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Transparency and Accessibility in Municipalities: The Case of Social Services in Spain

ABSTRACT: *This paper aims to design and propose a new measurement model for social services transparency in municipalities. The model includes an empirical study of 38 municipalities in Spain. The information published on these municipalities' websites is evaluated through experimental quantitative methods using multivariate analysis. The municipalities chosen were those with the highest population that also disclosed the largest amount of information and provided the easiest access to their websites. The paper's conceptual framework was constructed by combining the Spanish legal context with a bibliographic review based on the latest transparency models. The research proposes a new Transparency Evaluation Model for Social Services to measure transparency in municipalities using the social services information published on the websites. Factors considered include degree of ease and amount of time spent by citizens in accessing the website. Some conclusions indicate that transparency remains difficult to achieve, information is less accessible to citizens than it should be, and transparency differs among the municipalities due to the legal changes implemented in recent years, as well as to other economic and social variables.*

KEYWORDS: Transparency, accessibility, municipalities, social services

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INTRODUCTION

Municipalities in Spain hold the political status of basic and public organizations. Given the importance of this type of organization to citizens, achieving a system of transparency requires involving citizens in the management of public services provided by municipal institutions. Cases of corruption, embezzlement, fraud, and abuse of power in governments have prompted growing demand from society to access public information. In response, governments have been forced to be more transparent in their activities (Ferraz Esteves de Araujo and Tejedro-Romero, 2016).

Transparency is a critical condition for accountability, good governance, and democracy (Erlingsson and Wittberg, 2018). The public must be able to evaluate its government's performance and depends on the access to information to do so (Mendel, 2006). Access requires an intensive system of Right-to-Information laws through the encouragement, assistance, or insistence of the international community. Such legislation is especially needed in the European Union (EU) countries' accession process (Trapnell and Lemieux, 2014) because public authorities deny transparency by withholding the required pertinent information more often than they should (Nigam, 2015).

Literature on transparency determinants is evolving but incipient. So far, it has typically focused on national governments, neglecting the local level (Albalade del Sol, 2013). The demand for transparency is currently more evident in citizens' search for important and valuable information to make decisions, their need to know the level of efficiency and efficacy with which resources have been managed, and their desire to know how resources are allocated to public services. Transparency mechanisms are also needed to improve public managers' decision making and optimize the information then disclosed to citizens. The concept of transparency is based precisely on citizens' ability to access the information that municipalities provide through their websites.

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The paper's goals are, firstly, to highlight the importance of a transparency culture, specifically in municipality-level management of social services; secondly, to develop the most suitable theoretical framework to analyze this issue; thirdly, to design and propose a "Transparency Evaluation Model" for social services (MTSS); and finally, to test the viability of and variables influencing the proposed model.

Regardless of the concept of transparency adopted or the goals transparency development seeks to achieve, it is essential to determine both the benefits transparency provides and the difficulties involved in achieving an acceptable level of transparency. Transparency benefits citizens by enabling rectification of improper behavior and abuses of power, encouraging honesty among managers, improving participation and responsibility at all levels, and increasing efficiency and effectiveness in resource management. Difficulties encountered in applying systems to improve transparency fall into three categories: (1) from an economic point of view, high investment (economic, human, and ethical) to achieve global change through personnel training and technological tools; (2) from a political perspective, resistance among some public managers to transparency, since the concept may go against their personal interests; and (3) from an administrative perspective, the challenge of implementing innovative processes, new procedures, routines, and paperwork. Transparency in public administrations makes political and economic decisions more open and promotes organizations' accountability. The key to enhancing transparency is to motivate officials to disclose basic information where managers' behavior can be adjusted to adopt best practices (Del Campo et al., 2020). Along the same lines, Barbosa and Hortale (2016) argue that transparency and social control are important elements in improving processes of municipal management.

The Model of Transparency of Social Services (MTSS) was developed in stages to permit us to answer the research questions posed. The first stage was a bibliographic review of the concept of transparency and of prior studies of transparency at the municipal level. The next stage analyzed the legal framework of transparency. The third and final stage identified the role of social services in the Spanish context, as well as leading models that have measured accessibility in information searches.

After completing the initial documentation stage, we proposed a model to evaluate transparency (MTSS). We then applied the model to the data sample, analyzing the data using SPSS software. This analysis enabled us to draw a series of conclusions from the statistical results obtained from the application of the model.

This paper contributes to the literature on government transparency by analyzing the transparency level of local social services, generating a new measure of transparency, and developing an MTSS based on the postulates of agency and legitimacy theory. The results obtained from applying the MTSS indicate that Spanish local governments must stop following their public managers' interests in providing only compulsory financial information and deliver all necessary information. This study also contributes to the debate around transparency by developing a municipal transparency index based on the information available on local government official websites, along the lines of Da Cruz et al.'s (2016) development of this index in Portuguese local government. Finally, our study defines and tests a model that facilitates and improves comparison among municipalities to establish benchmarks and re-engineer practice to improve control and quality of the information to which citizens have access. Our study thus not only enhances transparency and citizen interaction but also contributes to constructing a theoretical and empirical framework to aid both academics and practitioners in measuring transparency and advancing accountability.

STATE OF THE ART

Transparency: Concept and trends

The definition of transparency used here was developed through analysis of prior definitions by multiple authors. When defining the concept of transparency in the Spanish context, we gave special attention to Spain's current legal framework regulating transparency.

The study by Muñoz Machado (1977) constitutes a significant starting point for conceptualizing transparency in the Spanish context. The study states that "the transformation of the Administration cannot be limited to a simple perspective, but also requires a comprehensive, multidirectional and all-inclusive approach to materialize the principles of citizen participation, encompassing the constitutional text in Article 9.2 of the Spanish Constitution, thus strengthening the democratic legitimacy of the Administration." Access to public information is meaningless without citizen involvement, since access to information is already a form of participation in the public sphere. Following Muñoz Machado's study, many researchers became interested in defining the meaning of the term "transparency in public services."

After analyzing and developing the most fitting notion of transparency for this study, we regrouped the theoretical approaches, authors, and definitions to provide a vision of the future based on the most salient trends and evolution of the concept of transparency.

Examination of these theoretical contributions showed no consensus on the concept of transparency. Not only does each author have a different point of view, but some arguments depart from a single theoretical approach, combining multiple frameworks to produce their definition.

Several factors have influenced the trends shaping evolution of the concept of transparency. The first is the modernization of societies and changing relationships between citizens and public administrations. The second is the development of legislation as the legal foundation for application and development of transparency measures. The last is the introduction of new information and communication technologies (ICTs) that facilitate many transparency processes, such as publication and accessibility of information on the Internet through web pages.

Within the specific characteristics of the concept of transparency, our study's theoretical approach defines transparency as *citizens' access to information* (see Table 1).

Tab. 1: Theoretical Lines of the Concept of Transparency

THEORETICAL TRENDS	AUTHORS
Transparency = " <i>Fundamental Citizens' Rights</i> "	Muñoz Machado (1977), Ferreiro Yazigi (1999), Stiglitz (1999), Kopits (2000), Birkinshaw (2006), Curtin and Meijer (2006) and Naessens (2010), Guillamon, Bastida and Benito (2011).
Transparency = " <i>Citizen Participation</i> " à <i>Democratic Reinforcement</i>	Muñoz Machado (1977), Frost (2003), Stiglitz (2003), Guerrero (2005), López Ayllón and Ruiz (2005), Parrado et al. (2005), Grau (2006), Hood and Heald, (2006), Bellver (2007), Florini (2007), Grimmelikhuijsen (2009), Ahn (2011), López et. al. (2011), Cerrillo-I-Martínez (2012), Lee and Kwak (2012), Savoie (2013), and Fariña (2015).
Transparency = " <i>Information Availability</i> "	Ferreiro Yazigi (1999), Florini (1999), Florini et al. (2000), Matheson (2002), Islam (2003), Escudero and Llera (2004), Loya (2004), Baragli (2005), Guerrero (2005), Kaufmann (2005), López Ayllón and Ruiz (2005), Curtin and Meijer (2006), Hood and Heald, (2006), Florini (2007), Piotrowski and Van Ryzin (2007), Vergara (2007), Rivera (2008), Navarro et al. (2010), Cerrillo-I-Martínez (2012), Magdaleno and García-García (2014) and Fariña (2015).
Transparency = " <i>Access for Citizens to Information</i> "	Wallin and Venna (1999), Kaufmann and Kraay (2002), Abramo, (2002), Frost (2003), Emmerich (2004), Armstrong (2005), Cunha (2005), Kaufmann (2005), López Ayllón and Ruiz (2005), Curtin and Meijer (2006), Torres et al. (2006), Piotrowski and Van Ryzin (2007), Naessens (2010), Bonson, Torres, Royo and Flores, (2012), Grimmelikhuijsen and Meijer (2014), Magdaleno and García-García (2014), Navarro et al. (2014), De Miranda and Cañavete (2015), Fariña (2015), Rebollo, Zamora-Medina and Rodríguez-Virgili (2017), Alcaraz-Quiles et al. (2018) and Avidan, Etzion and Gehman (2018).
Transparency = " <i>Accountability</i> " à <i>Decision Making</i>	Kopits (2000), Matheson (2002), Frost (2003), Meijer (2003), Emmerich (2004), Escudero and Llera (2004), Loya (2004), Schedler (2004), Baragli (2005), Guerrero (2005), López Ayllón and Ruiz (2005), Merino (2005), Fernández and Gómez (2006), Bellver (2007), Florini (2007), Sour (2007), Lizcano (2009), Naessens (2010) and Vila I Vila (2013).
Transparency = " <i>Good Practices</i> " à <i>Fight Against Corruption</i>	Merino (2005), Bellver (2007), Grimmelikhuijsen (2009), Fariña (2015), Del Vasto et al. (2019) and Del Campo et al. (2020).
Transparency in the Public Sector = Market in the Private Sector	Tejeiro (2004), Grimmelikhuijsen (2013).

Source: Own elaboration

Table 1 presents the seven clear theoretical trends identified in the analyses to date of the theoretical framework on the concept of transparency: fundamental citizen rights, citizen participation or democratic reinforcement, information availability, citizen access to information, accountability or decision making, best practices or fight against corruption, and finally, transparency in both the public sector and the private sector market. We explain these trends in greater detail below.

In the first stage of this trend, authors such as Kaufmann and Kraay (2002) define the concept of transparency as “*the access of citizens to social, economic and political information, without restrictions.*” Next, Frost (2003) defines transparency as “a means to reinforce public trust along with the set of legal actions that facilitate access to information.” Subsequently, Emmerich (2004) reflects on Kaufmann and Kraay to outline the essential characteristics of the information published: “it must be timely, sufficient, guaranteed and relative to the performance of public functions.” Armstrong (2005) follows the same approach, defining transparency as “public access without restrictions to reliable information from the public sector.” Kaufmann then revisits his original definition of transparency as accessibility, adding that information must be available to all the interested parties. Many scholars hail e-government as a technological answer to improving citizen participation and transparency by facilitating more intensive communication and flow of public information between citizens and the government (Ahn, 2011). Guillamon, Bastida, and Benito (2011) argue that municipalities are providing financial information beyond the legal requirements, exceeding the compulsory disclosures required by rule-of-law theory.

López Ayllón and Ruiz (2005) represent a second stage in the evolution of transparency. They add a new dimension to the definition of transparency, understanding it as “the set of mechanisms that favor access to information.” Curtin and Meijer (2006) advance this line by defining transparency as “the obligation that governments have to give citizens access to information.” Despite the similarities in these positions, Curtin and Meijer (2006) further evolution of the concept by pointing out that governments already had the capacity to give citizens access to information. Piotrowski and Van Ryzin (2007) add to previous definitions by including not only accessibility but also “variables such as the degree of interest and the information demand of citizens.” For Naessens (2010), accessibility is “an essential requirement along with the right to receive information from citizens.” Grimmelikhuijsen (2013) states that transparency depends on many factors, such as legislation, culture, and training, and Magdaleno and García-García (2014) identify transparency with “the degree of public access to information.” In a final contribution to this stage, Fariña (2015) relates transparency to “the perception that the population has of the decisions taken by public officials.” For citizens even to have such a perception, they must have some degree of access to public information. Filgueras (2016) views the concept of transparency as the application to politics of a notion derived from economics. Communication is indispensable in enabling institutions to regain citizens’ trust and credibility, and transparency management and the promotion of citizen participation online are essential in this context (Rebolledo, Zamora-Medina, and Rodríguez-Virgili, 2017). Navarro-Galera, Alcaraz-Quiles, and Ortiz-Rodríguez (2018) assert that the Internet has become an instrument of good governance worldwide and that government entities in Europe have striven to promote e-government to improve transparency towards citizens. Along similar lines, Alcaraz-Quiles et al. (2018) conclude that information disclosure through websites is determined by citizens’ perception of the information’s accessibility and usability. Accountability and transparency complement one another to produce countries’ good governance. Researchers cite transparency as a response to the accountability concerns of global actors and examine how disclosure and openness affect these actors’ behavior and the actions undertaken to be transparent (Hale, 2008; Hood, 2010). Transparency research supports the idea that greater access to government information results in greater accountability and better quality of government in the long term (Bauhr and Grimes, 2012). When formulating diagnostics in policy advice, it is necessary to analyze the causes and consequences of governance in order to develop (Rautiainen, Urquía-Grande, and Muñoz, 2017) and promote the evaluation of governance across countries and over time (Bushman and Smith, 2003; Heinrich, 2002; Propper and Wilson, 2003), since more specific aspects of governance may be problematic in a given country.

Three factors already mentioned in this analysis mark the conceptual differences between the two stages in the theoretical evolution of definitions of transparency: the evolution of society, the development of legislation, and the emergence of new information and communication technologies (ICTs).

Transparency legislation

Legislation is a determining factor in the development of transparency processes, regardless of the type, area, or body to which these processes are being applied. Analysis of the international legal framework regulating transparency shows, firstly, that transparency is recognized and regulated in all the protocols that safeguard the fundamental rights of people, such as the Declaration of Rights of Man and Citizen (1789), the Universal Declaration of Human Rights (UDHR, 1948), the International Covenant on Civil and Political Rights (ICCPR, 1976), and the United Nations Convention against Corruption (UNCAC, 2003). Secondly, examination of the specific transparency legislation in the other countries shows that many nations have legislated on this issue and that more and

more are doing so. Among the countries that have regulated transparency are France, Denmark, Finland, Sweden, the Netherlands, Brazil, the United States, Canada, and the European Community. Thirdly, international discussions are occurring on how to measure the performance of “Freedom of Information (FOI)” to make transparency accepted in a democratic landscape (McLean, 2011; Hazell and Worthy, 2010).

Transparency has significant presence in Spanish national legislation, as shown by Spain’s *national legal framework*, from the Spanish Constitution of 1978 and Laws 30/1992, 34/2002, and 27/2006, among others, to Transparency Law 19/2013. Fuller analysis of transparency—at regional level—concludes that 12 of the 17 Autonomous Communities have legislated on transparency and that those that have not, have passed partial legislation on it in a specific law.

In conclusion, analysis of the legal framework shows that Spanish regulatory development of transparency is in the very early stages. This framework is much less developed than frameworks in the other EU countries in a similar environment but no less important. Comparison aside, the process has begun and needs to be improved (Table 2).

A strong concern for national legislation on transparency exists throughout the Spanish territory, despite large differences in the legislation in effect in the different Autonomous Communities (Table 3). The differences are significant even after fuller examination of the regulations on transparency to determine the guidelines developed by Spanish city councils.

Because social services are essential to guaranteeing minimum living conditions for citizens, transparency in these public services is extremely important. Citizens must thus have access to all the information related to any aspect of management of municipal social services.

Tab. 2: Summary of the Regulations on Transparency and Right of Access in the International Sphere and their influence in Spain

TYPE OF LEGISLATION OR REGULATION	LAWS/REGULATIONS	CONTRIBUTION TO THE PROCESS OF TRANSPARENCY
<i>At the end of the 20th century, only thirteen countries had a transparency law, now there are more than one hundred and twenty, and many more are in the process of being processed and approved.</i>		
International Laws and Standards	<ul style="list-style-type: none"> *Declaration of Rights of Man and Citizen (1789) * American Declaration of the Rights and Duties of Man (1948) *Universal Declaration of Human Rights (1948) * International Covenant on Civil and Political Rights (1966) * American Convention on Human Rights (1969) *International Covenant on Civil and Political Rights (1976) * OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Convention, 1997) * The Inter-American Democratic Charter (2001) *United Nations Convention against Corruption (2003) * The Ibero-American Charter for Citizen Participation in Public Management (2009) * Model Inter-American Law on Access to Public Information, AG/RES. 2607 (2010) * Access to Public Information and Protection of Personal Data, AG/RES. 2661 (2011) 	<p>International organizations have anticipated the scope of public information in their statements and other manifestations, from which legislators in many States of the world have drawn inspiration. Since 1766, there has been an expanding international public interest and concern in developing regulations for transparency and access to public information in each of the branches of government. The right of the citizen to hold public officials accountable is defined. It also addresses freedom of expression and freedom to disseminate opinions. A new concept limiting all these rights also appears, which is having national security. And finally, the most recent one develops the principles with which corruption can be fought (legality, integrity, transparency and accountability). Each State gives priority to transparency, which often coincides with the quality of its legal system. Sometimes the right of access is framed in a fundamentalist or a politically correct category, ignoring the international premises to which it is subject.</p>

continued **Tab. 2:** Summary of the Regulations on Transparency and Right of Access in the International Sphere and their influence in Spain

TYPE OF LEGISLATION OR REGULATION	LAWS/REGULATIONS	CONTRIBUTION TO THE PROCESS OF TRANSPARENCY
Transparency Laws in Scandinavian Countries	*Freedom of the Press Act, 1766 (Sweden) *Act on the Openness of Public Documents of 1951 (Finland) *The Freedom of Information Act of 1970 (Norway)	Sweden is now known as the State of Transparency, because it was the first country to develop direct state regulation, the other countries saw that this was important and started to develop their own laws.
Transparency Law in United States	*The Freedom of Information Act (FOIA), 1966	This law has undergone four reforms and the last one in 1996, to include access to electronic information (e-FOIA).
Transparency Law in Canada	*Access to Information Act, 1985	The purpose of this Act is to enhance the accountability and transparency of federal institutions in order to promote an open and democratic society and to enable public debate on the conduct of those institutions.
Transparency Law in New Zealand	*Official Information Act, 1982	This law helps New Zealand citizens, permanent residents and anyone in New Zealand to access information held by governments and government agencies. This promotes openness and transparency, and enables public participation in government.
Transparency Law in Austria	*Transparency Act 2013	In Austria, on the other hand, transparency in politics and administration has no tradition. Official secrecy even has constitutional status. State information is in principle only classified as freely accessible and that official secrecy is only applied in exceptional cases to be justified.
Transparency in Western European Mediterranean Countries	*French Information Technology and Civil Liberties Act of 1978 (France) *Law No. 2690 on the Ratification of the Code of Administrative Procedure and Other Provisions of 1986, (Greece) *Law No. 241 of 7 August 1990 on the new rules on administrative procedure and the right of access to administrative documents (Italy) *Law 65/93 of 26 August Access to Administration documents (Portugal)	All these countries surrounding Spain have greatly influenced the process and the elaboration of the Spanish transparency law, not only because of their proximity but also because of the Mediterranean cultural similarities they share. Furthermore, the Spanish law was the last to be approved and therefore this is another important reason for influence.
Rest of Western European States	*Law No. 94-1724 (11.04.1994) on Publicity of the Administration (Belgium) *The Freedom of Information Act, 2000 (United Kingdom) * Freedom of Information Act, 2005 (Germany)	The regulation in transparency that these European countries carry out, have great similarities since all of them are within the community legal environment of the European Union to which they all belong.

continued **Tab. 2:** Summary of the Regulations on Transparency and Right of Access in the International Sphere and their influence in Spain

TYPE OF LEGISLATION OR REGULATION	LAWS/REGULATIONS	CONTRIBUTION TO THE PROCESS OF TRANSPARENCY
Normative Context of the European Union	<ul style="list-style-type: none"> * Convention for the Protection of Human Rights and Fundamental Freedoms (1950) * Council Directive on freedom of information on the environment 88/C 335/04 (1988) * Council Directive 90/313/EEC, The Freedom of Access to Information on the Environment (1990) * Declaration No 17 annexed to the Final Act of the Maastricht Treaty (1992) * Decision 93/731/EEC18, Public Access to Council Documents (1993) * Commission Decision, Public Access to Commission Documents 94/90/ECSC, EC, Euratom (1994) * Treaty of Amsterdam (1997) * Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters (1998) * Charter of Fundamental Rights of the European Union (CFR) (2000) * The European Code of Good Administrative Behaviour (2001) * Directive 2003/4/EC13 on public access to environmental information (2003) * Directive 2003/98/EC14 of the European Parliament and of the Council on the re-use of public sector information (2003) * Green Paper - European Transparency Initiative (2006) * Treaty of Lisbon (2007) * Council of Europe Convention on Access to Public Documents (2009) * Commission Decision, Code of Conduct for the Members of the European Commission C/2018/0700 (2018) 	<p>Since the origin of the European Union, the founding treaties have contained statements on the transparency of the Community institutions. As it is consolidated, the Community regulations on transparency are being applied to other matters such as the environment, the press and equality.</p> <p>With the holding of successive European Councils, the foundations of transparency policy were laid, and the institutions gradually reached agreements in favor of transparency by approving codes of access to Council and Commission documents. These Codes of Good Conduct established the principles to be followed by Community officials in the process of applying for access to EU documents. This was a further major step forward with the advent of computer systems and the Internet, which made it easier to access European public information from any computer. The EU, through its official channels, has taken care to convey to the Member States the categorical maxims of transparency and the right of access to public information, defining a common supranational character committed to these values.</p>
State Transparency Regulations in Spain	<ul style="list-style-type: none"> * Spanish Constitution (1978) * Law 38/1995, The Right of Access to Information on the Environment (1995) * Ley 33/2003, Patrimonio de las Administraciones Públicas (2003) * Law 47/2003, General Budgetary Law (2003) * Order APU/516/2005, Code of Good Governance for members of the Government and senior officials of the General State Administration (2005) * Law 37/2007, The Re-use of Public Sector Information (2007) * Law 19/2013, Transparency, access to public information and good governance (2013) * Royal Decree 919/2014, Approving the Statute of the Council for Transparency and Good Governance (2014) * Royal Legislative Decree 5/2015, approving the revised text of the Law on the Basic Statute of Public Employees (2015) * Law 3/2015, Regulating the Exercise of the High Office of the General State Administration (2015) * Law 18/2015, amending Law 37/2007 of 16 November on the re-use of public sector information (2015) * Law 39/2015, Common Administrative Procedure of Public Administrations (2015) * Law 40/2015, Legal Regime of the Public Sector (2015) * Law 9/2017, Public Sector Contracts, which transposes into Spanish law the Directives of the European Parliament and Council 2014/23/EU and 2014/24/EU, of 26 February 2014 (2017) 	<p>The first Spanish law, which contains a reference to transparency and the right of access to information of citizens, is the Spanish Constitution of 1978, in Article 105.</p> <p>There is a gradual difference between Spain and contemporary and adjacent regulations with regard to the scope granted to its standards. Recent Spanish legislation is still reluctant to consider the right of access as a fundamental right, despite the powerful legal and institutional apparatus it has had in other regulations. Spain has received considerable impetus in this area because it is part of the European Union. It has benefited from the Community regulations that have been adopted on numerous occasions in relation to transparency.</p>

Source: Own elaboration based on the comparative study on transparency regulations carried out by Herrera (2017).

Tab. 3: Summary of the Regulations on Transparency and Right of Access in the Regulation of Spanish Transparency at Regional Level. Autonomous Communities in Spain

TYPE OF LEGISLATION OR REGULATION	LAWS/REGULATIONS	CONTRIBUTION TO THE PROCESS OF TRANSPARENCY	
Regulation of Spanish Transparency at Regional Level. Autonomous Communities with Transparency Laws prior to Law 19/2013	GALICIA		
	* Law 4/2006, Transparency and Good Practices in the Galician Public Administration (2006)		
	* Law 1/2016, Transparency and Good Governance (2016)		
	BALEARIC ISLANDS		
	* Law 4/2011, Good Administration and Good Government of the Balearic Islands (2011)		
	* Law 16/2016, Creation of the Office for the Prevention and Fight against Corruption in the Balearic Islands (2016)		
	* Law 3/2017, Amendment of Law 20/2006, Municipal and Local Government of the Balearic Islands, to introduce measures of transparency and participation (2017)		
	* Decree 1/2019, Regulator of the Commission for Access to Public Information Claims (2019)		
	FORAL COMMUNITY OF NAVARRE		
	*Foral Law 11/2012, Transparency and Open Government (2012)		
	*Foral Law 5/2016, Modification of the Foral Law 11/2012, on Transparency and Open Government (2016)		
	*Foral Decree 7/2017, appointing the President and members of the Transparency Council of Navarre (2017)		
	*Transparency Council Agreement of Navarra, Approving the Rules of Organization and Operation of the Navarra Transparency Council (2017)		
	*Foral Law 5/2018, Transparency, access to public information and good governance (2018)		
	EXTREMADURA		
	*Law 4/2013, Open Government of Extremadura (2013)		
	*Law 18/2015, Open Accounts for the Extremadura Public Administration (2015)		
	Regulation of Spanish Transparency at Regional Level. Autonomous Communities with Transparency Laws after Law 19/2013	ANDALUSIA	
		*Law 1/2014, Public Transparency of Andalusia (2014)	
* Decree 289/2015, regulating the Administrative Organization in the field of Public Transparency in the Administration of the Autonomous Government of Andalusia and its instrumental entities (2015)			
*Decree 434/2015, approving the Statutes of the Andalusian Council for Transparency and Data Protection (2015)			
*Resolution 2016, creating a General Registry of Documents (2016)			
RIOJA			
*Law 3/2014, Transparency and Good Governance of La Rioja (2014)			
MADRID			
*Law 2/2002, Environmental Assessment of the Community of Madrid (2002)			
*Law 7/2015, Abolition of the Advisory Council (2015)			
*Law 10/2019, Transparency and Participation of the Community of Madrid (2019)			
REGION OF MURCIA			
*Law 12/2014, Transparency and Citizen Participation of the Autonomous Community of the Region of Murcia (2014)			
CATALONIA			
*Law 19/2014, Transparency, Access to Public Information and Good Governance (2014)			
*Decree 233/2016, establishing the Interdepartmental Commission on Transparency and Open Government (2016)			
*Decree 111/2017, approving the Rules of Procedure of the Commission on Guaranteeing the Right of Access to Public Information (2017)			
VALENCIA			
*Law 2/2015, Transparency, Good Governance and Citizen Participation of the Valencian Community (2015)			
*Law 2/2016, of 4 March, of the Generalitat, modifying Law 2/2015, Transparency, Good Governance and Citizen Participation of the Valencian Community (2016)			
*Ley 5/2016, Cuentas abiertas para la Generalitat Valenciana (2016)			
*Decree 56/2016, approving the Good Governance Code of the Generalitat (2016)			
*Decree 105/2017, implementing Law 2/2015, on Transparency and Regulation of the Council on Transparency, Access to Public Information and Good Governance (2017)			

Continued **Tab. 3:** Summary of the Regulations on Transparency and Right of Access in the Regulation of Spanish Transparency at Regional Level. Autonomous Communities in Spain

TYPE OF LEGISLATION OR REGULATION	LAWS/REGULATIONS	CONTRIBUTION TO THE PROCESS OF TRANSPARENCY
Regulation of Spanish Transparency at Regional Level. Autonomous Communities with Transparency Laws after Law 19/2013	ARAGÓN	
	*Law 8/2015, Transparency of Public Activity and Citizen Participation in Aragon (2015)	
	*Decree 32/2016, of 22 March, of the Government of Aragon, approving the Regulations on the Organization and Operation of the Transparency Council of Aragon (2016)	
	CASTILLA Y LEÓN	
	*Law 3/2015, Transparency and Citizen Participation of Castilla y León (2015)	
	*Decree 7/2016, regulating the Procedure for the Exercise of the Right of Access to Public Information in the Community of Castilla y León (2016)	
	ASTURIAS	
	*Law of the Principality of Asturias 8/2018, Transparency, Good Governance and Interest Groups (2018)	
	CANTABRIA	
	* Law 1/2018, Transparency of Public Activity (2018)	
AUTONOMOUS CITY OF MELILLA		
* Decree no. 43, regarding the final approval of the Regulations on Transparency and Access to Public Information of the Autonomous City of Melilla (2016)		

******There are only two Spanish Autonomous Communities that do not have their own transparency regulations. On the one hand, there is the **Basque Country**, which, although it does not have its own law, does have a draft law on transparency. In the case of the **Autonomous City of Ceuta**, there is no law or project.

******* Many Spanish municipalities have developed their own transparency regulations, adapting national and regional (Autonomic) regulations, while others adhere to existing regulations.

Source: Own elaboration based on the comparative study on transparency regulations carried out by Herrera (2017).

The institutional concept of social services (understood as a fundamental part of the welfare state), refers to the area that manages the social services necessary to address seven fundamental issues for citizens' well-being: gender violence and trafficking in women, equal opportunity, family and childhood, disability, drugs and other addictive behaviors, elderly and dependent people, and youth.

Multiple previous studies—Rosa (2012), Olaizola et al. (2008), Muñoz (2011), Arrizabalaga (2011), and Robleda (2009)—have analyzed social services. Within the field, all of these studies focus on management control and development of an indicator framework, but none has generated research on access to information and measurement of the amount of information that reaches citizens on this type of service management.

One of the most important works examining planning and management of public services is that of Bovair (2007), which argues the need to revise planning and management of services and to include the concept of co-production, understood as a shift from the idea that services are provided by professional staff and managers of public agencies to understanding these services as co-produced by users and their communities as an integrating mechanism and incentive to mobilize resources. Both transparency and citizen participation play a fundamental role in this redesign process.

The DEC Index (D for rights and political decision, E for economic relevance, C for coverage of services to citizens) has been used to analyze the importance of social services in Spain. Developed using data from Spanish social services, this Index is a document prepared by the State Association of Directors and Managers of Social Services (SADMSS) to assess three essential factors: rights and political decision, economic relevance, and the coverage of services to citizens. We draw three conclusions from the results of the 2014 DEC Index. First, the social services system is weak, increasing the risk of poverty and social exclusion. Second, extraordinary disparities exist in the configuration and evolution of social services across the Autonomous Regions. Third, the poor results reflected in the index are due to the poor quality of, delay in, and lack of information on social services.

The evolution of the concept of municipal transparency in social services and existing research on transparency raise a series of questions that this study seeks to answer through empirical analysis developed later, in this work. The research questions are:

RQ1: Do citizens have access to information about municipal social services?

RQ2: Do any differences exist in accessibility and transparency among municipalities within each area of social services?

RQ3: What demographic and other features are associated with degree of transparency (as measured by the MTSS)?

SAMPLE, METHOD, AND INSTRUMENT

There are currently three leading models for measuring transparency: Value for Money (VFM), Transparency International Spain (TI-Spain), and Spanish Federation of Municipalities and Provinces (Spanish acronym FEMP).

VFM is the philosophy of transparency implemented in the United Kingdom (culture, knowledge, and processes). Three agencies have adopted this concept: the Audit Commission, the Care Quality Commission, and Ofsted-Office.

TI-Spain is the Spanish Delegation for International Transparency, which seeks to create global awareness. It has developed several transparency indexes, such as the ITA (Index of Transparency of the Town Halls), which is based on 80 indicators.

Sample

FEMP developed the SICIAL (Spanish acronym: S for system, I for integrated, C for cost, I for indicators, A for administration, and L for local—Integrated System of Costs and Indicators for Local Administration) Project, an integrated cost and management indicator system for municipalities. It also defended this project's interests and represented each local entity. The project's founding goal was to implement a system of costs and management indicators in Spanish municipalities and to publish its results. The system applied principles and best practices in public management, following the example of other European countries such as England, Sweden, and Norway (among others). The SICIAL project manages development of indicators for the different areas of municipality management, including activity, budget, costs, coverage, and the environment (57 in total).

Now that we have established the theoretical framework of the concept of transparency, we can design the MTSS model in order to subsequently implement it to analyze an empirical sample. The two stages of this process are definition of the object of the study for construction of the model and real implementation of that model. No adaptations to the object of the study and the area of management to which this research is directed were necessary.

To apply the MTSS model, we selected 38 Spanish City Councils from the 110 analyzed by TI-Spain in the ITA. The information obtained by applying the model (approximately 5168 data items) was complemented by other variables external to calculation of the transparency indicator, such as total population, people over 65 years old, and outstanding debt.

Method for proposing a model to Measure the Transparency of City Councils in Social Services: MTSS

Figure 1 shows the proposed model applied in this study. This model has two facets: first, indicators that determine the information sought (57 indicators on social services of the FEMP and 11 ITA indicators on transparency law); and second, selection of the 38 municipalities in which to search for these indicators (on the municipalities' respective websites). Applying the indicators to the municipalities, we obtain results that enable us to perform the subsequent analysis.

Because many governments have promoted transparency and openness of their actions through Internet, we must currently promote and measure the transparency achieved through these websites, as proposed by Bertot, Jaeger, and Grimes (2010). The model proposed below is highly significant in this effort.

We adapt the concept of transparency to the MTSS model by understanding transparency as the citizen's ability to access the information that Spanish municipalities provide on their web pages (based on the theoretical references).

The following formula is used to calculate the MTSS indicator:

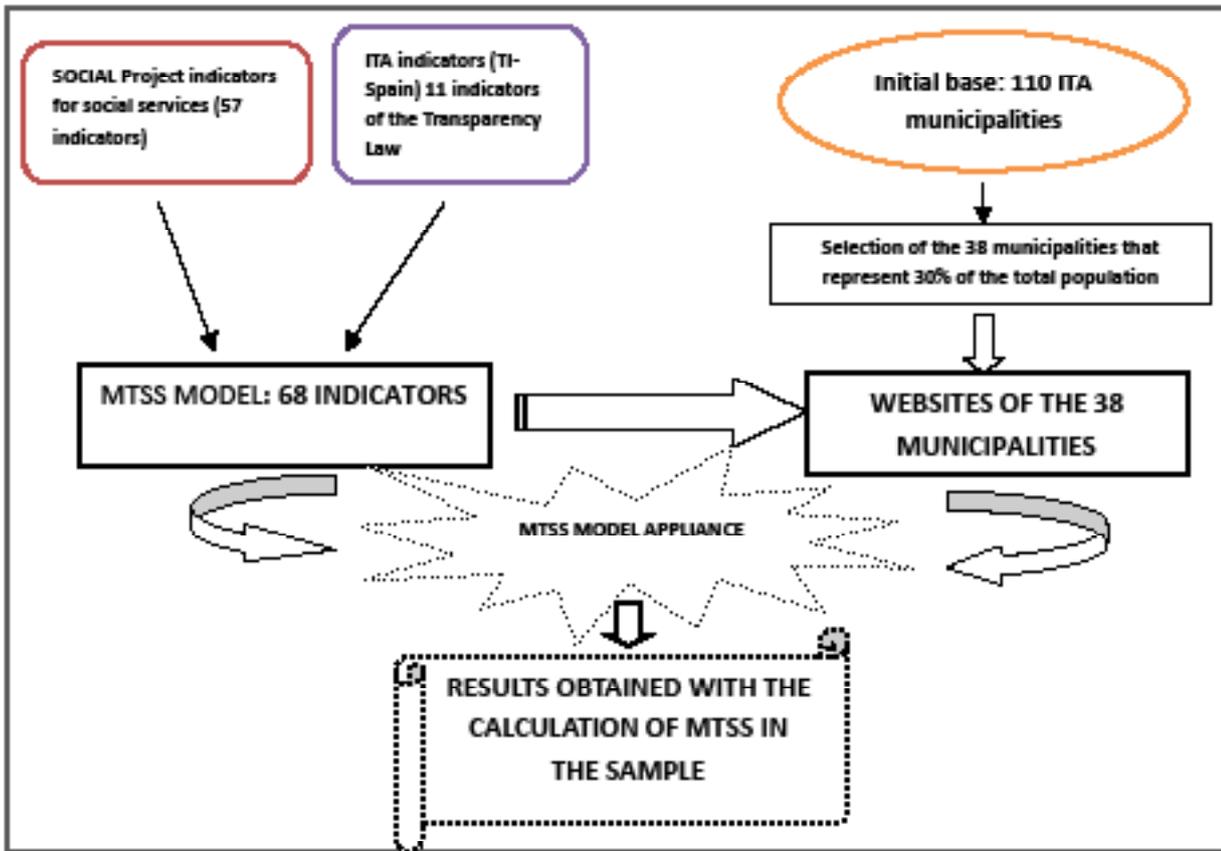
$$MTSS = \text{Percentage of presence of MTSS indicators} * \text{Total average of degree of ease of locating information.}$$

The calculations included two main variables:

Percentage of presence indicators: total number of indicators of social services in the model (68) that were located on the municipality website (even if only one).

Average degree of ease of locating the information: Accessibility of social services data, ranked using values from 1 to 5.

Fig. 1: MTSS Evaluation Model



Source: Own elaboration

Instrument

First, we tracked the information on the websites of the 38 municipalities selected (see Table 5).

The variables were then measured as the *percentage of presence indicators* (2,584 data dumps in Excel) in Table 6. The variables were assigned the value 0 when the information was absent and 1 when it was present. *Degree of ease of locating classified information* was measured by search time (on a scale from 1 to 5).

Beyond testing the MTSS model in this study, we followed Esteller-Moré and Polo Otero (2012), Sol (2013), Vila I Vila (2013), Camaño-Alegre et al. (2013) and Alcaraz Quiles et al. (2014) in comparing the MTSS model to other variables, such as total population, population over 65 years old, and debt using a linear regression equation. We chose age as a sign of public interest.

RESULTS

Table 7 summarizes the results obtained by applying this model to the websites of the 38 selected municipalities.

The results obtained for the social service management areas are displayed in Figure 2. Note the great disparity in areas of social services, indicating the need to identify the factors influencing the MTSS results. Information is not provided on the internal factors from the city council itself, and there is reluctance to provide this information. Other types of factors include the presence of poor economic-financial results (such as indebtedness level).

Tab. 4: Total number of indicators of social services of the model MTSS (68)

Nº	Indicator Description
ACTIVITY INDICATORS	
A1	Index of people served in social services
A2	Index of people attended to in the service of autonomy and care of dependence
A3	Index of interventions per person served in social services
A4	Index of interventions per person attended to in the autonomy and dependency care service
A5	Percentage of home care for people under 64 years
A6	Percentage of home care for people over 64 and under 80 years
A7	Percentage of home care for the elderly
A8	Index of home help service coverage
A9	Index of hours per recipient of home help (agreed plan)
A10	Index of hours per beneficiary of home help (dependency)
A11	Percentage of attention with tele-assistance
A12	Index of perceptions of emergency economic aid
A13	Percentage of immigrants served by social services
A14	Index of emergency occupations for women suffering from gender-violence
A15	Index of occupations in shelters for the homeless
A16	Average resolution time for home help in social services
A17	Average time for effective start of home help in social services
A18	Average total waiting time for the provision of home help in social services
A19	Index of human resources (social workers) in social services
A20	Index of human resources (social workers and other technicians) in social services
A21	Index of human resources (administrative staff) in social services
A22	Index of workload of the service of autonomy and attention to dependence (recognition)
A23	Index of workload of the service of autonomy and care of dependence (PIA in spanish)
A24	Index of the workload of the home help service (dependence)
Nº	Indicator Description
BUDGET INDICATORS	
P1	Current expenditure on social services per habitant
P2	Capital expenditure on social services per habitant
P3	Percentage of current expenditure on social services
P4	Percentage of capital expenditure on social services
P5	Percentage coverage of current expenditure on social services, with current transfers received
P6	Percentage coverage of current expenditure on social services, financed by users
P7	Average amount of emergency financial aid

continued **Tab. 4:** Total number of indicators of social services of the model MTSS (68)

N°	Indicator Description
COST INDICATORS	
CT1	Cost of information and individual counselling in basic care
CT2	Cost of home tele-assistance per assisted household
CT3	Cost of home care service: help provided at home (agreed plan)
CT4	Cost of home care service: help provided at home (dependency)
CT5	Cost of foster care for children, per child cared for
CT6	Cost per space in day centers for the elderly
CT7	Cost of daily accommodation of the immigrant population
CT8	Cost of an overnight stay in a homeless shelter
CT9	Cost of emergency floor accommodation (gender-based violence)
CT10	Cost of the service of autonomy and attention to the dependence by attended user
N°	Indicator Description
COVERAGE INDICATORS	
CO1	Degree of coverage of the autonomy and dependency care service, with current transfers received
CO2	Degree of coverage of the home help service (dependence), with current transfers received
CO3	Degree of coverage of the home help service (dependency), with user financing
CO4	Degree of coverage of the home help service (dependency), with current transfers received and financing from users
N°	Indicator Description
ENVIRONMENT INDICATORS	
E1	Childhood Index
E2	Adolescent Index
E3	Youth Index
E4	Old Age Index (over 64 years old)
E5	Old Age Index (80 or more years)
E6	Index of over-aging
E7	Population Dependency Index
E8	Percentage of immigrant population
E9	Annual population growth rate
E10	Municipal tax revenues per capita
E11	Current savings
E12	Non-financial deficit or surplus
N°	Indicator Description
TRANSPARENCY LAW INDICATORS	
LT1	Annual and multiannual plans and programs for social services are published, setting out specific objectives, as well as the activities, means, and time frame for achieving them.
LT2	An updated Organizational Chart is published to identify those responsible for social services, as well as their functions and dependency relationships.
LT3	All contracts concluded in the field of social services are published, indicating the subject matter, the amount of the tender and award, the procedure used, any instruments through which it was advertised, the number of tenderers participating in the procedure and the identity of the successful tenderers.
LT4	The modifications of the Contracts formalized in social services are published (through a direct and specific link on the web).
LT5	The minor contracts concluded in social services are published periodically (at least quarterly) with detailed information on their amounts and the people awarded them (through a direct and specific link on the website).

continued **Tab. 4:** Total number of indicators of social services of the model MTSS (68)

Nº	Indicator Description
TRANSPARENCY LAW INDICATORS	
LT6	The list of the agreements signed in social services is published, mentioning the signatory parties, their purpose and, if applicable, the agreed economic obligations.
LT7	Subsidies and public aid granted in social services are published, with an indication of their amount, objective or purpose and beneficiaries.
LT8	The remuneration received by senior elected officials and, where appropriate, the General Directors and senior managers of social service entities is published.
LT9	The compensations received on the occasion of the abandonment of the positions in social services are made public (if there have not been any, it will be expressly indicated on the website).
LT10	The Register of Interest in the Activities and Assets of Senior Social Service Officers (provided for in the Law on the Basis of the Local System) is published.
LT11	The list of properties (offices, premises, etc.), both own and rented, occupied and/or assigned to social services is published.

Source: Own elaboration from the indicators of social services (project SICIAL) and the indicators of law of transparency of the Indicator ITA (of Transparency International Spain) adapted to the area of social services.

Tab. 5: Total Time Distribution per Search Phase

Distribution of Total Time by Phases	Minutes	Hours
Access to the website of the Town Hall	3.040	50.7
Location of the department or section	570	9.5
Location of MTSS indicators in social services / councils	1.818	30.3
Locating indicators in other web documents	420	7
Search for indicators in the web	5.760	96
Total Time	11.608	193.50
Total Data Searched	2.584	
Average of Time per Search/Data	4.5 min	

Source: Own elaboration

Tab. 6: Configuration of the Variable, Degree of Ease in Locating the Information by Indicator

Degree of Ease	Significance	Average Search Time per Indicator (minutes)	Average Search Time per Indicator (seconds)
1	<i>Not found</i>	<i>Between 2.5 and 3 minutes</i>	<i>165 seconds</i>
2	<i>Very Hard</i>	<i>Between 2 and 2.5 minutes</i>	<i>135 seconds</i>
3	<i>Hard</i>	<i>Between 1.5 and 2 minutes</i>	<i>105 seconds</i>
4	<i>Easy</i>	<i>Between 1 and 1.5 minutes</i>	<i>75 seconds</i>
5	<i>Very Easy</i>	<i>Less than 1 minutes</i>	<i>30 seconds</i>

Source: Own elaboration

The external factors that do not depend on the city council are total population and population over 65 years old. To find the relationship between the MTSS and the internal and external factors that can influence degree of transparency, we selected a sample composed of the following variables: MTSS by city council (values from 0 to 5), Total population, Population over 65 years old, and Indebtedness level (in thousands of euros) (Camaño-Alegre et al., 2013; Vila I Vila, 2013; Sol, 2013; Esteller-Moré and Polo Otero, 2012; Guillamón et al., 2011; López et al., 2011; Serrano-Cinca et al., 2009; García and García, 2008) (see Figure 2).

To answer the third research question, we first ran two multivariate regressions. The first analyzed the connection between the transparency variable and the sociodemographic and economic variables such as population, age, and debt level. The second analyzed the same variables but distinguished the population by gender. The results of both analyses are shown in Table 8.

The results obtained show that the MTSS index maintains an inversely proportional relationship to the total population (-2.513, 0.082) and indebtedness level (-0.69, 0.071). The results also show a direct relationship to the population over 65 years (3.715,

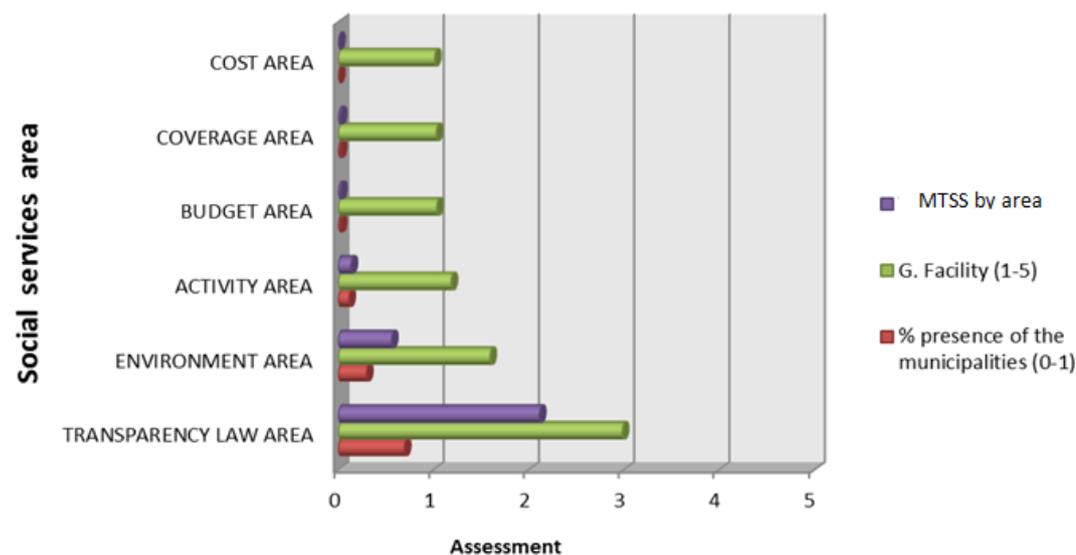
Table 7. Summary of Results Obtained from the MTSS calculus*

Nº of Present Indicators (max. 68)	Nº of Municipalities (max. 38)	PERCENTAGE PRESENCE OF INDICATORS (transparece or presence %)	TOTAL AVERAGE OF DEGREE OF EASE (facility or accessibility with values between 1 and 5)	MTSS INDICATOR (between 0 and 5)
33-35	2	(48%-51%)	(1.94-2.07)	(0.94-1.06)
23-25	6	(34%-38%)	(1.68-2.06)	(0.57-0.76)
16-20	7	(23%-32%)	(1.40-1.68)	(0.33-0.51)
7-13	17	(10%-22%)	(1.19-1.65)	(0.12-0.30)
1-6	6	(1%-9%)	(1.06-1.19)	(0.02-0.11)

*The calculation of the MTSS indicator is based on the following formula (whose summary of results are reflected in this table): **MTSS indicator = Percentage of presence of MTSS indicators * Total average of degree of ease of locating information.**

Source: Own elaboration

Fig. 2: Results data from the MTSS by Social Services Areas



Source: Own elaboration

Tab. 8: Valuation of Model Coefficients (MTSS)

	Beta	t	Sig.
Constant		5.557	0.000
Population	-2.513	-1.792	0.082
Over_65_years	3.715	2.617	0.013
Debt	-0.69	-1.864	0.071
Constant		4.453	0.000
Male	11.952	1.978	0.056
Female	-17.014	-2.39	0.023
Over_65_years	5.627	3.225	0.003
R Square = 0.459			

Dep vble: MTSS. The first model included the variables: Population, Over_65_years, and Debt. The second model included the variables: Male, Female, Over_65_years, and Debt.

Tab. 9: % of presence of municipalities in the different Social Services

	B	Std. Error	t	Sig.
(Constant)	-0.077	0.017	-4.456	0.000
% total presence by activity_area	0.038	0.002	16.21	0.000
% total presence by budget_area	0.03	0.016	1.883	0.069
% total presence by coverage_area	0.068	0.012	5.657	0.000
% total presence by environment_area	0.022	0.002	9.863	0.000
% total presence by transparency law_area	0.03	0.002	14.563	0.000
R square = 0.984				

Dep vble: MTSS. The model included the variables: % total presence by activity_area, % total presence by budget_area, % total presence by coverage_area, % total presence by environment_area, % total presence by transparency law_area, and % total presence by cost_area.

0.000). Moreover, by gender, we see that Male is directly related to the dependent variable (11.952, 0.056), whereas Female is inversely related (-17.014, 0.023). Finally, in both cases, the variable population over 65 years is significant.

To deepen this analysis, we ran another stepwise backward multivariate regression to obtain more evidence on transparency in municipalities according to the level of presence in the different areas of social services (see Table 9).

With the exception of the area Cost (0.310, 0.759), the results show that the variable MTSS depends on all the areas: % total presence by activity_area (0.038, 0.000), % total presence by budget_area (0.03, 0.069), % total presence by coverage_area (0.068, 0.000), % total presence by environment_area (0.022, 0.000), and % total presence by transparency law_area (0.03, 0.000).

Finally, we ran another stepwise backward multivariate regression to gain more evidence on transparency in municipalities, this time to determine the ranking of social service areas according to the transparency level (see Table 10).

The results are similar to those from the previous regression. The variable MTSS depends on all the areas, with the exception of Costs: MTSS by activity_area (0.16, 0.000), MTSS by budget_area (0.42, 0.095), MTSS by coverage_area (0.228, 0.006), MTSS by environment_area (0.113, 0.000), and MTSS by transparency law_area (0.08, 0.000).

Tab. 10: Level of Transparency by areas

	B	Std. Error	t	Sig.
(Constant)	0.16	0.022	7.211	0.000
MTSS by budget_area	0.42	0.245	1.718	0.095
MTSS by coverage_area	0.228	0.077	2.94	0.006
MTSS by environment_area	0.113	0.027	4.108	0.000
MTSS by activity_area	0.541	0.08	6.767	0.000
R square = 0.867				

Dep vble: MTSS. The model included the variables: MTSS by activity_area, MTSS by budget_area, MTSS by coverage_area, MTSS by environment_area, MTSS by transparency law_area, and MTSS by cost_area.

RESULTS DISCUSSION AND CONCLUSIONS

Bibliographic analysis and analysis of the quantitative results and the model constructed lead to some general and some more specific conclusions.

No consensus exists on the concept of transparency, perhaps due to the merely incipient legal initiative to promote all the issues related to transparency. Despite the complexity and cost involved, implementation of transparency systems is the way forward for modern societies.

Although municipal transparency must be assessed by evaluating overall management of the organization, transparency can also be measured for smaller management areas, such as social services. The fact that Spanish social services are in a period of recession (ADYGSS, 2014) is sufficient reason to seek or implement new initiatives that could contribute positively to managing this type of service.

In the Information Age, when public authorities should reveal useful and timely information proactively, these authorities often end up denying transparency by withholding the required information (Nigam, 2015). For Bonson, Torres, Royo, and Flores (2012), this information is not accessible to citizens because it is very difficult to locate. No homogeneous models exist for the publication of information or corporate dialogue, and the use of Internet tools to promote e-participation is still in the early stages at local level. The structure and organization of open government portals are currently unsuited to supporting transparency for accountability—a clear objective of open government efforts (Lourenço, 2015). To remedy this situation, an appeal could be made to the local authorities managing social services to establish homogeneous guidelines to structure the relevant information they should publish.

The results show different degrees of both accessibility between the municipalities and transparency by areas, the best being areas covered by the Law of Transparency and the worst the area of Costs and Budget.

We find no significant differences in transparency by areas and municipalities. This finding reinforces Moreno-Sarda, Molina-Rodríguez-Navas, and Simelio-Sola (2017), which shows that the information municipalities provide to citizens is still insufficient in many cases, despite the time granted to the municipalities to adjust to the law.

The results also show that population size influences transparency in some areas more than others, along the lines of Ortiz-Rodríguez, Navarro-Galera, and Alcaraz-Quiles (2018). Our results show an inverse relationship: a larger population does not imply more transparency. These results differ from those of Albalade del Sol (2013), who indicates that large municipalities report better transparency indexes. We find the worst results in provincial capitals, touristic cities, and mayors with absolute majority. Next, the population over 65 influences transparency; the higher the number of elderly, the greater the transparency. We argue two fundamental reasons for this result. First, the population over 65 represents a very high percentage of the Spanish population (around 19%), according to Pérez Díaz et al. (2020). Second, this group is especially interested in social services and therefore demands information about them.

Economic and financial resources are inversely related to transparency. That is, the higher the level of debt, the less information will be shown to citizens. The transparency index is also strongly linked to all of the transparency areas reviewed except cost. This

situation may be caused by low levels of transparency regulation in this area, in other words, by high opacity—a challenge that suggests a direction for further study.

A major contribution of this study is its construction of a model that can be used to initiate a process of homogenization of information on these services at local level, as well as in other municipal areas beyond social services. The MTSS is much simpler than the other existing models and includes many conceptual elements of transparency. It can also be used or adapted to measure transparency in other countries. Further, the MTSS promotes homogenization of information to improve transparency. As Bauhr and Grimes (2012) assert, with policymakers and researchers focus increasing attention on the importance of government transparency, the demand for greater conceptual clarity and authoritative measures on government transparency increases. Our model seeks to meet this demand. Finally, our study's definition and development of a model to facilitate and improve comparison among municipalities constitutes a step towards benchmarking and re-engineering to improve control and quality of the information to which citizens have access, potentially enhancing transparency and citizen interaction.

The most important limitations detected during our study affect the empirical research, specifically the application of the model. The complexity of the information search process and the amount of time needed to locate the information are limitations. We were unable to locate the information for some indicators at the time the information was tracked. In addition, the characteristics of the information on social services published by the municipalities prevented us from performing historical analysis, as there is no information on the indicators for earlier time periods. Finally, as not all countries have similar statistics and the sample is limited to a small number of municipalities, generalization of the results is not assured.

The conclusions drawn in this paper add detail to Layne and Lee (2001), who observe that e-government presents a series of challenges for public administrations. Addressing these challenges must proceed through several stages, and transparency processes are complicated and need space and time to mature.

Future lines of research will focus on the need to establish national policies, laws, or recommendations to generate local governments' achievement of similar levels of transparency to avoid social dilemmas, as suggested by García-Sánchez, Frias-Aceituno, and Rodríguez-Domínguez (2013). It would also be interesting to study whether local governments report more or less strategic and socio-economic information when subjected to strong media pressure, since the press tends to focus on unusual and negative news and ignore other issues, such as the environment (Cuadrado-Ballesteros, Frias-Aceituno, and Martínez-Ferrero, 2014).

Another different but very useful line of future research could address accessibility to the citizen of information on social services at municipal level. As Bonsón, Royo, and Ratkai (2015) show, communication strategies in citizen participation are a fundamental factor in improving effectiveness of the information provided in promoting electronic participation.

In addition to all of the trends mentioned in the theoretical framework of this study, another approach that focuses on quality of information in transparency is gaining increasing strength and support (López Díaz, 2014; Dewi, Azam, and Yusoff, 2019; Sofyani, Riyadh, and Fahlevi, 2020). This focus also represents a promising way to advance the study of transparency.

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