



THE UNIVERSITY OF THE WEST INDIES

Faculty of Social Sciences
Department of Economics
Trade and Economic Development Unit

Creating a Culture of Transparency: Revenue Reporting

Visual Arts and Short Film Competition

Student Manual on Transparency and Accountability

TRANSPARENCY AND ACCOUNTABILITY

Transparency: What Do We Mean?

- When we speak about transparency, we are typically speaking about “Good Governance” practices, which have the following major characteristics:
 - ✓ Rule of law
 - ✓ Free flow of information
 - ✓ Participation
 - ✓ Equity and inclusiveness
 - ✓ Effectiveness and efficiency
 - ✓ Accountability
 - ✓ Control of corruption

- Transparency means sharing information and acting in an open manner, therefore free access to information is a key element in promoting transparency. Information must be timely, relevant, accurate and complete for it to be used effectively. Transparency is also considered essential for controlling corruption in public life. Transparency and accountability in Government or the workplace is mutually reinforcing.

- To be transparent is to let people ‘see through us’ - see what we do, what we intend to do, and why. Transparency builds trust, shows honesty and integrity and exposes corruption
 - But how do we ‘operationalize’ transparency? To be transparent what must be done:
 - ✓ By us and by our departments?
 - ✓ Or in our activities? INFORM or TELL
 - How well do we share with clients and the general public what we are doing and why?
 - Are there annual reports, press releases, newsletters etc, to ‘target’ groups including end-users?
 - Are the messages effective?
 - Do people get the message?
 - How do we know?
 - How do we get the message across?

RESPOND

- Invite questions, give answers
- People should know who to ask
- Do people know where to find information?
- Provide an address, hotline number, a name.
- People should find out what they want to know
- How readily is information available?
- How quickly is it given?
- OR told why they cannot be told!

LISTEN

- Information needs to flow both ways:
- Should we listen to others – seek their views and inputs about the quality of service?
- Should we ask for their priorities to change?
- Should we use suggestion boxes’?
- Should we conduct surveys?
- Should we meet with ‘focus groups’?
- Should we get their ideas, and feedback
- ‘Quality Assurance’ of service received.

CONSULT

- Should we involve clients and the general public in shaping, deciding and implementing policies?
- Consultation leads to participation in which citizens co-operate to maintain the transparency of government and other organizations.

An example of transparency:

The ‘Give Us Information Network’ is a controversial movement in the country of the Federation of States (not a real country)

- ‘Educated’ citizens demanded access to accounts of local government; gave information to the villagers in the form of wall charts.
- Villagers found payments had been made:
 - ‘For clinics, schools and public toilets that had never been built, for workers ... long dead, and for disaster relief that never arrived’
 - They demanded more information

A CHANGING WORK CULTURE

Increased levels of transparency and accountability changes the work culture:

- From telling the public nothing,
 - ✓ Unless authorized to tell
- To telling everything,
 - ✓ Except what is expressly forbidden, and then explaining why they cannot be told
 - ✓ With a loss of power in consequence

HOW MUCH TRANSPARENCY

- There are many calls for increased transparency
- Should there be limits? If so, what guides these limits?
- We need confidentiality, not transparency for:
 - ✓ Police investigations before prosecution and in revealing sources of evidence in court
 - ✓ Commercial competition, or bidders collude
 - ✓ National and global security
 - ✓ Staff proposals on policies, etc.

GIVE ACCOUNT

- To give account means more than just acting responsibly, we must report, tell, or give feedback
- ‘Accountability’: If you give me a letter to post,
 - ✓ To be responsible, I must post the letter
 - ✓ To be accountable, I tell you (or others) I posted it
 - ✓ To be more accountable, I tell you (and them) where and when I posted it.

GIVE ACCOUNT: TO WHOM

- I need to give account to
 - ✓ The Boss
 - ✓ The public and their elected leaders
 - ✓ Clients I serve directly, to the general public

- ✓ Future generations,
- ‘Giving account’ by an organization includes:
 - ✓ Annual reports (for different readers?)
 - ✓ ‘Project’ reports / reports to end users
 - ✓ Communicate information about finances and audited accounts
 - ✓ Reports of work intended, policy changes

COSTS AND BENEFITS OF TRANSPARENCY AND ACCOUNTABILITY:

- What are the costs? Who pays?
- What are the benefits? Who benefits?
- The dangers of excess but the great value of trust
- The effectiveness of random or ‘spot checks’
 - The value of externals
- Others with no long-term interest, the retired, on non-renewable contracts

This document was developed to act as both an introduction and a guide for individuals or groups participating in the Visual Arts and Short Film Competition.

Participants are encouraged not to depend solely on the information provided in this student manual on transparency and accountability, but to carry out their own research, which will enable them to develop their artistic masterpieces for the competition.

For any further questions, queries, comments or information regarding the Revenue Reporting Conference and/or Visual Art and Short Film Competition, please contact us via:

Mail: Secretariat

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