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The annual report, indicator of library transparency

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Abstract: This article addresses the annual reports published by Spanish university libraries on their websites. Report form and content were analysed, along with availability, timing and position on the library's website with the concomitant visibility and accessibility. Although some of the items included (collection, services, staff, premises and facilities) were found to be the same year after year, the degree of detail furnished was observed to vary. New subjects were also identified: partnering, cooperation, communication, marketing, dissemination, presence in social networks and libraries' impact on their surrounds. Annual reports and their dissemination among stakeholders are recommended as an exercise in accountability and management transparency.

Keywords: Annual reports, university libraries, transparency, accountability, Spain.

INTRODUCTION

A company's annual report is a document of particular interest to its shareholders. It supplements and may include the quantitative and qualitative data furnished in the statements of financial position and income (along with the statement of changes in equity and the cash flow statement) and the notes to the financial statements required at the end of the fiscal period (Losada Fernández, 2013). In Spain such statements must be formulated in keeping with the National Chart of Accounts to provide a true and fair view of a company's financial position and results. Although the notes need not follow a standard structure, they are subject to certain minimum requisites to explain the numerical data furnished.

The information in the notes, as in the other elements of the financial statements, is intended for all an institution's stakeholders, irrespective of whether or not it is a for- or a not-for-profit organisation. In business circles quality financial statements are identified with transparent corporate governance. In Spain all companies and organisations are required by law to formulate financial statements and notes, the minimum content and structure of which depend on the size and nature of the institution (Ferruz, Marco and Acero, 2010).

Financial statements must be distinguished from another element often included in the annual report, namely the management report, sometimes also known as 'corporate governance' (Gabás Trigo, 1990), which contains more than purely financial information. Rather, it describes the institution's activities and initiatives in the target year, along with its achievements, results, facts and figures and objectives. It may analyse the company's performance with details on events and transactions leading up to the present position, although such information is not always included (García Díez, Martínez Arias and Rubín Fernández, 1994).

Chapters II and III of Spanish Act 19/2013 of 9 December on Transparency, Access to Public Information and Good Governance (Gobierno de España, Jefatura del Estado, 2013), which address active public disclosure, require institutions to publish their financial statements, auditor's reports and tax information on their websites. In connection with that requisite, the information categories contained in the management report (information on the budget and its compliance, accountability and so on (AEVAL, 2016)) are included in the methodology in place in Spain for assessing and monitoring transparency in public activities (Spanish acronym, MESTA). That was the rationale whereby an earlier proposal to assess transparency in the public disclosure of libraries' information further to the provisions of the Act (Pacios, 2016) identified the annual report as a transparency indicator. Transparency and reporting respond to the same criteria: information sharing.

All manner of companies and institutions routinely publish their annual reports on their websites as proof of transparency and corporate responsibility (Marien, 2003). Such reporting is consequently deemed 'a forward-looking aptitude, summary of achievements and challenges, as well as an act of transparency geared to shareholders and investors' (Gómez Álvarez, 2015). For Fundación Compromiso y Transparencia (a foundation created to foster institutions' good governance, transparency, accountability and social impact), the annual report is a key factor for assessing transparency in museums, universities, foundations, listed companies and other institutions.

In recent years these documents have been analysed in connection with corporate responsibility to identify good practice, raise recommendations to management to improve communication with stakeholders and determine whether national rules and guidelines are followed. Not-for-profit organisations such as foundations and NGOs have been a chief target of such analyses (Gordon et al., 2010; Zainon et al., 2013; Roslan, Arshad and Mohd-Pauzi, 2017). Gordon et al. (2010) assessed five dimensions

of such organisations' annual reports: completeness, accessibility, transparency, full disclosure and relevance. Libraries, like companies and other types of institutions, publish their annual reports on their websites, along with other documents justifying their governance and as proof of management transparency (Pacios, 2003; Burque, 2016).

This article analyses university libraries' annual reports in terms of transparency, management accountability and whether and how such reports are formulated. The aim is to determine whether they are routinely formulated by library managers and identify their characteristic features and inter-year and inter-institutional similarities and differences.

LITERATURE REVIEW

The justification of decisions and substantiation of transparency and accountability constitute the backdrop for the formulation of libraries' annual reports. The concern for and interest in affording proof of the efficient use of resources has been highlighted by authors such as Cox (2018). Transparency and accountability are closely related and even overlap. Transparency is often assumed to generate accountability, although the former does not necessarily lead to the latter (Fox, 2007). Both enable citizens to form an opinion about the issues of concern to them and influence decision-making by demanding accountability. Mabillard and Zumofen's (2017) comparison of the two conceits suggests that their inter-connection is constantly redefined depending on the institutional context and environment (including the individual behaviour of decision-makers). Annual reports are one of the instruments for relaying information on organisational performance and in the public sector have contributed to improving communication with stakeholders (Barth and Schipper, 2008; Neale and Anderson, 2000).

Libraries, as management units or centres responsible for administering a budget, are required to report on their management during the target year. Transparent financial reporting is also essential. The by-laws governing many Spanish university libraries (Complutense U. of Madrid, U. of Granada, U. of Murcia...) (Herrera Morillas, 2001) establish the formulation of an annual report as a management obligation. Some by-laws also stipulate that the report must be approved by the library's board, which must also ensure its publication and dissemination (U. of Castile-La Mancha library). The board is the collegiate advisory body through which the university community participates in library planning, development and management. Its membership includes representatives of university groups, the vice-chancellor or deputy vice-chancellor appointed in his/her stead and the library director, who may also act as board secretary.

The annual report is a key document for users to learn about libraries' plans, achievements, activities and services rendered. It is an optimal course for the institution

to substantiate its value and the beneficial impact of its services. It is up to the director to make the report a powerful informative tool, disseminating data beyond the bounds of the library itself to its stakeholder communities. Some authors (Scott and Smith, 2008) have stressed the importance of knowing how to formulate such reports and the advisability of including the techniques involved in undergraduate library science curricula.

Ratha (undated) defines a library's annual report as 'a document which accounts for the work done in the library during the previous twelve months library ... [and] summarises the activities and achievement[s] of the various department[s] of library'. Comparison with preceding years and facilitating library audits constitute possible objectives.

Carmena (1993) suggested guidelines for drafting university libraries' annual reports from the standpoint of their use as a decision-making tool for professional librarians. He proposed devoting one section to facts and figures during the target period and another to the objectives pursued. As a basic outline he recommended analysing the initial situation, describing objectives from the dual perspective of review and planning and using graphics as support for the analysis. He defined premises and facilities, budget, staff and the library's collection as 'enduring' elements (p. 27). Ashikuzzaman (2013) proposed similar items, plus information on user-oriented library activities for publicity purposes.

Libraries normally use these documents to report on their performance and achievements and, like California State Polytechnic University Library for instance, highlight the year's programmes, projects and activities, along with details of normal operations. Nonetheless, no scientific analyses of those documents other than listed above were identified in the literature review, even though reports have been formulated from very early on, first in print and now digital, by all manner of libraries, university libraries in particular. Proof of that ubiquity lies in the over 200 million results retrieved with Google's search engine for the expression 'library annual report'.

METHODOLOGY

This study began with a search for the annual reports of all public university libraries in Spain (n=50). The institutions affiliated with the Spanish university library network (Spanish acronym REBIUN) were chosen because they are funded by their regional governments through their respective universities. Those arrangements endorse the view that these documents are formulated to report on resource deployment, among others. As public officials, the professionals in the employ of such libraries are bound to management transparency, one of the principles that informs the code of ethics for Spanish public employees (Royal Legislative Decree 5/2015 of 3 October Approving the Consolidated Text of the By-laws for Public Employees). Martín Castilla (2006, p. 29) contends that honouring that principle should inspire a stronger predisposition to formulate and publish these reports, which render library activities more publicly visible. The public funding involved would further justify reporting and dissemination of the

information for stakeholder inquiry (employees, customers, suppliers and subcontractors and general public interested).

In addition, Spain's Transparency Act (Ministerio de la Presidencia, 2013) stipulates that information is not transparent unless it is available on institutions' websites. This study was consequently based on the documents accessible on the websites of the 50 libraries in the sample. In all cases the source was the main library's report, to the exclusion of the reports published by faculty or department libraries, if any.

Website review, concluded in the first half of July 2019, entailed taking note of annual report location, accessibility, number of years available to establish an overview as full as possible of the situation. The transparency criteria applied were as laid down in Spain's methodology for assessing and monitoring transparency in public activities (Spanish acronym, MESTA: AEVAL, 2016), namely accessibility, currency, clarity, structure and reusability, along with dimensions identified by other organisations, such as visibility (reports on university transparency published by Fundación Compromiso y Transparencia since 2016).

The structure and content of the 2016 annual report were analysed for the libraries for which it was available. The section headings in all were retrieved and listed to establish similarities and differences as well as the items most frequently addressed, information that will enable future report authors to outline or structure content in light of the practices identified.

RESULTS AND DISCUSSION

Of the 50 institutions comprising the total population of libraries affiliated with Spanish public universities, 36 (72 %) publish at least one annual report on their websites. None could be located for the remaining 14 (28 %). Some libraries opt for other instruments that would take the place of the annual report, such as yearly statistics or data for the target fiscal or academic year compared to previous years. That type of information is found on their websites in sections entitled 'The library in figures' or 'Statistical report' (University of Cadiz and Technical University of Madrid), although such documents lack a narrative contextualising the data normally found in reports of activities. The University of Seville's library publishes a report as well as statistics, which are included as annexes to the report under the title 'USL magnitudes'. The University of Granada's institution adopts yet another approach, formulating a dual management and academic report that reproduces the section on the library included in the university's annual report.

The following discussion of the annual reports located is structured around the assessment criteria or dimensions used: visibility and accessibility, currency and availability, length and format and content.

Visibility and accessibility

Annual reports are visible when they can be found and visited on the library's website. Norman (1988) defined visibility as information readily accessible, perceptibly positioned and open to inquiry with no need for permission. The inclusion of the keyword 'report' in the link to this document on a library's website and the location of the link are instrumental to finding it with ease.

Most of the 36 libraries providing access to their annual reports use place them under very similarly denominated headings, while the reports themselves include information aiming to acquaint users with the institution. The three headings most commonly used, in descending order, are: 'Know the library/the learning and research resource centre', in 19 libraries; 'The library / About the library' in 11; and 'Information / General information' in 3. Other less used expressions include 'Introduction', 'Transparent library', 'Discover us' or 'About us'. The very common fourth heading, About us, carries the most significant information on companies (Kaley and Nielsen, 2019) or other organisations. Unusually, the Menéndez Pelayo International University's website, one of those analysed, lacks any information on the library per se. No link would be found on the site to access the university's library, nor did an inquiry using the site-specific search engine yield results. All that was found was a Google-retrieved link to the library's bibliographic resource management platform (<http://biblioteca.uimp.es/>).

In most cases, the menus under the headings contain an option entitled 'reports' affording access to these documents. Given the variability of the heading descriptions, annual reports are not always readily found. That variability is indicative of the wide spectrum of factors with which libraries associate their annual reports: management, quality, transparency, results, library publications, regulations and organisation, dissemination and marketing. As a result users must browse through all those headings to find the annual report, in detriment to its visibility. Simpler and more intuitive pathways could surely be devised.

Accessibility can be deemed good when an annual report can be located in three clicks or less, according to Spain's methodology for assessing and monitoring transparency in public activities (AEVAL, 2016). Here it took three for 63.15 % of the libraries in the sample, two for 34.2 % and four for only 2.6 %. The University of Burgos is the sole institution that requires resorting to Google. Most libraries' documents can be visualised with no need to download the file. Permission to read or download the report is required by none.

Currency and availability

In June 2019 when the reports were located and collected, 13 of the 36 found (36.11 %) had uploaded the document for 2018, an indication of the time lapsing between year end and the date when the report is published on a library's website.

The overview in Table I of the target years of the annual reports available on the websites of the libraries studied reveals the following.

- Providing access to annual reports is a routine practice, consolidated in some cases over more than 30 years. The Autonomous University of Barcelona publishes the longest series on its website, starting in 1987. Other institutions with fairly long series include Carlos III University of Madrid (26 years), University of Alicante (24), University of Las Palmas de Gran Canaria (23) and Technical University of Catalonia (20). Reports for 10 or more years are available for 80 % of the libraries in the sample.
- Half of the libraries report for the fiscal and 30.55 % for the academic year. Another group (19.44 %) have changed their approach over the years, with reports covering both types of periods.
- Practice is observed to have changed over time. The Autonomous University of Madrid, for instance, now presents the reports of each faculty or department library individually, whereas from 1997 to 2002 the information was centralised in a single document.

Library	2018	Last year available	Range available	FY/AY
Universidad Autónoma de Madrid	NO	2016	1997-2016	FY
Universidad Carlos III de Madrid	NO	2016	1990-2016	FY
Universidad Complutense de Madrid	YES	2017/2018	2003-2016	AY
Universidad de Alcalá	NO	2017	2001-2017	FY
Universidad de Alicante	YES	2017-2018	1994-2018	AY
Universidad de Almería	NO	2015-2016	2015-2016	AY
Universidad de Burgos	NO	2010	1995-2010	FY
Universidad de Cádiz	Annual statistics			
Universidad de Cantabria	NO	2016	2012-2016	FY
Universidad de Castilla La Mancha	NO	2017	1995-2017	FY
Universidad de Córdoba	No annual reports			
Universidad de Extremadura	YES	2018	2005-2018	FY
Universidad de Granada	NO	2017	2001-2017	FY
Universidad de Huelva	NO	2016	1998-2016	AY/FY
Universidad de Jaén	NO	2015-2016	2010-2016	AY
Universidad de La Laguna	NO	2012	2005-2012	AY/FY
Universidad de La Rioja	YES	2018	2001-2018	AY/FY
Universidad de Las Palmas de Gran Canaria	NO	2017	1994-2017	FY
Universidad de León	No annual reports			
Universidad de Málaga	YES	2018	2003-2018	AY/FY
Universidad de Murcia	NO	2017	1998-2017	FY
Universidad de Oviedo	Annual statistics			
Universidad de Salamanca	NO	2014-2015	1996-2015	AY
Universidad de Sevilla	NO	2017	2003-2017	FY
Universidad de Valladolid	YES	2018	1862; 2000-2018	FY
Universidad de Zaragoza	NO	2017	2007-2017	FY
Universidad del País Vasco	No annual reports			
Universidad Internacional de Andalucía	No annual reports			
Universidad Internacional Menéndez Pelayo	No annual reports			
Universidad Miguel Hernández de Elche	NO	2016-2017	2006-2017	AY
Universidad Nacional de Educación a Distancia	NO	2017	2003-2017	FY
Universidad Pablo de Olavide	YES	2017-2018	2003-2018	AY
Universidad Politécnica de Cartagena	NO	2016-2017	2016-2017	AY
Universidad Politécnica de Madrid	Annual statistics			
Universidad Pública de Navarra	NO	2017	2015-2017	FY
Universidad Rey Juan Carlos	Annual statistics			
Universidade da Coruña	No annual reports			
Universidade de Santiago de Compostela	NO	2013	1998-2013	FY
Universidade de Vigo	No annual reports			
Universitat Autònoma de Barcelona	YES	2018	1987-2018	FY
Universitat de Barcelona	YES	2018	2003-2018	AY/FY
Universitat de Girona	NO	2017	1998-2017	AY/FY
Universtat de les Illes Balears	No annual reports			
Universitat de Lleida	NO	2017-2018	2009-2018	AY
Universitat de València	No annual reports			
Universitat Jaume I de Castellón	YES	2017-2018	2007-2018	AY/FY
Universitat Politècnica de Catalunya	YES	2018	1997-2018	FY
Universitat Politècnica de València	Annual statistics			
Universitat Pompeu Fabra	YES	2017-2018	2004-2018	AY
Universitat Rovira i Virgili	YES	2017-2018	2017-2018	AY

Table I. Availability of annual reports of activities published by Spanish public university libraries (AY= academic year; FY= fiscal year)

Length and format

The reports differ greatly in terms of length and hence level of detail. Some are very brief, three- page documents, while others run to 267. The mean is 64, although 30 to 50 pages prevail. Libraries such as the Autonomous U. of Barcelona and U. of Seville publish both a summary and the full report. The most frequent format is PDF, to the detriment of data reusability. Some documents, such as the U. Pompeu Fabra's, contain online videos with the most significant facts and figures for the fiscal or academic year. All but the very short reports include a cover and contents page, sometimes hyperlinked for convenient access to chapters or sections. The number of the latter varies from 5 to 15, excluding the many sub-sections into which some reports are divided.

Content

Content analysis was based on the reports targeting 2016, for which reports were available in 31 of the 36 libraries in the sample.

The study of those 31 reports revealed that most continue to group the information under the sections recommended by Carmena (1993), to which others have been added with the institution of new services or management techniques. The items appearing in at least 48 % of the reports analysed are listed in Table II in descending order.

Heading or section	% of libraries (n=31)
Collection/information resources	77.41%
Management and organisation	67.74%
Statistics	67.74%
Alliances/cooperation	61.29%
Services	58.06%
Premises and facilities	58.06%
Budget	54.83%
Staff	48.38%

Table II. Headings or sections most commonly found in university libraries' annual reports

Collection/information resources

The library's collection or information resources are the subjects most frequently addressed in these documents, most prominently with data on acquisitions and resource use broken down by hard and electronic media. The considerable detail

provided on acquisitions normally includes the type of source: purchase, donation or exchange. New, renewed or cancelled subscriptions to online resources are justified by data on use, downloads and trends relative to the preceding years. Growth in university researcher scientific contributions to the university's repository and its use are also discussed on occasion, the latter sometimes under a separate heading (U. Alicante). Libraries with a rich heritage, such as the Complutense U. of Madrid's, describe it separately rather than in the section on collection management. Another question commonly dealt with is collaboration with Dialnet (bibliographic database and open repository of humanities, legal and social science papers in Spanish designed primarily to enhance the visibility of Spanish language scientific literature), specifying the number of records uploaded to the portal.

Library management

Another prominent chapter is devoted to library management and organisation. It is normally addressed under headings such as 'Planning and management', 'Management and administration', 'Organisation and management', 'Planning and quality', 'Management and quality', 'Organisation', 'Objectives', 'Management results' or 'Quality and budget'. Ever since university libraries began to assess and seek certification for service quality (Balagué, 2007), this item has formed part of library management. For that reason it is often included in the chapter on management, which normally describes the degree of achievement of strategic plan objectives and progress, including the names of the officials responsible and fulfilment dates. The presence in some annual reports of a section on social responsibility and sustainability (libraries of the Universities of La Rioja, Castile-La Mancha, Las Palmas de Gran Canaria and Valladolid and the Distance University) is indicative of university libraries' new concerns (Herrera Morillas, Castillo Díaz and Pérez Pulido, 2014).

Statistics

Library statistics, whether as a separate heading or part of the annex to the report, are among the subjects most commonly included in annual reports. They are usually headed 'Statistics', 'Facts and figures', 'The library in figures', 'Library magnitudes' or 'Data and indicators'. The content most often covered includes the bibliographic collection, users, inquiries and lending, generally with data for recent years, document technical processing and so on. Some institutions (U. of Huelva) show the raw data submitted to REBIUN (Spanish university library network).

Cooperation

Cooperation is a strategic factor for libraries that affects their organisation and performance. Their annual reports consequently contain information on the benefits stemming from such alliances, both with library consortia where activities entail more than mere content licensing (Anglada, 2006) and intra-university services, particularly IT. REBIUN, in which all the country's university and scientific libraries network, is the

institution most frequently cited in this section. Allusion is also found to conventions and consortia with university libraries in the same region, as well as to agreements allowing members of partnering foundations and associations to use the library. Another chapter on alliances refers to suppliers or added value service providers. Participation in working groups outside the library is also sometimes mentioned.

Services

This is another heading often included in annual reports, with details sometimes grouped by aim: services for teaching and learning on the one hand and for research on the other. Some libraries include an item on IT and information competence under the former. This is also where the results of user satisfaction surveys are discussed and compared to those of other university services.

Premises and facilities

The section on premises and facilities carries details of works undertaken to expand or improve spaces, provide new facilities and so on. It also describes rehabilitation projects concluded or underway to improve lighting, environmental control or similar building services.

Budget

“A library’s budget is its tool for receiving, applying and controlling the funding that ensures its operationality “(Jorge García-Reyes, 2004, p. 418). Spanish university libraries are centres or units that normally administer a budget of their own. In this sense, transparent financial reporting is also essential. Of the 31 reports analysed, 23 contain information on the budget, a chapter where the greatest inter-library differences may be observed in terms of detail and presentation. All the reports nonetheless pursue the same objective: to justify library expenditures during the financial period. The budget is discussed under a variety of headings, most frequently ‘Budget’. Others include ‘Budget administered’, ‘Budget allocated’, ‘Service balance sheet’, ‘Funding’, ‘Investments’, ‘Financial data’, ‘Economic resources’ and ‘Budget management’.

The information furnished ranges from the mere specification of the total sum for the target year to details on expenditure, investment and revenues grouped by the chapters, articles and budget items stipulated in Spain’s National Budget Act. The Autonomous University of Barcelona’s library is exemplary in terms of level of detail. Under the heading Service balance sheet it lists all its expenditures with a brief explanation of what is included under each item. It also breaks down expenditures by programme and sub-programme and by department library. Other institutions, such as the National Distance University’s library, show the funds initially (without itemising the amendments) and ultimately (itemising the amendments) allocated and how they are spent.

The reports formulated by libraries that follow the guidelines laid down in the Act cover primarily Chapters II, General expenses, and VI, Investment, which includes the sums earmarked to grow the library's collection. Reference may also be made to Chapter IV, General outlays, to which interns' salaries may be posted, depending on the library. Chapter I, Personnel, is not normally addressed because the expense is charged not to the library's but to the university's budget. Nonetheless, some libraries (Universities of Cantabria and Las Palmas de Gran Canaria and the Public U. of Navarra) include the data to reflect the full cost of running the library over the year. In the U. of Las Palmas de Gran Canaria library's report the section on the budget is headed with a short table synthesising the institution's total expenses. The allocations by chapter, including personnel, are given in absolute values and percentage of the total, along with library costs as a percentage of the university's overall budget. The latter item is relevant in the context of REBIUN regulations, according to which universities should allocate at least 5 % of their total ordinary budget to their libraries (REBIUN, 1999, p. 62-63).

Any annual report should indisputably include information on the budget as proof of professional and transparent management, furnishing reliable data on investment and general expenses to afford stakeholders a full understanding of the actual cost of library services (Jarillo Calvarro, 2012).

Staff

This section specifies staff numbers by groups and categories, with references as well to promotions, training and changes relative to the preceding year. The inclusion of an organisational chart in the reports of the U. of Alcalá, Barcelona and Lleida libraries merits mention. The U. of Alcalá's chart is particularly complete, showing positions and professional levels as well as staff distribution by division and library. Some reports contain very detailed accounts of staff training, with information on the type of courses taken in terms of the skills to be acquired by librarians. The congresses, symposia and similar attended, along with the type of participation, are likewise described.

Other content

Other issues that are becoming more and more prominent in annual reports include communication, marketing and dissemination of library services, in particular as regards libraries' presence in social networks (Alicante, Murcia, Castile-La Mancha, Málaga, Seville, Huelva, Lleida). The web 2.0 is a subject highlighted in the reports drafted by the U. of Jaén and Huelva libraries, with data on visits to the website overall and to each library service. The library's impact on its surrounds is addressed in the reports of the Universities of Extremadura, Girona (the library and its impact on the surrounds) and Valladolid (the library in the media). The institutional repository, the growth in the number of documents and the number of visits to its pages is spotlighted by the U. of Alicante library. The libraries with the Universities of Extremadura, Carlos III of Madrid,

Murcia, Jaume I and Las Palmas de Gran Canaria and the Technical U. of Catalonia devote a section of their reports to the services rendered as custodians of university archives.

Although most of the reports are structured around the aforementioned sections, others adopt a novel approach, focusing on other types of content. The following university libraries are cases in point.

- The University of Barcelona divides its report into four main sections: Planning, Service management, Funding and Assessment and reorientation, each with their respective data and statistical annexes.
- The University of Zaragoza organises its report around Processes (strategy, support and services), to which it adds a chapter on statistics (The library in figures) and annexes.
- The Technical University of Catalonia arranges its report around the seven strategic axes of its strategic plan, in which it describes the activities conducted by all the libraries over the year. It supplements that information with an eighth chapter on statistics.

CONCLUSIONS AND RECOMMENDATIONS

This study shows that drafting an annual report is routine practice in Spanish public university libraries. A comparison with earlier research (Pacios, 2003) shows that the presence of these reports on institutional websites has grown in the last 20 years. Nonetheless, a significant percentage of libraries (28.57 %) still fails to publish objective information on the results of their activities in the form of such documents. Those institutions would benefit from this exercise in accountability and management transparency. The managers responsible could outline or structure the content of such reports on the grounds of the most common practices identified here.

The annual report should not be a mere formality that adds little to the information on what the library does. It should not be drafted solely for the academic authorities to which the library answers, but for all stakeholders in general. Reports should be explicit and contain details on all the institution's activities, substantiated with statistics. They should describe library performance in the target year, highlighting programmes, projects and activities, as well as ordinary operations. They may also help substantiate requests for additional resources.

The annual report is a key tool for publishing library performance in a wide range of areas. Nonetheless, the present analysis reveals significant differences between the various sections. An imbalance is observed, for instance, between the amount of information furnished on the collection and the discussion of library funding. Inter-library differences are also found in the reports, with the section on the budget constituting the most striking example.

Libraries could heighten report visibility on their websites by emulating the Spanish National Library, which provides access to the annual report and other documents under

a heading entitled Transparency. Some institutions, such as the National Distance University's library, have already adopted that practice. Libraries could also follow the example of their respective universities, which position their annual management reports on their transparency portals to enhance accessibility.

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