discloses by all ACs are on economic information (Block II, items 26 - 41), in particular budgetary data on the whole entity.

In Block III (items 42 - 48), on social aspects, five of the seven items considered in the listing are available in the web sites of the 17 ACs. Finally,

3 All the tables are in the Annex, at the end of this document (Editors' note).

only two of 13 environmental items (items 49 - 61) are disclosed in the analyzed web sites. In short, one referred to environmental investments made and other on the promotion of products or services with energy savings. In this section we also find two of the four items disseminated by 16 of the 17 ACs (information related to energy savings).

Among the items not disclosed by any of the ACs, a half (4) correspond to Block I (items 1 – 25), particularly there are no reports on challenges and goals in the mid term, perspectives of performance regarding the objectives, priorities in environmental affairs, nor what the criteria to select interest groups are. In Block II (items 26 – 41) three are the items not disclosed by any AC, expenses by sort of payment, a listing of the new personnel regarding minimum wage and expenditure on local suppliers in respect to total expenditure.

In Block III (items 42 - 48), only one item is not disclosed by any AC: pensions, which may be due to the fact that Spanish Public entities do not usually make additional payments than those made by the public pension system. Regarding Block IV (items 49 - 61), all the items are disclosed and only the one related to the reduction in the level of the environmental impact accomplished with actions in such regards is disseminated by one of the 17 ACs.

On the other side, table 2 shows the number and percentage of items disseminated by each of the ACs, compared both with per capita debt and deficit levels, as well as with the position in TIE ranking. Finally, table 3 shoes the results of Spearman's rank correlation.

As noticed in table 3, except for the indexes referred to social and general information, the rest has a value under 0.3, therefore, relation is low or null. This way, the information disclosed by ACs presents a moderate-strong negative ( $r = -0.5246$ ) relation between the percentage of social information dissemination and TIE index, and an also negative ( $r = -0.3443$ ) moderate-low relation between general information dissemination and per capita deficit. On the other side, per capita debt does not seem to influence the dissemination level of information on sustainability by ACs.

## Summary and conclusions

The dissemination of information on sustainability by public entities has been scarce so far. Among the institutions which are indeed issuing sustainability reports GRI guides are the most utilized, reason why we have decided to use them as a base for our study.

In like manner, for the objectives of the work, we opted to choose regional governments in Spain, justifying the selection by means of a number of reasons, whose foundation is the search for legitimacy in the context of public finance crisis. Moreover, these regional governments, in a common legal context, which does not demands the publication of sustainability reports, and facing adversity in the sociopolitical and economic context, allow us to have an idea regarding priorities on the disseminated sustainability information.

In view of the first goal, this is to say, whether information on sustainability is disseminated or not, and if it is, what sort, the answer is, in spite no formal sustainability reports are disseminated, most of the information necessary for these reports not only is available, but also disseminated in the web sites of the Spanish ACs. Therefore, we can verify Frost's (2007) statements, who stated that not issuing reports does not imply that the entities are not interested or that such information is not disseminated through other means, in our case internet. On the other side, we also have to recognize that such information is dispersed and its dissemination is not carried out in a coordinated manner, so an interested user would have difficulties to have an overall view.

Furthermore, even if the disseminated information is heterogeneous, we have to restate that almost 40% of the items included in GRI guide has been disseminated in at least 16 of the 17 ACs, and more than 60% is disseminated by any of the analyzed entities. On the other side, only 13% of the items has not been disclosed by any of the ACs and about 8% only by one entity. Among the items without an answer or disclosed by only one entity we find, fundamentally, those that have to do with the analysis and strategy of the entity or *stakeholders'* analysis, as well as some economic sections.

On the contrary, among the items disseminated by all or almost all the ACs one notices a large number of economic issues and mainly the dissemination of social items. In the light of these results, information dissemination seems to answer the needs of legitimizing the actuations, in line with the legitimacy theory more than answering the interests of the various *stakeholder* groups.

Regarding the sort of information published, a thorough analysis of the items disclosed by ACs allows obtaining interesting conclusions about the dissemination of sustainability information. In the entities studies, regarding those two first blocks (general and economic information), we have to underscore that it is information traditionally asked from public entities. This explains the important number of items disseminated in all ACs.

However, as a set, the dissemination level in the web sites is not very high. In particular, it is noticeable that the economic block does not have a higher dissemination level, as it is the one with the best and most developed information systems, as there exists a legal requirement to disseminate the main economic-budgetary aspects. In any case, we did corroborate that the demanded information is disseminated in all of the cases, being the items related to other economic aspects, such as personnel or suppliers, those which are not disseminated.

Regarding Block 1, general information, the aspects on which no information is disseminated concentrate those related to strategies and analysis on the sustainability of the entity, particularly the declaration of the leading manager on the relevance of sustainability in the entity's strategy, regarding environmental priorities or the selection of interest groups.

Among the disclosed aspects and following GRI items, noticeable is the dissemination of social information. This circumstance might be explained, from the standpoint of the *stakeholder* theory, suggesting that the ACs are most sensitized to the poorest interest groups' demands.

In view of these results we can state that public entities have enough information to approach the elaboration of reports aligned with the demands of GRI guides. This way, we believe that the publication of sustainability reports, in addition to allow the organization to reflect on its situation and motivate future actions (Bebbington *et al.*, 2008), will stress the importance public entities give sustainability and improve the transparency of public entities, collaborating to legitimize their actions before citizenry.

However, the possible issuing of these reports needs, additionally coordination and gathering in the whole of society, the sensitization of the leading managers of these public entities. This is so, as shown by the results, because indeed it was the information on the organization's planning and strategy as well as that on *stakeholders*, the least disclosed in the web sites.

As for the possible influencing factors, and bearing in mind that the 2012 Fiscal Sustainability Report by the EU (2012) states that current debt and deficit levels may be influencing and being detrimental to sustainability, our results show that, by and large, both magnitudes do not influence on the dissemination of ACs' environmental information (except for the negative moderate-low relation between deficit and generic information).

In spite of the bad financial situation of ACs, the levels of per capita debt and deficit do not influence on the dissemination of environmental information, so these are not positively fostering governments to disseminate information on sustainability. Therefore, from the standpoint

of the legitimacy theory, the financial situation does not seem to be a key aspect to explain the concern for the ACs' sustainability.

On the other hand, according to our results, general transparency in information on sustainability might have a negative impact on the transparency of social information. Therefore, carrying out communication campaigns in the areas/departments in ACs, as a part of the general policy of the institution regarding transparency, in view of raising the managers' awareness of the importance of publishing information on sustainability, might be acting against the dissemination of information on sustainability.

As aspects to bear in mind in the future, there would be (in addition to the aforementioned and related to a review of the items considered from other guides), on the one side, the analysis of contextual variables that might affect the results obtained. This way, Spanish ACs present advantages that allow analyzing sociopolitical and economic variables keeping others constant, but also inconveniences, for even if we work with the full population, the number of observations is reduced, which complicates statistical analyses. On the other side, retaking Marcuccio and Steccolini (2005), it would be interesting deepening into the reasons for the dissemination of information on sustainability, into the reason why it focuses on some aspects and not on others.

## References

- AccountAbility (2008a), *AA1000 AccountAbility Principles Standard*, England: AccountAbility.
- AccountAbility (2008b), *AA1000 Assurance Standard 2008*, England: AccountAbility.
- Ball, Amanda (2004), "A Sustainability Accounting Project for the UK Local Government Sector? Testing the Social Theory Mapping Process and Locating a Frame of Reference", in *Critical Perspectives on Accounting*, no. 15, England: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S1045235402002095> [October 1st, 2015].
- Banco Mundial (2008), "Overview: Understanding, Measuring and Overcoming Poverty". Available at: <http://web.worldbank.org> [August 30th, 2013].
- Banerjee, Subhabrata B. (2007), *Corporate Social Responsibility: The Good, the Bad and the Ugly*, England: Edward Elgar.
- Bebbington, Jan *et al.* (2008), "Corporate social reporting and reputation risk management", in *Accounting, Auditing and Accountability Journal*, no. 21, United Kingdom: Emerald on-line. Available at: <http://www.emeraldinsight.com/doi/pdfplus/10.1108/09513570810863932> [October 1st, 2015].
- Bertot, John C. *et al.* (2010), "Using ICTs to create a culture of transparency: E-government and social media as openness and anti-corruption tools for societies", in *Government Information Quarterly*, no. 27, England: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S0740624X10000201> [October 1st, 2015].

- Bryson, John M. *et al.* (2014), "Public Value Governance: moving beyond traditional public administration and the New Public Management", in *Public Administration Review*, no. 74, United States: Wiley Online Library. Available at: <http://onlinelibrary.wiley.com/doi/10.1111/puar.12238/epdf> [October 1<sup>st</sup>, 2015].
- Calderón, César and Lorenzo, Sebastián (2010), *Open government: Gobierno abierto*, Spain: Algón Editores.
- Canyelles, Josep M. (2011), "Responsabilidad Social de las Administraciones Públicas", in *Revista de Contabilidad y Dirección*, no. 13, Spain: ACCID.
- Coglianese, Cary (2009), "The transparency President? The Obama administration and open government", in *Governance*, no. 22, United States: John Wiley & Sons on-line. Available at: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1433815](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1433815) [October 1<sup>st</sup>, 2015].
- Contreras, Leticia (2010), "La calidad en la gestión como factor de cambio institucional en las organizaciones gubernamentales del Estado de México", in *Convergencia. Revista de Ciencias Sociales* [on-line], vol. 17, May-August, Mexico: Universidad Autónoma del Estado de México. Available at: <http://www.redalyc.org/articulo.oa?id=10513135012> [August 30<sup>th</sup>, 2013].
- Crane, Andrew and Matten, Dirk (2007), *Business ethics: managing corporate citizenship and sustainability in the age of globalization*, England: Oxford University Press.
- Crane, Andrew *et al.* (2008), *Corporate Social Responsibility. Readings and cases in a Global Context*, United States: Routledge.
- Crognale, Gabriele (2009), "The Global Reporting Initiative G3 Sustainability Reporting Guidelines (Conclusion)", in *Business and the Environment*, no. 20, Great Britain: Wolters Kluwer on-line. Available at: <http://www.hbs.edu/environment/Pages/default.aspx> [October 1<sup>st</sup>, 2015].
- Deegan, Craig (2002), "The legitimising effect of social and environmental disclosures - A theoretical foundation?", in *Accounting, Auditing and Accountability Journal*, no. 15, United Kingdom: Emerald on-line. Available at: <http://www.emeraldinsight.com/doi/pdfplus/10.1108/09513570210435852> [October 1<sup>st</sup>, 2015].
- Deegan, Craig and Unerman, Jeffrey (2006), *Financial Accounting Theory*, Australia: McGraw Hill.
- Dumay, John C. *et al.* (2010), "GRI sustainability reporting guidelines for public and third sector organizations", in *Public Management Review*, no. 12, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/full/10.1080/14719037.2010.496266?scroll=top&needAccess=true> [October 1<sup>st</sup>, 2015].
- Elkington, John (1998), *Cannibals with Forks. The Triple Bottom Line of the 21st Century*, United Kingdom: Capstone Publishing.
- Erdmenger, Christoph (1998), "From business to municipality-and back", in *Local Environment*, no. 3, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/abs/10.1080/13549839808725573?journalCode=cloe20> [October 1<sup>st</sup>, 2015].
- Estevez, Elsa and Janowski, Tomasz (2013), "Electronic Governance for Sustainable Development-Conceptual framework and state of research", in *Government Information Quarterly*, no. 30, United States: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S0740624X12001487> [October 1<sup>st</sup>, 2015].

- Eurostat (2012), Eurostat Newrelease Euroindicators 149/2012. Available at: [http://epp.eurostat.ec.europa.eu/cache/ITY\\_PUBLIC/2-22102012-AP/EN/2-22102012-AP-EN.PDF](http://epp.eurostat.ec.europa.eu/cache/ITY_PUBLIC/2-22102012-AP/EN/2-22102012-AP-EN.PDF) [August 30<sup>th</sup>, 2013].
- Farneti, Federica and Guthrie, James (2009), "Sustainability Reporting by Australian Public Sector Organizations", in *Accounting forum*, no. 33, Australia: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S015599820900009X> [October 1<sup>st</sup>, 2015].
- Fox, Tom *et al.* (2002), *Public sector roles in strengthening corporate social responsibility: a baseline study*, England: International Institute for Environment and Development.
- Frost, Geoff (2007), "The introduction of mandatory environmental reporting guidelines: Australian Evidence", in *Abacus*, no. 43, United States: John Wiley & Sons on-line. Available at: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=988569](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=988569) [October 1<sup>st</sup>, 2015].
- Gallego-Álvarez, Isabel *et al.* (2010), "Are determining factors of municipal E-government common to a worldwide municipal view? An intra-country comparison", in *Government Information Quarterly*, no. 27, United States: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S0740624X10000596> [October 1<sup>st</sup>, 2015].
- Gandía, Juan L. and Archidona, María. C. (2008), "Determinants of web site information by Spanish city councils", in *Online Information Review*, no. 32, United Kingdom: Emerald on-line. Available at <http://www.emeraldinsight.com/doi/full/10.1108/14684520810865976> [October 1<sup>st</sup>, 2015].
- Gil-Ruiz, Carmen L. e Iglesias, Jaime (2007), "El gasto público en España en un contexto descentralizado", in *Presupuesto y Gasto Público*, no. 47, Spain: Instituto de Estudios Fiscales.
- GRI (Global Reporting Initiative) (2005), *Sector Supplement for Public entities*, Holland: GRI.
- GRI (2006), *G3 Sustainability Reporting Guidelines*, Holland: GRI.
- GRI (2010), *Reporting in Government Agencies*, Holland: GRI.
- Goodpaster, Kenneth E. (2009), *Ética empresarial y análisis de los "stakeholders"*, Spain: Aurkilan Spanish Annual.
- Gray, Rob (2006), "Social, environmental and sustainability reporting and organisational value creation: whose value? Whose creation?", in *Accounting, Auditing and Accountability Journal*, no. 19, United Kingdom: Emerald on-line. Available at: <http://www.emeraldinsight.com/doi/full/10.1108/09513570610709872> [October 1<sup>st</sup>, 2015].
- Greco, Giulio *et al.* (2012), "From Tuscany to Victoria: Some Determinants of Sustainability Reporting by Local Councils", in *Local Government Studies*, no. 38, Great Britain: Taylor & Francis on line. Available at: <http://www.tandfonline.com/doi/abs/10.1080/03003930.2012.679932> [October 1<sup>st</sup>, 2015].
- Grupo Banco Mundial (2007), *Environmental, Health, and Safety (EHS) Guidelines*, United States: Environment and Social Development Department, International Finance Corporation.
- Guthrie, James *et al.* (2010), "Advancing sustainable management of public and not for profit organizations", in *Public Management Review*, no. 12, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/abs/10.1080/14719037.2010.496254> [October 1<sup>st</sup>, 2015].

- G-20 (2013), *G-20 Leaders' Declaration. Document*, St. Petersburg, Russia, September 6<sup>th</sup>, 2013. Available at: [www.g20.org](http://www.g20.org) [October 30<sup>th</sup>, 2013].
- Herbohn, Kathleen (2005), "A Full Cost Environmental Accounting Experiment", in *Accounting Organisation and Society*, no. 30, Great Britain: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S0361368205000024> [October 1<sup>st</sup>, 2015].
- Hodges, Ron and Grubnic, Suzana (2010), "Local authority e-government partnerships in England: a case study", in *Financial Accountability and Management*, no. 26, Great Britain: John Wiley & Sons on-line. Available at: <http://onlinelibrary.wiley.com/doi/10.1111/j.1468-0408.2009.00490.x/pdf> [October 1<sup>st</sup>, 2015].
- IFAC (2013), *Reporting on the Long-Term Sustainability of an Entity's Finances*. Available at: <http://www.ifac.org/publications-resources/recommended-practice-guideline-1> [August 30<sup>th</sup>, 2014].
- IGAE (Intervención General de la Administración del Estado) (2015), *Avance actuación económica y financiera de las Administraciones Públicas*, Spain: IGAE. Available at <http://www.igae.pap.meh.es> [January 10<sup>th</sup>, 2016].
- International Federation of Accountants (IFAC) (2011), *Illuminating the Issues Highlighting the Solutions*. Available at: <http://viewer.zmags.com/publication/ed4395af#/ed4395af/1> [August 30<sup>th</sup>, 2013].
- Jeffery, Charlie (1997), *The regional dimension of the European Union: Towards a third level in Europe?*, England: Frank Cass.
- Jordana, Jacint *et al.* (2005), "Which Internet Policy? Assessing Regional Initiatives in Spain", in *The Information Society*, no. 21, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/abs/10.1080/01972240500253509> [October 1<sup>st</sup>, 2015].
- Lansu, Angelique *et al.* (2013), "Changing professional demands in sustainable regional development: a curriculum design process to meet transboundary competence", in *Journal of Cleaner Production*, no. 49, United States: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S0959652612005513> [October 1<sup>st</sup>, 2015].
- Lamprinidi, Stefania and Kubo, Naoko (2008), "Debate: The Global Reporting Initiative and Public entities", in *Public Money & Management*, no. 28, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/abs/10.1111/j.1467-9302.2008.00663.x> [October 1<sup>st</sup>, 2015].
- Le Galès, Patrick and Lequesne, Christian (1998), *Regions in Europe*, England: Routledge.
- Lodhia, Sumit *et al.* (2012), "Driving Public Sector Environmental Reporting", in *Public Management Review*, no. 14, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/abs/10.1080/14719037.2011.642565> [October 1<sup>st</sup>, 2015].
- Marcuccio, Manila and Steccolini, Iliana (2005), "Social and environmental reporting in local authorities", in *Public Management Review*, no. 7, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/abs/10.1080/14719030500090444> [October 1<sup>st</sup>, 2015].
- Martinov-Bennie, Nonna and Hecimovic, Angela (2010), "Assurance of Australian Natural Resource Management", in *Public Management Review*, no. 12, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/abs/10.1080/14719037.2010.496267> [October 1<sup>st</sup>, 2015].

- Muñoz Cañavate, Antonio and Chain Navarro, Celia (2004), "The World Wide Web as an information system in Spain's regional administrations (1997–2000)", in *Government Information Quarterly*, no. 21, United States: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S0740624X0400005X> [October 1<sup>st</sup>, 2015].
- Mussari, Riccardo and Monfardini, Patrizio (2010), "Practices of social reporting in public sector and non-profit organizations", in *Public Management Review*, no. 12, Great Britain: Taylor & Francis on-line. Available at: <http://www.tandfonline.com/doi/abs/10.1080/14719037.2010.496262> [October 1<sup>st</sup>, 2015].
- Neu, Dean et al. (1998), "Managing Public Impressions: Environmental Disclosures in Annual Reports", in *Accounting, Organisations and Society*, no. 23, Great Britain: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S0361368297000081> [October 1<sup>st</sup>, 2015].
- Navarro-Galera, Andrés et al. (2010), "La Divulgación de Información sobre Responsabilidad Social Corporativa en Administraciones Públicas: Un Estudio Empírico en Gobiernos Locales", in *Revista Española de Contabilidad RC-SAR*, no. 13, Spain: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S1138489110700194> [October 1<sup>st</sup>, 2015].
- OCDE (Organización para la Cooperación y el Desarrollo Económicos) (2006), *Intellectual Assets and Value Creation: Implications for Corporate Reporting*, France: Corporate Affairs Division, Directorate for Financial and Enterprise Affairs, OCDE.
- Orden EHA/1037/2010 (2010, 28 de abril), Leyes de España, in *Boletín Oficial del Estado*, no. 102. Available at: <http://www.boe.es/boe/dias/2010/04/28/pdfs/BOE-A-2010-6710.pdf> [August 30<sup>th</sup>, 2013].
- Osborne, Stephen P., and Ball, Amanda (2011), *Social Accounting and Public Management: Accountability for the Public Good*, United Kingdom: Routledge.
- Pacto Mundial de Naciones Unidas (2009), "What Is the Global Compact". Available at: <http://www.unglobalcompact.org/> [August 30<sup>th</sup>, 2013].
- Pina, Vicente et al. (2010), "Is E-Government Promoting Convergence Towards More Accountable Local Governments?", in *International Public Management Journal*, no. 13, United States: Taylor & Francis on-line. Available at <http://www.tandfonline.com/doi/abs/10.1080/10967494.2010.524834> [October 1<sup>st</sup>, 2015].
- Potts, Tavis (2010), "The natural advantage of regions: linking sustainability, innovation, and regional development in Australia", in *Journal of Cleaner Production*, no. 18, United States: Elsevier on-line. Available at: <http://www.sciencedirect.com/science/article/pii/S0959652610000193> [October 1<sup>st</sup>, 2015].
- Rodríguez, Manuel et al. (2007), "E-Government and public financial reporting: the case of Spanish regional governments", in *American Review of Public Administration*, no. 37, United States: Sage on-line. Available at: <http://journals.sagepub.com/doi/abs/10.1177/0275074006293193> [October 1<sup>st</sup>, 2015].
- Rodríguez Bolivar, Manuel P. and Navarro Galera, Andrés (2007), "Could fair value accounting be useful, under NPM models, for users of financial information?", in *International Review of Administrative Sciences*, no. 73, Great Britain: Sage on-line.
- Rodríguez Bolivar, Manuel P. and Navarro Galera, Andrés (2007), "Could fair value accounting be useful, under NPM models, for users of financial information?", in *International Review of Administrative Sciences*, no. 73, Great Britain: Sage on-line.

- Available at: <http://journals.sagepub.com/doi/abs/10.1177/0020852307081153> [October 1<sup>st</sup>, 2015].
- Ruiz-Huerta Carbonell, Jesús and García Díaz, Miguel A. (2012), “El endeudamiento de las Comunidades Autónomas: Límites y Problemas en el contexto de la crisis económica”, in *Revista de Estudios Autonómicos y Federales*, no. 15, Spain: Instituto de Estudios Autonómicos.
- Sánchez, Jesús (2004), *Introducción a la Estadística Empresarial*. Available at: <http://www.eumed.net/coursecon/libreria/index.htm> [August 30<sup>th</sup>, 2013].
- Stevenson, William (1981) *Estadística para Administración y Economía: Conceptos y aplicaciones*, Mexico City: Harla.
- TIE (Transparencia Internacional España) (2013), *Índice de Transparencia de las Comunidades Autónomas*. Available at: <http://www.transparencia.org.es/> [August 30<sup>th</sup>, 2014].
- Tort, Laura E. (2010), *GRI Reporting in Government Agencies*, Holland: Global Reporting Initiative (GRI).
- UE (Unión Europea) (2007), *Corporate Social Responsibility National public policies in the European Union*, Luxemburg: European Commission.
- UE (2011), *Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions*, Belgium: EU.
- UE (2012), Fiscal Sustainability Report 2012. Available at: [http://ec.europa.eu/economy\\_finance/publications/european\\_economy/2012/pdf/ee-2012-8\\_en.pdf](http://ec.europa.eu/economy_finance/publications/european_economy/2012/pdf/ee-2012-8_en.pdf) [August 30<sup>th</sup>, 2013].
- UE (2013), Corporate Social Responsibility: accountable, transparent and responsible business behaviour and sustainable growth. Available at: [http://www.europarl.europa.eu/oeil/popups/ficheprocedure.do?reference=2012/2098\(INI\)&l=EN](http://www.europarl.europa.eu/oeil/popups/ficheprocedure.do?reference=2012/2098(INI)&l=EN) [August 30<sup>th</sup>, 2013].
- United States Agency for International Development (USAID) (2011), *Fundamentals of NGO Financial Sustainability*, United States: Abt Associates Inc.
- Uvalle-Berrones, Ricardo (2012), “La administración pública en los imperativos de la gobernanza democrática”, en *Convergencia. Revista de Ciencias Sociales* [online], September – December, Mexico: Universidad Autónoma del Estado de México. Available at: <http://www.redalyc.org/articulo.oa?id=10522923004>> ISSN 1405-1435 [August 30<sup>th</sup>, 2013].

## Annex

### Item listing

---

#### Block 1. General information

---

##### a. Strategy and analysis:

---

1. Is there a declaration of the leading manager on the relevance of sustainability for the organization and its strategy?
  2. Does this declaration include priorities, strategies and key aspects in the long/mid terms?
  3. Does this declaration include tendencies with broader scope that affect priorities regarding sustainability?
  4. Does this declaration include the events, accomplishments and failures over the information period?
  5. Does this declaration include the prospective performance regarding the objectives?
  6. Does this declaration include challenges and goals for the next year and the following 3-5?
- 

##### b. Organization profile:

---

7. Does the entity have its own marks?
  8. Are there different areas clearly defined?
  9. Are there people in charge defined by area?
  10. Localization of the headquarters of the entity.
  11. Number of countries in which it develops significant activities.
  12. Number of employees.
  13. Have there been relevant changes in the structure or size of the entity?
  14. Has the entity obtained awards or distinctions in the period of the information offered?
- 

##### c. Information parameters:

---

15. Period of the information offered.
  16. Date of the previously information offered.
  17. Frequency of the information.
  18. Is there a general contact point for aspects related to the information offered?
  19. Does the offered information include data interesting specifically for suppliers and users?
  20. Is the priority of the aspects gathered in the information offered assigned?
-

---

d. Government, commitments and stakeholder participation:

---

21. Is there someone responsible for the definition of the organization's strategy?
  22. Does the leading manager hold another public or private post?
  23. Are there work's councils or workers' representatives?
  24. Are stakeholders included in the information offered?
  25. Are here criteria to identify and select the stakeholders?
- 

---

Block 2. Economic information

---

26. Expenditure budget / benefitted population.
  27. Income budget / benefitted population.
  28. Incomes from transferences from other public Administrations / total incomes.
  29. Gross expenditures disaggregated by sort of Payment.
  30. Gross expenditures disaggregated by financial Classification.
  31. Capital expenditures disaggregated by financial Classification.
  32. Stipulations of the policy of internal promotions.
  33. Training actions.
  34. Future financial risks.
  35. Data on subventions received.
  36. Discloses the expenditure budget and includes:
  37. Mid term perspectives.
  38. Shows the key economic suppositions: GDP growth forecast, employment, unemployment rate, inflation and interest rates.
  39. Expenses from Social Issues programs.
  40. Initial wage (when first hiring personnel)/local minimum wage).
  41. Expenses on local suppliers / total expenditure.
- 

---

Block 3. Social information

---

42. Is the service offer public?
  43. Subvention Call for entrepreneurial activities.
  44. Discloses the obligations of pensions for employees.
  45. Subventions Calls for Neighborhood Associations.
  46. Public employment offers.
  47. Subventions Calls for NGOs.
  48. Indicators of efficacy and efficiency.
-

---

Block 4. Environmental Information

---

49. Disseminates the initiatives carried out to mitigate the products and services' environmental impacts.
50. Discloses the reduction degree of that impact.
51. Discloses the direct consumption of energy from primary sources.
52. Discloses the consumption of intermediate energy.
53. Disseminates the actions undertaken to increase energy saving by means of maintaining or improving efficiency.
54. Issues information on the initiatives undertaken to promote efficient products and services in energy consumption or based on renewable energy.
55. Discloses the reductions in energy consumption as a result of such initiatives.
56. Disseminates the initiatives carried out to reduce indirect energy consumption.
57. Discloses the reductions accomplished with such measures.
58. Discloses the sources of water catchment and volume per source.
59. Reports on the percentage and total volume of recycled and reutilized water in the community.
60. Provides information on discharges and destination of wastewater in the community.
61. Reports on the total and sorts of expenditures and environmental investments.

---

Source: GRI, own elaboration.

Table 1

Summary by Autonomous Communities and Blocks

*Absolute and relative values in respect to the analyzed total*

Autonomous Communities	BL. I		BL. II		BL. III		BL. IV		TOTAL	
	items	%	items	%	items	%	items	%	items	%
Andalusia	14	56,00%	12	75,00%	6	85,71%	10	76,92%	42	68,85%
Aragón	14	56,00%	10	62,50%	6	85,71%	5	38,46%	35	57,38%
Asturias	17	68,00%	11	68,75%	6	85,71%	6	46,15%	40	65,57%
C. Valenciana	14	56,00%	10	62,50%	6	85,71%	6	46,15%	36	59,02%
Canarias	13	52,00%	9	56,25%	6	85,71%	9	69,23%	37	60,66%
Cantabria	11	44,00%	9	56,25%	5	71,43%	5	38,46%	30	49,18%
Castilla La Mancha	13	52,00%	9	56,25%	6	85,71%	4	30,77%	32	52,46%
Castilla León	11	44,00%	10	62,50%	5	71,43%	8	61,54%	34	55,74%
Cataluña	14	56,00%	10	62,50%	6	85,71%	13	100,00%	43	70,49%
Extremadura	13	52,00%	10	62,50%	6	85,71%	4	30,77%	33	54,10%
Galicia	15	60,00%	5	31,25%	5	71,43%	6	46,15%	31	50,82%
Balearic Islands	11	44,00%	8	50,00%	6	85,71%	10	76,92%	35	57,38%
La Rioja	19	76,00%	12	75,00%	5	71,43%	6	46,15%	42	68,85%
Madrid	16	64,00%	12	75,00%	6	85,71%	12	92,31%	46	75,41%
Murcia	12	48,00%	11	68,75%	6	85,71%	10	76,92%	39	63,93%
Navarra	13	52,00%	12	75,00%	6	85,71%	8	61,54%	39	63,93%
Basque Country	14	56,00%	12	75,00%	6	85,71%	9	69,23%	41	67,21%

Source: own elaboration.

Table 2  
**Comparison of the level of sustainability information disseminated by ACs,**  
**both per capita debt and deficit and TIE ranking**

ACs	Items (n)	%	TIE	Debt	Deficit	ACs	Items (n)	%	TIE	Debt	Deficit
Madrid	46	75.41	72.5	1.820,06	-213,04	Valencia	36	59.02	63.8	2.849,13	-851,36
Catalonia	43	70.49	78.8	3,069,63	-1,227,99	Balearic I. ares	35	57.38	83.8	2,216,50	-1,120,58
Andalusia	42	68.85	92.5	1.186,14	-718,71	Aragón	35	57.38	75.0	1.432,97	-871,16
La rioja	42	68.85	97.5	1.596,85	-900,78	C. León	34	55.74	90.0	1.261,86	-682,35
Basque C	41	67.21	97.5	1.183,00	-755,16	Extremadura	33	54.10	87.5	987,27	-628,18
Asturias	40	65.57	66.3	1.003,13	-751,42	C. La mancha	32	52.46	58.8	1.958,65	-1.219,23
Murcia	39	63.93	55.0	978,01	-1.115,23	Galicia	31	50.82	90.0	1.717,93	-681,71
Navarra	39	63.93	91.3	1.792,46	-983,27	Cantabria	30	49.18	95.0	1.237,38	-960,75
Canarias	37	60.66	63.8	1.132,97	-790,96						

Source: own elaboration.

Bold dark background, the best 2 (10%) ACs at TIE ranking, and with more per capita debt and deficit.  
 Italic and light background, the worst 2 (10%) ACs at TIE ranking, and with less per capita debt and deficit.

Table 3

Results of Spearman's rank correlation coefficient analysis

	CCAA		CCAA		CCAA		CCAA		CCAA
TOTAL		BL 1		BL 2		BL 3		BL 4	
TIE	0,0535	TIE	0,0847	TIE	0,2867	TIE	-0,5246	TIE	-0,0411
TOTAL		BL 1		BL 2		BL 3		BL 4	
DEB	0,0602	DEB	0,1127	DEB	-0,2118	DEB	0,0000	DEB	0,1411
TOTAL		BL 1		BL 2		BL 3		BL 4	
DEF	-0,0221	DEF	-0,3443	DEF	-0,1992	DEF	0,1698	DEF	0,1025

Source: own elaboration.

**Francisco J. Alcaraz-Quiles.** Doctor. Interim substitute Professor. Department of Financial Economy and Accountancy. University of Granada, Spain. Research lines: CSR and sustainability in public administrations. Recent publications: “Factors determining online sustainability reporting by local governments”, in *International Review of Administrative Sciences*, Sage (2014); “A comparative analysis of transparency in sustainability reporting by Local and Regional Governments”, in *Lex Localis – Journal of self-government*, Maribor, Graz, Trieste, Split (2014); “Factors influencing the transparency of sustainability information in regional governments: an empirical study”, in *Journal of Cleaner Production*, Elsevier (2014).

**Andrés Navarro-Galera.** University Professor. Department of Financial Economy and Accountancy. University of Granada, Spain. Research lines: CSR and sustainability in public administrations; assessment of efficiency and efficacy of public services; analysis and application of international regulations of financial information in public administrations. Recent publications: “New development: The role of accounting in assessing local government sustainability”, in *Public Money and Management*, Taylor and Francis (2014); “Factors determining online sustainability reporting by local governments”, in *International Review of Administrative Sciences*, Sage (2014); “Factors influencing the transparency of sustainability information in regional governments: an empirical study”, in *Journal of Cleaner Production*, Elsevier (2014).

**David Ortiz-Rodríguez.** University full professor. Department of Financial Economy and Accountancy. University of Granada, Spain. Research lines: CSR and sustainability in public administrations; assessment of efficiency and efficacy of public services; analysis and application of international regulations of financial information in public administrations. Recent publications: “Administrative Reforms to Governmental Financial Information Systems in GCC Countries: The Case of Qatar”, in *Middle Eastern Studies*, Taylor and Francis (2013); “Factors determining online sustainability reporting by local governments”, in *International Review of Administrative Sciences*, Sage (2014); “A comparative analysis of transparency in sustainability reporting by Local and Regional Governments”, in *Lex Localis–Journal of self-government*, Maribor, Graz, Trieste, Split (2014).

Reception: June 11<sup>th</sup>, 2015

Approval: September 13<sup>th</sup>, 2016