

ANALYSIS OF ASSESSMENT VARIABLE OF TRANSPARENCY IN THE ADMINISTRATION OF MUNICIPALITIES

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ABSTRACT

This article aims to identify the variables that define transparent municipal administration, so as to assess the degree of transparency of the municipalities.

Today, in Latin America there has been progress in relation to the search for transparency in municipal administrations, and different ways of achieving it, but in many municipalities is not working, neither has been made in the concrete achievement of greater transparency yet, and in the assessment of the same in the negotiations. Therefore this paper seeks, from the analysis of different cases raised in Latin America for seeking transparency, define endpoints of transparency, in order to develop at a later stage a model of transparent management to be implemented in the municipalities.

For this first analysis, the advantages of transparency for municipal management, then, through the study of various government initiatives towards transparency, from different countries, conceptualize it and define variables and indicators allowing its valuation.

Then, with the defined variables and indicators to assess transparency, it will be possible to subsequently advance the definition of a model to achieve transparent municipal administrations, or allows to improve transparency in municipal management.

KEYWORDS: Transparency; Municipalities; Assessment.

INTRODUCTION

Transparency in the administration of the various orders of government is a desire and a goal for which many associations and international organizations have worked diligently in recent years. Organizations such as the Inter-American Development Bank (IDB), the United Nations Development Programme (UNDP) or the International Management Association of

Cities and Counties (ICMA) performing intellectual, financial and practical efforts to incorporate transparency in areas of government.

According to these organizations, transparency in the state administration presents multiple benefits, including among them the generation of confidence and a level of social control that reduces opportunities for corruption; contribution to improving administrative generating a dynamic of self - control and continuous improvement, contributing to reducing costs, generating better administrative systems and more efficient use of public resources; improving the quality of life of human beings, making for users information in a real social benefit, and impacting positively on the democratic governance of communities; among others.

According to Bellver e Kaufmann (in Ferreira Cruz, et al., 2012, p. 4) "in the democratic societies, the access to information and the transparency can be considered as one of the fundamental human rights", transforming the access to the information and the aperture to the participation into one of the main characteristics of a transparent management.

As suggested by Mileski, transparency, popular participation and social control surge from the same factor, the right of the democratic state, when one speaks of the right of democratic state, the government must necessarily give place to the participation, it cannot remain closed, cloistered, hermetic. "Transparency as pre-supposed of the popular participation, ended up incentivizing the surging of social control, into a new supplementary control." (Mileski, H. 2011, p. 377).

Ramirez also notes that "the promotion of acts of government is an essential element of democracy. Transparency promotes administrative morality and politics" (in Martí Capitanachi, et al., P., 2011, p.16).

In some municipalities, in Latin America, actions have been carried out and measures to move towards transparency, there are still many municipalities in which there are not work to establish or measure the transparency of efforts, has not been yet advanced in a conscious work and active incorporation of transparency to local efforts.

In these municipalities it happens that the predominant general idea in society is that public funds are not used efficiently, diverted and not enough to meet the real demands of the population, that the necessary actions are not taken and that the government does not respond enough to the needs of citizens.

At the municipal level, where the population is closer to officials government, constituting this the largest recipient of their demands, often perceive the discontent of the beneficiaries of management, among other reasons for considering that funds are diverted or efforts, or that there is negligence or lack of action by the rulers to the needs raised.

However, often only is the lack of a proper dissemination of the measures and actions taken by governments which causes a lack of knowledge for citizens, to which the lack of clarity or understanding joined by the citizenship of institutional, administrative and financial matters of municipal management, such as those of the budget and control.

The transparency of the administration would address many of these problems.

However, transparency failures are detected because the information is privileged for few, users of it - citizens, suppliers, employees, officers, etc. - they do not have access to budget data, administrative, procurement and administrative circuits, and their complexity makes them inaccessible; also, the internal and external control is limited to legal, accounting numeric and documentary issues, no progress on management issues.

Moreover, as Silva poses (in Ferreira Cruz, et al., 2012) transparency of public administration is still at an early stage because the disclosure of such information is given in a political and cultural environment marked by ideologies and interests.

Therefore, this article aims to define variables for assessing transparency in the administration of the municipalities, to determine the degree of it, and that this study provide input for further progress in the implementation of a transparent management model applicable to municipal regimes.

It arises as a working hypothesis that if the endpoints of transparency of municipal administrations are defined, then it will be possible to advance the development of a transparent management model that can be implemented in municipalities.

So, to achieve set variables for assessing the transparency of government work will be viable improvements thereof in the municipalities, and the incorporation therein of the many advantages.

DEVELOPMENT

Advantages of transparency in the negotiations

The advantages are multiple transparent management reports for both citizens and for governance and democratic growth and social capital.

International organizations as the Inter -American Development Bank (IDB), the United Nations Development Programme (UNDP) or the International Management Association of Cities and Counties (ICMA) and institutions of undergraduate and graduate, universities and government sectors, they say multiple benefits presented transparency in government administrations.

Among them is to improve the quality of life of human beings, as it allows public information reaches all citizens and can leverage for their own development. This is a right of

citizens becomes a real social benefit, allowing the information is no longer the privilege of a few to become a collective good, which impacts very positively on the democratic governance of communities.

Furthermore, through the transparency confidence it is generated. The public has the possibility to know the goods and services financed by taxes, while an area of social control that reduces opportunities for corruption, is generated. All this provides citizens with more elements to trust their government and their political leaders, to support the government and work in community affairs.

Besides, transparency contributes to administrative improvement, since it allows identifying areas for improvement of governance and actions exposed to create a dynamic of self - control and continuous improvement, contributing to cost reduction, the generation of better management systems and more efficient use of public resources. That is favoring the administrative and political morality.

Piotrowski says (in Valdivieso, P. and A. Vallejos-Romero, 2014, p. 2) in a broader sense, “transparency strengthen the quality of democratic governance by encouraging the responsibility of governments, to facilitate participation and social control.”

“Government transparency is a sine qua non for the functioning of the mechanisms of accountability, because, in fact, these control mechanisms and supervision are strongly conditioned by transparency and visibility to operates government.” (Ceneviva, R. and Ferreira S., M, 2012, p. 7).

But, how transparency is defined or explained? How can you say that a local government is more transparent than another or has reached standards of transparency? Is it possible to conceptualize transparent administration and determine their variables?

Analysis of different concept of transparent administration

To explain the concept of transparent administration four documents made proposals to achieve transparent municipal administrations so as to achieve a unified definition on which it then works to determine their variables will be analyzed.

It is four different initiatives to achieve transparency in which, in some cases, specifically define the concept, and in others, explains tacitly or by defining actions or methods to achieve it. By analyzing them, the relevant aspects taken into consideration in each in order to obtain from the experiences available, the elements considered essential in transparency are observed, and develop with them a complete definition, which derived variables to assess transparency, and indicators to assess efforts.

Below are analyzed the different proposals developed in different countries of Latin America, studying: the transparent municipal management model developed and

implemented in municipalities of Ecuador; 14 basic transparency presented by the Secretariat of Controllershship and Administrative Development (SECOAD) of Mexico actions, the municipal guide for transparency and accountability of municipal accounts implemented in Bolivia; and manual transparency and accountability for municipal governments implemented in Honduras. In all of them specifically it seeks to analyze and define the conceptualization of transparency, or what is meant by a transparent administration, to achieve the objective.

Transparent Municipal Management Model - Ecuador

The transparent municipal management model developed in different municipalities in Ecuador during 2002 (UNDP, CCCC, 2006), proposed flexible guidelines that can be adapted to different locations.

The proposal to achieve transparent municipal management works on strengthening the positive aspects to achieve greater transparency in the negotiations, giving a broad approach to the concept. To objectively determine the essential aspects considered within the concept of transparency, consultation with various stakeholders who know the subject was made.

From surveys it was determined that transparency involves the following aspects: the political decision to plan a participatory manner based on the needs of the population, the distribution of resources according to the priorities identified by the people, avoiding cronyism; periodic accountability executed; simplify procedures with clear rules that prevent discretion; clear and without bias hiring processes; human resources of the municipality aware of their duty is the service of citizenship, in which prime ethics and practice of values; available to offer citizens clear and accurate information in a process of ongoing communication, strengthening participation through a process of building citizenship, to enhance their capacity in the areas, involving defense collective interests (planning, execution and control of works, quality control of public services, etc.).

The model suggests that transparency is comprised of three key elements: accountability; integrity; and communication and access to information (UNDP, CCCC, 2006).

Accountability refers to individuals and organizations to take responsibility for their actions objectively, covering the responsibility of the financial, political, administrative and social aspects.

Financial responsibility is understood as the obligation of any officer or agent who handles public resources accountable, as well as the processes and procedures performed.

Administrative responsibility displayed by the internal control systems strengthens the control made by the control bodies of the state.

Political responsibility is manifested in the electoral process and where the different branches of government control each other.

Finally, social responsibility is referred to control in charge of citizens.

Integrity, as a second component of transparency, is linked with incorruptibility, refers to honesty and good acting.

This attitude is, on one hand, a quality to be submitted by officials and agents of the state, requiring these, which are not subject to obligations beyond their function they can influence it, since the respect and trust of the citizenship to organs and public entities are inescapably determined by the performance of public servants. Moreover, it also refers to a quality of institutions or State organizations, as applied to them it helps the actions of public officials strengthen social values.

As third key component of transparency, communication and access to information are aspects that must be taken both internally and in relation to external actors. You must create appropriate channels for that information reaches and is understood by citizens, creating systems and mechanisms to facilitate the effective participation and necessary social control.

Communication is vital for transparent information. You must provide the citizens access to information and understanding of decision-making, create the appropriate channels so that the information reaches all stakeholders, build systems and mechanisms that facilitate effective citizen participation and necessary social control.

Therefore, for this model the concept of transparency is defined by three elements, they remain the accountability, covering liability in the financial, political, administrative and social aspects; the integrity of agents and officials, linked with incorruptibility, honesty, and good acting; and communication and access to information, both inward the body, and externally.

14 Basic Actions Transparency - Mexico

On the other hand, (SFP, ICMA, INAFED, and CESEM, 2003) are determined 14 basic actions for transparency, which they were defined depending transparency and successful actions developed in different municipalities of Mexico.

From this document, the transparency appears as a concept linked to the dissemination of information and critical areas and promoting greater participation.

Among the points considered critical areas on which we must work to achieve transparency through greater dissemination of information, are issues such as hiring, firing and promotion of personnel, procurement, suppliers, municipal revenues and public debt,

infrastructure and social programs, social communication expenses and representation, total revenues of the mayor, aldermen and officials, procedures and municipal services and municipal regulations also recommending that it should develop an inventory or critical areas vulnerable and make an assessment their activities and report on the implementation of government in the most vulnerable to irregular practices of the civil service and public resources areas.

For achieving greater transparency by promoting greater participation, as proposed actions are: develop a manual of responsibility to define rights and obligations of both the local authority and the citizen; facilitate access to the complaints; complaints, petitions, application procedures, and approach the authorities of comments or recognition; the creation and implementation of municipal councils made up of representatives of all parties and recognized members of society or non - governmental organizations (NGOs) for the prevention of irregularities in purchases of products, services contracts, leases of movable and immovable property, track urban development, etc .; the urge to citizenship participation in sessions -Meeting Cabildo Mayor, Aldermen and Síndico-; and regulation or offering spaces for a particular citizen participation.

Thus, the 14 actions proposed to achieve transparency are as follows: 1. Ensure transparency activities in critical areas; 2. To act with transparency in hiring, firing and promotion; 3. Report on suppliers of the municipality; 4. Report on municipal revenues and public debt; 5. Report on infrastructure and social programs; 6. Post the costs of social communication and representation; 7. Report on total income of the mayor, aldermen and officials; 8. Disseminate information on procedures and municipal services; 9. Spread the municipal regulations; 10. Publish a manual citizen responsibility; 11. Provide quality care to citizens; 12. Create and put into action the Municipal Councils; 13. Ensure that the Cabildo work with transparency criteria; 14. Regulate the mechanisms for citizen participation (SFP, ICMA, INAFED and CESEM, 2003).

It is presented below a table that exposed the 14 actions for transparency, with the recommendations proposed by the document: (SFP, ICMA, INAFED, and CESEM, 2003).

Table N°1 : Table of 14 shares for transparency

Basic actions for transparency	Recommendations
1 - Ensure transparency activities in critical areas	Develop an inventory of critical areas vulnerable and an evaluation of their activities; Report on the exercise of government in the most vulnerable to irregular practices of the civil service and public resources areas; Examples of these areas are procurement, contracting and leasing services of movable and immovable property.

2 - To act with transparency in hiring, firing and promotion	Hiring, firing and promotion of staff and officials must be according to the capacity and performance results professionalisms; The posts must be filled by the best professionals who can demonstrate commitment to service and citizenship skills; The process for the selection or dismissal must be opened; Employment opportunities should be widely known by all interested in accessing the job.
3 - Report on suppliers of the municipality;	It must disclose who the suppliers who are hired, what products and services are purchased and how much demand the municipality.
4 - Report on municipal revenues and public debt	Provide clear and understandable information about income municipalities; Delinquencies spread tax payments, fines and fees; Spread the amount of public debt.
5- Report on infrastructure and social programs	Report on achievements and projects. Providing clear information on works done, and social programs, characteristics, amount of resources and beneficiaries.
6 - Post the costs of social communication and representation	Provide detailed information on social communication costs (expenditures on media and the percentage they represent in the budget). Report on travel and entertainment expenses
7 - Report on total income of the mayor, aldermen and officials	To inform the public periodically the amount of wages, benefits and bonuses paid to public servants.
8 - Disseminate information on procedures and municipal services	And promptly disseminate public requirements and details (cost and duration) of municipal procedures.
9 - Spreading municipal regulations	Spreading in language accessible to citizens coexistence rules and regulations of the municipality.
10 - Post a citizen stewardship manual	Conduct and publish a manual of responsibility, good citizen manual or good neighbor, defining rights and obligations of both the municipal authority and the citizen.
11 - Providing quality care to citizens	Facilities to provide the citizen complaints, make complaints, requests, request procedures or direct comments or acknowledgments to the authorities.
12 - Create and put into action the municipal councils	Forming municipal councils (consisting of representatives of all parties and s member recognized society or NGOs) to prevent irregularities product purchases, contracts of services, leasing of movable and immovable property, track urban development, strengthening the actions of public security, guarantee the supply of drinking water, municipal finance review, outlining strategies for ecology, among other actions; Make a public call for the selection of its members; Create internal rules to ensure the continuity of the same and advisers within a reasonable period, and conducting regular and open to the public sessions; Promote the integration of municipal councils;
13 - Ensure that the council work with transparency criteria	Promote citizen participation in sessions -Meeting Cabildo Mayor, Aldermen and Trustee; Disseminating the decisions taken at the Cabildo; Integrate representatives of the minority in the committees of finance and purchase; Conduct open meetings of the council.
14 - Regulate the mechanisms for citizen participation	Regulate the organization and citizen participation and provide space for such participation will materialize.

Source: Own Elaboration base on Ministry of Public Function (SFP), the International Management Association of Cities and Counties (ICMA) *, the National Institute for Federalism and Municipal Development (INAFED), and the Center of Municipal Services Heriberto Jara, AC (CESEM) (2003) transparent Municipalities. 14 basic Actions for transparency. <http://iglom.iteso.mx/HTML/encuentros/congreso3/m3/municipiotransparentes.pdf> Accessed 09/01/12 p. 6-23 .

Thus, transparency, according to the study discussed in this section would be defined by a series of actions and recommendations.

Guide pair Transparency and Accountability - Bolivia

Transparency is also linked to the accountabilities.

This has been raised in Bolivia in the municipal guide for transparency and accountability of municipal accounts, which states that "the process of accountability promotes responsibility of authorities and population regarding municipal management, strengthen links between actors and facilitates the exercise transparent municipal public administration" (Ministry of Autonomy of Bolivia, 2011, p. 9).

This city guide for transparency and accountability of municipal accounts indicates that municipal accountability is a process that includes a series of planned actions, in order to inform the population about the actions and results of municipal management, it is a practice of good governance, which promotes transparency in governance and promotes citizen participation.

Should not be confused accountability with an opportunity, or a public event to judge the municipal authorities, but rather constitutes a process for the joint evaluation of performance of the actors involved.

This process has multiple benefits, being among them: strengthening local governance, given that joint action between authorities, representatives of social organizations and the population is strengthened in general thus contributing to democratic governance and trust between institutions public and population; the improving local development management, since it contributes to improving governance in decision-making, resource management, and the provision of services, among others; improving communication between authorities and population, attentive to the generation of these public space allow the authorities to explain their management and the difficulties they face in them; and enhances the legitimacy of the authorities as it increases trust and credibility of these.

The proposal presents a process of accountability articulated municipal management accounts participatory. This is a permanent, comprehensive and open process in municipal management, and that not only reduces the event of the public hearing of accountability, but has different chained and ongoing actions that relate to the results of municipal management, feeding the axis of control.

The first space accountability is established at the beginning of municipal management, and information on the results of the management of the previous year is analyzed with a qualitative and supplementary report to providing financial reports to analyze and interpret comprehensively management results.

The second stage reports on progress in fiscal management, the partial results in relation to the annual goals and objectives allowing the necessary adjustments, quantitative or qualitative, in order to meet goals until end of the year.

But the process of accountability is not limited to public hearings, but includes a series of actions that are making before, during and after them and involving multiple actors (mayors, councilors, area managers and responsible for social control, representatives of social organizations and the general population).

The actions planned are (Ministry of Autonomy of Bolivia, 2011):

- Organization information, including the ordering of public information of municipal management with the registration of the support documents in accordance with the matrices of information and the selection and editing of public information for accountability. It also includes the joint with actors involved in the process and preparation of the call;
- Dissemination of information of municipal management by providing access to the same matrices based on information and disseminating accountability;
- Analysis of information through the conformation in the municipality of spaces for analysis and determination of results on the municipal information from different areas, with municipal technicians and others involved. It also includes the preparation of management reports;
- Presentation of accountability developed in open court, driving developing actions, dialogue, discussion and clarification on various aspects and on compliance with the commitments and obligations of the population. It also includes the signing of the minutes of the public hearing of accountability and dissemination of it to the general population;
- Monitoring and surveillance of the recommendations made by the population.

Thus, transparency can be conceptualized from this proposal as a set of actions of organization, participatory and open dissemination and analysis of information of municipal management through the process of accountability.

Management, Transparency and Governance Manual - Honduras

Another conceptualization of transparency can be analyzed from the management, transparency and municipal manual governance develops in Honduras through the Program Governance and Transparency, on the initiative of the United States Agency for International Development - USAID, which it was implemented by the firm Management Systems International - MSI supported by the Urban Institute (2009).

The manual specifically defines municipal transparency (USAID, 2009, p. 11) indicating that it represents “the opening of the of municipal government processes in making policy decisions and administrative measures, management of resources, operations and provision of services, investment priorities and their executions”.

Define also governance democratic and municipal management understood and concepts are interrelated and closely linked to transparency, and should be measured jointly and not isolated to obtain a complete idea on municipal transparency.

In such a way, it means democratic governance is based on the principles of pluralism, equity, participation and dialogue, trying to reach participative and agreed on, being a form of exercising political power in decision-making and resource management of the municipality, and the municipal management is the capacity of analyzing options and priorities orientating the municipal based development to the to the results thru the efficient use of their tenders, the legal processes and the information instruments, following the national norms and standards on internal control, documents registers financial transactions etc. in all the municipal areas (USAID, 2009).

Thus and his manual defines an index management, transparency and governance (IGTGM), which contains a set of variables and parameters which indicate at what level of management is the municipality, which are the structural problems and what are priority to solve.

The form of IGTGM, which facilitates evaluation and data collection, evaluates the following areas of municipal management: municipal planning and development; loan management; implementation of the budget; financial and arrears management; tax management; municipal services; financial management and treasury; human Resources; recruitment processes; municipal corporation; for citizen participation (USAID, 2009).

Through this evaluation is to determine a problematic situation to be examined in depth, so as to then address it to act on it through the formulation of public policies that improve municipal management.

One is then organizes joint commission (representatives of organizations of the local civil society and the private sector) to analyze the results of the assessment and prioritize key areas to improve management so to formulate and implement public policies to improve management , then conducting a follow - up to public policies formulated.

The manual explicitly states that the municipal transparency is defined as the opening of the processes of municipal government in making policy decisions and administrative measures; management of resources; operations and service delivery; investment priorities and their implementation.

Besides, adds that transparency includes the concept of governance and free access to information, where the responsibility of managing the affairs of a municipality is not limited to the municipal administration, but also includes a wide range of stakeholders: citizens, community organizations, the private sector; NGOs, the media, professional associations

and other members of civil society, and that information must be timely, relevant, accurate and complete for it to be used effectively, and in this case, what information produces, and for what purposes, it becomes a key issue to promote transparency.

Conceptualizing administration transparency

Under, the four proposals discussed above, it can be said that a concept full transparency in the administration city must contain essentially a series of elements, which are contained partly in each.

It is clear that "transparency is certainly not a pure good, despite the vast contemporary popular rhetoric" (Schauer, F., 2014, p. 2). It is not actually a simple concept, nor a narrow definition, but a set of aspects that should be considered, an aggregate of elements, actions and attitudes that constitute a culture of transparency.

That is to say, transparency, it is rather an attribute, a property.

Thus, according to its analysis, essential aspects that constitute the culture of transparency are the following: clear definition of financial responsibilities, administrative, political and social; integrity of officials, agents, institutions and state organizations; communication and access to information to be given both internally and in relation to external actors, participation and social control.

Therefore, from certain essential elements, can be conceptualized as transparent to that which administration communicate properly manage and provide information, both internally and in relation to external actors, facilitating participation and social control, and that present and a clear determination of the responsibilities financial, administrative, political and social officials and agents, so as to provide adequate control, the purpose of which can be verified the integrity of officials, agents, institutions and State organizations.

Determining variables administration transparency

Based on the concept set out in the preceding paragraph, and disaggregating the same, it is understood that a transparent administration applied to municipalities would be one that achieves:

- Create the appropriate channels to that information reaches and is understood both within the municipality and by citizens;
- Perform proper dissemination of processes and procedures developed in the municipality;
- Allow and encourage social control;
- Generate trust and respect from the public;
- Clearly define the responsibilities of officials and agents;

- Having internal control systems to work with control agencies;
- Present clear accounts and in term;
- Present a balanced and effective functioning of the division of powers;
- Submit a push integral to their internal and external audiences;
- Present officials and agents with vocation of public servants;

From these points can be defined variables and indicators to determine whether an administration is transparent.

The variables are the elements that make up an administration transparent and indicators, allow to observe the reality, and conforms a presumption or assumptions about the degree of association between a part of the reality that we see and one that we can not, so that we can use them to evaluate or verify the degree of implementation or existence of the variables, that will determine if an administration is transparent or not, or the degree of transparency that this presents.

Thus, the variables defined based on the concept of transparency that have been reached are: appropriate communication channels; diffusion due process; possibility of social control; trust and respect for citizenship; clear definition of the responsibilities of agents and public officials; the existence of systems internal control cooperate with control bodies; the presentation of clear accountabilities and finish; a balanced and effective functioning of the division of powers; and officials and agents with vocation of public servants.

Defined variables, indicators, valuation and impact are determined thereof in the aforementioned, in order to evaluate r transparency in municipal management.

Table 2 in which the defined variables listed below presents the indicators to watch each of them, the assessment of them and the impact they have within each variable:

Table N°2: Variables and indicators of a transparent administration

Variable	Indicator	Valuation of the indicator	Impact on the variable
1. Appropriate communication channels	1.1 Degree of participation of the municipality in the media for dissemination of public policies	1.1 High/medium/low	1.1 High 40% Media 25% Down 10%
	1.2 Internal public internalized with the activities of the municipality	1.2 High/medium/low	1.2 High 20% Media 15% Low 5%
	1.3 External public who knows the functions and actions of the municipality	1.3 High/ medium/low	1.3 High 40% Media 25 % Down 10%

2. Dissemination Process	2.1 Results and clear recruitment processes and access to information for the general public 2.2 Providers known state in their contracts and their amounts 2.3 Dissemination of revenue and expenditure management 2.4 Commissioning knowledge on public debt and its evolution 2.5 Made known to the infrastructure, cost, executor and evolution 2.6 Dissemination of social programs, their cost and their beneficiaries 2.7 General knowledge of communication expenditure management 2.8 Due dissemination of procedures for obtaining municipal services	2.1 High/medium/low 2.2 High/medium/low 2.3 High/medium/ low 2.4 High/medium/low 2.5 High/medium/low 2.6 High/medium/low 2.7 High/medium/low 2.8 High/medium/low	2.1 to 2.8 High 12, 5 % Media 6% Low 3%
3. Possibility of social control	3.1 Opening citizen participation different stages of management 3.2 Participation in calls of social control 3.3 Answers and solutions resulting from proposals for citizen participation 3.4 Easy access to complaint complaints, requests, comments, acknowledgments 3.5 Dissemination of results complaints, complaints, petition etc.	3.1 High / medium / low 3.2 High / medium / low 3.3 High/medium/low 3.4 High/medium/low 3.5 High/medium/low	3.1 to 3.5 High 20% Media 10% Low 5%
4. Trust and respect of citizenship	4.1 Opinion polls conducted in the municipal headquarters and executing programs headquarters	4.1 High / medium / low	4.1 High 100% Media 50% Down 10%
5. Clear definition of the responsibilities of public servants and officials	5.1 Existence and implementation of a manual mission and role in the municipality	5.1 High / medium / low	5.1 High 100% Media 50% Down 10%
6. Internal control systems cooperate with the supervisory bodies	6.1 Existence of a body or internal control procedures covering various aspects of management 6.2 Suggestions and corrections and addressed 6.3 Interaction between those responsible for internal control and external control	6.1 High / medium / low 6.2 High / medium / low 6.3 High / medium / low	6.1 and 6.3 High 30% Media 15 % Low 5 % 6.2 High 40% Media 20% Down 10%
7. Presentation of clear accounts and in term	7.1 Introducing renditions of full accounts and the corresponding term 7.2 Dissemination of meeting deadlines 7.3 Dissemination of results of the study of the accounts	7.1 High / medium / low 7.2 High / medium / low 7.3 High / medium / low	7.1 High 40% Media 20% Down 10% 7.2 and 7.3 High 30% Media 15% Low 5%

8. Balanced and effective functioning of the division of powers	8.1 Presence and commitment control by the HCD 8.2 Sharing of Agendas to be discussed at meetings of the HCD 8.3 Financial economic independence HCD	8.1 High / medium / low 8.2 High / medium / low 8.3 High / medium / low	8.1 High 40% Media 20% Down 10% 8.2 and 8.3 High 30% Media 15% Low 5%
9. officials and agents with vocation of public servants	9.1 Transparency in the actions of officials and agents	9.1 High / medium / low	9.1 High 100% Media 50% Down 10%

Source: Own Elaboration base on the concept of planned transparency

Using the table you can see the indicators proposed in each municipality, and to value them also get an assessment of the variable, which together, will allow determine the degree of transparency of municipal administrations.

Simultaneously, observation and appreciation of indicators, provides guidance to local governments, to define what aspects of transparency can be improved so as to achieve a higher valuation of the variables, which will in turn achieving greater transparency.

Administrations reach 9 points, they demonstrate that comply with variables that make up the concept of transparency, and while they reach a lower score may seek to improve the actions and behaviors that punctuate better indicators to generate progress in this regard.

In addition, through the assessment of the variables of the table you can analyze the degree of transparency of municipal administrations, the comparison between different administrations, and analysis of the evolution of this concept in the negotiations in time.

The hypothesis at the beginning of this article proposes is then checked , whether the endpoints of transparency of municipal administrations are defined, then it will be possible to advance in the formulation of a model of transparent management that can be implemented in municipalities , since through the formulation and use of table 2 presented , it can work on improvements in the transparency of administrations in the municipalities, and the incorporation therein of the many advantages this report.

CONCLUSION

This article has analyzed the advantages of transparency for municipal management, which has been encouraged and studied by numerous agencies, which make proposals and studies for achieving higher grades and standards of it in the negotiations.

Based on four specific experiences of promotion, actions or models of transparent administrations carried out by different countries, defined a concept full of transparency that can be applied to municipal management, containing a number of key elements, which are then transformed in variables, using indicators to assess the degree of transparency of the negotiations.

Indicators valuation and their impact on the variables can assess the transparency in municipal management, determining whether administration is transparent or not, or the degree of transparency of it, the progress and setbacks that have in time, and its comparison with other administrations.

If each variable worth one point and the indicators are relieved, allow us to observe reality and give a relative weight as a result will get the assessment of the transparency of municipal management, which may be taken as a reference for comparison with other efforts, and its evolution over time.

Thus, a municipal management to get 9 points presents a high degree of transparency, while one for lower values must work on improving its indicators to improve the transparency of their management and benefit from the advantages it brings.

Finally, the analysis and definition of the variables for the assessment of transparency in the administration cit, indicators, and the assessment and impact thereof, allows a breakthrough for the study of transparency of efforts municipalities, and thus lay the foundation for the subsequent development of a transparent management model for municipalities.

REFERENCES

Please refer to articles in Spanish Bibliography.

BIOGRAPHICAL ABSTRACT

Please refer to articles Spanish Biographical abstract.