Incentives, Preconditions, and Barriers to Transparency in Local Government Authorities

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Abstract

Democratic countries recognize transparency as an essential aspect of governmental accountability. Organization for Economic Co-operation and Development (OECD) members have adopted regulations or legislation to promote transparency at various levels. Even though transparency is very popular in public discussions, the research is limited mainly in the municipal area.

The purpose is to generate an integrated overview of the incentives, preconditions, and barriers that influence transparency by providing evidence from the local government authorities. For example, technological or economic elements can be seen as incentives, preconditions, or barriers.

This study delves into the incentives, preconditions, and barriers faced by local government authorities in their pursuit of transparency rather than their underlying motivations for it. It's crucial to differentiate between motivation, incentive, and precondition, as these terms encapsulate distinct concepts. Motivations refer to the perceived reasons or goals of the subject. On the other hand, incentives and preconditions represent organizational tools that aid or enable the realization of these goals.

The research concentrates on the following questions: what are local government authorities' incentives and preconditions to achieving transparency? What are local government authorities' barriers to achieving transparency? What are the relationships among the incentives and preconditions? What are the relationships among the barriers? Is there a relationship between incentives, preconditions, and barriers to achieving transparency and the vision of the mayors/heads of councils about authority's transparency?

The research employs a mixed methodology, with elements of both quantitative and qualitative research, including semi-structured, in-depth interviews, and conduction of an electronic survey.

The study has theoretical and applied potential contributions. First, it deepens the understanding of local government authorities through empirical validation of the incentives, preconditions, and barriers to transparency. Second, it enriches understanding of Transparency nuances within local government and its importance in the fields of Ethics, Public Administration, and Management. Finally, this study's findings might contribute to practitioners in local government authorities and lead to the development of management strategies that increase transparency.

INTRODUCTION - THE STRUCTURE AND PURPOSE OF THE STUDY

The purpose of this chapter is to identify and analyze organizational, behavioral, and psychological incentives, preconditions, and barriers to transparency in local government authorities using survey data of local government representatives. The main goal is to generate an integrated overview of the incentives, preconditions, and barriers and to develop management strategies that increase transparency. For example, technological or economic elements can be seen as incentives, preconditions, or barriers.

Over the past few decades, a considerable number of scholars and practitioners have been discussing transparency and new forms of accountability as a critical element of good governance (Kosack and Fung 2014, 84; Piotrowski 2008; Roberts 2006). Governments often view transparency as a means for achieving objectives such as fostering greater trust in government, reducing corruption, and improving financial performance (Benito and Bastida 2009; Bertot, Jarger, and Grimes 2010; Welch, Hinnant, and Moon 2005; Worthy 2010). Other scholars have questioned the potential of transparency to fulfill these objectives (Etzioni 2010, 2014). Several empirical studies argue that transparency's effects are limited and differ according to several factors, such as areas of government, policy domain, and citizen's characters (de fine Licht 2014, Grimmelikhuijsen and Meijer, 2014). Despite all this research, the literature on transparency is still underdeveloped. Moreover, some scholars, such as Grumet (2014), have argued that efforts to increase transparency may result in more harm than good.

Although the definition of the concept of “transparency" is not a controversial matter, the practical meaning of transparency changes over time; it is used in references to various aspects of transparency. Many definitions of transparency focus on the degree to which an entity reveals information about its decision processes, procedures, and performance (Curtin and Meijer 2006; Gerring and Thacker 2004; Grimmelikhuijsen 2012; Welch, Hinnant, and Moon 2005). I shall use a working definition of transparency, adopted from Florini’s *The Right to Know: Transparency for an Open World* (2007). Florini defines transparency as “the degree to which information is available to outsiders that enables them to have informed voice in decisions and/or to assess the decisions made by insiders" (Florini Ed., 2007, p.5). In the same vein, Piotrowski and Van Ryzin (2006) assert that "government transparency can be defined as the ability to find out what is going on inside a public sector organization through avenues such as open meetings, access to records, the proactive posting of information on Web sites, whistleblower protections, and even illegally leaked information" (p. 308).

The research can be viewed through the theoretical framework of Lewin's (1958) organizational change theory, from social psychology since the process to governmental transparency can be viewed as organizational change at the local government authorities. Lewin's change theory model, is based on three steps process that provides managers or other change agents a framework to implement a change effort.

One aspect of a transparent local authority is data release to the public. Conradie and Choenni's (2012) research observes barriers to the release of public sector information in local government. Their findings indicate that factors such as judicial issues and how data is collected affect the data release process. Gurstein (2011) reports regarding open data supply-side and demand-side. He argues that three concepts must be evaluated: "access," "interpretation," and "use." Gurstein suggests a model for effective data use. The model includes items that affect the supply and demand side. The items: "available telecommunications access," "having sufficient knowledge to use the software," "having the data available in a format to allow for effective use," "having supportive individual or community resources sufficient for translating data," and "the required financing, legal, regulatory or policy regime, required to enable the use to which the data would be put."

Numerous studies have focused on the hurdles related to data release and processing, including the availability of data in an accessible format, skills and local resources, telecommunications infrastructure, and judicial concerns (Gurstein, 2011; Conradie & Choenni, 2012; Bateman & Bonanni, 2019). However, there is a scarcity of research on the barriers to transparency in local governments in other areas, such as institutional, political, and within the management systems of local authorities.In other fields, such as medical, industrial, and environmental, there are more studies regarding the incentives, preconditions, and barriers to transparency (Muduli et al., 2013; Barre and Muduli, 2012; Pasquier and Villeneuve, 2007; Hilson 2000; Wehn and Almomani,2019).

In the literature and practice, the following motivations toward transparency have been considered: the reassurance of integrity and responsibility among public officials, increasing trust and public participation, efficiency in economic performance, and reducing corruption (Simons, 2017, Welch et al., 2005, Shim and Eom, 2008, Andersen, 2009, Heald, 2018, Grimmelikhuijsen, 2017).

This study examines the existing incentives, preconditions, and barriers of the local government authorities to achieve transparency rather than their motivations for transparency. It is important to distinguish between motivation, incentive, and precondition; these related concepts are

not the same. When it comes to motivations, these are the reasons (goals) as perceived by the subject. In contrast, incentives and preconditions are the organizational tools that can help or facilitate the achievement of these goals.

The framework of local authorities in Israel has its roots in the British Mandate in Palestine, as amended in the 1948 Law and Administration Ordinance. After the establishment of the State of Israel, the Ministry of Interior assumed responsibility for local government, citizenship, residency, identity cards, and entry visas.

Israel has three types of local authorities: (1) municipal councils, which are cities. (2) local councils, which are smaller than cities, and (3) regional councils, which combine several localities. Israel has 257 local authorities – 77 municipal councils, 126 local councils, and 54 regional councils. The municipal and local councils in Israel are incorporated within the framework of the "Center for Local Government in Israel," established in 1938. The regional councils are separately incorporated in the center of the regional councils. There are four sectors in Israel: The Jewish sector (74%), the Arab-Muslim sector (21%), and the Arab-Christian sector (5%). As to local authorities, there are Ultra-Orthodox Jewish authorities, other Jewish authorities, Bedouin authorities, and Druse authorities. It is noteworthy that regulations pertaining to Freedom of Information Act in Israel differ slightly among various types of local government, such as local and regional authorities.

In order to understand which incentives, preconditions, and barriers are relevant to local government authorities, there is a need to describe the relevant stakeholders of local government transparency, which includes: citizens, central government, executives, employees of the authority, suppliers, contractors, community, creditors, shareholders, investors, other local authorities, non-profit organizations, academics, and media (Kuo, Tsai Chi, et al.,2016, CI, 2014, Morsing, 2006; Morsing and Schultz, 2006).

Along the same lines the mayor/head of council of local authority declares their vision concerning their actions and objectives along with their perspective on transparency. This declaration is valuable for evaluating the incentives, preconditions, and obstacles related to achieving transparency.

The journey to governmental transparency can be viewed as organizational change at the local government authorities. There are several organizational change theories in the literature; I employ Lewin's force field analysis (1958) since this theory is the most suitable to describe the force field of incentives, preconditions, and barriers to transparency. Lewin's theory suggests that change happens when driving forces are stronger than restraining forces. In the context of this study, Lewin's theory proposes that forces that drive transparency encounter forces that suppress transparency.

Thus, to achieve transparency, the change agents must either increase the number of enabler factors or decrease the number of barriers to transparency.

Lewin (1958) defined the stages of change: (1) The unfreezing stage - where cognitive dissonance occurs which creates the awareness that change is needed; (2) The changing process - a stage of actions and the occurrence of the transformation; (3) The refreezing stage - in which the identity of the organization is confirmed. This stage occurs after the proposed changes have been fully incorporated. Given the gap between the desired and observed results, these stages are repeated until the results are satisfactory.

In the context of the present study, Lewin's force field analysis identifies the driving and restraining forces that explain the difficulties local government authorities face in their way toward transparency. Consequently, the research questions are: what are the incentives and preconditions (driving forces) of local government authorities in achieving transparency? What are the barriers (restraining forces) of local government authorities in achieving transparency? What are the relationships among the incentives and preconditions? What are the relationships among the barriers? Is there a relationship between incentives, preconditions, and barriers to achieving transparency and the vision of the mayors/heads of councils about authority's transparency?

Based on the literature review, I posit that driving factors within local government authorities, encompassing management systems, information, technology, legal aspects, human resources, economic considerations, institutional issues, and political dynamics, positively influence transparency level. In contrast, barriers in these identical domains may negatively affect transparency level. Moreover, I propose a relationship between incentives, preconditions, barriers, and the transparency perceptions of mayors or heads of councils. Incentives and preconditions are posited to enhance these leaders' vision positively, while barriers are also expected to positively shape the vision, albeit through highlighting challenges to be overcome.

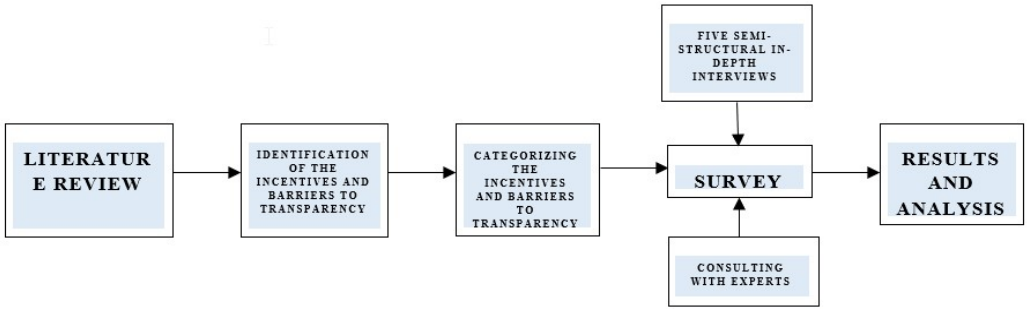
While this research is still ongoing, and not all data has been fully analyzed, there are already some intriguing results and preliminary findings. Part 2 of this draft details the Methodology and Research Design. Subsequently, in Part 3, I present some of the results and discuss the initial findings. Lastly, in Part 4, I delve into one of the most compelling outcomes, exploring the relationship between decision-making transparency and informed decisions.

PART 2 – METHODOLOGY AND RESEARCH DESIGN

The research employs mixed methods, with elements of both quantitative and qualitative research. I triangulated different data collection methods: semi-structured, in-depth interviews, and

a survey. The methodology includes three consecutive phases; the research design is described in Figure 1:

Figure 1: Research Design



Phase 1:

- Identifying the incentives and preconditions (driving forces) and barriers (restraining forces) from related research by conducting a systematic? literature review. Firstly, a review of transparency, and secondly, a review of governmental transparency. Because of the lack of sufficient studies regarding the incentives, preconditions, and barriers in the local government field, I used related studies in other fields, such as medical, industrial, and environmental.
- Categorizing these incentives and preconditions (driving forces) and barriers (restraining forces) (see Appendix A).

Phase 2:

Developing a survey. The incentives, preconditions, and barriers were phrased in general terms to develop scales. The variables are economic, technological, legal, organizational, and political incentives and barriers.

Data was collected through a questionnaire completed by management of the local government authorities. The questionnaire construction contains four steps:

(1) The selection of suitable items facilitated the form of a questionnaire draft.
(2) Performing consultation with experts in the field to ensure valid content.
(3) Collecting data by surveying those who work as managers in local authorities.
(4) Conducting five semi-structural in-depth interviews with one local government authority senior management to understand the contextual relationships among the incentives, preconditions, and barriers.

Phase 3:

The third phase involved evaluating the variables (economic, technological, legal, organizational, and political incentives and barriers) using a sample of 120 to 61 officials from the population of 257 local authorities by conducting electronic survey. Please note that the electronic survey was sent to all 257 authorities in Israel, but responses were received from only 120 to 61 respondents. These respondents are employed across 83 different authorities.

Furthermore, analyzing the incentives, preconditions, and barriers to transparency in local government authorities by estimating logistic regressions via SPPS software to decipher the relationships between these variables and the vision of the mayors/heads of councils about authority's transparency. As will be introduced in the following sections, all relevant websites of the local authorities were examined to capture the vision of each mayor or head of council. If the vision statement mentioned the word "transparency," the variable "Vision of Local Government Authority" was marked as 1; otherwise, it was marked as 0.

Sample (Electronic Surveys)

The first portion of data collection involved an electronic survey. There were two separate parts of the survey regarding five categories of incentives and preconditions and five categories of barriers to transparency. These categories were selected based on the literature review. The main objective of selecting these categories was that they were relevant to a large portion of the local authorities.

The first part included questions regarding economic, technological, legal, organizational, and political incentives, such as financial grants, administrative responsibility, and encouragement of citizen participation. The second part referred to the economic, technological, legal, organizational, and political barriers, such as the high cost of measurement, resistance to change, and opposition of council members.

The survey was electronically sent to officials in main departments such as the Department of Finance and Accounting, Education, Welfare, the Security Department, Engineering, City Improvement, and the Department of Environment and Sustainability in all 257 local authorities.

The survey was held in Hebrew from December 2022 to March 2023. The survey was constructed and sent to the respondents via the Qualtrics software. The surveys first asked basic demographic questions about respondents' gender, age, education, and employment status (whether they were employed by the local authority or an outsourcing company). Second, the surveys asked

questions regarding the five categories of incentives, preconditions, and barriers based on their professional knowledge and experience. The questions are listed next by the variable's definitions in the Appendices.

This study aims to evaluate the economic, technological, legal, organizational, and political incentives, preconditions, and barriers to transparency. These incentives, preconditions and barriers must be relevant to the researched local authorities. Thus, the number of relevant officials who responded to the survey varies between 120 and 61, as will be explained below.

Table 1: The Incentives, Preconditions, and Barriers

	Incentives and Preconditions	**Barriers**
Economic	Financial reward for performance, grants, and awards.	High cost of saving data and distributing it, cost of purchasing licenses to use data, high cost of measurement, lack of economic incentives for the dissemination of information.
Technological	The possibility to manage and transfer information, a digital archive of information.	Lack of an integrated management system, difficulty In the selection and measurement of data, apprehension from a misunderstanding of distributed data, improper access to the application, safety, dealing with sensitive and complex information, technological difficulty in processing and publishing accurate, complete, and consistent data, lack of data.
Legal	Compliance with state standards in legislation and responding to regulatory requirements.	Dealing with ownership of data, the legality of publishing the data, privacy and copyright protection, liability, lack of support from regulatory parties.
Organizational	Employee empowerment, openness to change, interpersonal communication, strategic planning, administrative responsibility, and support.	Absence of managerial responsibility, release and distributing data is not part of the job description, view of management seniority, reluctance, passion or personal interest in the subject, additional efforts, work and time, resistance to changes, distrust and lack of partners.
Political	Influence on authorities' policy, encouragement of citizens participation and volunteers.	The degree of stability of the coalition in the council, opposition of council members.

Two issues should be highlighted concerning the survey for full transparency. A nonresponse bias was observed; some respondents opted not to participate. The surveys were distributed to officials within the relevant authorities' departments. However, not all these officials were acquainted with the elected topics. As a result, the number of individuals who initiated the surveys was significantly higher. The table below provides a breakdown of the number of officials who commenced the survey, the number of respondents to the background questions, and the number of respondents who completed all the questions:

Table 2 The Number of Participants

Number of Officials Who Entered the Survey	Number of Respondents to Background Questions	Number of Participants Who Answered Every Question in the Survey	Number of Participants Who Responded to the Majority of Questions in the Survey	Percentage of Nonresponse Bias
215	211	56	120	73%/44%

Next are the sample compositions:

Table 3: Sample Participants Composition

% Male	Average Age	% Highly Educated	% Officials Employed by Municipality
65%	53	85%	88%

Table 4: Sample Local Authorities Composition

Local Authorities	Regional Authorities	Not Known (anonymous)	South (South District)	Central (Tel-Aviv, Yehuda-Shomron, Jerusalem and Central District)	North (Haifa District and North District)
89	26	5	39	37	39

Officials Interviews

The second stage of data collection consisted of semi-structured, in-depth interviews with four Department of City Improvement officials in the Bear Sheva local authority. These interviews, conducted between 2022 and 2023, lasted 60 to 90 minutes each and were recorded and transcribed. There were also two follow-up open conversations. The officials were first asked to map the incentives and barriers to transparency, and then described some of the incentives, barriers components, and objectives based on their personal experience.

The Vision of Local Government Authority Variable

The Vision of the Local Government Authority, served as the dependent variable. This binary variable encapsulates the vision of the local authorities' mayors/heads of councils about transparency within the local governments where the respondents of the survey are employed (see Appendix B). All the relevant websites of the local authorities were screened to capture the vision of each mayor/head of council. If the vision statement included the word transparency, the variable Vision of Local Government Authority was marked as 1, else 0. All websites were screened in October 2023. The following section provides the descriptive statistics:

Table 5: Descriptive Statistics, Vision of Local Government Authority

Dependent Variable	Number of observations	Vision=1/0	Missing	Mean	St. dev.	Min	Max
Vision of Local Government Authority	120	44/71	5	0.38	0.48	0	1

The Incentives, Preconditions, and Barriers Variables

The independent variables are economic, technological, legal, organizational, and political incentives, preconditions, and barriers. The survey responders were asked to rank the level of presence of these incentives, preconditions, and barriers to transparency within the local authority where they work. The variables were ranked based on the responses to questionnaire items, on a Likert scale ranging from 1 (not at all) to 10 (to a very great extent), for more details see Appendix C). The following section provides the descriptive statistics:

Table 6: Descriptive Statistics, Incentives and Preconditions

Independent variables	Number of observations	Mean	St. dev.	Min	Max
Incentive 1 - economic	120	2.01	1.94	1	9
Incentive 2 - technological	119	3.10	2.66	1	10
Incentive 3 - legal	120	3.62	3.06	1	10
Incentive 4 - organizational	120	3.82	2.91	1	10
Incentive 5 - political	120	3.60	2.88	1	10

Table 7: Descriptive Statistics, Barriers

Independent variables	Number of observations	Mean	St. dev.	Min	Max
Barrier 1 - economic	74	4.85	2.82	1	10
Barrier 2 - technological	74	4.88	2.51	1	10
Barrier 3 - legal	74	5.24	2.61	1	10
Barrier 4 - organizational	74	5.81	2.84	1	10
Barrier 5 - political	73	4.62	2.94	1	10

The table below presents the means of incentives and preconditions, organized by the location of the authority employing the responders. The mean incentives for responders employed by central authorities are lower compared to those from southern and northern authorities.

Table 8: Incentives Means by Groups of South, Central, and North

Groups =1	Description	Incentive 1 - economic	Incentive 2 - technological	Incentive 3 - legal	Incentive 4 - organizational	Incentive 5 - political
South (South District)	Number of observations	39	38	39	39	39
	Mean	2.41	3.21	3.59	4.13	3.44
	St. dev.	2.52	2.69	3.10	3.24	2.86
Central (Tel-Aviv, Yehuda-Shomron, Jerusalem and Central District)	Number of observations	37	37	37	37	37
	Mean	1.30	2.46	3.27	3.35	3.27
	St. dev.	0.74	2.20	3.05	2.65	2.83
North (Haifa District and North District)	Number of observations	39	39	39	39	39
	Mean	2.15	3.72	4.18	4.15	4.26
	St. dev.	1.88	2.98	3.10	2.84	2.98

The next table presents the means of barriers, organized by the location of the authority employing the responders. It is highlighted that the mean of Barrier 4 - organizational exceeds that of any other incentive, regardless of the responder's workplace location.

Table 9: Barriers Means by Groups of South, Central, and North

Groups =1	Description	Barrier 1 - economic	Barrier 2 - technological	Barrier 3 – legal	Barrier 4 - organizational	Barrier 5 - political
South (South District)	Number of observations	27	27	27	27	26
	Mean	4.56	4.44	4.63	6.04	3.69
	St. dev.	2.72	2.62	2.63	2.73	2.60
Central (Tel-Aviv, Yehuda-Shomron, Jerusalem and Central District)	Number of observations	19	19	19	19	19
	Mean	4.00	5.00	5.74	5.74	4.74
	St. dev.	3.01	2.42	2.74	3.08	3.16
North (Haifa District and North District)	Number of observations	25	25	25	25	25
	Mean	5.84	5.16	5.56	5.56	5.44
	St. dev.	2.64	2.56	2.50	2.94	3.12

The forthcoming table displays the means of incentives and preconditions, categorized by the type of authority employing the responders, distinguishing between regional and local authorities. It is observed that all means are higher for responders associated with regional authorities.

Table 10: Incentives Means by Groups of Type of Authority

Groups =1	Description	Incentive 1 - economic	Incentive 2 - technological	Incentive 3 - legal	Incentive 4 - organizational	Incentive 5 - political
Regional (structure of the authority)	Number of observations	26	26	26	26	26
	Mean	2.12	3.50	4.35	5.00	4.12
	St. dev.	2.19	2.90	3.27	3.04	2.94
Local (structure of the authority)	Number of observations	89	88	89	89	89
	Mean	1.92	3.03	3.49	3.56	3.53
	St. dev.	1.84	2.61	3.01	2.82	2.89

The upcoming table illustrates the means of barriers, classified according to the type of authority employing the responders, with a distinction between regional and local authorities. Notably, the means for Barrier 1 - economic, Barrier 4 - organizational, and Barrier 5 - political are elevated among local authorities, whereas the means for Barrier 2 - technological and Barrier 3 - legal are more pronounced within the group of regional authorities.

Table 11: Incentives Means by Groups of Type of Authority

Groups =1	Description	Barrier 1 - economic	Barrier 2 - technological	Barrier 3 – legal	Barrier 4 - organizational	Barrier 5 - political
Regional (structure of the authority)	Number of observations	17	17	17	17	70
	Mean	4.41	5.35	6.12	5.65	3.47
	St. dev.	2.80	3.06	2.34	2.84	2.69
Local (structure of the authority)	Number of observations	54	54	54	54	53
	Mean	5.00	4.69	4.98	5.83	4.96
	St. dev.	2.86	2.35	2.67	2.90	3.03

Rank Variables: Incentives, Preconditions, and Barriers

In addition, the survey respondents were asked to rank the list of incentives, preconditions, and barriers (economic, technological, legal, organizational, and political) by their importance and effect on achieving transparency based on their personal experience in their place of employment. Their ranks were assessed based on their responses to questionnaire items, rated on a Likert scale ranging from 1 (greatest impact) to 5 (to least impact or no impact at all as detailed in Appendix D). The following tables provide the descriptive statistics:

Table 12: Descriptive Statistics, Ranked Incentives and Preconditions

Rank Response	Number of observations	Mean	St. dev.	Min	Max
Incentive 1 - economic	91	1.79	1.25	1	5
Incentive 2 - technological	91	2.66	1.03	1	5
Incentive 3 - legal	91	3.31	1.11	1	5
Incentive 4 - organizational	91	2.89	1.17	1	5
Incentive 5 - political	91	4.35	1.13	1	5

Table 13: Descriptive Statistics, Ranked Barriers

ank Response	Number of observations	Mean	St. dev.	Min	Max
Barrier 1 - economic	61	2.20	1.30	1	5
Barrier 2 - technological	61	2.52	1.16	1	5
Barrier 3 - legal	61	3.31	1.14	1	5
Barrier 4 - organizational	61	2.95	1.28	1	5
Barrier 5 - political	61	4.02	1.45	1	5

Tables 12 and 13 indicate that responders attributed an equal level of importance to both incentives and barriers. The highest importance was assigned to Incentive 1 and Barrier 1 - economic, while Incentive 5 and Barrier 5 -political were considered the least important.

Control Variables

To ensure adequate internal validity, I incorporated several control variables that could potentially offer alternative explanations. These include (1) the size of the authority, as indicated by the number of residents according to the last data published by the Israeli Central Bureau of Statistics (CBS, 2020), (2) the budget of the authority in Shekels (CBS, 2020, the socio-economic index of the authority (1- the lowest socio-economic index to the highest socio-economic index - 255, last published by the Central Bureau of Statistics in 2019), (4) the geographical location of the authority, represented by the peripherality index. This index measures the accessibility potential and proximity to Tel Aviv, with 1 indicating the most peripheral and 255 indicating the least peripheral (CBS, 2020). Table 14 shows the descriptive statistics:

Table 14: Descriptive Statistics, Control Variables

Control Variables	Number of observations	Mean	St. dev.	Min	Max
Size of Authority	113	53;500.15	68,553.27	1,654	250,484
Budget	112	455,649.42	602,338.31	13,334	2,184,629
Socio-Economic Index	113	122.14	69.31	1	253
Peripherality Index	113	115.33	66.06	2	252

These variables are associated with the responders' workplace, reflecting characteristics of the authority they represent. A detailed description of the authorities can be found in Appendix B. The table above demonstrates that the characteristics of authorities vary significantly in terms of Size of Authority, Budget, Socio-Economic Index, and Peripherality Index.

Pearson's Correlations

The correlation matrix (see Appendix E) reveals that most of the correlation coefficient between the variables are less than 0.4. However, certain variables exhibit a higher degree of correlation. For instance, the budget and the size of the authority are correlated at r=0.984,

(p<0.001). Similarly, economic incentives and technological incentives show r=0.507, (p<.0.001) and legal and organizational incentives r=0.773 (p<.0.001). Table 15 demonstrates the correlation coefficients higher than 0.6 within the variables:

Table 15: Correlation Coefficients

Variables	Incentive 2 - technological	Incentive 3 - legal	Peripherality Index	Budget
Incentive 3 – legal	**0.772****	1	-0.151	**-0.245****
Incentive 4 - organizational	**0.699****	**0.773****	-0.180	**-0.247****
Incentive 5 – political	**0.616****	**0.701****	-0.082	**-0.187***
Size of Authority	-0.126	**-0.265****	**0.488****	**0.984****
Center	-0.177	-0.094	**0.738****	0.024

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

Models Estimated

Model 1: *The model examines whether the incentives and control variables were associated with the likelihood of having transparency goals in the vision of local government authority.*

Vision= exp (α+ β1*Incentive1-economic + β2*Incentive2-technological + β3*Incentive4-organizational + β4*Incentive5-political + β5*SizeofAuthority + β6*Center + β7*Regional + β8*Socio-EconomicIndex) / (1+ exp (α + β1*Incentive1-economic + β2*Incentive2-technological + β3*Incentive4-organizational + β4*Incentive5-political + β5*SizeofAuthority + β6*Center + β7*Regional + β8*Socio-EconomicIndex))

Model 2: The model examines whether the barriers and control variables were associated with the likelihood of having transparency goals in the vision of local government authority.

Vision = exp (α + β1*Barrier1-economic + β2*Barrier2-technological + β3*Barrier3-legal + β4*Barrier4-organizational + β5*Barrier5political5 + β6*SizeofAuthorit+ β7*Center + β8*Regional+ β9*Socio-EconomicIndex) / (1+ exp (α + β1*Barrier1-economic + β2*Barrier2-technological + β3*Barrier3-legal + β4*Barrier4-organizational + β5*Barrier5-political + β6*SizeofAuthority + β7*Center + β8*Regional + β9*Socio-EconomicIndex))

**The variables Incentive3-legal and Peripherality Index were omitted due to high multicollinearity.

.

Variables	Description
Incentive 1 - economic	Economic incentives and preconditions
Incentive 2 - technological	Technological incentives and preconditions
Incentive 3 - legal	Legal incentives and preconditions, was omitted due to high multicollinearity
Incentive 4 - organizational	Organizational incentives and preconditions
Barrier 1 - economic	Economics barriers
Barrier 2 - technological	Technological barriers
Barrier 3 - legal	Legal barriers
Barrier 4 - organizational	Organizational barriers
Barrier 5 - political	Political barriers
Size of Authority	Control variable
Budget	Control variable
Socio-Economic Index	Control variable
Peripherality Index	Control variable, was omitted due to high multicollinearity
Regional	Dummy variable for the type of authority - local or regional (1 or 0 respectively)
Center	Dummy variable for the location of authority – center or else (1 or 0 respectively)

Statistical Analysis

Based on the Person's correlations, multivariate analyses were performed by the SPSS 23.0 software, using a binary logistic regression model (via Binary Logistic) to examine whether the incentives, preconditions, barriers, and control variables were associated with the likelihood of having transparency goals in the vision of local government authority.

Due to the high correlations between some of the variables, as indicated above, collinearity statistics were performed for all estimated models. I utilized the Variance Inflation Factor (VIF) to detect multicollinearity in the estimated regressions. A VIF of 1 indicates no correlation between variables. A VIF between 1 and 4 suggests a moderate correlation, while a VIF greater than 4 indicates a high correlation between the variables, which is opposed to the assumptions of binary regression models. In models 1 and 2, most Variance Inflation Factor (VIF) values range from 1 to 4, except for two variables. Therefore, these variables were omitted from the estimates: the Incentive 3 - legal and the Peripherality Index.

Next, I conducted analyses of the rank variables to understand dipper the incentives and barriers within local authorities. The Friedman Test was used to determine whether there is a statistically significant difference between the means of ranked incentives and ranked barriers. The null hypothesis of equal mean incentive ranks has been rejected, χ^2 (4, N=91) =17.71, p= <0.001. Likewise, the null hypothesis of equal mean barrier ranks has been rejected, χ^2 (4, N=61) =48.892, p= <0.001. Thus, there seems to be some consistency in how the responders rate incentives and barriers to transparency.

PART 3- PRELIMINARY RESULTS AND INTERPRETATION

These results help address the research questions: what are local government authorities' incentives and preconditions for achieving transparency? What are local government authorities' barriers to achieving transparency? What are the relationships among the incentives and preconditions? What are the relationships among the barriers? Is there a relationship between incentives, preconditions, and barriers to achieving transparency and the vision of the mayors/heads of councils about authority's transparency?

The tables below display the hierarchy determined by average responses regarding incentives, preconditions, and barriers in terms of their influence on transparency:

Table 16: Hierarchy Determined by Average Responses Regarding Incentives and Preconditions

Hierarchy	Incentives	Means
The highest	**Incentive 4 - organizational**	3.82
high	**Incentive 3 - legal**	3.62
median	**Incentive 5 - political**	3.60
low	**Incentive 2 - technological**	3.10
The lowest	**Incentive 1 - economic**	2.01

Respondents were asked to evaluate the extent to which these incentives are fulfilled within their organization on a scale from 1 (not at all) to 10 (to the highest degree). This indicates that organizational and legal incentives are met to a high degree within local governments compared to technological and economic incentives. The political incentive ranked at a median level.

Table 17: Hierarchy Determined by Average Responses Regarding Barriers

Hierarchy	Barriers	Means
The highest	**Barrier 4 - organizational**	5.81
high	**Barrier 3 - legal**	5.24
median	**Barrier 2 - technological**	4.88
low	**Barrier 1 - economic**	4.85
The lowest	**Barrier 5 - political**	4.62

Respondents were asked to assess the presence of these barriers within their organization on a scale from 1 (not at all) to 10 (to the highest degree). The results suggest that organizational and legal barriers are significantly present in local governments, more so than political and economic barriers. Technological barriers were found to be at a median level of presence.

Ranked response data regarding the incentives, preconditions, and barriers to transparency are presented in the following table:

Table 18: Ranked Response Data Regarding the Incentives and Preconditions

	Rank Response	Mean
1 - Greatest impact	**Incentive 1 - economic**	1.79
2	**Incentive 2 - technological**	2.66
3	**Incentive 4 - organizational**	2.89
4	**Incentive 3 - legal**	3.31
5 - Least impact	**Incentive 5 - political**	4.35

Table 18: Ranked Response Data Regarding the Barries

	Rank Response	Mean
1 - Greatest impact	**Barrier 1 - economic**	2.20
2	**Barrier 2 - technological**	2.52
3	**Barrier 4 - organizational**	2.95
4	**Barrier 3 - legal**	3.31
5 - Least impact	**Barrier 5 - political**	4.02

Responders were instructed to evaluate the incentives and barriers in terms of their perceived significance and their impact on the transparency level within the organization, ranking them on a scale from 1 (highest impact) to 5 (least impact or negligible impact). The analysis revealed that the most pronounced effect on transparency is associated with Economic Incentive/Barrier 1. Following in importance are Technological Incentive/Barrier 2 and Organizational Incentive/Barrier 4, respectively. Legal Incentive/Barrier 3 is identified to exert a relatively lower impact, whereas Political Incentive/Barrier 5 is determined to have the minimal effect. Accordingly, the order of significance for both incentives and barriers is uniformly consistent.

A pairwise rank was used to provide insights into the nature of the behavior of the respondents. The following tables include pairwise rank comparisons for five incentives and preconditions and five barriers. That is the frequency of pairwise comparisons of the incentives, preconditions, and barriers rankings. In other words, how frequently was Incentive 1 - economic valuated with a greater impact than Incentive 2 - technological? As we can see Incentive 1 - economic was ranked higher than Incentive 2 - technological by 74 of the 91 research participants. From these results, we can confirm that incentive 1 - economic was the most impactful (highest ranked) incentive in achieving transparency, with pairwise comparison values ranging between 66 and 74 when compared to the other incentives; In contrast, Incentive 5 - political was not ranked higher than any of the other incentives by most of the respondents. It performed best compared to Incentive 3 - legal, against which it was given a higher rank by 22 individuals.

Table 19: Pairwise Ranking Matrix for Five Ranked Incentives and Preconditions

	Incentive 1 - economic	**Incentive 2 - technological**	**Incentive 3 - legal**	**Incentive 4 - organizational**	**Incentive 5 - political**
Incentive 1 - economic	0	74	71	66	66
Incentive 2 - technological	17	0	69	51	74
Incentive 3 - legal	20	22	0	44	69
Incentive 4 - organizational	25	40	47	0	83
Incentive 5 - political	12	17	22	8	0

Regarding the pairwise ranking for five ranked barriers, we can see likewise Barrier 1 - economic was ranked higher than Barrier 2 - technological by 39 of the 61 research participants. From these results, we can confirm that Barrier 1 - economic was the most impactful (highest ranked) barrier in achieving transparency, with pairwise comparison values ranging between 36 and 46 when

compared to the other barriers; In contrast, Barrier 5 - political was not ranked higher than any of the other barriers by most of the respondents. It performed best compared to Barrier 2 - technological and Barrier 3 - legal, against which it was given a higher rank by 17 individuals each.

Table 20: Pairwise Ranking Matrix for Five Ranked Barriers

	Barrier 1 - economic	Barrier 2 - technological	Barrier 3 - legal	Barrier 4 - organizational	Barrier 5 - political
Barrier 1 - economic	0	39	46	36	46
Barrier 2 - technological	21	0	48	37	43
Barrier 3 - legal	14	12	0	33	43
Barrier 4 - organizational	24	23	27	0	48
Barrier 5 - political	14	17	17	12	0

The findings from the multivariate analyses, conducted through a binary logistic regression model, are presented as follows:

Table 21: Logistic Regressions Predicting the Likelihood of Having Transparency Goals in the Vision of Local Government Authority

Model 1	B	S.E	Wald	df	P	OR	95% CI OR	
							LL	UL
Incentive 1 - economic	0.143	0.143	1.008	1	0.315	1.154	0.827	1.527
Incentive 2 - technological	-0.042	0.121	0.121	1	0.728	0.959	0.756	1.215
Incentive 4 - organizational	-0.031	0.114	0.072	1	0.788	0.970	0.775	1.213
Incentive 5 - political	0.044	0.094	0.219	1	0.640	1.045	0.869	1.257
Size of Authority	0.000	0.000	2.990	1	0.084	1.000	1.000	1.000
Central	0.102	0.482	0.045	1	0.832	1.108	0.431	2.851
Regional	-2.132	0.660	10.420	1	0.001	0.119	0.032	0.433
Socio-Economic Index	0.007	0.004	3.896	1	0.048	1.007	1.000	1.014
Constant	-0.860	0.613	1.970	1	0.160	0.423		

Model 2	B	S.E	Wald	df	P	OR	95% CI OR	
							LL	UL
Barrier 1 - economic	-0.085	0.147	0.332	1	0.564	0.919	0.689	1.225
Barrier 2 - technological	-0.117	0.164	0.515	1	0.473	0.889	0.645	1.225
Barrier 3 – legal	-0.142	0.150	0.896	1	0.344	0.868	0.647	1.164
Barrier 4 - organizational	0.451	0.179	6.328	1	0.012	1.570	1.105	2.230
Barrier 5 - political	-0.037	0.119	0.095	1	0.758	0.964	0.763	1.218
Size of Authority	0.000	0.000	4.952	1	0.026	1.000	1.000	1.000
Central	-1.180	0.827	2.033	1	0.154	0.307	0.061	1.556
Regional	-2.457	0.953	6.646	1	0.010	0.086	0.013	0.555
Socio-Economic Index	0.003	0.005	0.278	1	0.598	1.003	0.992	1.013
Constant	-0.332	1.151	0.083	1	0.773	0.718		

Binary logistic regressions were used to examine whether the level of incentive and barriers within the authority, the size of authority, the location of the authority, the type of the authority, and the socio-economic index of the authority were associated with the likelihood of having transparency goals in the vision of local government authority.

A preliminary analysis of Model 1 suggested that the assumption of multicollinearity was met, that is after omitting the incentive 4 – legal and the Peripherality Index from the regression (tolerance = 0.24). An inspection of standardized residual values revealed that there were only two outliers (Std. residual = 2.46 and 2.83), which were kept in the dataset.

Model 1 was statistically significant, χ^2 (8, N=120) =17.71, p=0.023, suggested that it could distinguish between those with and without transparency goals in the vision. The model explained between 14.6% (Cox &Snell R square) and 19.9% (Nagelkerke R square) of the variance in the dependent variable and correctly classified 67% of the cases. As shown above only the type of the authority, the location of the authority, and the socio-economic index significantly contributed to the model.

The type of authority (Regional) odds ratio of 0.12 suggests that regional authorities were 0.12 times less likely to have transparency goals in the authority's vision. The location of authority (Central) odds ratio of 1.11 suggests that authorities located in the central were 1.11 times more likely to have transparency goals in the authority's vision. The socio-economic index odds ratio of 1.01 suggests that for every increase in the socio-economic index authorities were 1.01 times more likely to have transparency goals in the authority's vision.

The analysis of Model 2 suggested that the assumption of multicollinearity was met, that is after omitting one variable the Peripherality Index from the regression (tolerance = 0.22). An inspection of standardized residual values revealed that there were three outliers (Std. residual = 5.05, -2.79 and 3.92), which were kept in the dataset.

The model was statistically significant, χ^2 (9, N=120) =22.81, p=0.007, suggested that it could distinguish between those with and without transparency goals in the vision. The model explained between 28.2% (Cox &Snell R square) and 38.6% (Nagelkerke R square) of the variance in the dependent variable and correctly classified 81.20% of the cases. As shown above only three independent variables significantly contributed to the model: barrier 4 – organizational, size of authority, and type of the authority.

The barrier 4 - organizational odds ratio of 1.57 suggests that for every increase in the level of barrier 4 - organizational authorities were 1.57 times more likely to have transparency goals in the authority's vision. The size of authority odds ratio of 1 suggests that for every increase in the size of the authority, authorities were 1 time more likely to have transparency goals in the authority's vision. The type of authority (Regional) odds ratio of 0.09 suggests that regional authorities were 0.09 times less likely to have transparency goals in the authority's vision.

PART 4 – DISCUSSION

Delving deeper into the results, which are still preliminary, my objective is to analyze the incentives, preconditions, and barriers to transparency within local governments and examine their relationship to the visions held by mayors/heads of councils regarding the authority's transparency.

Initially, based on a literature review and survey results, the categories may serve as incentives, preconditions, or barriers. For instance, the economic category can be viewed as an incentive when it pertains to financial rewards for performance, and as a barrier when it involves the high costs associated with saving and distributing data. In the realm of technology, its incentive lies in the potential to manage and transfer data, whereas the barrier emerges from the lack of an integrated management system. The legal category acts as an incentive through compliance with

laws yet faces barriers in the form of privacy and copyright protection issues. Within the organizational category, employee empowerment serves as an incentive, while the absence of managerial responsibility presents a barrier. Lastly, in the political category, the incentive is the encouragement of citizen participation, with the barrier being opposition from council members.

According to the survey data, both the organizational and legal categories prominently exist within local authorities as both incentives and barriers. The political category is ranked median as an incentive and is at the bottom of the hierarchy as a barrier. Technological and economic categories are relatively lower in the hierarchy as both incentives and barriers. Overall, barriers were rated higher than incentives. Incentives were generally characterized as driving forces that enhance and support transparency, whereas barriers were described as restraining forces that could entirely hinder the advancement of transparency within the local authority.

These results imply that to attain a higher level of transparency in local government, authorities should intensify the focus on organizational and legal incentives while simultaneously working to reduce the organizational and legal barriers. This approach aims to enhance the effectiveness of categories that already have a strong presence within their authority.

From the perspective of local government management, the primary influence on the level of transparency is economic incentives and barriers, followed by technological incentives and barriers. This viewpoint underscores a lack of awareness or acknowledgment of how these factors are intrinsically linked to organizational and legal structures. Essentially, the management tends to view the economic and technological domains as more impactful because the most visible layer of influence within their operational scope, without fully appreciating how they are embedded within and affected by broader organizational and legal contexts. Although respondents may not directly recognize it, the economic and technological incentives and barriers they experience are largely shaped by the strategic decisions concerning investment and budget allocation made within these frameworks.

Based on the data collected in this research, it appears that the organizational and legal categories are crucial for promoting transparency in local governments. They serve as both the driving and constraining forces, indicating the need for further research in this area to understand how to effectively leverage these categories for enhancing transparency.

The findings of this study align with Lewin's force field analysis (1958), highlighting that within local authorities, both driving forces and restraining forces exist and are prioritized similarly. Consequently, change in authorities will occur when the driving forces gain the upper hand over the restraining ones. Presently, the study reveals that barriers within the authorities overshadow

incentives, making it challenging, and according to Levin's theory, almost impossible, to achieve the desired shift towards transparency.

Regarding the relationship between the transparency vision of mayors/heads of councils and organizational barriers, it emerges that local authorities encountering substantial organizational challenges are more likely to emphasize transparency objectives in their strategic visions. Consequently, a positive relationship is observed with organizational barriers, indicating that internal organizational challenges drive a heightened focus on achieving transparency goals.

Local government regulators should advocate for enhanced regulatory transparency concerning legislation, thereby creating a more conducive environment for exploring organizational incentives aimed at promoting transparency.

Limitations of the Study

This study is primarily centered on local government authorities within Israel. However, the scope of our understanding could be significantly expanded through future research conducted in various other countries. Furthermore, the limitation arises from the decision to restrict transparency to "transparency inwards." Future research should use a comparative analysis of other types and dimensions of transparency.

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Appendix A

Table 1: List of Incentives, Preconditions, and Barriers to Transparency

Category	No	Description of Specific incentive/Barrier	Sources
Management System	In.1	Top management commitment and support	u et al. (2011), Grover et al. (2006), Majumbar and Sinha (2018), Muduli et al. (2013)
	In.2	Strategic planning	Muduli et al. (2013), Ghose (2003)
	Ba.1	The data release is not part of regular work	Conradie and Choenni (2012)
	Ba.2	Lack of management commitment	Barre and Muduli (2012)
	Ba.3	Inappropriate approach to implementation	Barre and Muduli (2012)
	Ba.4	Lack of integrated management system	Wongnum et al. (2010)
	Ba.5	Top management perspective	Luthra et al. (2013)
Information			
	In.3	Ability to learn management and transmission of information	Pasquier and Villeneuve (2007)
	Ba.6	Fear of false conclusions drawn from the release of data	Conradie and Choenni (2012)
	Ba.7	Lack of an integrated information system	Wongnum et al. (2010)
	Ba.8	Difficulty in measuring and selecting information	Kuo et al. (2016)
	Ba.9	Dealing with adverse and sensitive information	Kuo et al. (2016)
Technology			
	In.4	Internet and open data	Futia et al. (2017), Gurstein (2011)
	Ba.10	Technical difficulty in processing and publishing accuracy, complete and consistent data	Futia et al. (2017), Hilson (2000), Barre and Muduli (2012), Wongnum et al. (2010), Conradie and Choenni (2012)
	Ba.11	Lack of data	Bateman and Bonanni (2019)
	Ba.12	Unknown data location	Conradie and Choenni (2012)
Legal			
	In.5	Compliance with governmental standards, regulation compliance	Ghose (2003), Wongnum et al. (2010)
	Ba.13	Lack of support from regulatory bodies	Majumbar and Sinha (2018), Wongnum et al. (2010)
	Ba.14	Opaque ownership of data	Conradie and Choenni (2012)
	Ba.15	Uncertain judicial issues, which include privacy and copyright concerns	Conradie and Choenni (2012), Hilson (2000), Barre and Muduli (2012), Weller (2019), Gurstein (2011)
	Ba.16	Compliance-orientated legislation, and not stimulation-oriented	Wongnum et al. (2010), Pasquier and Villeneuve (2007)
	Ba.17	Legal liability	Hickson et al. (1992)
Human Resources			
	In.6	Employee empowerment	Muduli et al. (2013)
	Ba.18	Lack of willingness, passion, or personal interest toward the objective	Grover et al. (2006), Muduli et al. (2013), Barre and Muduli (2012)
	Ba.19	Labour intensive activity, traceability takes effort and time	Conradie and Choenni (2012), Wongnum et al. (2010), Wongnum et al. (2010), Kuo et al. (2016)
	Ba.20	Poor quality of the human resource, lack of resources and capability	Barre and Muduli (2012), Pasquier and Villeneuve (2007)
Economic			
	In.7	Performance appraisal and rewards	Muduli et al. (2013), Wongnum et al. (2010)
	Ba.21	High-cost release and storage data, licensing fees for usage of data	Conradie and Choenni (2012), Hilson (2000), Barre and Muduli (2012)
	Ba.22	Lack of incentives to release data	Conradie and Choenni (2012), Barre and Muduli (2012), Wongnum et al. (2010)
	Ba.23	The high cost of measurement	Wongnum et al. (2010), Ruvi and Skankar (2005), Kuo et al. (2016)
Institutional			
	In.8	Communication	Muduli et al. (2013)
	In.9	Openness to change	Muduli et al. (2013), Barre and Muduli (2012), Luthra et al. (2011), Pasquier and Villeneuve (2007)
	Ba.24	Lack of trust and partnerships	Majumbar and Sinha (2018)
	Ba.25	Resistance to change and adoption	Muduli et al. (2013), Barre and Muduli (2012), Luthra et al. (2011), Pasquier and Villeneuve (2007)
	Ba.26	Poor work culture, a culture of secrecy	Muduli et al. (2013), Pasquier and Villeneuve (2007), Blanton (2003)
	Ba.27	Socio-organization climate	Horns and Loper (2002),
	Ba.28	Security	Pasquier and Villeneuve (2007)
Political			
	In.10	Political activism and volunteering of tsims, citizens participation	Baruch et al. (2016), Pasquier and Villeneuve (2007)
	Ba.29	The political situation, political dynamic	Pasquier and Villeneuve (2007)

Appendix B - The Vision of Local Government Authority Variable

	Local authority name	Vision 1/0	Type of authority Local = 1 Regional = 0	Size of authority	Location of authority Center =1 North, South = 0	Number of responders within autority
1	Afula	1	1	56,769	0	1
2	Menashe	1	0	21,445	1	1
3	Abu Snan	0	1	14,306	0	1
4	Acre	1	1	49,503	0	1
5	Alona	1	0	2,273	1	1
6	Al-Qasum	0	0	16,465	0	1
7	Arad	0	1	27,208	0	1
8	Ar'arat an-Nagab	0	1	18,952	0	1
9	Ariel	0	1	19,582	1	2
10	Ashdod	1	1	226,154	0	1
11	Bat Yam	0	1	127,803	1	1
12	Be'er Sheva	0	1	210,595	0	10
13	Beit Aryeh-Ofarim	0	1	5,351	1	1
14	Beit She'an	0	1	18,705	0	1
15	Betar Illit	0	1	61,125	1	1
16	Binyamina-Giv'at Ada	0	1	15,925	1	1
17	Bnei Brak	0	1	208,793	1	1
18	Bnei Shimon	0	0	11,194	0	1
19	Bu'ena Nugeidat	0	1	9,996	0	1
20	Daliyat al-Carmel	0	1	17,866	1	1
21	Dimona	1	1	35,269	0	2
22	Eilabun	1	1	5,787	0	3
23	Even Yehuda	1	1	14,020	1	1
24	Gan Yavne	1	1	23,925	1	1
25	Giv'at Shmuel	1	1	27,249	1	1
26	Giv'at Ze'ev	0	1	19,225	1	1
27	Gush Etzion	0	0	24,936	1	1
28	Hadera	1	1	98,908	1	1
29	Har Adar	0	0	4,084	1	1
30	Harish	0	1	19,567	1	1
31	Hevel Eilot	1	0	4,528	0	1
32	Hof Ashkelon	0	0	18,770	0	1
33	Jedeidi-Makr	0	1	21,336	0	1

34	Jullis	1	1	6,567	0	1
35	Ka'abiyye-Tabbash-Hajajre	1	1	5,624	0	1
36	Kafr Kanna	1	1	23,265	0	1
37	Kafr Manda	0	1	20,622	0	1
38	Karmiel	1	1	46,122	0	4
39	Kefar Sava	1	1	101,830	1	1
40	Kfar Kara	0	1	19,294	1	1
41	Kiryat Bialik	1	1	41,912	1	2
42	Kiryat Shemona	1	1	22,363	0	1
43	Kiryat Tiv'on	1	1	18,312	1	1
44	Kiryat Yam	0	1	39,459	1	1
45	Kseifa	1	1	22,484	0	1
46	Lachish	0	0	13,330	0	1
47	Lehavim	1	1	6,694	0	1
48	Lod	1	1	80,932	1	1
49	Majd al-Krum	0	1	15,447	0	1
50	Majhar	0	1	23,275	0	1
51	Mateh Asher	0	0	30,338	0	2
52	Mateh Yehuda	1	0	61,388	1	1
53	Matula	1	1	1,654	0	1
54	Merom HaGalil	0	0	15,764	0	2
55	Mevo'ot HaHermon	0	0	7,478	0	1
56	Mi'ilya	0	1	3,270	0	1
57	Misgav	0	0	29,610	0	1
58	Modi'in Illit	0	1	77,967	1	2
59	Neot Hovav	1	1	-	0	1
60	Netanya	0	1	222,129	1	1
61	Netivot	1	1	39,703	0	1
62	Neve Midbar	0	0	12,738	0	3
63	Omar	0	1	7,570	0	1
64	Petah Tikva	1	1	250,484	1	2
65	Qatsrin	0	1	7,500	0	1
66	Rahat	0	1	73,768	0	2
67	Ramat Yishai	0	1	7,897	0	1
68	Ramla	1	1	76,987	1	1
69	Sderot	1	1	29,074	0	2
70	Sdot Negev	0	0	10,849	0	1
71	Shafir	0	0	12,349	0	1

72	Shaqib al-Salam	1	1	11,363	0	3
73	Shfaram	0	1	42,509	0	1
74	Shlomi	0	1	6,754	0	1
75	Shoham	1	1	21,014	1	1
76	Shomron	0	0	47,244	1	1
77	Tayiibe	0	1	44,585	1	1
78	Tel Mond	1	1	13,492	1	1
79	Tiberias	0	1	45,867	0	4
80	Union of Cities for Environmental Protection Yehuda	0	1	-	1	1
81	Upper Galilee	0	0	19,042	0	1
82	Yarka	1	1	17,405	0	1
83	Yoav	0	0	9,108	0	3

Appendix C - The Incentive and Barrier Variables

Variables	**Incentives 1 - economic**	**Incentives 2 - technological**	**Incentives 3 – legal**	**Incentives 4 - organizational**	**Incentives 5 - political**
There are several incentives to encourage organizational transparency. Rate to what extent the following incentives are met in the organization where you work on a scale between 1 = not at all to 10- to the highest degree:	Economic incentives (financial reward for performance, grants, awards)	Incentives in the field of information and technology (the possibility to manage and transfer information, a digital archive of information)	Legal incentives (compliance with state standards in legislation and responding to regulatory requirements)	Incentives in the field of organizational structure and human resources (employee empowerment, openness to change, interpersonal communication, strategic planning, administrative responsibility, and support)	Political incentives (influence on authorities' policy, encouragement of citizens participation and volunteers)

Variables	**Barrier 1 - economic**	**Barrier 2 - technological**	**Barrier 3 – legal**	**Barrier 4 - organizational**	**Barrier 5 - political**
There are several barriers to organizational transparency. Rate to what extent the	Economic barriers (high cost of saving data and distributing it, cost of purchasing licenses to use data,	Barriers in the field of information and technology (lack of an integrated management system,	Legal barriers (dealing with ownership of data, the legality of publishing the data, privacy and copyright protection,	Barriers in the field of organizational structure and human resources (absence of managerial responsibility, release and	Political barriers (the degree of stability of the coalition in the council, opposition of council members)

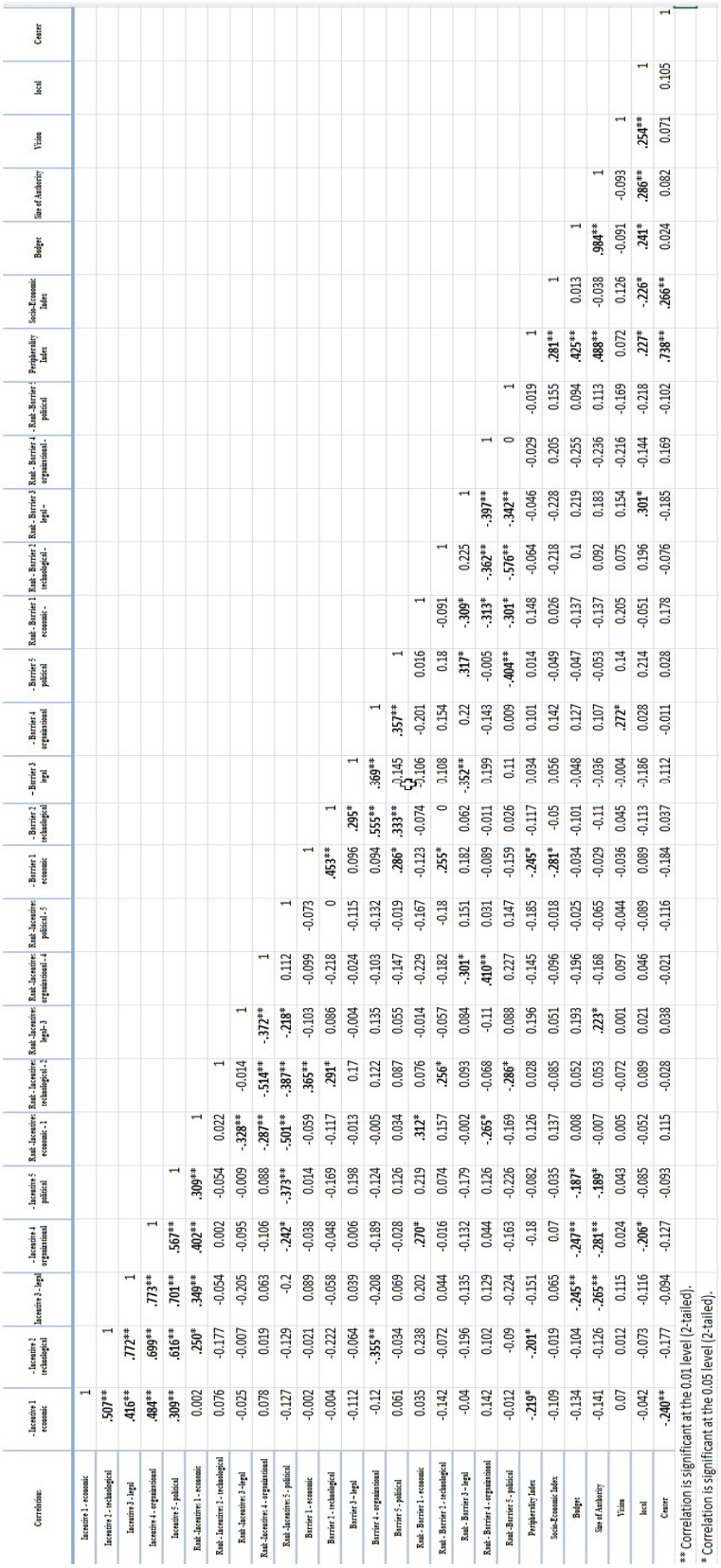
following barriers exist in the organization where you work on a scale between 1 = Not at all to 10 - to a very high degree:	high cost of measurement, lack of economic incentives for the dissemination of information)	difficulty In the selection and measurement of data, apprehension from a misunderstanding of distributed data, improper access to the application, safety, dealing with sensitive and complex information, technological difficulty in processing and publishing accurate, complete, and consistent data, lack of data)	liability, lack of support from regulatory parties)	distributing data is not part of the job description, view of management seniority, reluctance, passion or personal interest in the subject, additional efforts, work and time, resistance to changes, distrust and lack of partners)	

Appendix D – Rank Variables

Rank Incentives	**1**	**2**	**3**	**4**	**5**
Rank the incentives according to the degree of importance in your eyes and their effect on the level of transparency in the organization. You can drag the sentences according to the desired rating in your eyes 1 = greatest impact, 5 = least impact or no impact at all.	Economic or Technological or Legal or Organizational or Political	Economic or Technological or Legal or Organizational or Political	Economic or Technological or Legal or Organizational or Political	Economic or Technological or Legal or Organizational or Political	Economic or Technological or Legal or Organizational or Political

Rank Barriers	1	2	3	4	5
Rank the barriers according to the degree of importance in your eyes and their effect on the level of transparency in the organization. You can drag the sentences according to the desired rating in your eyes 1 = greatest impact, 5 = least impact or no impact at all.	Economic or Technological or Legal or Organizational or Political	Economic or Technological or Legal or Organizational or Political	Economic or Technological or Legal or Organizational or Political	Economic or Technological or Legal or Organizational or Political	Economic or Technological or Legal or Organizational or Political

Appendix E - Pearson's Correlations



Correlations	-Incentive 1 economic	-Incentive 2 technological	Incentive 3 -legal	-Incentive 4 organizational	-Incentive 5 political	Rank-Incentive: economic - 1	Rank--Incentive: technological - 2	Rank-Incentive: legal-3	Rank-Incentive: organizational - 4	Rank-Incentive: political - 5	- Barrier 1 economic	- Barrier 2 technological	- Barrier 3 legal	- Barrier 4 organizational	- Barrier 5 political	Rank - Barrier 1 economic -	Rank - Barrier 2 technological -	Rank - Barrier 3 legal -	Rank - Barrier 4 organizational -	Rank - Barrier 5 political	Peripherality Index	Socio-Economic Index	Budget	Size of Authority	Vision	local	Center
Incentive 1 - economic	1																										
Incentive 2 - technological	.507**	1																									
Incentive 3 - legal	.416**	.772**	1																								
Incentive 4 - organizational	.484**	.699**	.773**	1																							
Incentive 5 - political	.309**	.616**	.701**	.567**	1																						
Rank -Incentive: 1 - economic	0.002	.250*	.349**	.402**	.309**	1																					
Rank -Incentive: 2 - technological	0.076	-0.177	-0.054	0.002	-0.054	0.022	1																				
Rank -Incentive: 3 -legal	-0.025	-0.007	-0.205	-0.095	-0.009	-.328**	-0.014	1																			
Rank -Incentive: 4 - organizational	0.078	0.019	0.063	-0.106	0.088	-.287**	-.514**	-.372**	1																		
Rank -Incentive: 5 - political	-0.127	-0.129	-0.2	-.242*	-.373**	-.501**	-.387**	-.218*	0.112	1																	
Barrier 1 - economic	-0.002	-0.021	0.089	-0.038	0.014	-0.059	.365**	-0.103	-0.099	-0.073	1																
Barrier 2 - technological	-0.004	-0.222	-0.058	-0.048	-0.169	-0.117	.291*	0.086	-0.218	0	.453**	1															
Barrier 3 - legal	-0.112	-0.064	0.039	0.006	0.198	-0.013	0.17	-0.004	-0.024	-0.115	0.096	.295*	1														
Barrier 4 - organizational	-0.12	-.355**	-0.208	-0.189	-0.124	-0.005	0.122	0.135	-0.103	-0.132	0.094	.555**	.369**	1													
Barrier 5 - political	0.061	-0.034	0.069	-0.028	0.126	0.034	0.087	0.055	-0.147	-0.019	.286*	.333**	0.145	.357**	1												
Rank - Barrier 1 - economic	0.035	0.238	0.202	.270*	0.219	.312*	0.076	-0.014	-0.229	-0.167	-0.123	-0.074	0.106	-0.201	0.016	1											
Rank - Barrier 2 - technological	-0.142	-0.072	0.044	-0.016	0.074	0.157	.256*	-0.057	-0.182	-0.18	.255*	0	0.108	0.154	0.18	-0.091	1										
Rank - Barrier 3 - legal	-0.04	-0.196	-0.135	-0.132	-0.179	-0.002	0.093	0.084	-.301*	0.151	0.182	0.062	-.352**	0.22	.317*	-.309*	0.225	1									
Rank - Barrier 4 - organizational	0.142	0.102	0.129	0.044	0.126	-.265*	-0.068	-0.11	.410**	0.031	-0.089	-0.011	0.199	-0.143	-0.005	-.313*	-.362**	-.397**	1								
Rank - Barrier 5 - political	-0.012	-0.09	-0.224	-0.163	-0.169	-.286*	0.088	0.227	0.147	-0.159	0.026	0.11	0.034	0.101	0.014	-.301*	-.576**	-.342**	0	1							
Peripherality Index	-.219*	-.201*	-0.151	-0.18	-0.082	0.126	0.028	0.196	-0.145	-0.185	-.245*	-0.117	0.056	0.142	-0.049	0.148	-0.064	-0.046	-0.029	-0.019	1						
Socio-Economic Index	-0.109	-0.019	0.065	0.07	-0.035	0.137	-0.085	0.051	-0.096	-0.018	-.281*	-0.05	0.056	0.142	-0.049	0.026	-0.218	-0.228	0.205	0.155	.281**	1					
Budget	-0.134	-0.104	-.245**	-.247**	-.187*	0.008	0.052	0.193	-0.196	-0.025	-0.034	-0.101	-0.048	0.127	-0.047	-0.137	0.1	0.219	-0.255	0.094	.425**	0.013	1				
Size of Authority	-0.141	-0.126	-.265**	-.281**	-.189*	-0.007	0.053	.223*	-0.168	-0.065	-0.029	-0.11	-0.036	0.107	-0.053	-0.137	0.092	0.183	-0.236	0.113	.488**	-0.038	.984**	1			
Vision	0.07	0.012	0.115	0.024	0.043	0.005	-0.072	0.001	0.097	-0.044	-0.036	0.045	-0.004	.272*	0.14	0.205	0.075	0.154	-0.216	-0.169	0.072	0.126	-0.091	-0.093	1		
local	-0.042	-0.073	-0.116	-.206*	-0.085	-0.052	0.089	0.021	0.046	-0.089	0.089	-0.113	-0.186	0.028	0.214	-0.051	0.196	.301*	-0.144	-0.218	.227*	-.226*	.241*	.286**	.254**	1	
Center	-.240**	-0.177	-0.094	-0.127	-0.093	0.115	-0.028	0.038	-0.021	-0.116	-0.184	0.037	0.112	-0.011	0.028	0.178	-0.076	-0.185	0.169	-0.102	.738**	.266**	0.024	0.082	0.071	0.105	1

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).