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Potential Usefulness of Public Information for Management in Nonprofit Organizations in Bogotá: A Documentary Analysis

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Abstract

Nonprofit organizations (NPOs) require accessible and structured public information that can serve as an input for analysis and management processes. This study aimed to analyze the availability, formalization, traceability, and validation of public information from NPOs in Bogotá in order to assess its potential usefulness for management. A quantitative, non-experimental, cross-sectional, descriptive-correlational study was conducted, complemented by a documentary analysis of 29 organizations. The results showed that 86.2% had an accessible or sufficiently identifiable public source, and 82.8% presented some component of transparency. However, only 41.4% published reports or institutional documents, 20.7% published data processing or privacy policies, and 48.3% published quantitative information. Significant associations were identified between availability and documentary formalization ($r = .898$, $p < .001$), availability and high validation ($r = .722$, $p < .001$), and documentary formalization and high validation ($r = .632$, $p < .001$). The study concludes that the potential usefulness of public information for management depends not only on its availability but also on the conditions that support its formalization, traceability, validation, and interpretation.

Keywords: *Nonprofit Organizations, Public Information, Transparency, Potential Usefulness, Documentary Analysis.*

Introduction

Nonprofit organizations (NPOs) play an important role in addressing social needs and developing initiatives related to education, health, social assistance, community development, and the protection of vulnerable populations. The nature of these organizations and their relationships with beneficiaries, donors, volunteers, public entities, partners, and other actors make information availability an important component of their management and accountability. From a stakeholder theory perspective, organizations maintain relationships with actors who can affect or be affected by their decisions and activities, thereby creating different information and communication needs (Freeman, 2010). In NPOs, these relationships are particularly important because of the diversity of actors involved in fulfilling their social mission.

Transparency and accountability are relevant elements for understanding how NPOs communicate their activities and respond to their stakeholders. Ebrahim (2003) notes that accountability in nongovernmental organizations encompasses different mechanisms through which these organizations are held accountable for their actions and results.

Accountability is also related to how organizations build relationships of trust and legitimacy with their various stakeholders. Yasmin and Ghafran (2021) emphasize the need to examine accountability and legitimacy jointly in nonprofit organizations, recognizing the complexity of the relationships between these organizations and the actors to whom they are accountable. Becker (2018), in turn, shows that voluntary accountability practices may be associated with stakeholders' perceptions of organizations. These perspectives reinforce the importance of making information available for stakeholder scrutiny, although the present study does not directly assess trust, reputation, or legitimacy.

From this perspective, information disclosure can contribute to making organizational activities visible and providing evidence for their monitoring. Likewise, the systematic review conducted by Ortega-Rodríguez et al. (2020) identifies transparency as a fundamental component of accountability and highlights the importance of providing relevant and reliable information to stakeholders.

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The development of digital technologies has expanded the opportunities for NPOs to disclose information and strengthen their accountability mechanisms. However, having a website or maintaining a digital presence does not necessarily imply that the information disclosed has sufficient characteristics to support analysis and decision-making processes. The literature shows differences in the nature, depth, and online disclosure practices of these organizations (Gálvez-Rodríguez et al., 2012; Gandía, 2011; Lee & Joseph, 2013; Nair et al., 2023; Saxton & Guo, 2011).

This distinction suggests that public information should not be analyzed solely in terms of its existence or availability. It is also necessary to examine the conditions under which it can be identified, accessed, cross-checked, and used. The literature on transparency in nonprofit organizations has shown that this phenomenon has multiple dimensions and that its antecedents and outcomes have been approached from different perspectives. Based on a systematic review of 76 studies, Dethier et al. (2023) propose an integrative framework for transparency in nonprofit organizations and highlight, among other research directions, the need to distinguish between actual and perceived transparency, as well as to consider the conditions under which transparency may produce different outcomes.

In this regard, the disclosure of information is an important but not necessarily sufficient condition for determining its usefulness as a management resource. Public information may acquire greater analytical value when its origin can be identified, documentary evidence is available to support it, its currency can be established, and the source from which it originates can be traced. Therefore, characteristics such as availability, documentary formalization, traceability, and validation can be considered relevant for assessing the potential capacity of public information to serve as an input for characterization, comparison, monitoring, and decision-making processes. This perspective is consistent with literature recognizing that transparency does not simply consist of disclosing information, but rather of providing content that is relevant to stakeholders and accountability mechanisms (Ebrahim, 2003; Ortega-Rodríguez et al., 2020).

The usefulness of public information may also be limited by heterogeneity in disclosure practices and in the criteria used to communicate activities and results. The existence of information does not guarantee that the data are presented using equivalent structures, units, or time periods, which makes interpretation and comparison more difficult. This issue has also been identified in studies of financial disclosure and performance accountability in nonprofit organizations (Connolly et al., 2017; Lee & Blouin, 2015; McConville & Cordery, 2022; Ortega-Rodríguez et al., 2020; Saxton et al., 2012).

The documentary database analyzed in this study contained indicators expressed in different units and covering different time periods, including annual beneficiaries, cumulative beneficiaries, volunteers, food packages distributed, kits, active programs, projects, years of operation, and institutional targets. Consequently, these values cannot be aggregated or used directly to establish performance rankings among organizations. This heterogeneity makes it possible to distinguish conceptually between having quantitative information available and having information that is sufficiently structured to support comparisons or decision-making.

From a management perspective, this distinction is relevant because decisions require information that can be interpreted within a specific context and that provides a reasonable degree of traceability. An organization's public information may serve as a resource for identifying its activities, understanding its programs, exploring potential institutional relationships, conducting preliminary selection or characterization processes, and providing evidence for subsequent analyses. However, in this study, usefulness for management is not understood as the actual use of such information by managers, since no instruments were administered to managers and no decision-making processes were directly observed. Instead, it is understood as the potential usefulness derived from the documentary characteristics of the available information.

This clarification makes it possible to distinguish between organizational transparency as a general phenomenon and the documentary capacity of public information to serve as an input for analysis. The literature indicates that transparency in NPOs remains a developing field and that existing studies provide fragmented approaches to its antecedents, dimensions, and outcomes (Dethier et al., 2023). Consequently, it is relevant to empirically examine the characteristics of available public information and determine the documentary conditions under which it can provide a potentially useful basis for management processes,

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particularly in local contexts where organizations exhibit different levels of digital presence, documentary formalization, and information availability.

Against this background, the study seeks to answer the following research question: To what extent do the availability, formalization, traceability, and validation characteristics of public information from nonprofit organizations in Bogotá make it possible to establish its potential usefulness as an input for analysis and managerial decision-making processes?

Accordingly, the objective of this study is to analyze the availability, formalization, traceability, and validation characteristics of public information from nonprofit organizations in Bogotá in order to establish its potential usefulness as an input for analysis and managerial decision-making processes. To this end, the public information of 29 NPOs in Bogotá is analyzed through documentary analysis, while maintaining the methodological limitation that the results allow for an assessment of the documentary characteristics of the information but do not demonstrate its actual use by those responsible for organizational management.

Methodology

The study employed a quantitative approach with a non-experimental, cross-sectional, descriptive-correlational design, complemented by a documentary analysis strategy. The design was non-experimental because the variables were observed using publicly available information, without intervention or manipulation by the researchers; cross-sectional because the information was collected and analyzed within a specific period; and descriptive-correlational because the conditions of information availability, formalization, and validation were characterized, followed by an examination of the associations among the indicators constructed from the documentary evidence.

Unit of Analysis and Selection of Organizations

The unit of analysis consisted of nonprofit organizations (NPOs) located in Bogotá. The initial dataset comprised 29 organizations operating in different areas of social activity. The selection was based on the availability of the institutional list used as the documentary sampling frame for the study and therefore constituted an intentional non-probability sample. Consequently, the results describe the organizations analyzed and are not intended to support statistical generalizations to the entire population of NPOs in Bogotá.

For each organization, a process was conducted to identify and validate its public presence. The search prioritized primary institutional sources and, when these were unavailable or presented access limitations, alternative official sources, host websites, or partner organizations were consulted when they allowed the organization to be sufficiently identified. This strategy made it possible to distinguish among the absence of published information, inability to access information, and insufficient evidence to verify the organization's identity or current institutional status.

Documentary Data Collection and Validation Procedure

Information was collected through a structured seven-stage procedure. First, the name of each organization was standardized and cross-checked against its publicly displayed name or visible institutional identity. A source hierarchy was then established, prioritizing primary institutional websites, followed by alternative official sources, host websites, or partner organizations.

In the third stage, institutional characterization was conducted by recording information related to area of activity, mission, population served, programs, location, and scope. In the fourth stage, public evidence related to transparency, reports or institutional documents, data processing or privacy policies, contact information, and published quantitative information was identified.

The fifth stage involved quality control of the evidence, through which sources were classified according to their validation level. The sixth stage ensured documentary traceability by recording the source consulted, date of consultation, and identified limitations. Finally, a non-fabrication criterion was applied by distinguishing among unpublished data, inaccessible data, and data whose existence could not be established from the evidence consulted. This procedure was intended to prevent the absence of public evidence from being interpreted as the absence of information within the organization.

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Table 1. Documentary Data Collection and Validation Procedure

Stage	Procedure	Output
1. Identification	Standardization of the name in the original list against the publicly displayed name, legal name, or visible institutional identity.	Identification and validated name of the organization.
2. Source hierarchy	Priority given to the primary institutional source, followed by an alternative official source, host website, or partner organization.	Source type, web address, and access status.
3. Characterization	Recording of area of activity, mission, population served, programs, location, and scope.	Institutional profile.
4. Public evidence	Recording of transparency components, reports, data policies, contact information, and quantitative information.	Documentary indicators and descriptions.
5. Quality control	Classification of evidence according to access, identity, currency, and identified limitations.	Validation level and methodological observations.
6. Traceability	Recording of source, consultation date, and identified limitations.	Evidence that can be tracked and verified.
7. Non-fabrication	Differentiation among unpublished, inaccessible, and unverifiable information.	Prevention of unsupported inferences.

Source: Authors' own elaboration.

Variables and Indicators

The analysis used indicators derived from the documentary review. The availability of public information was established based on the existence of an accessible institutional source or a sufficiently identifiable alternative source that made it possible to verify information about the organization.

Documentary formalization was examined through the presence of structured public components, particularly reports, annual reports, institutional documents, data processing or privacy policies, and quantitative information related to activities, coverage, or results.

Documentary validation represented the degree of methodological reliability assigned to the source consulted and was classified into three levels: high, medium, and low. This classification jointly considered source accessibility, organizational identification, currency of the information, and limitations observed during the review. Consequently, the validation level refers exclusively to the quality of the public documentary evidence used in the study and does not constitute an assessment of the quality, legitimacy, or performance of the organizations.

Traceability was understood as the possibility of identifying the origin of the recorded information and reconstructing the source from which it was obtained. For this purpose, references to the sources consulted, their identification, and observations concerning the limitations encountered during the collection process were retained.

Potential Usefulness for Management

For the purposes of this study, potential usefulness for management was conceptually defined as the capacity of available public information to serve as documentary input capable of supporting organizational

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characterization, comparison, selection, monitoring, and analysis processes. This potential usefulness was not measured as managers' perceptions or behavior because the study did not include surveys, interviews, or observations of actual decision-making processes. Consequently, no measure of "perceived managerial usefulness" was constructed, nor was the publication of information assumed to demonstrate its actual use.

Instead, the assessment was based on the observable characteristics of the documentary evidence—availability, formalization, traceability, validation, and the existence of quantitative information—which were considered conditions that may facilitate or constrain its use as an input for management processes. Therefore, conclusions regarding managerial usefulness are limited to potential documentary usefulness and not to the effectiveness of the information in specific managerial decisions.

Documentary Hypotheses

To descriptively assess the extent to which specific components of public information were present, five documentary hypotheses were formulated:

HD1: Most organizations have an accessible public source or a sufficiently identifiable alternative source.

HD2: Most organizations publish at least one component of institutional transparency.

HD3: Most organizations publish reports, annual reports, or institutional documents.

HD4: Most organizations publish a data processing or privacy policy.

HD5: Most organizations publish quantitative information related to activities, coverage, or results.

Data Analysis

The analysis was conducted in two stages. In the first stage, descriptive statistics were applied using absolute frequencies and percentages to characterize the availability of public information, transparency components, publication of reports or institutional documents, data processing or privacy policies, published quantitative information, and levels of documentary validation. In the second stage, correlational analysis using Pearson's correlation coefficient (r) was performed to examine associations among the indicators of public availability, documentary formalization, published quantitative information, and high validation. Statistical significance was assessed using p values, with a significance level of $\alpha = .05$. Statistical analyses were performed using JASP, version 0.19.3. Given the cross-sectional, documentary, and non-experimental nature of the study, correlations were interpreted exclusively as statistical associations, without attributing causal relationships among the variables.

Methodological Considerations

The results were interpreted subject to three restrictions. First, the absence of public information was not considered evidence that such information did not exist within the organization. Second, published quantitative values were neither aggregated nor used to construct performance rankings because of the heterogeneity of their units and reference periods. The quantitative values identified included beneficiaries, graduates, volunteers, food packages, kits, active programs, projects, and targets corresponding to different reference periods. Third, documentary validation was used exclusively to assess the methodological quality of the sources employed and not to evaluate the institutional quality of the NPOs.

Results

Characterization of Public Information Availability and Validation

The documentary review of the 29 nonprofit organizations revealed differences in the availability and quality of the public evidence identified. An accessible institutional source or a sufficiently identifiable alternative source that allowed basic organizational information to be validated was found for 25 organizations (86.2%). The remaining four cases (13.8%) presented limitations that prevented adequate confirmation of their identity, current status, or institutional information through the sources consulted.

Regarding the level of documentary validation, 19 organizations (65.5%) were classified as having high validation, 6 (20.7%) as medium validation, and 4 (13.8%) as low validation. Sources classified at the medium level presented issues related to the use of partner sources, technical access difficulties, incomplete

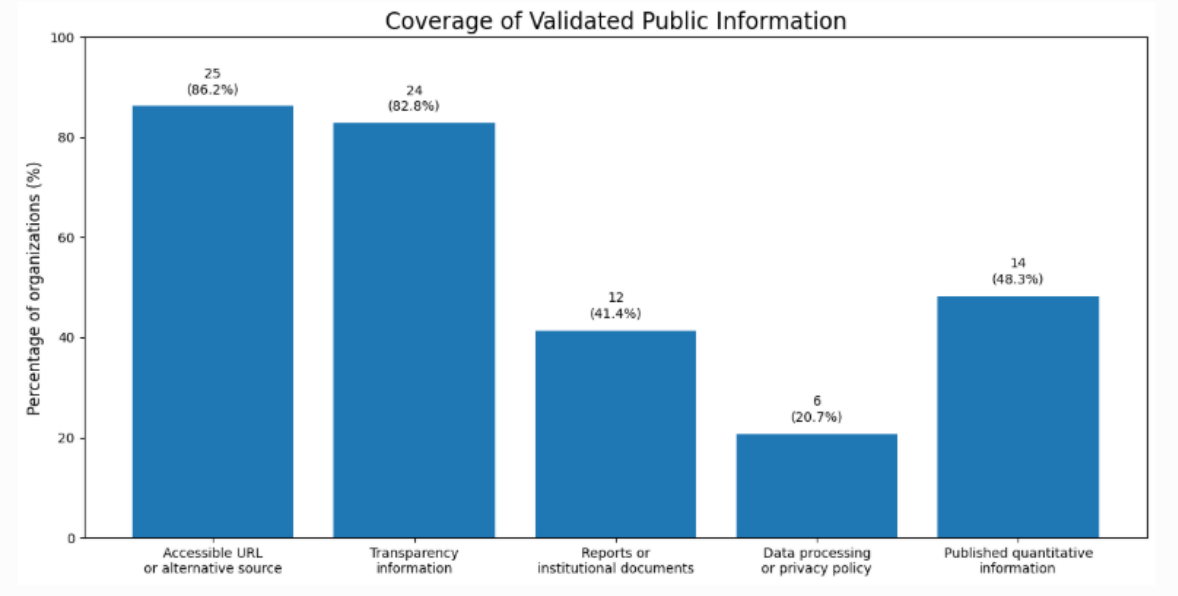
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information, inconsistencies in institutional identity, hosting on third-party websites, or outdated information. The four cases with low validation were Fundación Integral para el Desarrollo Humano, Fundación de Prevención Infantil, Fundación Corazones Unidos, and Fundación Proyecto de Vida. Due to the documentary limitations identified, substantive information from these organizations was not used to draw conclusions about their institutional characteristics. These results correspond to the documentary classification recorded in the analyzed dataset.

Coverage of Public Information Components

Figure 1 presents the coverage of the main public information components identified across the 29 NPOs. The most prevalent component was the availability of an accessible URL or alternative source, identified in 25 organizations (86.2%). This was followed by some component associated with institutional transparency, identified in 24 organizations (82.8%). In contrast, more structured documentary information was less prevalent. Reports, annual reports, or other institutional documents were identified in 12 organizations (41.4%), while explicit data processing or privacy policies were identified in 6 organizations (20.7%). In addition, 14 organizations (48.3%) published some form of quantitative information related to activities, coverage, or results.

Figure 1. *Coverage of the Main Public Information Components*



Source: Authors' own elaboration based on the analyzed dataset.

The descriptive results reveal a difference between the organizations' basic public presence and the availability of more structured documentary components. While more than 80% had an accessible source and some component of transparency, fewer than half published reports or institutional documents and quantitative information, and approximately one-fifth provided explicit data processing or privacy policies.

Table 2. Published Quantitative Information of the NPOs Analyzed

Organization	Value	Unit/Indicator	Period	Validation
Semilla de Trigo	1,000	Children	Per year	High
Conviventia – Colegio Dios es Amor, Altos de Cazucá	350	Volunteers	Current on the website consulted	High
Fundación El Atardecer	150	Kits	2021	Medium

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Fundación Procrear	20	Years of operation	Cumulative	High
Fundación Educacional Ana Restrepo del Corral	3,000	Graduates	Cumulative since 1970	High
Congregación Siervas de Cristo Sacerdote	25	Active programs	Current on the website consulted	High
World Vision Colombia / Corporación Visión Mundial	56,000	People	Period not specified in the excerpt consulted	High
Fundación Traspasando Fronteras	1,000	Children and families	Institutional target	High
Fundación Hogar Integral	900	Children	Per year	Medium
Fundación Michín	30,000	Beneficiaries	Cumulative since 1958	High
Fundación San Antonio	2,000	Beneficiaries	Per year	High
Fundación 33 Sueños	9,800	Food packages	2020	High
Hermanas del Niño Jesús Pobre – Provincia de Colombia	7	Programs	Current on the website consulted	High
Asociación Codo a Codo	16	Projects	Current in the institutional vision	High

Source: Authors' own elaboration based on the institutional and documentary sources consulted.

The observed heterogeneity prevents these values from being aggregated or used to construct a direct ranking of organizational performance. For example, World Vision Colombia reported 56,000 people without a homogeneous reference period specified in the excerpt consulted; Fundación Michín reported 30,000 cumulative beneficiaries since 1958; Fundación San Antonio reported 2,000 beneficiaries per year; and Fundación 33 Sueños reported 9,800 food packages in 2020. Consequently, these figures were treated as evidence of the publication of quantitative information rather than as equivalent measures of organizational impact or performance.

Evaluation of the Documentary Hypotheses

The descriptive results made it possible to evaluate the five documentary hypotheses. The availability of an accessible public source or a sufficiently identifiable alternative source (HD1) and the publication of some component of institutional transparency (HD2) were descriptively supported because both conditions were present in more than half of the organizations.

In contrast, the hypotheses concerning the publication of reports or institutional documents (HD3), data processing or privacy policies (HD4), and quantitative information (HD5) did not meet the established majority criterion.

Table 3. Evaluation of the Documentary Hypotheses

Code	Documentary hypothesis	Evidence	Result

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HD1	Most organizations have an accessible public source or a sufficiently identifiable alternative source.	25/29 (86.2%)	Descriptively supported
HD2	Most organizations publish some component of institutional transparency.	24/29 (82.8%)	Descriptively supported
HD3	Most organizations publish reports, annual reports, or institutional documents.	12/29 (41.4%)	Not supported
HD4	Most organizations publish a data processing or privacy policy.	6/29 (20.7%)	Not supported
HD5	Most organizations publish quantitative information related to activities, coverage, or results.	14/29 (48.3%)	Not supported

Source: Authors' own elaboration.

Relationships Among the Documentary Indicators

The correlational analysis examined the associations among public information availability, publication of quantitative information, documentary formalization, and high validation. The results showed a very strong positive correlation between public availability and documentary formalization ($r = .898$, $p < .001$). A strong positive correlation was also identified between public availability and high validation ($r = .722$, $p < .001$), as well as a positive association between documentary formalization and high validation ($r = .632$, $p < .001$). These results indicate that, within the analyzed sample, higher levels of documentary availability were associated with higher levels of formalization and with the presence of evidence classified as having high validation.

In contrast, the relationship between public availability and published quantitative information was positive but did not reach statistical significance ($r = .461$, $p = .097$). A similar pattern was observed between quantitative information and documentary formalization ($r = .486$, $p = .078$). The association between published quantitative information and high validation was weak and not statistically significant ($r = .182$, $p = .533$).

Table 4. Correlations Among Public Information Indicators

Relationship	**Pearson's *r***	***p***	**Result**
Availability – Formalization	.898	< .001	Significant
Availability – High validation	.722	< .001	Significant
Formalization – High validation	.632	< .001	Significant
Availability – Quantitative information	.461	.097	Not significant
Quantitative information – Formalization	.486	.078	Not significant
Quantitative information – High validation	.182	.533	Not significant

Source: Authors' own elaboration based on the analysis conducted in JASP 0.19.3.

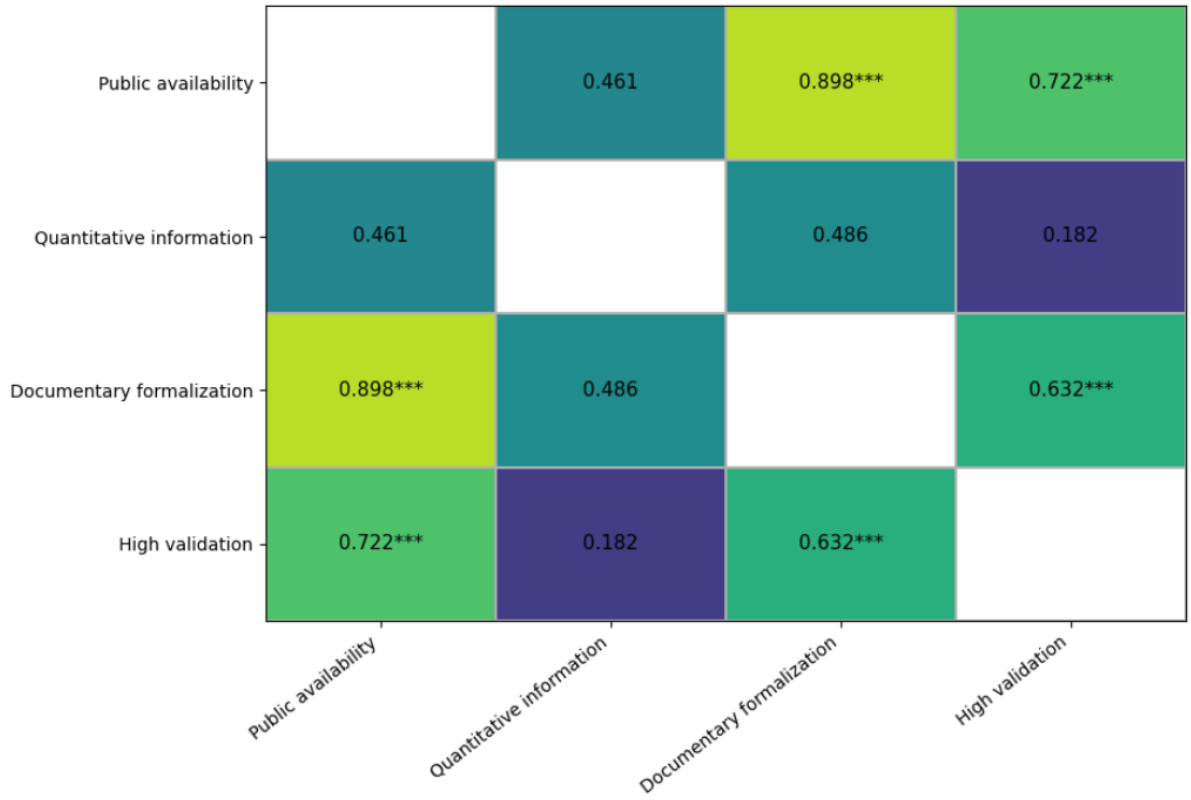
Potential Usefulness of Information for Management

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Taken together, the results show that the main documentary strength of the NPOs analyzed lies in the availability and identification of public sources, whereas the main limitations concern the lower prevalence of structured reports, data policies, and comparable quantitative information. Although 25 of the 29 organizations had an accessible or sufficiently identifiable source, only 12 published reports or institutional documents, 6 provided data or privacy policies, and 14 published quantitative information.

Based on the operational criterion adopted in this study, these results reveal different documentary conditions regarding the potential usefulness of information for management. Source availability and validation provide more favorable documentary conditions for institutional identification and characterization, whereas the absence of structured documentation and the heterogeneity of quantitative indicators limit the possibilities for comparison across organizations. Therefore, the results make it possible to assess the potential capacity of public information to serve as documentary input, but they do not demonstrate that such information has actually been used by managers in real-world decision-making processes.

Figure 2. *Heatmap of Correlations Among the Documentary Indicators*



Source: Authors' own elaboration based on the results obtained in JASP 0.19.3.

Figure 2 visually shows that the strongest associations correspond to availability–formalization (r = .898), availability–high validation (r = .722), and formalization–high validation (r = .632). In contrast, the publication of quantitative information shows weaker associations with the other indicators.

Discussion

The results show that the nonprofit organizations analyzed have a high level of public information availability, although this condition does not necessarily translate into equivalent levels of documentary formalization, traceability, and comparability. The fact that 25 of the 29 organizations (86.2%) had an accessible public source or a sufficiently identifiable alternative source, and that 24 (82.8%) presented some component of institutional transparency, indicates a substantial public presence. However, the proportion decreases when components requiring a higher degree of documentary structuring are considered: only 12 organizations (41.4%) published reports, annual reports, or institutional documents; 6 (20.7%) provided

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data processing or privacy policies; and 14 (48.3%) disclosed quantitative information related to activities, coverage, or results.

This difference between public presence and documentary formalization is relevant because organizational transparency cannot be reduced exclusively to the existence of information in digital media (Chen, 2016; Ebrahim, 2003; Ortega-Rodríguez et al., 2020). In this regard, accountability in nongovernmental organizations encompasses different mechanisms through which they are accountable to various stakeholders for their actions and results. Having publicly accessible information is a favorable condition, but its usefulness also depends on stakeholders' ability to identify, interpret, and relate that information to the organization's activities and results.

This perspective is consistent with Ortega-Rodríguez et al. (2020), who emphasize that transparency is a fundamental component of accountability in nonprofit organizations and that disclosure practices should respond to the information needs of different stakeholders.

The results are also consistent with studies on web-based disclosure in nonprofit organizations (Gandía, 2011; Saxton et al., 2014), which highlight the role of websites in disclosing financial, performance, and accountability information.

From this perspective, the high proportion of organizations with an identifiable public presence in the present study represents a favorable condition for institutional visibility. Nevertheless, the results show that the existence of an accessible source does not guarantee the availability of structured documents, data policies, or quantitative indicators. Therefore, the challenge is not limited to increasing digital presence but also involves strengthening the content and structure of the information disclosed.

This finding is consistent with studies showing that public disclosure among nonprofit organizations varies in terms of the type and depth of information communicated (Lee & Joseph, 2013; Saxton & Guo, 2011; Saxton et al., 2012; Tremblay-Boire & Prakash, 2015). Web-based accountability encompasses different practices of disclosure and interaction with stakeholders, while Gálvez-Rodríguez et al. (2012) identify variations in the levels of online transparency among nongovernmental organizations.

Similarly, Nair et al. (2023) highlight the relevance of web-disclosure practices for transparency in nonprofit organizations. Taken together, these studies support the need to distinguish between having a digital presence and providing public information with characteristics sufficient for its use as documentary evidence.

This interpretation is further supported by the associations identified in the correlational analysis. The positive and statistically significant relationship between public availability and documentary formalization ($r = .898$, $p < .001$) was the strongest association observed. Public availability was also positively associated with high validation ($r = .722$, $p < .001$), while documentary formalization and high validation showed a correlation of $r = .632$ ($p < .001$). These results suggest that, among the organizations analyzed, greater information availability tends to coexist with more favorable conditions of documentary formalization and validation. However, given the cross-sectional and non-experimental design of the study, these associations do not allow causal relationships to be established or support the conclusion that greater availability necessarily leads to greater formalization.

This finding can be interpreted in light of the integrative framework of transparency proposed by Dethier et al. (2023), who show that transparency in nonprofit organizations is a multidimensional phenomenon and that its effects depend on different antecedents, mechanisms, and conditions. Accordingly, the findings of the present study support the need to avoid treating transparency as an exclusively binary condition—whether or not an organization publishes information—and instead to examine the documentary characteristics of the information that is available. From this perspective, availability, formalization, traceability, and validation represent complementary dimensions for assessing the conditions under which public information can be used as documentary evidence.

A particularly relevant finding concerns quantitative information. Although 14 organizations (48.3%) published some value related to activities, coverage, or results, the associations between this component and the other indicators did not reach statistical significance: public availability–quantitative information ($r = .461$, $p = .097$), quantitative information–documentary formalization ($r = .486$, $p = .078$), and quantitative

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information–high validation (r = .182, p = .533). These findings show that the mere presence of publicly available figures was not necessarily associated, within this sample, with higher levels of documentary formalization or validation.

This finding becomes particularly relevant when the nature of the published values is examined. The organizations reported information expressed in different units, including annual and cumulative beneficiaries, volunteers, graduates, food packages distributed, kits, active programs, projects, years of operation, and institutional targets. Differences in reference periods were also observed. Consequently, the availability of quantitative information does not automatically imply the availability of comparable indicators. From a management perspective, this distinction is important because information-based decision-making requires not only numerical data but also clarity regarding their meaning, unit of measurement, reference period, and source.

The comparability difficulties observed are consistent with the challenges identified in the literature on performance information and accountability in nonprofit organizations (Connolly et al., 2017; McConville & Cordery, 2022; Traxler et al., 2020). The literature highlights the complexity of performance accountability, while McConville and Cordery (2022) point out that measuring and communicating the performance of these organizations involves methodological challenges that must be considered when interpreting the available information. In the context of the present study, these contributions support the view that the existence of quantitative data constitutes a relevant informational condition but is insufficient for comparisons across organizations when the units, periods, and scope of the indicators are not equivalent.

The results therefore make it possible to distinguish between the quantity of information disclosed and its potential usefulness. An organization may present numerous figures while offering limited opportunities for comparison if the indicators lack homogeneous criteria. Conversely, an organization with clearly identified documentation, verifiable sources, and well-defined reference periods may provide more favorable conditions for analysis even when it publishes fewer indicators. This interpretation is consistent with the review by Ortega-Rodríguez et al. (2020), which demonstrates the diversity of mechanisms used by nonprofit organizations to communicate information and the difficulties involved in establishing standardized procedures for assessing transparency.

From a management perspective, the findings reveal different levels of potential usability of public evidence. The 19 organizations classified as having high validation provide more favorable documentary conditions for preliminary processes of characterization, institutional identification, and analysis, whereas the six organizations with medium validation require consideration of the specific limitations of their sources before comparisons are made. The four cases classified as having low validation did not provide sufficient public evidence to support institutional conclusions within this study. This classification does not constitute an assessment of the organizations' performance or quality; it refers exclusively to the level of methodological confidence assigned to the documentary evidence used.

From a stakeholder theory perspective, these findings also have relevant implications. Freeman (2010) argues that organizations maintain relationships with different actors who have particular interests and information needs, while Hu et al. (2020) examine information disclosure to stakeholders in the context of nonprofit organizations.

Taken together, the findings support the conclusion that the potential usefulness of public information for management depends not only on whether information exists or is accessible, but also on the documentary conditions that facilitate its identification, validation, interpretation, and eventual comparison. This represents one of the study's main contributions: conceptually distinguishing among public presence, documentary availability, and potential usefulness for management. The results show that the NPOs analyzed have made greater progress in the first two dimensions, while opportunities for improvement remain regarding the systematic publication of reports, data policies, and quantitative indicators with clearly defined units and reference periods.

Nevertheless, this interpretation must remain within the boundaries of the methodological design. The study assessed public information and its documentary characteristics but did not directly measure managers' perceptions or observe specific organizational decisions. Therefore, the results do not support

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the conclusion that organizations with greater information availability or documentary formalization make better decisions, perform better, or effectively use public information in their management processes. The managerial usefulness identified in this study should be understood exclusively as potential usefulness derived from the documentary conditions observed. Future studies could examine this approach through interviews, surveys, or other instruments administered to managers in order to determine the extent to which the characteristics of public information actually influence specific decision-making processes.

Conclusions

The analysis of public information from the 29 nonprofit organizations included in the study shows a high level of public source availability; however, this condition is not necessarily accompanied by equivalent levels of information formalization, structuring, and comparability. While 86.2% of the organizations had an accessible institutional source or a sufficiently identifiable alternative source and 82.8% presented some component of transparency, 41.4% published reports or institutional documents, 20.7% provided data processing or privacy policies, and 48.3% published quantitative information related to activities, coverage, or results. These findings indicate that an organization's public presence does not necessarily imply the availability of sufficiently structured information to support analysis and management processes.

The quality of the sources also showed relevant differences. Overall, 65.5% of the organizations were classified as having a high level of documentary validation, 20.7% as medium, and 13.8% as low. This classification made it possible to establish different levels of reliability of the evidence used, without constituting an assessment of the quality, legitimacy, or performance of the organizations. In this regard, validation represents a methodological criterion applied to the available public evidence rather than an institutional assessment of the NPOs.

The correlational analysis showed that public availability was strongly associated with documentary formalization ($r = .898$, $p < .001$) and high validation ($r = .722$, $p < .001$). Documentary formalization was also positively associated with high validation ($r = .632$, $p < .001$). These findings indicate that, among the organizations studied, more favorable conditions of information availability tend to coexist with higher levels of documentary formalization and validation. Nevertheless, given the cross-sectional and non-experimental nature of the study, these relationships should be interpreted exclusively as associations rather than as evidence of causality.

A particularly relevant finding concerns the quantitative information published. Its presence was not significantly associated with availability, formalization, or high validation. Furthermore, the figures identified were expressed using different units and reference periods, including beneficiaries, volunteers, graduates, programs, projects, food packages, kits, years of operation, and institutional targets. Consequently, the publication of numerical data does not, by itself, ensure the availability of comparable information, nor does it allow such data to be used directly to rank organizational performance.

In response to the research objective, it is concluded that the potential usefulness of public information for management depends not only on its availability but also on the conditions that make it possible to identify and formalize the information, trace its origin, validate it, and interpret it appropriately. Public information may serve as an input for institutional characterization, preliminary selection, monitoring, comparison, and analysis processes. However, its potential capacity to support these processes decreases when documentation is limited, sources present validation constraints, or quantitative indicators lack homogeneous units and reference periods.

The main contribution of this study, therefore, lies in distinguishing among three conditions that should not be regarded as equivalent: public presence, documentary availability, and potential usefulness for management. An organization may have a digital presence and publish information without that information necessarily meeting the documentary requirements needed to conduct comparisons or support analytical processes. This distinction extends the analysis of transparency beyond the mere existence of information toward the documentary conditions that determine its potential use as evidence for management.

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The findings should be interpreted in light of the study's limitations. The research included 29 NPOs in Bogotá selected through a non-probability sampling procedure; therefore, the findings cannot be statistically generalized to the entire population of nonprofit organizations in the city. Furthermore, the analysis was based exclusively on publicly available information, and therefore, the absence of documentary evidence does not demonstrate that a particular type of information, practice, or procedure does not exist internally within the organizations. Finally, the study did not directly assess managers' perceptions or observe actual decision-making processes. Accordingly, the usefulness identified in this study should be understood exclusively as potential documentary usefulness.

Future research could examine these findings using instruments administered to those responsible for managing NPOs to determine which types of public information they actually use, which characteristics they consider relevant to their decisions, and the extent to which information availability, traceability, formalization, and comparability influence specific management processes. It would also be relevant to expand the number of organizations analyzed and conduct comparative studies across sectors, types of NPOs, or territorial contexts.

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