

## Research on Ethnic Frontier Regions' Government Financial Publication: Based on the Text Analysis Xinjiang Autonomous Government Budget Report

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### Abstract

In the trend of promoting the reform of government budget, China's Border Region governments are facing more complicated problems in reality. This paper focuses on China's Border Region governments' budget reform, taking the autonomous government as research object, trying to analyze the factors affecting progress of autonomous county government budget reform based on the study of the current situation of the publication of government budget, so as to provide a reference for deepening the reform in government budget ideas.

**Key words:** Autonomous government; Financial publication; Text analysis

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### INTRODUCTION

The autonomy county governments in frontier minority area are facing many problems as much complicated

as they are because of its complex, contradictory fiscal revenue and expenditure, budgetary reforms are making slow progress. The first step to promote budget reform is to establish open and transparent budget public system. This paper is in perspective of autonomous government financial transparency, and research on Xinjiang Uighur autonomous regions of six autonomous governments' official websites from the time point that January 1, 2015 when the new Budget Law was implemented, make statistics of the various budget reports released by autonomous county governments, and use text analysis of research method to describe autonomous county government budget public status, and analyze the factors that would effect autonomous government financial transparency, at last to propose recommends so as to advance the autonomous government budget reform.

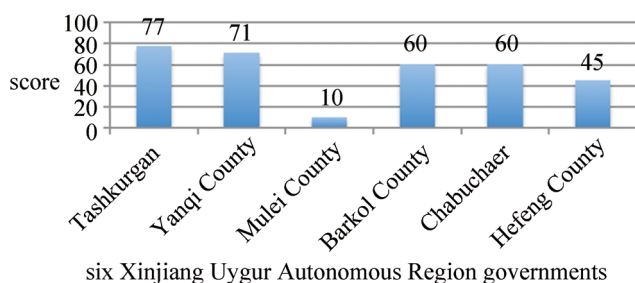
### 1. ANALYSIS OF THE AUTONOMY COUNTY GOVERNMENTS AS FOR ITS FINANCIAL TRANSPARENCY

This paper takes the *China city level government financial transparency research report* published by Tsinghua University Press in 2014, *Financial transparency and budget reform: based on the investigation of County Governments in Sichuan province* written and published together by Chen Longjin, and Zhou Xiaolin, and Feng Lipei and *China financial transparency report* released by Shanghai financial University public policy research center as reference as for the evaluation standard of the government budget public transparency, therefore, Xinjiang Autonomous Government budget financial transparency of evaluation index are set as follows:

**Table 1**  
**Measure Index System of Xinjiang Autonomous County Government Fiscal Transparency**

Number	The content of index	Method of scoring (each index values 10 score, and the total score is 100 )
1	Publication of the name structure and functions of the Government	Released completely: 10 scores; only released the name of structure while the function is hidden: 5 scores.
2	Publication of the three public expense (buy and use government cars, overseas trips, official receptions, public spending) in 2015	Released completely: 10 scores; released incompletely: 5 scores; only historical data released: 1 score.
3	Publication of the budget of department in the government in 2015	Ditto
4	Publication of government budget report in 2015	Ditto
5	Publication of the implement of the government budget in 2014	Ditto
6	Publication of final financial report in 2014	Ditto
7	Publication of time when the government financial budget report in 2015	The government financial budget report in 2015 is released within 20 days after the approval of the NPC, record 10 scores; and the government financial budget report in 2015 released is less than six months after Congress approved: recorded 5 scores; After this disclosure, 0 score.
8	The report time of the government financial budget implement in 2014	The report is published between the time that November 2014 to June 2015, recorded 10 scores; if the report is published between July 2015 to December: recorded 5 scores; the report is published after that time: 0 score.
9	Publication of final financial report in 2014	Ditto
10	The time how long should it take that the reply to application of the publication of the government budget through the government open mailbox	Answer replied: Record 10 scores; no answer replied but the government open mailbox is available: record 5 scores; the application sent is returned: record 0 scores.

Research on six Xinjiang Uygur Autonomous Region governments' official website column about the administrative affairs, and the publication situation of government budget since from January 1, 2014 to December 31, 2015, each autonomous government score their budget transparency according to the index system in the table 1 mentioned above, and the scores are as follows. In general, it can be seen that Tashkurgan County and Yanqi County have higher scores as for the government budget transparency, meaning that these two counties are in good condition of government budget transparency. However, Hefeng County, Chabuchaer County and Barkol County have lower score as for the government budget transparency. And Mori County has the lowest score, which means that it has made little progress in the publication of government budget transparency and has little government budget transparency.



**Figure 1**  
**The Government Budget Transparency Scores of Six Xinjiang Uygur Autonomous Region Governments**

## 2. THE FACTORS THAT AFFECT THE AUTONOMOUS COUNTY GOVERNMENT'S BUDGET TRANSPARENCY

The Financial Transparency Report of China in 2015 published by public policy research center of Shanghai University of Finance which publishes the Financial Transparency Report of China annually shows that Xinjiang Autonomous Region ranks 10 in 31 provincial governments with a transparency score of 43.38 points, higher than the average score of 36.04 points, while Tianjin Zhejiang, Jiangsu and other economically developed areas in the average score just about open government budget shows no positive relationship with the local economic development. Therefore, this paper explores the factors influencing autonomous budget transparency from political, cultural and social point of view.

### 2.1 Government Functions

Xinjiang Uygur Autonomous Region is the provincial government with the most junctions of neighboring border areas and the longest border. On the one hand, ethnic areas are lack of means to manage the condition, and on the other hand, it bears much more urgent and important task of public administration compared to non-minority areas (Zhang, 2010). The chart which is the score of six Xinjiang Autonomous government budget transparency shows that Yanqi County which is with no

foreign countries and Tashkurgan County has the border with three counties—these two counties either is in the simplest or the most complex functions of the counties have the highest score in six counties have been scored. Therefore, in my opinion, the reason why Yanqi County has a higher score is that its government functions are not so much and the resources used are much more focused. And the reason why Tashkurgan County has a higher score is that its government function is very important, and the government budget reform progress draws a higher-level and the present government's attention.

## 2.2 Social Strength

To establish an open and transparent public budget, in addition to the political system of internal supervision, social supervision is essential. "If the citizen participates the government budget is real but not false, then the citizens have sufficient motivation and ability to develop the necessary knowledge, gather the necessary information." (Ma, 2006) The degree of the maturity of the individual citizens, social organizations, the media and other social forces is relating to the effects of citizen participation in the government budget, and the development and expansion of these social forces are largely depend on national education, citizen participation capacity, governance method of the government and other factors. Those six autonomous counties in Xinjiang Uygur autonomous region are vary in the level of economic development, and its basic education is relatively lagging behind, therefore among a number of autonomous government functions, the importance of national education ranks not very forward compared to other factors. Yanqi County, which is the most economically developed county, puts the highest investment in education compared to other counties, and then followed by Barkol County Taxkorgan County followed. However, other three autonomous counties invest a little bit less in education. Generally speaking, although civic education is not directly equal to the effect that citizen participation in the government budget, civic education allows the citizen to have the philosophy and basic citizens' ability to participate in the government budget.

## 2.3 Interaction Channels Between Government and Citizen

As the research shows that the magistrate of Yanqi county has publicized the mail, WeChat, micro blogging and online interviews, while Tashkurgan county has provided the petition guidelines, secretary of the mailbox, the mailbox county, suggestions, complaints and public comments—and the effect of the first five interaction channels are pretty well, timely reply, however, it takes a little bit long time to get the government respond to the question after scan the record of the reply to the public messages left online. Hefeng county sets online message-

leave, public opinion solicitation and online survey, and the website messages are dealt very fast; what is more, all messages have been replied. Chabuchar county's official website has opened the secretary contact line—"people's livelihood 110", mail center and micro blogging hall, and the secretary contact line—"people's livelihood 110", mail center are very unique. The mail center is not the common magistrate's mail, but the mails that citizens could send to every leader, every department separately. The secretary contact line—"people's livelihood 110" breaks the rule that information has the "cream" rise to the top, and it is advantage to the situation of sudden, major and when the subordinate refuses to deal with the matter. The secretary contact line—"people's livelihood 110" makes it possible that the information could send directly to the secretary. Barkol County set up a mail of secretary, mail of magistrate, micro blogging, call-for-view and the people-participate-in-public-affairs, but call-for-view and the people-participate-in-public-affairs do not fully play their roles, collecting a total of 6 comments, a total of 1 topic has been discussed through the people-participate-in-public-affairs. Interaction channels between government and citizen of Mori County are mainly a mail of secretary; a hotline of secretary, and the suggestions column is blank. What is more, the poll column only has one question asked which government department is citizens most concerned about. Anyway, Interaction channels between government and citizen of Yanqi County, Tashkurgan County, Chabuchaer County, Hefeng County run well, and their official websites are friendly. While Barkol County and Mulei County run not so good as the interaction channels between government and citizen, and their responses on the official website are not well.

## 3. FROM BUDGET OPENNESS WHICH IS A STARTING, PROMOTING PATH CHOICE OF BUDGET REFORM IN AUTONOMOUS COUNTIES

Budget openness is an very important part of budget supervision, but

restricting and limiting the power of government themselves are not what citizens are looking forward for, while achievement of power operation in orderly and efficiently and then exploring success of governance system and capacity's modernization, are the underlying function of national governance which is given by budget openness, with the comprehensive application of positive incentive limitations and negative regulatory limitations. (Liu, 2014)

The budget openness is the outset of governance's budget reform in autonomous counties in our country, and this paper does try to explore and analyze the method of furthering budget reform from these three aspects:

standardization of budget openness, substantiation of citizen supervision and effectiveness of accountability program.

### 3.1 The Normalization of Budget Openness' Contents

Budget openness is mainly based on the regulation of government information disclosure and any other series of notification of Ministry of Finance in the People's Republic of China, which refer to the fact that its legislative rank or level is so lower that they failed to be legal rules and regulations. As a consequence of it, the authority, universality, normalization and stability of budget openness system have been influenced directly. (Le, 2014)

As for the public texts, the budget, the final accounts, the budget adjustment, the major program, the three public expenses and the budget of national formal department shall be public in time. In the terms of the three public expenses, the budget of the national department, the budget, the final accounts and the other financial situations in this year of the six counties which we had investigated, however, there was no even one item that the six counties released at the same time. At the present, how important a role the communication channels of government and citizen depend on the government itself in our country. The six autonomous counties' communication channels in Xin Jiang autonomous region have a huge variety of communication channels, such as WeChat, Weibo, mailbox, hot line, leaving message, and all of which make full use of Internet, mobile phone and the other communication tools. However, because the social force is so weak that the interactive sessions of government and citizen can not compel the government to take a response to them. For this reason, the positive budget openness operated voluntarily by government is the most important method.

Although China made a few progresses in budget openness, it is still at the initial stage where the public information has the typical feature of "fragmentation", and it also lacks the institutional guarantee, which means that there is still a long way to meet what citizen are looking forward. As a result of it, the government portal websites, should become the main communication channel, in order to increase the information quality released by Chinese government. (We, 2012)

### 3.2 Substantiation of Citizen Supervision

In China, the social organizations are not mature enough due to various historical or realistic reasons, which requires

Reforming the system of dual control about Chinese social organization, broadening the affiliated policy by revising Social Group Registration Practice reasonably, and even setting up exclusive fund to support the establishment and operation of budget organization. At the same time, when improving Secrecy Act revised recently, the legislators shall define strictly the scope of confidentiality and force government to separate the discretion of determining state secrets from the jurisdiction of depute involving state secrets, in order to unclong the social

organization's budget openness application channel and then implement the budget intervention and supervision right.

As for the budget openness, social organization could completely play the role like a financial committee who could provide advise. In addition, it is important to set up problem feedback system which needs to be faultless, and as for the useful advise and question provided by citizens, there should have a community column in the government portal websites in order to place relative questions of budget openness, and what is more important is the in-time response of finance department.

### 3.3 Specification of Accountability by Law

"Budget openness" was first signed into new Budget Act. As for the unit or individual violating law, except given administrative sanctions by the courts, the courts shall give criminal sanctions to them, if they also violated criminal law at the same time. The regulation of new Budget Act set up theoretical basis for budget openness in theory, while the regulations of Budget Act lack more explicit direction about how courts investigate the legal responsibility of the parties—how the judges identify the various behaviors violating budget law, and which regulation of which law should be subject the party to shoulder the illegal liability. In the second point, the high qualification of prosecutor in public interests litigation in China, the narrowness of case type and the good operation of budget openness all requires forceful social supervision. Apart from media exposure, it is no harm to broaden civil administrative litigation restrictions in budget reform.

Government budget publication is close to political accountability. As for the realization of political accountability, the first demand is to get the information of governmental activities, and the most thing that can reflect the governmental activities are the financial information. In addition, the effective political accountability is the inner push to promote the budget publication. In the perspective of budget publication, whether the government information is published or not is depend on the government itself, because the audit department of local people's congress and the national people's congress has little power to publish the government information, and this means that the government itself should improve its manage ability including improve the evaluation of the officers in the process of promoting the budget publication, and additionally government should pay more attention to the feedback of the local and national people's congress as for the government information publication.

The new Budget Law first shows budget publication in law, and the purpose of legislation used to regulate that it should strengthen the distribution and supervision functions of budget, perfect the county's governance of the budget, strengthen macro-control; and now the



purpose of legislation is to regulate the government financial income and expense, strengthen the restriction of budget, strengthen the governance and supervision of the budget, establish the comprehensive, standardized, open and transparent budget system. To those company and individual who break the law may be investigated for criminal responsibility if break the criminal law. Government budget publication is close to powerful social supervision, and except the media, as for the budget reform it also needs to ease restrictions on the civil administrative litigation.

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