

Fiscal Transparency Online and Public Trust: An Exploratory Study on Baimiao Township Government

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Abstract

It is widely believed that fiscal transparency by means of information and communication technologies (ICTs) will ensure public trust in the digitalization era. However, there is little empirical knowledge about the effects of such online fiscal transparency practices, and why they should occur, in non-Western countries. We investigate the empirical relationship between fiscal transparency online and public trust by undertaking a trace processing case study on the Baimiao township government from Sichuan province in mainland China. The findings reveal that fiscal transparency online may result in better public trust in China. However, improvement in stakeholders' trust depends on the local development leapfrogging rather than political accountability. Moreover, the use of ICTs plays a vital role in attracting and inspiring multiple stakeholders during this process to mitigate the intense state-society

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relations. Correspondingly, governmental performance might be improved dramatically if government's capacity for resource mobilization and people's sense of gain can be enhanced to make successful use of ICTs and image building online. This paper contributes to the literature through the finding that ICTs can be used to mitigate the state-society relations regarding the impact of fiscal transparency on public trust in China in the digital governance era.

China's rapid modernization has been accompanied by tense state-society relations, as rural inhabitants tend not to trust grassroots government.¹ Despite this pervasive and difficult-to-resolve issue, there is hope across the globe that transparency will help to improve trust in government in the era of digital governance.² Nevertheless, little is known about how local governments rebuild public trust by promoting transparency in non-Western countries.

In China, the central government has made unprecedented efforts in the past few decades to implement public access to financial information.³ In 2007, the State Council of China launched the "Regulation of Open Government Information" (State Regulation of OGI), which requires almost all public-sector bodies to release their fiscal information. After the 18th Party Congress, the Chinese central government issued a set of policies to facilitate good governance in rural area through digitalization, such as the "Internet Plus Action Plan" of 2015, "Social Credit System Construction Plan" (2014–2020), and "Digital Village Development Strategic Plan."⁴ Since then, more and more local governments have begun to utilize information and communication technologies (ICTs) for quality governance. For instance, observers of Chinese politics note that local governments have developed online communication channels such as the mayor's hotline, the official Weibo, and electronic petition platforms via WeChat or other social media.⁵ Regarding fiscal transparency, a number of local government began to disclose fiscal information online, even including the highly sensitive local debt information since 2019, to restore declining public trust from the bottom up. Today, various kinds of ICTs are used by the government to alleviate the information asymmetry within the bureaucracy, prompting socioeconomic development and mitigating social unrest. In other words, ICTs have made it easier for the public to access government-related information and scrutinize cadres.⁶

However, it is inconceivable that a grassroots government could practice fiscal transparency via ICTs over ten years ago, whereas most local authorities were moving slowly toward greater transparency in public spending at the early stage of the digital era. In reviewing the change in norms, from maintaining government secrecy to fiscal transparency online, the initial endeavor could date back to a few pioneers of local government rebranding their credibility under the intense state-society relations. While the innovation of participatory budgeting in Wenling, Zhejiang province, has been examined thoroughly,⁷ a similar form of local innovation from the less developed areas of mainland China remains understudied. In February 2010, the remote and impoverished Baimiao Township (白廟鄉) Government (BTG) in Sichuan province suddenly began to disclose detailed expenditure information online monthly. The level of details provided by the township government is notable: not only cadres' salaries but also purchases of items as insignificant as a pad of paper (¥1.5) have been made public, earning BTG the title of China's first fully "naked" government. By means of posting the detailed fiscal information on almost every popular Internet website and other social media platforms, this actualization of fiscal transparency immediately drew attention across the country. As the first and only government to present itself "naked in the sunshine," BTG caused a stir in domestic society, but there has been very little probing research into BTG's fiscal transparency practices. In particular, little is known about how a remote and impoverished grassroots government has managed to use ICTs to achieve the seemingly impossible objective of fiscal transparency and why this has occurred there and consequently had diverse impacts on trust in the government.

This study paves the way for more in-depth scholarly understandings of how and why local government in underdeveloped areas can mitigate tough state-society relations with regard to trust by achieving fiscal transparency via ICTs use. Generally, use of ICTs cannot guarantee good governance unless we clarify its underlying mechanisms and apply it correctly.⁸ It is important to explore such questions practically and academically in non-Western countries in the digitalization era. When undertaking a bold move to fulfill a government's legal duty (worthy of emulation) rather than for political ostentation, the assumption is that trust benefits from fiscal transparency, despite a lack of evidence on the distinctive context of China.⁹ Given the diverse impacts of fiscal transparency, the debate between proponents and opponents of BTG's transparency practices

continues, despite the fact that the practice of using ICTs to disclose information to society has spread across the whole country. However, there is little empirical knowledge about whether the capacity to access fiscal information via ICTs will help local government to gain stakeholders' trust in China.

In this study, we investigate the empirical relationship between fiscal transparency and public trust in government to illustrate the mechanism whereby an institution renders itself fiscally transparent by using ICTs, and why this may lead to attitudinal and behavioral changes that mitigate the state-society relations in a non-Western context. This paper comprises five parts. The introduction is followed by a literature review to clarify the concepts and theoretical perspectives. Then a detailed description of BTG's fiscal transparency online is presented, followed by an analysis of change in trust. The paper closes with a discussion of the implications of this study for scholars and practitioners, before presenting the conclusion.

1. Literature Review

"Transparency" is usually applied to information released by governments to stakeholders (i.e., investors in the market) in the public administration and political science literature.¹⁰ Conventional wisdom suggests that transparency will promote confidence in the government to ensure trust.¹¹ Trust reveals the subjective perceptions of government trustworthiness among the public, reflecting positive evaluations of the perceived ability or competence, honesty or integrity, and benevolence of the government.¹² It is widely believed that online information provided to citizens by local government may clarify the role that government plays in responding to the public's needs and improving quality of life, which bolsters the level of trust in local government.¹³

However, the view that greater transparency leads to better outcomes in all situations is still untenable and taken for granted. A few studies have investigated the innovative practice of China's local governments in pursuit of ensuring transparency. Some suggest that public trust in the local cadres can be strengthened by budget transparency without any discussion in detail,¹⁴ whereas others emphasize that the perceived quality of budget transparency is vital for strengthening trust.¹⁵ Public distrust in the local government is usually a result of inequality, and empirical findings suggest that the use of new media reduces the level of public

trust in the government.¹⁶ It implies that transparency does not necessarily “produce” positive results, such as improving the level of public confidence.¹⁷ In sum, the effects of transparency are context-dependent, in that the medium through which citizens access government information appears to have a strong effect on whether they trust the government.¹⁸

There are several key research gaps in the literature regarding the effects of transparency on trust in government. First, despite the fact that previous China studies have inquired into the state interventions in several policy areas, such as state-led development,¹⁹ public service,²⁰ and shaping the state-business relationship,²¹ little remains known about the impact of fiscal transparency online on public trust in grassroots government. Second, research on how transparency works in developing countries or non-Western contexts is limited,²² and there is little empirical evidence of the effects of transparency in emerging and transition economies, such as China.²³ In China, transparency policies are driven by technocratic objectives and widespread ICTs use, implemented under conditions of bureaucratic fragmentation, but the research on this area is scant.²⁴ Moreover, most studies on the consequences of fiscal transparency have focused on macro-level economic-political phenomena, such as the national government,²⁵ and few have explored empirical relationships at the meso level. Thus, the relationship between fiscal transparency online and trust in grassroots government in China requires a more rigorous, detailed examination.

2. Methods and Data

a. Research Design

We examined the effects of fiscal transparency via ICTs use on trust in government by conducting an exploratory single-case study in rural China. It has been suggested that in-depth, longitudinal case studies are needed to enhance our understanding of the specific dynamics of government transparency.²⁶ The benefits offered by a particular case and its ability to help us to sharpen the existing theory and provide new insights often outweigh the drawbacks.²⁷ Longitudinal data were collected with retrospective process tracing, which will help us to understand the case in a more comprehensive and objective way after several years. This research design aims to explore a significant phenomenon in rare or

extreme circumstances, as it offers a rich description and facilitates researchers' observation of its underlying relationships and logics.²⁸

We chose the case of BTG to represent remote, poor township governments in rural China. This extreme and unique case of a government boldly releasing fiscal information—far outstripping the transparency efforts of more than 40,000 other township governments—is representative of a trend of local governance innovation whereby even an underdeveloped township in rural China can use ICTs to achieve fiscal transparency. The local cadres at this lowest hierarchical level are squeezed from above and below among the intense state-society relations.²⁹

In order to guarantee the validity and reliability of this study, multiple approaches are used for the analysis, such as establishing a chain of evidence, data triangulation, and addressing rival explanations. In general, people typically have divergent views and exhibit different activities and behaviors in relation to the same event. Assembling multiple perspectives from netizens, journalists, superior officials, and scholars allows us to filter illusory information from the primary data.

b. Data Collection

We adopted both subjective and objective data to construct a data set. The subjective data were collected through interviews and the content analysis of secondary textual materials primarily conducted in October 2012 and complemented intermittently during from 2018 to 2020. We interviewed the event's key actors and insiders using a semistructured checklist; interviewees were the chief leader (Party Secretary of Baimiao Committee), a researcher from Sichuan Province Party School, and the other three cadres. Since then, we have been monitoring this township government to assess the gradual impact of its fiscal transparency practice via online interviews. In addition, we collected official archive documentation as objective data to reflect the details of BTG's fiscal information and its impacts at different points in time. A set of texts was assembled and reviewed for analysis, collected from media news and reports online, BTG's website, as well as the local prefecture government (the direct superior authority of BTG). This provided us with complementary materials for interview records. These data cover the process before and after the introduction of fiscal transparency in BTG.

All of the data were merged into an event history database using chronological ordering descriptions of the processes and consequences of

fiscal transparency; then we juxtaposed accounts from different resources to ascertain convergence. In this process, the descriptive elements were coded as items corresponding to the timeline of BTG's introduction of fiscal transparency (Figure 1), which became the foundation for the retrospective analysis and process tracing in this study.

Subsequently, we identified the key nodes in the event's history and the major stakeholders involved in interactions within the local network. Then we used this information to shape a framework and develop a concise description that captured the changes in trust before and after the event. A chain of evidence was established in accordance with the framework, in which the nodes in the event's history formed the longitudinal dimension and stakeholder identification formed the cross-sectional dimension.

3. Case Description

a. The Context of the Case

State-society relations are an essential point for understanding the evolving digitalization process in China,³⁰ because there is a lot of interaction between the state and society in terms of using ICTs in governance. However, investigations into fiscal transparency from a meso-level perspective remain rare. Although a few studies have depicted the state-society interactions related to fiscal transparency events in China's developed areas, such as Zhejiang,³¹ less attention has been paid to those underdeveloped areas. The grassroots governments with poor resources in these areas usually have to sustain a heavier fiscal burden than the rich.³² Besides, introducing ICTs in rural China itself constitutes a formidable challenge as the local inhabitants are usually disadvantaged in terms of access to digital services and other public infrastructure, due to the high deployment costs even in those economically prosperous provinces (such as Guangdong).³³ The questions of how and why this kind of grassroots government can mitigate the tough state-society relations by achieving fiscal transparency via ICTs use are worth exploring empirically.

Baimiao is representative of the huge number of underdeveloped areas in rural China, particularly those in the central and western regions. Due to its location in an uneven and mountainous area, at an average altitude of 1,100 meters above sea level, Baimiao is a very remote and impoverished township jurisdiction with 341.6 hectares of barren

farmland suitable only for planting a few different cash crops. In 2010, this jurisdiction had an approximate registered population of 11,000, more than 95 percent of whom were undereducated peasants; 67.2 percent of the young people were migrant workers who had left the town. Like other underdeveloped regions in China, local inhabitants always complained about the rough roads, the unreliable supply of drinking water, and electricity. Most local inhabitants were not used to communicating regarding public affairs via the Internet,³⁴ so they were unaware that ICTs had been emerging as a powerful tool in changing their lives.

Not surprisingly, abundant deficits of public trust in BTG have existed for years. Along with the long-term economic underdevelopment, the lack of a reliable public infrastructure and poor service delivery makes it unlikely that firms will invest there, and young people have long been unable to find work other than in agriculture for many years. Thus, the local people have little confidence in the competence or capability of Baimiao's local government. Moreover, cadres' abuse of power further undermines public trust in BTG: local cadres used public money for their own benefit, and implemented policies in a crude and oversimplified way, so that local inhabitants perceived them as lacking in honesty, integrity, and benevolence. For instance, before 2010 they had accumulated debts of more than ¥100,000 through IOUs (打白條 *da baitiao*) to local restaurants, and some local inhabitants would query local cadres' integrity to their face. Several local solidary groups believed that BTG was implementing policy against their interests and tended to exert a negative influence on local inhabitants' perceptions of government trustworthiness by means of clan connections and rumors. As a result of all this, public trust in BTG has been quite low for a long while.

Moreover, BTG has been squeezed from above and below heavily. As previous studies have described,³⁵ due to the political imperatives of performance-based accountability, cadre evaluation with veto power targets (一票否決 *yipiao foujue*), and fiscal recentralization with expenditure mandates, the township's cadres endured increasing top-down pressure. For instance, BTG had to spend no less than ¥400,000 to meet performance targets, but due to their austerity budget plan, the available fiscal resources did not exceed ¥160,000 in 2010. Local cadres had to meet performance targets by any means, even if this entailed deviating from legitimate actions. At the same time, township governments were also required to meet the demands of local inhabitants and endured great bottom-up pressure.³⁶ Due to the accessibility of information about BTG's

fiscal management, local inhabitants believed that abnormalities in public expenditure were so common that, following several unsuccessful cooperation experiences with cadres, they became strongly resistant to taking part in the investment projects introduced by BTG. Consequently, it was difficult for local cadres to mobilize inhabitants and resources in this disillusioned township.

BTG faced a dilemma: local cadres struggled to mitigate pressures derived from the conflicts between the state's requirements and social resistance, with seemingly insurmountable deficits of public trust. It seemed impossible to resolve this dilemma by traditional methods, such as mass or managed campaigns, which depend on local cadres' mobilizing capability.³⁷ This dilemma is representative of incompatible state-society relations during the transition period.

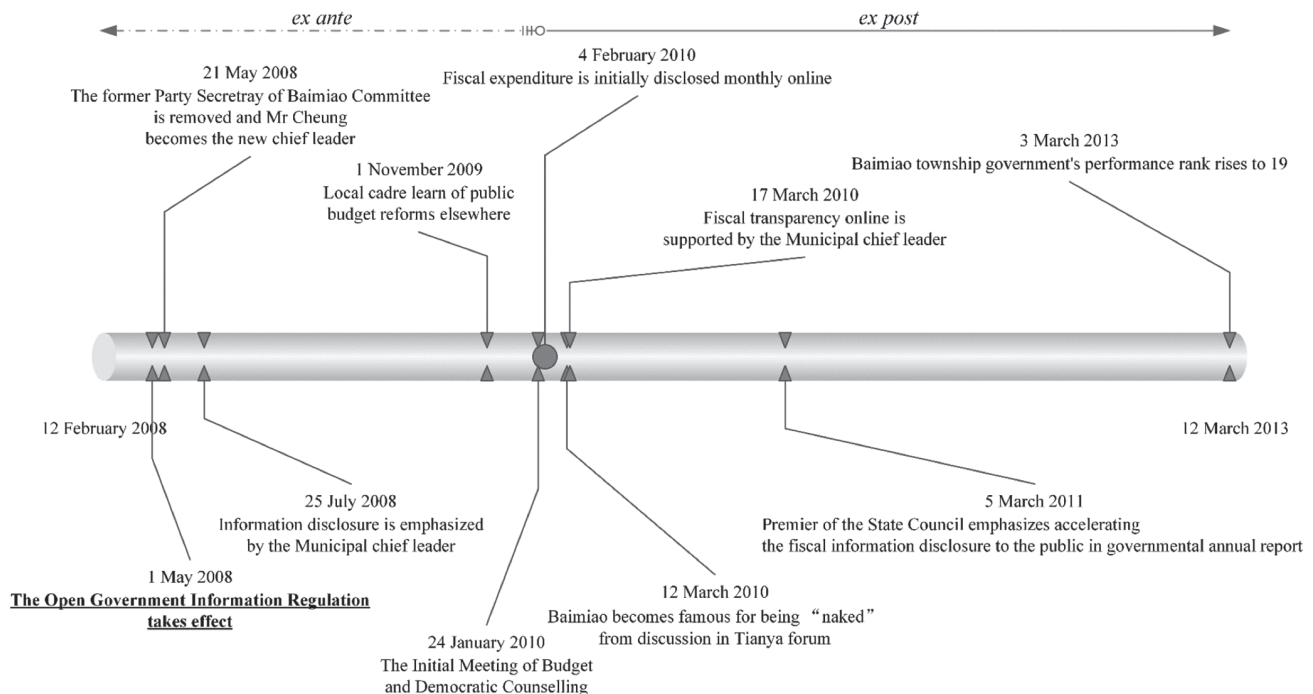
Facing these challenges, Mr. Zhang, the Party Secretary of the township's Party Committee, who was the chief leader of BTG, decided to find a way to remodel the state-society relations. He was a relatively young leader and was open to new ideas. When Mr. Zhang was a part-time postgraduate student of public administration at Sichuan Provincial Party School (SPPS), in the autumn of 2008, he used to enjoy surfing the web and happened to learn about the governance innovation of the Wenling Participatory Budget Reform in Zhejiang province. As a young, innovative policy entrepreneur who was enthusiastic about ICTs use, he suggested a fiscal transparency online trial in BTG.

As a matter of fact, Mr. Zhang recognized this a chance to take a risk in actualizing fiscal transparency online for several reasons. First, the pursuit of fiscal transparency is legitimated. Despite many local governments being slack about conforming to the "State Regulation of OGI" issued by the State Council, this left the opportunity for the remote BTG to perform as a good soldier, proactively following the state's mandates. Second, Mr. Zhang regarded him as a clean-handed cadre as he dared to disclose fiscal information. He also expected to prevent other cadres committing fiscal misfeasance that might put him at risk of being punished for mismanagement or being involved in crime. Finally, the emerging wave of digitalization has provided a chance for those grassroots governments in the underdeveloped areas to engage in developmental leapfrogging.³⁸ The use of ICTs provides an attractive way for Mr. Zhang to highlight local competence, integrity, and benevolence at the lowest cost. Thus, Mr. Zhang was determined to become the first anomaly, after spending a week in deliberation in February 2010.

b. Event History of BTG's Introduction of Fiscal Transparency Online

BTG's drastic introduction of fiscal transparency, with an official commitment to standing "naked in the sunshine," quickly transformed it from an unknown, lost territory to the focus of nationwide public opinion. At midnight on 12 March 2010, a post titled "The First 'Naked' Township Government in China" appeared on Tianya—one of the largest, most popular Internet forums in China with over 384 million netizens at that time—describing how BTG had released information on its local public expenditure online. Netizens across the country browsed BTG's official site via the link provided in the post, which was reproduced on various Internet platforms and rapidly generated 300,000 hits. Meanwhile, the hits on BTG's site also increased sharply to exceed 60,000 within a few days. In subsequent months, this unknown township gained fame, while Mr. Zhang became the most famous township Party Secretary in China. He has fielded a barrage of media interviews for outlets such as *Xinhuanet*, *People's Daily Online*, Sina, and Ifeng. A number of journalists, college students, and scholars have swarmed to this remote town since that time.

Figure 1: Events Timeline of BTG's Introduction of Fiscal Transparency Online



BTG's fiscal transparency initiative can be traced back to February 2008, when Mr. Zhang became the new Party Secretary of BTG. In April 2007, the State Council announced that the "State Regulation of OGI" would come into effect the following year, which became a catalyst for requiring the public-sector bodies to release their information. Subsequently, Mr. Zhang's predecessor (Mr. Deng), who was petitioned by local solidary groups due to fiscal misfeasance, had been removed. Meanwhile, Mr. Deng's superior chief leader—Party Secretary of Bazhong municipality's Party Committee—proclaimed that all public affairs had been made transparent to earn public trust and encouraged his subordinates to try first. In a positive response, Mr. Zhang initiated the first meeting of "the Budget and Democratic Counselling" by imitating the Wenling Participatory Budget Reform to get the inhabitants involved in BTG's budgetary planning on 24 January 2010. This meeting was highly successful in strengthening public participation and appreciated by some senior officials of Bazhong municipality's Party Committee.

Mr. Zhang then decided to release fiscal information—especially monthly expenditure—online first and then offline as well. BTG realized that releasing fiscal information online first was an optimal strategy to prevent this innovative practice being blocked by powerful opponents of transparency within the bureaucracy. The major objects of fiscal disclosure were three types of public expenditure: receptions, vehicles, and travel (三公消費 *san gong xiaofei*). People could access online the finer details and processes of government expenditure and all the recorded details for the reimbursement of every transaction conducted at public expense, including almost all of the banquets paid for by BTG's public funds to welcome officials from superior departments. We benchmark this node in the event history to compare change in trust in the government *ex ante* and *ex post*.

The situation developed rapidly. On 12 March 2010, the Tianya post acted as invisible advertising for BTG worldwide. BTG received inquiries from the media and netizens as a myriad of voices emerged, one after another. BTG's trial was also reported to the State Council by Sichuan provincial government in March 2010. The huge volume of critiques and queries pressed BTG's cadres to respond prudently, even though their innovative activities were supported by a few key superiors, such as the municipal chief leader. Yet many officials in higher departments and other townships showed their dissatisfaction and hostility, to the extent that many were unwilling to sit beside Mr. Zhang at official meetings or

refused to talk or dine with him. Some even called him to complain that their names had been listed on the Internet as attendees at banquets.

Eventually, Mr. Zhang and other local cadres became concerned about the worsening fiscal situation. It is impossible to increase fiscal revenue from taxation during a lagging economy, or to attract investment projects due to the township's remote location. The situation initially worsened after the introduction of fiscal transparency online: township cadres failed to attract any investment from the private sector until October 2010. Meanwhile, the departure of the municipal chief leader, who had been a vital proponent of transparency, made it very difficult to obtain project funds from above due to local superior departments' intense boycott. BTG's cadres began to use other new ICTs, like Tencent QQ Group, WeChat Group, and Sina Weibo, to attract attention to the mobilization of resources. After a long wait, things changed radically. State Council Premier Jiabao Wen emphasized the acceleration of information disclosure to the public sector again in the 2011 annual government report, clearly attempting to influence the thrust of the reform toward advancing fiscal transparency. The State Council Premier's speech reflected the central government's efforts to change public officials' mind-set and give sense to public management reform. It created a positive environment for guiding public opinion and support for fiscal information disclosure online. BTG's fiscal transparency online once again became a focus of public opinion and there was a flood of debate on the Internet. Many authoritative official media channels, such as the *People's Daily*, were also involved in the discussion. In order to repair relations with local superior departments, BTG refused an award for best practice in government innovation from the Central Compilation and Translation Bureau at the end of 2011. The township also had to promote the local competitive advantages for eco-agricultural industries rather than fiscal transparency itself online.

Unexpectedly, more and more firms decided to invest locally in developing agribusiness, such as planting honeysuckle and other medicinal herbs, and private investments had increased to ¥160 million by the end of 2012. Consequently, the number of fixed-asset investments and fiscal revenue increased significantly. Emerging business investments provided better job opportunities to local inhabitants, and so the local employment rate and per capita net income also rose significantly, such that the growth rate of the average annual household income in 2012 was 4.3 times that of 2010. Public service delivery, including new road

construction, electricity supply, and drinking water provision, also improved after a marathon back and forth of negotiations between BTG and superior public departments. The township's performance ranking by the prefecture government also rose from below 40th before 2010 to 19th in 2012. In addition, in 2012 BTG received the rare honor of recognition from the prefecture government for its success in attracting investment, meeting its annual target, an achievement previously considered impossible by many local cadres.

However, Baimiao's practice of fiscal transparency last until 2016, when Mr. Zhang was transferred to a prefecture Bureau. Today, the media accounts of BTG regarding information disclosure, including Tencent QQ Group, WeChat Group, and Sina Weibo, have also been shut down or remain inactive. The termination of fiscal transparency looks even more inconceivable if we take the Chinese central government's reform agenda after 2013 into consideration. After the 18th Party Congress, China launched the unprecedented anticorruption campaign, and has encouraged local governments to build a transparent public sector.³⁹ For instance, the State Council issued the "Opinions on Comprehensively Promoting Openness in Government Affairs" in 2016, to urge local governments to engage in information disclosure. The revised "State Regulation of OGI" in 2019 has further emphasized continuing to make governmental information disclosure the norm and nondisclosure the exception. Consequently, almost all of the Chinese municipal and prefectural governments have proclaimed facilitating transparency online in aspects of decision making, policy implementation, routine management, public service delivery, and performance highlights. In spite of all these requests from the high levels of governments, Baimiao, the pioneer in fiscal transparency online, stopped its six-year fiscal reform.

4. Findings and Discussion

The case of BTG indicates dramatic changes in public trust in the township due to the adoption of fiscal transparency online. As public trust reveals the subjective perceptions of the government's trustworthiness from the perspectives of ability/competence, honesty/integrity, and benevolence,⁴⁰ this implies that a government will be perceived as trustworthy by different stakeholders if it possesses the resources, skills, and ability to fulfil its obligations to them or to perform well in increasing public value for them. Therefore, the changes in the trust in BTG can be

measured by attitudinal or behavioral change in various stakeholders, who have different interests in the event.

a. An Overall Description of the Findings

Basically, there are three sorts of stakeholder among the public of Baimiao. Table 1 summarizes their attitudinal or behavioral changes after the implementation of fiscal transparency online. The local public consists of inhabitants and firms that engaged in the cash crop business there. Public intellectuals represent a broad part of the public, comprising scholars, lawyers, media workers, and other nongovernmental professionals. They had different expectations of BTG before fiscal transparency online, and their perceived trustworthiness was revealed to be markedly different. In general, public trust in BTG has clearly increased. Some of changes in public trust were expected by BTG's cadres, reflecting the positive effects of ICTs use in mitigating the increasingly tense state-society relations.

Table 1: Attitudinal or Behavioral Changes of the Public

Various Stakeholders among the Public	Ex ante	Ex post
Local public (inhabitants)	Resistance	Conditional cooperation
Local public (firms)	No investment	Investment
Public intellectuals (scholars, media, etc.)	Ignorance	Concern

Inhabitants began to engage in conditional cooperation with BTG in local governance having previously presented pervasive resistance. For example, they became more willing to engage in state-led agribusiness development. In many places, villagers are innately reluctant to cooperate with local cadres in state-led agribusiness, which usually brings no benefits for them.⁴¹ This was the situation in Baimiao before the transparency event due to the deficit of public trust in local government. Baimiao's inhabitants gradually became more cooperative with the township's cadres after the event, however. Many responded positively to BTG's call to plant cash crops by hand, voluntarily carrying seedlings to the fields even in the middle of the night, where this activity had previously been neglected. Another example is petition numbers. The number of inhabitant petitions, representing the tension in the state-society relations,⁴² dropped from more than 30 annually before 2009 to fewer than 5 per

year by 2012. However, the path from resistance to cooperation depended on an important factor: that the living needs of inhabitants be fulfilled along with fiscal transparency, which implies that inhabitants tended to acknowledge the competence of BTG.

Firms began to invest in local eco-agricultural industries in this remote and impoverished township, which had been thought almost impossible before. Traditional China studies suggest that investment in agricultural production is often unattractive and therefore funds for that purpose are scarce.⁴³ However, almost 50 nonlocal firms had come to investigate the business opportunities since March 2011. This reveals an unintended consequence of BTG's fiscal transparency online event: the intensive exposure of this unprecedented event by the first media authority of China, CCTV, and social media with emerging ICTs use, such as the Tianya Forum, Sina Weibo, and Tencent QQ, provided great free branding and image building for BTG, whereas there was indeed an expected effect of attitudinal change with respect to public trust. Although the practice of socializing via banquets and drinks using public money usually serves to strengthen the reciprocal relationships and consolidate interpersonal trust among cadres and firms in China, it damages the trust of the general public.⁴⁴ Nonlocal firms prefer to collaborate with BTG in investments because it is a transparent and clean government known for integrity and benevolence. They also emphasized that fiscal transparency online can restrict the possibility of deviant behaviors among local cadres due to the monitoring by ICTs platforms, and limit their business costs on banquets. The nonlocal entrepreneur Mr. Zhengqu Pu considered that the transparent and credible grassroots government was trustworthy and reliable for business investment, due, as the saying goes, to the fact that "the wool still comes from the sheep's back" (羊毛出在羊身上 *yangmao chu zai yang shenshang*). This is to say that fiscal transparency via ICTs use can act as a tool for controlling bureaucracy in order to reduce corruption and seize economic opportunities, according to the previous literature.⁴⁵

The last sort of stakeholder, public intellectuals, have played an impactful role as policy entrepreneurs depicted by previous state-society relations models. Few had paid attention to BTG before the fiscal transparency online event, but they made this unknown township a focus of public opinion over quite a long period. Mainland China's mainstream media, including *People's Net*, *cpcnews.cn*, *Xinhuanet*, *Beijing News*, and *China Reform Magazine*, all praised BTG as reliable and trustworthy.

Many netizens and social media outlets were also involved, spreading the news around the world that BTG was a symbol of integrity within China's bureaucracy. Meanwhile, many famous professors and independent researchers, such as Dingjian Cai, Xizi Wang, and Fan Li, appreciated BTG's endeavors as a symbol of the benefits of future reform associated with the spirit of policy entrepreneurship. Some advocated support for BTG when interviewed by media outlets such as CCTV and *Times Weekly*. The founder of the nonprofit platform *Budget of China*, Junliang Wu, stated that BTG had made a small step in the right direction by means of ICTs use.

b. Does Fiscal Transparency Online Matter?

It is evident that there is a significant difference in public trust in the local government before and after the event of fiscal transparency online. However, the causal relationship between fiscal transparency online and change in public trust still needs to be explored thoroughly. According to the literature and our case illustration, there are three kinds of public trust in BTG with respect to fiscal transparency online: competence-based, integrity-based, and benevolence-based trust. For different sets of stakeholders among the public, the determinants of trust may differ.

First, the immediate effects of fiscal transparency online on inhabitants' trust in BTG are rather complex and dynamic. Local inhabitants were concerned with public service delivery rather than how public funds were spent. Before the event, many public grievances were filed with the local cadres, who were unable to satisfy the public's daily living needs, which indicates negative assessments of their competence by local inhabitants. After the event, the situation did not change until 2012, so from the competence perspective, changes in inhabitants' trust could not be attributed to the introduction of fiscal transparency online. Most local inhabitants were unfamiliar with ICTs. There were no more than 50 computers there in 2009, at a time when the population was around 11,000. They usually learned about the event of fiscal transparency online from young migrant workers who were accustomed to surfing the Internet in distant cities or from the large number of journalists who have visited to conduct interviews and surrounded locals with cameras. Therefore, the impacts of fiscal transparency online were indirect.

Although many local inhabitants were still unsatisfied and criticized BTG's competence in local public service delivery for a long while after

the event, more and more were beginning to compliment BTG for its perceived integrity and benevolence. In Yuanbaliang Village, which was home to the majority of those who protested the removal of the former Party Secretary (Mr. Deng), local resident Ms. Qiwu Chen said that the fiscal transparency online had dispelled people's doubts about the use of public money and many inhabitants began to trust BTG much more than before. Another inhabitant, Ms. Lanchun Xu, suggested that information disclosure was a good thing because it meant that the government would not dare to misuse public money blatantly, even though most people had no interest in reviewing the BTG's fiscal information online. Due to the easy accessibility of fiscal information, these locals recognized either the obstacles faced by BTG in effective public service delivery or the efforts of cadres. Their integrity- and benevolence-based trust could be triggered and enhanced due to the state-society interaction mediated by ICTs use, but this might not be true for every local inhabitant. This matches the description of inhabitants' conditional cooperation in Table 1, such that fiscal transparency online has only limited or no impact on some inhabitants' perceived trustworthiness of government.

Second, the other stakeholders among the public tend to be more sensitive to fiscal transparency online, such that they appreciate local cadres' integrity and benevolence for being "first naked in the sunshine" rather than their competence. Generally, due to the tense state-society relations, people have long assumed lower-level cadres to be untrustworthy.⁴⁶ In many cases, either firms or public intellectuals had similar negative stereotypes of the grassroots cadres in many underdeveloped areas, imagining them to be abusive and domineering as they waste public money. Correspondingly, they believed that most local governments faced the problems of inefficient or low-quality public service delivery. Moreover, because some cadres used to "kill the goose that lays the golden egg" by tricking firms, the local business environment is considered very poor. For instance, a metaphor was coined—"J-Q-K" (as in poker)—to describe the cadres' common deviance in promoting investment in western China. This means that the cadres begin by juggling ("J") the firm to invest there, then lay a trap to get the firm stuck in a quagmire ("Q") so that it is impossible to withdraw the investment, and finally they kick out ("K") the investors, misappropriating the money. No firms devoted resources to such areas due to the lack of credibility and honesty among the township cadres, as well as many the public intellectuals involved in muckraking activities at this grassroots level.

However, a well-designed and quickly spread model of fiscal transparency online changed their minds about grassroots governments. They accepted fiscal transparency completely as a legitimate, moral virtue and began to develop confidence in BTG. In using ICTs to disseminate the news and communicate with firms and public intellectuals, BTG has found an effective and efficient way to demonstrate its responsiveness and accountability to wider society. Along with that, a promising trend of enhancing public trust is emerging,⁴⁷ even in remote and impoverished areas. BTG has also begun to use the strategy of attracting investment with a reputation for integrity and benevolence (誠信招商 *chengxin zhaoshang*) since the first investor's arrival, inspired by those stakeholders' attitudinal and behavioral changes. This shows that fiscal transparency online can be an idealistic or pragmatic tool for local cadres to mitigate the difficulties of the state-society relations.

BTG's case indicates that fiscal transparency online does indeed have a significant impact on perceived trustworthiness. However, many tend to trust BTG for diverse reasons. This shows that whether specific stakeholders trust BTG depends on alternative cognitive logics with respect to their attention on the competence, integrity, or benevolence of government. This implies that fiscal transparency via ICTs use could result in improved trust in government in some respects, but the mechanisms are more complex than many people expected.

c. Further Discussion on Alternative Theoretical Explanations

The findings above show the changes in the public trust in government related to fiscal transparency online in BTG's case, yet the logic behind it differs from the previous theoretical explanations. Transparency has become a buzzword in public management and is viewed as a self-evident good, yet this study shows that in practice the impacts of fiscal transparency via ICTs use on public trust are contingent on different stakeholders, rendering these impacts complex. Although a few studies have emphasized that transparency's impacts might be positive, negative, or null rather than the taken-for-granted positive impact claimed by transparency advocates, the causal mechanisms of the effect of fiscal transparency on public trust in government in the digitalization era are still worth discussing.

The possible causality from alternative views remains. First, many transparency advocates suggest that information disclosure via ICTs use

affects public trust in government by promoting public participation. It is believed that transparency can make people more familiar with government, brings them closer, and creates understanding, so that trust in government tends to be higher when people feel a closer connection to their government.⁴⁸ ICTs use can help government to provide the public with information and respond to citizens' enquiries at low cost.⁴⁹ Correspondingly, most previous studies have assumed that transparency is a means to promote accountability and participation, as "an antidote to corruption and misgovernment."⁵⁰

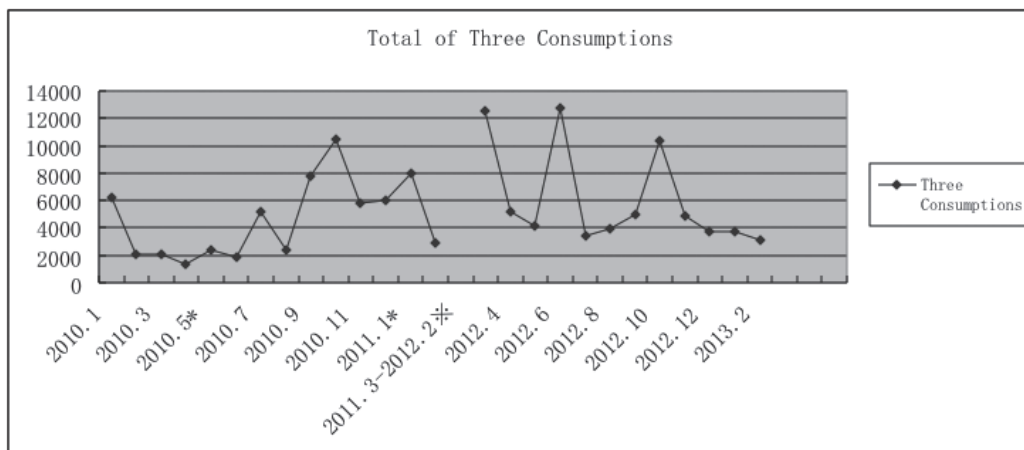
According to this doctrine put forward by transparency proponents, it is widely believed that information disclosure is a key factor affecting government trust from the perspective of public participation. Media mobilization theory states that ICTs use can increase information transparency, enhance public interest in participating in political affairs, and consequently increase political trust.⁵¹ However, this does not seem to fit BTG's case. Most undereducated locals did not care about the disclosure of fiscal information online because they were unable to either surf the web or play a prominent role in making the cadres accountable in everyday life. In fact, hundreds of millions of people in China were still suffering due to poverty and such groups have always been unenthusiastic about participating in government initiatives.⁵² The entrepreneurs were far more concerned about whether they could profit from investing in Baimiao than engaging in local political affairs. They were motivated to cooperate with the cadres in developing eco-agriculture, based solely on maximizing their gain by maintaining official support.⁵³ It is impossible for scholars and social media to be involved in the local public administration, because the rigid centralized regime keeps tight political control over them while presenting the appearance of transparency.⁵⁴ Hence, it is rash to assume that fiscal transparency affects public trust in government by promoting public participation, as it contradicts the behavioral logics of the undereducated inhabitants and other stakeholders in rural China.

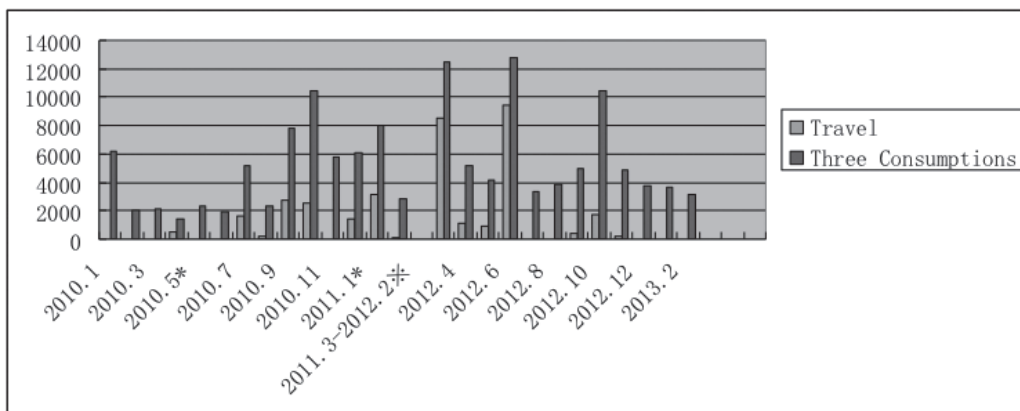
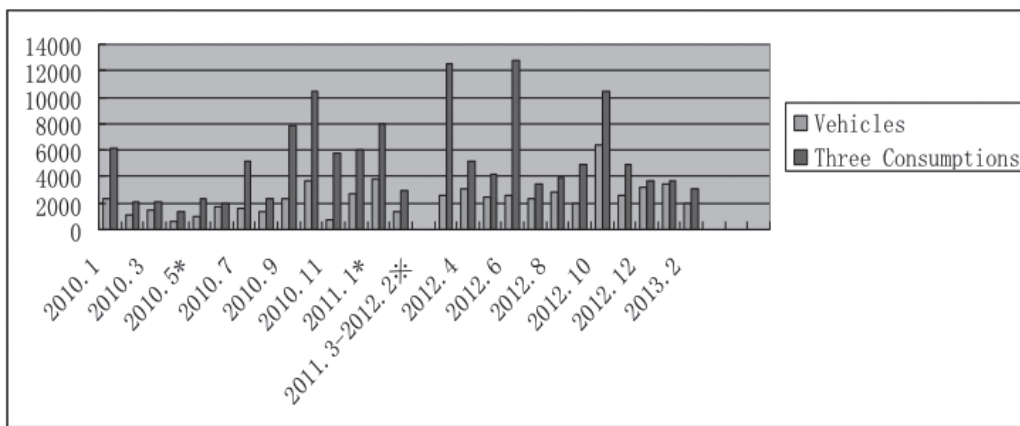
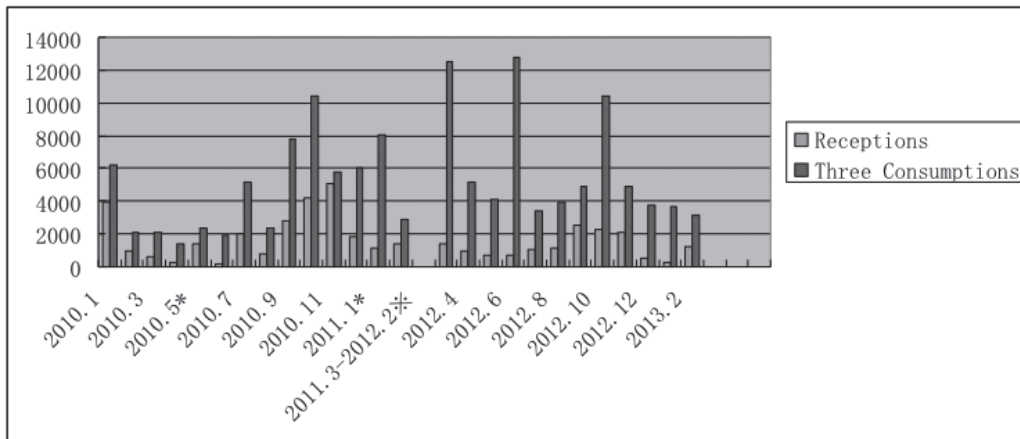
Another possible explanation suggests that governmental capacity building could be boosted by transparency via ICTs use,⁵⁵ and then perceived trustworthiness would rise among stakeholders, along with enhanced capacity for fulfilling the demands of these stakeholders. It makes sense that online accountability and enduring scrutiny by the public can pose significant challenges for governments.⁵⁶ Subsequently, the government cadres must enhance and demonstrate their ability or

competence in either implementing policy from above or responding to stakeholders' demands correctly and effectively, to avoid potential blame that could damage their personal career prospects. Hence, both the capacity for organizational management and policy coordination might be improved, proactively, to avoid blame. From this perspective, shifting to greater transparency represents a progressive evolution in the government's approach to blame avoidance.⁵⁷ Consequently, perceived trustworthiness is enhanced because the public may recognize that the government is capable of performing well in creating greater public value.

Nevertheless, the evidence presented by BTG does not support the above explanation either. As a means to check administrative abuse,⁵⁸ it seems reasonable to assume that fiscal transparency could enhance the capacity to reduce administrative costs by reducing nonproductive expenditure. However, the calculations of the variations in expenses for the three types of public expenditure in BTG (Figure 2) show that the administrative costs increased rather than decreased as expected for several months after the event. It was difficult for BTG to boost its administrative capacity in the short term, due to the rigid limitations imposed by fiscal centralization and the performance-based accountability system. Moreover, it seems that BTG's capacity to mobilize fiscal resources from outside has been strengthened since its transparency story was spread all over the world via the Internet, whereas the emergence of resource mobilization probably depends on the advertising effect of information dissemination by ICTs. Without successful image building through BTG's ICTs use and intensive posting by netizens and social media, it would have been impossible to attract a similarly huge amount of fiscal resources to this lost territory.

Figure 2: Variations in the Expenses of the Three Types of Public Expenditure





Note: Data from March 2011 to February 2012 are missing.

Therefore, it is necessary to develop new insights into the relationship between fiscal transparency online and trust in government beyond both the public participation paradigm and capacity building theory in non-Western countries. Taking into account the emerging distrust of superior officials in BTG’s case, trust is much more contingent upon inhabitants’ sense of gain from fiscal transparency online rather than how

legitimate it is. They will tend to trust the government only if they see that fiscal transparency yields marginal returns for them. This implies that either substantive or symbolic improvement in the government's performance, along with fiscal transparency online, are premises for change in general trust. This argument corroborates previous findings that people's trust in government under China's regime is mainly determined by the material benefits they receive. However, transparency's impact on trust varies with the subjective evaluations of different stakeholders in specific contexts, so that the idea that trust in government could be improved simply by introducing fiscal transparency with ICTs use is too general and idealistic.

However, it is still valuable to identify the effects of fiscal transparency via ICTs use in mitigating state-society tensions in the digital governance era, which reflects a novel way to communicate the state's image and society's demands. In BTG's case, the township government successfully presented a credible and honest image of being "first naked in the sunshine" by means of fiscal transparency online, and disseminated this image via the Internet through all sorts of emerging new media, such as Tianya and Weibo, to attract a great deal of attention that initiated a cascade of interviews with media organizations. This approach contributed to the vital resource mobilization of BTG by providing effective branding and marketing, which increased the local cadres' confidence and underpinned government performance improvements in public service delivery. People's sense of gain regarding their own interests and values subsequently changed and led to dramatic changes in their trust in their government. This reveals that even a remote and impoverished grassroots government can engage in developmental leapfrogging by means of ICTs use.⁵⁹ From the digital governance perspective, this implies that the state-society relations would be reshaped not subject to geographic, climate, and industrial conditions.

5. Concluding Remarks

In this paper, we have extended empirical knowledge about the attitudinal and behavioral changes in public trust that occur as a consequence of fiscal transparency online and that result in changes in public trust in government in China. Although numerous studies have focused on the macro-level phenomenon of government transparency and proposed mixed or contradictory explanations with regard to the relationship

between fiscal transparency and trust in government, little is known about the corresponding causal mechanisms in non-Western countries in the digital era.

Our findings suggest that fiscal transparency via ICTs use leads to changes in public trust in government only if inhabitants sense that improved government performance results in personal gain for them and improved prospects for local development. However, both the local public and the ordinary officials, except a few policy entrepreneurs, would treat fiscal transparency online as a novel tool in pursuit of short-term benefits rather than a manifestation of public value or good governance. It is now common for many of local governments in underdeveloped areas in the habit of attracting investment by digital platforms, or to solve social problems by using ICTs, such as fiscal transparency online, petition online, and senior officials' live streaming. This would imply that the public trust could be performance-based, context-dependent, and ever-changing due to the political turnover of the policy entrepreneurs.

This differs from previous research, which has emphasized the causal mechanisms from the perspectives of the public participation paradigm or capacity building theory. The significance of using ICTs in mitigating the intense state-society relations, along with successful image building, has also been emphasized here to illustrate the mechanisms by which fiscal transparency online works and why it leads to changes in trust in government in the digital governance era. These findings fill the gaps in our understanding of the context-dependent consequences of fiscal transparency within local government.

In addition, these findings have a number of practical implications. First, the greater availability of fiscal information provides significant potential for exposing corruption, which is a key constraint on resource mobilization for local development. Under the current probusiness reform of the Chinese government, designed to streamline its administration and improve public service delivery, as well as the unprecedented anticorruption campaign across the country, it is essential to advance and disseminate information on the local practice of fiscal transparency to build a better environment for business and cultivate the trust of investors. Second, as the relationship between fiscal transparency online and trust depends on the public's sense of gain derived from government performance improvement and the prospects for local development, it is appropriate for policy entrepreneurs to adopt a result-oriented methodology for pushing forward reform. They may benefit from paying more

attention to obtaining the resources and skills necessary to fulfil their obligations and perform well in the interests of the public, in order to strengthen policy feedback and enhance the public's sense of gain. Finally, image building, or impression management, via ICTs use is crucial for mobilizing the vital resources for public organizations' survival and development in the era of digitalization. The continuously updated ICTs appear promising for helping local governments to keep the dynamic trade-offs among the expectations of various stakeholders with the least cost under the ever-changing state-society relations. These implications might provide useful insights for policy actors in other transition countries as well.

This study has a number of limitations that can be addressed in future research. First, because we used a single exploratory case study to examine the relationship between fiscal transparency and trust in government, generalizations must be made with care. Second, due to research restrictions, we could use only a portion of the valuable secondary textual materials available on the Internet, but we considered this to be representative of the larger corpus. Finally, the stability and sustainability of stakeholders' trust in the case study could be examined over the long term to verify our findings.

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