

Predictors of Active Transparency in Chilean Municipalities: A Panel Data Analysis (2013-2023)

Predictores de la transparencia activa en los municipios chilenos: un análisis de datos de panel (2013-2023)

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Abstract: Between 2013 and 2025, Chile's Transparency Portal —managed by the Council for Transparency— recorded nearly 50 million visits. The monthly obligation for public institutions to upload information has been subject to annual oversight by this Council, particularly in the case of municipalities, which represent the primary interface between citizens and the State. Using data from active transparency audits conducted between 2013 and 2023 and applying a fixed-effects linear panel model, this study finds that municipal active transparency is positively associated with population size, education spending, per capita expenditure, the local poverty index, and the final year of the mayor's term. In contrast, higher levels of investment, the percentage of votes received by the elected Mayor, and right-wing political affiliation are associated with lower levels of active transparency.

Keywords: active transparency; municipalities; Chile; panel data; institutional capacity.

Resumen: Entre 2013 y 2025, el Portal de Transparencia de Chile, gestionado por el Consejo para la Transparencia, registró casi 50 millones de visitas. La obligación mensual de las instituciones públicas de subir información ha sido objeto de supervisión anual por parte de este Consejo, en particular en el caso de los municipios, que representan la principal interfaz entre los ciudadanos y el Estado. A través de la utilización de datos de auditorías de transparencia activa realizadas entre 2013 y 2023, y la aplicación de un modelo de panel lineal de efectos fijos, este trabajo concluye que la transparencia activa municipal está asociada positivamente con el tamaño de la población, el gasto en educación, el gasto per cápita, el índice de pobreza local y el último año del

mandato del alcalde. Por el contrario, los niveles más altos de inversión, el porcentaje de votos obtenidos por el alcalde electo y la afiliación política de derecha se asocian con niveles más bajos de transparencia activa.

Palabras clave: transparencia activa; municipios; Chile; datos de panel; capacidad institucional.

I. Introduction

Chile's institutional framework for transparency and access to information originated with the State's acceptance of the judgment in *Claude Reyes et al. v. Chile*, issued by the Inter-American Court of Human Rights in 2006 (Gazmuri & McLean, 2018), following a process initiated in 1998 (IACHR, 2023; Castro Vizcarra & Sánchez Sánchez, 2017).

This ruling led to the enactment of Law Num. 20.285 in 2008 and the creation in 2009 of the oversight body known as the Council for Transparency (CPLT), marking the beginning of institutionalization at the central, regional, and local levels. The launch of the national transparency portal in 2013 was a milestone in active transparency; by mid-2025, the portal had received nearly 50 million visits.

This article focuses on the local administration. In the municipal sphere, transparency has gained prominence due to the role of municipalities as the primary interface between citizens and the Chilean State (Navarrete Yáñez, 2024). Municipalities are responsible for implementing a wide range of public services (Sharpe, 1970; Nickson, 1995) and managing substantial public expenditures. In smaller territories, where interactions between officials and citizens are frequent and direct, the likelihood of discretionary behavior increases (Lipsky, 2010); thus, transparency raises the costs associated with integrity failures.

While various studies have examined local transparency in Chile, there remains a lack of recent quantitative research reviewing its relationship with sociodemographic, political, and expenditure-related variables, particularly during the latest mayoral term. This study contributes to addressing that gap by identifying factors associated with municipal transparency levels.

Given its exploratory nature, this study does not seek to establish causality in the factors associated with active transparency. Although the methodology section addresses the model endogeneity issue, it is important to acknowledge this limitation.

Against this backdrop, this study addresses the following research question: What factors are associated with active transparency levels in Chilean municipalities during the period 2013-2023? To answer this question,

two specific objectives are pursued: first, to identify the sociodemographic, political, and fiscal factors associated with municipal active transparency scores, as measured by annual CPLT audits; and second, to examine whether these associations remained stable across a decade in Chile. Additionally, the study assesses the extent to which the Chilean municipal case conforms to, or departs from, the patterns identified in the comparative local transparency literature.

Beyond its domestic scope, the Chilean case offers a substantive contribution to the international comparative literature on local transparency. Chile represents a pioneering institutional framework in Latin America: Law No. 20.285 (2008) and the Council for Transparency (2009) generated standardized audit data spanning over a decade—a longitudinal depth that remains rare outside Europe and North America (Michener et al., 2021). Moreover, Chile's 345 municipalities exhibit high territorial heterogeneity in demographic size, fiscal capacity, and socioeconomic conditions, enabling the testing of hypotheses on factors associated with transparency that have been primarily formulated in European contexts (García-Sánchez et al., 2013; Tavares & Ferreira da Cruz, 2020).

The findings of this study—particularly regarding poverty, right-wing affiliation, and the electoral cycle—provide evidence not previously documented for mandated transparency systems in upper-middle-income Latin American countries. Chile should therefore be understood not as an idiosyncratic case, but as a critical one with potential for theoretical generalization to countries sharing similar features: mandatory disclosure frameworks, strong mayoral systems, and high subnational heterogeneity.

The article is structured as follows: First, a conceptual framework is presented, defining transparency and its relevance for local governments, along with the main variables identified in the literature. The second section examines Chile's institutional transparency framework, with a focus on the municipal level. The following section outlines the sample, econometric models, and key assumptions. Finally, the results are discussed, and empirical evidence on municipal transparency in Chile is presented.

II. Literature Overview

1. Transparency at the Local Government Level

Transparency entails openness, eliminating opacity, and disclosing previously hidden information (Piotrowski & Van Ryzin, 2007; Grimmekhuijsen, 2010;

Hood, 2010; Porumbescu et al., 2022). In physical terms, the Royal Spanish Academy defines it as the quality of a body that allows clear vision through it. In the social sciences, transparency is a subject of study and a characteristic of organizational behavior. While it has gained prominence in public administration, its analysis is closely linked to research on e-government, citizen participation, and institutional trust (Musa et al., 2015). From an administrative axiological perspective, it is a core principle in the governance of liberal democracies.

Transparency is widely regarded as a universally accepted value in the ethics of public administration and a foundational principle in the field (Cooper, 2004). Piotrowski and Van Ryzin (2007) and Piotrowski (2010) argue that governmental transparency facilitates citizen access to internal information through access-to-information requests, proactive disclosure, public meetings, whistleblowing, and leaks.

Transparency is not exclusive to central governments; it has also become a key concern at the local level. Scholars such as Musa, Bebic and Durman (2015), Kaufmann, Kraay and Zoido-Lobaton (2002), and Piotrowski and Van Ryzin (2007) highlight the challenges local governments face in delivering services that are both efficient and transparent. Their proximity to citizens and their role as primary service providers make them particularly vulnerable to integrity issues. Consequently, characteristics such as size, population, and discretionary authority have driven demands for greater transparency.

From a practical standpoint, transparency can be categorized as active or passive. Active transparency refers to the voluntary and accessible dissemination of information by institutions without prior requests (Villoria, 2014; Blanes Climent, 2013). This approach seeks to broaden information access, promoting accountability and citizen engagement (Fung, 2013). Institutions that implement active transparency regularly publish data, reports, and key decisions on digital platforms, strengthening public trust and enhancing managerial efficiency and accountability. In many countries, freedom of information laws mandates the proactive disclosure of specific data (Virkar & Viale Pereira, 2018).

Passive transparency, in contrast, operates through responses to specific requests from citizens, journalists, or researchers (Emmerich, 2004; Cerrillo i Martínez, 2012). This mechanism, governed by established procedures and deadlines (Halberstam, 2015), complements active transparency by granting access to targeted information according to specific needs. Its effectiveness depends on the promptness and accessibility of institutional responses, as well as the clarity of existing regulations (Michener et al., 2021).

Given the importance of this distinction, this study focuses on municipal active transparency. Table 1 summarizes the conceptual framework described above.

Table 1. Classification of Transparency

<i>Active Transparency</i>	<i>Passive Transparency</i>
Proactive disclosure of information	Reactive disclosure of information
Publication across various platforms and formats	Response to specific requests
Promotion of citizen participation	Promotion of citizen participation
Regular, voluntary, and planned disclosure	Disclosure dependent on laws and regulations

SOURCE: Own elaboration based on Villoria (2014); Blanes Climent (2013); Emmerich (2004); Cerrillo i Martínez (2012).

2. Factors Associated with Active Transparency

Various studies have provided empirical evidence on the factors associated with levels of local transparency, addressing the issue from multiple perspectives, such as budget size, policy implementation, and thematic areas like the environment, education, and health. Most research employs different dimensions of active transparency as a proxy for local governments’ “capacity to disclose information proactively”.

Regarding associated factors, the literature highlights socioeconomic and sociodemographic variables (García-Sánchez et al., 2013; Cuadrado-Ballesteros & Bisogno, 2022; Joseph et al., 2014; Alcaraz-Quiles et al., 2018; Navarro-Galera et al., 2019; León-Silva et al., 2022), as well as the role of political leadership in promoting transparency (Tavares & Ferreira da Cruz, 2020), especially in contexts of “stronger mayors” (Mouritzen & Svava, 2002), where the political leader heavily influences local governance.

A. Sociodemographic Factors

The theoretical connection between sociodemographic characteristics and transparency can be understood through the lens of institutional legitimacy and political mobilization. Larger and more urbanized municipalities concentrate a more heterogeneous and demanding citizenry, which generates structural pressure on local authorities to justify the use of public resources.

This logic draws on principal-agent theory: as the number of principals (citizens) increases and their informational demands diversify, agents (local governments) face greater incentives to reduce information asymmetries through proactive disclosure (Hood, 2010; Grimmelikhuisen, 2010). Simultaneously, sociodemographic composition —particularly levels of education and the share of dependent populations— shapes the capacity and motivation of citizens to engage with disclosed information, creating a feedback loop between the demand for transparency and its supply by local governments.

In terms of sociodemographic factors, municipal size is often linked to transparency under the assumption that larger entities are subject to greater visibility, public pressure, and scrutiny (Hahn & Kühnen, 2013; León-Silva et al., 2022). Numerous studies report a positive association between municipal size and transparency (Christiaens, 1999; Styles & Tennyson, 2007; Pérez et al., 2008; Guillamón et al., 2011; Margarida Jorge et al., 2011; Albalade, 2012; Ferraz Esteves de Araujo & Tejedo-Romero, 2016; Sun & Andrews, 2020; León-Silva et al., 2022). Though recent evidence from Romanian rural municipalities suggests this effect may be limited or context-dependent (Bulău-Olaru et al., 2024).

Andreula and Chong (2016) argue that increasing urbanization drives citizen demand for fiscal information, which may enhance transparency in public management.

Regarding environmental transparency at the municipal level, León-Silva, Dasí-González, and Julve (2022) suggest that cities with higher proportions of dependent populations (children and older adults) tend to disclose more sustainability-related information to legitimize their measures. Prior studies (Nevado-Gil & Gallardo-Vázquez, 2016; Alcaraz-Quiles et al., 2018) confirm a positive relationship between this demographic factor and transparency. However, Kretschmer (2018) found a negative relationship in Chile between average age and transparency, indicating that municipalities with older populations tend to be less transparent.

Educational attainment is also considered a relevant predictor of local transparency. Ríos, Benito, and Bastida (2013), and Lowatcharin and Menifield (2015) provide evidence supporting a positive correlation between education and municipal transparency, in line with Rosenstone and Hansen's (1993) theory that individuals with higher education and socioeconomic status are more politically active and thus exert greater pressure on local authorities to disclose information.

Smith (2004) found a positive correlation between voluntary local transparency and citizen education levels in the United States.

B. Socioeconomic Factors

Beyond demographic structure, socioeconomic conditions shape both the demand for and the capacity to deliver transparency. From a demand-side perspective, communities experiencing unemployment or economic precarity may redirect civic attention from accountability toward immediate material needs, thereby weakening the social pressure that incentivizes disclosure. Conversely, access to digital infrastructure, particularly internet connectivity, functions as a supply-side enabler, reducing the transaction costs associated with publishing and accessing public information (Virkar & Viale Pereira, 2018). Administrative capacity operates through a related but distinct mechanism: municipalities with more professionalized staff and stronger IT infrastructure are better positioned to comply systematically with disclosure obligations, regardless of external demand (Tavares & Ferreira Da Cruz, 2014). These three factors -socioeconomic vulnerability, digital access, and institutional capacity- interact to determine both the willingness and the ability of local governments to practice active transparency.

Regarding socioeconomic factors, the unemployment rate as a proxy yields mixed results. While Alcaraz-Quiles et al. (2018); Tejedro-Romero and Ferraz Esteves Araujo (2018) report a positive relationship with transparency, García-Sánchez et al. (2013), Guillamón et al. (2011), and León-Silva et al. (2022) suggest a negative one, arguing that higher unemployment generates more vulnerable populations whose priorities shift away from transparency to basic goods and services.

Internet access rates are another significant factor. León-Silva et al. (2022) emphasize that public institutions have increasingly adopted digital tools to improve communication with citizens on public management issues, consistent with the e-government literature (Miranzo-Díaz, 2019). Studies such as Ríos, Benito, and Bastida (2013); Sun and Andrews (2020); Tejedro-Romero and Ferraz Esteves Araujo (2023) corroborate the positive association between internet access and local transparency, as greater connectivity exerts pressure on municipalities to expand proactive disclosure. More recent data evidence from subnational governments further confirms that digital infrastructure significantly enhances citizens' access to fiscal information, amplifying the benefits of transparency (Arodhiskara et al., 2025).

Tavares and Ferreira Da Cruz (2014) found that administrative capacity influences the quality of budget documents, linking this capacity to staff professionalization and IT training.

C. Fiscal and Expenditure Variables

Fiscal structure constitutes a theoretically distinctive domain in transparency research, as it simultaneously reflects the stakes of public accountability and the institutional constraints on disclosure. Higher levels of public expenditure increase the number of public resources subject to scrutiny, thereby amplifying both citizen demand for financial information and the reputational risks faced by local authorities who withhold it (Greiling et al., 2015). Financial autonomy —measured by the proportion of own-source revenue— reinforces this accountability logic: municipalities that depend primarily on locally generated revenue face a more direct and traceable relationship with taxpayers, creating stronger incentives for proactive disclosure than those reliant on intergovernmental transfers, whose accountability chain is more diffuse (Bastida & Benito, 2007). The composition of expenditure also matters: investment-intensive spending involves more complex procurement and contracting processes, which may generate competing institutional demands on administrative capacity, potentially displacing compliance efforts from disclosure obligations toward project execution.

Public spending is also relevant: higher municipal per capita expenditure is associated with increased citizen interest in financial accountability, thereby heightening pressure for transparency (Greiling et al., 2015; Benito et al., 2003; García-Sánchez et al., 2013; León-Silva et al., 2022). The latter study found a positive correlation between per capita expenditure and transparency.

Financial autonomy also tends to be positively associated with transparency, particularly in studies on political leadership (Tavares & Ferreira da Cruz, 2020), indicating that lower financial autonomy correlates with reduced transparency.

Dependence on intergovernmental transfers in local budgets yields mixed results. While Guillamón et al. (2011) and Bastida and Benito (2007) find a positive association —arguing that conditional funding encourages transparency— Liu et al. (2022) and Thuy and Lim (2023) suggest the opposite, positing that reliance on transfers reduces fiscal pressure and citizens' demand for information, potentially lowering transparency levels. Cárcaba García and García-García (2010) reported a significant positive relationship between investment and online information provision, used as a proxy for transparency.

D. Political leadership variables

Political leadership introduces a strategic dimension to transparency that goes beyond administrative capacity. Local transparency is not only a product of in-

stitutional rules or citizen demand; it is also the result of deliberate choices by political actors operating under electoral incentives and ideological constraints. In systems with strong executive mayors —where a single elected official commands significant discretionary authority over administrative priorities— individual leadership characteristics become consequential predictors of disclosure behavior (Mouritzen & Svava, 2002). The political market framework proposed by Tavares and Ferreira Da Cruz (2020) provides a useful theoretical lens: mayors respond to the demand for transparency as political suppliers who calibrate the depth and timing of disclosure according to competitive pressure, ideological preferences, and electoral proximity. A mayor with a wide victory margin faces reduced competitive pressure and therefore weaker incentives to invest in transparency as a signaling tool; conversely, as elections approach, incumbents across the political spectrum gain strategic reasons to demonstrate responsiveness. Political ideology further modulates this dynamic, as parties differ in their normative disposition toward state openness and their coalitional ties to organized interests that may benefit from reduced disclosure.

From a political leadership perspective, the Mayor's gender appears to influence transparency. Tavares and Ferreira Da Cruz (2020) find that male-led administrations are generally associated with lower transparency levels than female-led ones, a pattern corroborated by more recent evidence from Italian and Spanish municipalities (Nicolò et al., 2024; Rieiro-Garcia et al., 2023).

Larger mayoral victory margins are also linked to lower levels of transparency (Tavares and Ferreira da Cruz, 2020), suggesting that consolidated leadership may reduce the incentive to promote transparency—an effect also related to political competition— (Bushman et al., 2004).

Other relevant political factors include electoral participation levels, which have been positively associated with transparency based on citizen demand for information (Albalade, 2012), as higher civic engagement increases the pressure for accountability.

E. Evidence from the Chilean Context

Few studies have examined the factors associated with municipal transparency in Chile. One notable exception is Kretschmer (2018), who analyzed active transparency using panel data from 2012-2016 and applied OLS and Poisson models to count the number of fulfilled disclosure obligations per municipality. The study found that municipal electoral participation and average age were negatively associated with transparency. Additionally, while poverty showed a positive relationship in the linear model, it was negatively associated

with the Poisson model. A summary of the findings in the literature is presented in table 2.

Table 2. Factors Associated with Different Dimensions of Local Transparency

<i>Dimension</i>	<i>Author(s)</i>	<i>Dependent Variable</i>	<i>Independent Variable</i>	<i>Sign</i>	<i>Country of Study</i>
Municipal Management	Tavares & Da Cruz (2020)	Transparency of local government websites	Fiscal autonomy	+	Portugal
Municipal Management	Smith (2004)	Local fiscal transparency	Local political competition	+	United States
Municipal Management	Guillamón et al. (2011); Liu & Zheng (2022)	Municipal financial transparency ; Transparency in fiscal transfers	Dependence on intergovernmental transfers	+ / -	Spain; China
Municipal Management	Tavares & Da Cruz (2014)	Transparency of local government websites	Municipal professionalization and IT capabilities	+	Portugal
Political Leadership	Albalade (2012)	Municipal transparency index	Left-wing Mayor	+	Spain
Political Leadership	Tavares & Da Cruz (2020)	Transparency of local government websites	Male Mayor	-	Portugal
Political Leadership	Tavares & Da Cruz (2020)	Transparency of local government websites	Mayoral electoral victory margin	-	Portugal
Political Participation	Albalade (2012)	Municipal transparency ranking	Electoral turnout in local elections	+	Spain

<i>Dimension</i>	<i>Author(s)</i>	<i>Dependent Variable</i>	<i>Independent Variable</i>	<i>Sign</i>	<i>Country of Study</i>
Political Participation	Kretschmer (2018)	Compliance with active transparency items and transparency index	Electoral turnout in local elections	–	Chile
Sociodemographic	Kretschmer (2018)	Compliance with active transparency items and transparency index	Average municipal age	–	Chile
Sociodemographic	Dasí-González & Julve (2022)	Sustainability transparency reports	Per capita public expenditure	+	Latin American local governments
Sociodemographic	Ríos, Benito & Bastida (2013); Lowatcharin & Menifield (2015)	Budget transparency; Internet-based local transparency	The educational level of the population	+	International (93 countries); US Midwest
Sociodemographic	Albalade (2012)	Municipal transparency index	Municipality population size	+	Spain
Sociodemographic	Dasí-González & Julve (2022); Christiaens (1999); Styles & Tennyson (2007); Pérez et al. (2008); Guillamón et al. (2011); Jorge et al. (2011); Araujo & Tejedo-Romero (2016); Sun & Andrews (2020)	Various dimensions: sustainability, online reporting, fiscal transparency	Municipality population size	+	Latin America; Belgium; US; Spain; Portugal & Italy; China

<i>Dimension</i>	<i>Author(s)</i>	<i>Dependent Variable</i>	<i>Independent Variable</i>	<i>Sign</i>	<i>Country of Study</i>
Sociodemo-graphic	Alcaraz-Quiles et al. (2018)	Sustainability transparency reports	Dependent population (minors and seniors)	+	Spain
Sociodemo-graphic	Ríos, Benito & Bastida (2013); Sun & Andrews (2020)	Budget and fiscal transparency	Internet access rate	+	International; China
Socioeco-nomic	Dasí-González & Julve (2022); Alcaraz-Quiles et al. (2018); Tejedo-Romero & Araujo (2018); García-Sánchez et al. (2013); Guillamón et al. (2011)	Sustainability and fiscal transparency reports	Unemployment	– / +	Latin America; Spain
Socioeco-nomic	Kretschmer (2018)	Compliance with active transparency items and transparency index	Municipal poverty	+	Chile

SOURCE: Own elaboration based on literature review (2024).

In Chile, transparency has been the focus of public policy, especially since the enactment of Law No. 20.285 in 2008, which regulates this principle within the public sector and guarantees the right of access to information held by state institutions. This law establishes procedures, protection mechanisms, and exceptions to information disclosure, and it also created the Council for Transparency (CPLT), the autonomous body responsible for overseeing its enforcement.

Active transparency in municipalities is governed by title III of article one of Law 20.285, which outlines the information that must be publicly disclosed, including:

- 1) Acts and documents issued by the agency that have been published in the Official Gazette.
- 2) Powers, responsibilities, duties, functions, and legal framework.
- 3) Organizational structure and the roles and powers of internal units or bodies.
- 4) Permanent and contracted staff, as well as individuals hired under honoraria agreements, including their remuneration.
- 5) Contracts for the procurement of goods, service provision, support actions, public works, studies, advisory services, and investment-related consultancies, including contractor names and identification of principal shareholders, where applicable.
- 6) Transfers of public funds, including any financial contributions granted to individuals or legal entities, either directly or through competitive processes, without reciprocal provision of goods or services.
- 7) Acts and resolutions that affect third parties.
- 8) Procedures and requirements for accessing the services provided by the institution.
- 9) Design, allocated funds, and access criteria for subsidies and other benefits, along with lists of beneficiaries of ongoing social programs.
- 10) Citizen participation mechanisms.
- 11) Budgetary information.
- 12) Results of budget audits and, where applicable, corresponding clarifications.
- 13) All entities in which the municipality has participation, representation, or involvement, regardless of their nature and the legal basis for such involvement.
- 14) Preparatory documents for general legal norms affecting small businesses.
- 15) Annual report submitted to the Undersecretariat for Regional Development (SUBDERE).

Although the law mandates the publication of this information, compliance with active transparency has not been consistent or uniform over time.

The CPLT, as an autonomous body, regularly monitors adherence to these regulations. Between 2012 and 2023, municipal audits have provided valuable information (table 3). Despite methodological changes, weight adjustments have enabled comparability. The value of these data lies in their longitudinal nature and the ability to assess each municipality at specific points in time.

Table 3. Evolution of Active Transparency Audits in Municipalities, 2012-2023

<i>Audit Process</i>	<i>Average Municipal Score</i>	<i>% Change in Average</i>	<i>Standard Deviation</i>	<i>Median Municipal Score</i>
Active Transparency Audit 2012	0.303	*	0.213	0.242
Active Transparency Audit 2013	0.474	56.753	0.274	0.468
Active Transparency Audit 2014	0.561	18.267	0.218	0.577
Active Transparency Audit 2015	0.647	15.419	0.206	0.671
Active Transparency Audit 2016	0.770	18.917	0.165	0.794
Active Transparency Audit 2017	0.742	−3.596	0.161	0.770
Active Transparency Audit 2018	0.705	−5.000	0.189	0.729
Active Transparency Audit 2020	0.764	8.375	0.177	0.810
Active Transparency Audit 2021	0.721	−5.666	0.169	0.715
Active Transparency Audit 2022–2023	0.793	10.068	0.117	0.814
Follow-up Audit 2022–2023	0.899	13.316	0.104	0.932

SOURCE: Own elaboration based on data from the Council for Transparency.

The table shows a general upward trend in the average compliance with active transparency requirements. However, the percentage growth rate has declined over time, indicating a slowdown in the pace of improvement. Simultaneously, the reduction in the standard deviation reflects decreasing variation among municipalities, suggesting a trend toward homogenization in compliance levels. It is worth noting that no audits were conducted in 2019.

3. Research Hypotheses

Drawing on the empirical literature reviewed above, the following hypotheses guide the analysis:

H1. *Population size is positively associated with municipal active transparency.* Larger municipalities face greater public scrutiny and visibility, which increases pressure to disclose information proactively (Hahn & Kühnen, 2013; León-Silva et al., 2022).

H2. *Per capita expenditure is positively associated with municipal active transparency.* Higher spending intensifies citizen interest in financial accountability, thereby increasing demand for proactive disclosure (Greiling et al., 2015; García-Sánchez et al., 2013; León-Silva et al., 2022).

H3. *Education spending is positively associated with municipal active transparency.* Municipalities that allocate greater resources to education tend to serve populations with higher civic engagement, reinforcing demand for transparent governance (Ríos et al., 2013; Lowatcharin & Menifield, 2015).

H4. *The local poverty index is positively associated with municipal active transparency.* Following Kretschmer's (2018) linear model results for Chile, municipalities with higher poverty rates may exhibit greater transparency as a legitimizing strategy before the CPLT oversight body.

H5. *Investment levels are negatively associated with municipal active transparency.* Higher capital investment may reflect administrative priorities that crowd out compliance efforts, consistent with the mixed evidence on fiscal complexity and disclosure capacity (Cárcaba García & García-García, 2010).

H6. *The Mayor's vote share is negatively associated with municipal active transparency.* Consolidated electoral support reduces competitive pressure on local leaders, diminishing incentives to disclose information proactively (Tavares & Ferreira Da Cruz, 2020; Bushman et al., 2004).

H7. *Right-wing political affiliation is negatively associated with municipal active transparency.* In the Chilean context, right-leaning administrations have been associated with a more restrictive approach to public disclosure, reflecting ideological preferences regarding the scope of state accountability.

H8. *The final year of the mayoral term is positively associated with municipal active transparency.* As elections approach, incumbents face heightened accountability pressures and may increase disclosure to signal performance to voters, in line with electoral cycle arguments in the public finance literature.

III. Research

The most commonly used econometric models in the transparency literature include regressions based on the Ordinary Least Squares (OLS) method. This approach estimates parameters by minimizing the squared error between observed and predicted values. León-Silva et al. (2022) applied this method to analyze sustainability transparency, while Tavares and Ferreira Da Cruz (2020) used it to assess e-government. Similarly, Sun and Andrews (2020) employed OLS regressions in their study on fiscal transparency in Chinese cities. In the Chilean case, Kretschmer (2018) combined a panel linear regression model with a Poisson model; the latter was used to estimate a count variable related to compliance with municipal regulations based on primary sources.

Kretschmer's approach (2018) is particularly relevant to this study, which aims to assess the effects of a set of variables across municipal units (i) over time (t). Accordingly, a linear panel data model with individual fixed effects is adopted, with standard errors clustered at the municipality level, which corrects for both heteroskedasticity and serial correlation within units. This corrects for the potential violation of the homoscedasticity assumption in the residuals. Given the sample size ($N \sim 3300$), the estimator is assumed to meet asymptotic properties. The model facilitates the analysis of theoretical predictors' impact on each municipality over time.

The fixed effects approach is chosen to control omitted variables that vary across entities but remain constant over time, helping to mitigate endogeneity (Stock & Watson, 2012). Specific long-term municipal characteristics —such as the organizational culture regarding transparency— are assumed to remain relatively stable and can be absorbed into the model's intercept.

The Hausman test, which compares the consistency of the fixed effects estimator (b) and the random effects estimator (B), was conducted. The general form of its test statistic is defined as follows:

$$H = (b - B)' [Var(b) - Var(B)]^{-1} (b - B)$$

Under the null hypothesis that both estimators are consistent (with the random effects estimator also being efficient), the test statistic follows a chi-squared distribution with k degrees of freedom. In this study, the calculated value of the Hausman statistic fell within the 5% rejection region, leading to the selection of the fixed effects model over the random effects alternative.

It is important to acknowledge the limitations of municipal data quality in Chile. Although large datasets exist, few are longitudinal and consistent.

Most are self-reported by municipalities. Despite oversight by institutions such as the Comptroller General's Office and the Council for Transparency (CPLT), missing data remains common. For instance, the rurality variable presents time gaps, and no complete and unbiased municipal-level data are available for education. As a proxy, this study uses the share of education spending relative to total municipal expenditure, accounting for this in the model's error term.

Given these limitations, the presence of endogeneity in the model is recognized. One challenge for future research is to improve data collection and incorporate alternative methods, such as instrumental variables (IV), as municipal data quality improves. This is not only relevant for academic research but also for informed decision-making at the local level.

The fixed effects model specification is as follows. Logarithmic transformations are applied to communal population and per capita municipal spending due to their right-skewed distributions and concentration of values at the lower end. These transformations improve the model's performance metrics:

$$Y_{it} = \alpha_i + \beta_1 \log(GPC_{it}) + \beta_2 DFCM_{it} + \beta_3 POB_{it} + \beta_4 CI_{it} + \beta_5 \log(POP_{it}) + \beta_6 PART_{it} + \beta_7 PV_{it} + \beta_8 SEXO_{it} + \beta_9 IDEO_{it} + \beta_{10} UAA_{it} + \beta_{11} INV_{it} + \beta_{12} GE_{it} + \beta_{13} \log(GC_{it}) + \beta_{14} IPP_{it} + \beta_{15} POSTP_{it} + \varepsilon_{it}$$

Where:

- Log (GPC): Log of per capita municipal expenditure.
- DFCM: Dependence on the Municipal Common Fund.
- POB: Communal income poverty rate.
- CI: Fixed internet connections.
- Log (POP): Log of communal population.
- PART: Voter turnout in mayoral elections.
- PV: Percentage of votes received by the elected Mayor.
- SEXO: Female Mayor (dummy variable).
- IDEO: Political ideology of the Mayor's party (categorical variable).
- UAA: Final year of mayoral term (dummy).
- INV: Share of investment in total municipal expenditure.
- GE: Share of education expenditure in total municipal expenditure.
- Log (GC): Log of training expenditure share in total personnel spending.
- IPP: Share of permanent own-source revenue in total municipal revenue.
- POSTP: Post-pandemic period ($t \geq 2020$) (dummy).

Table 4 presents the descriptive statistics of the variables used in the model. A total of 5.7 % of the data is missing, primarily due to non-reporting by some municipalities, especially for the education expenditure variable. An analysis of the missing data suggests that its exclusion does not substantially alter the results over time.

The dependent variable —compliance with Active Transparency— has a relatively high average of 71 out of 100, though the standard deviation of 21 indicates considerable variation across municipalities. Regarding electoral participation in mayoral elections, the average municipal turnout is 49.5 %, reflecting low citizen engagement. The average income poverty rate is 15 %, with a standard deviation of 8 points, indicating territorial heterogeneity.

Table 4. Descriptive Statistics of the Variables Used in the Study

<i>Dimension</i>	<i>Variable</i>	<i>N</i>	<i>Mean</i>	<i>Standard Deviation</i>	<i>Median</i>
Global Exogenous Variable	Post-pandemic period (t ≥ 2020) (dummy)	3253	0.19	0.39	0
Socioeconomic	Per capita municipal expenditure	3253	468.67	802.66	268.76
Socioeconomic	Dependence on the Municipal Common Fund	3253	62.22	23.37	67.93
Socioeconomic	Communal income poverty rate	3253	15.22	8.71	13.79
Sociodemographic	Communal population	3253	54,709.94	87,061.13	19,688
Sociodemographic	Fixed internet connections	3253	9,778.6	21,501.87	1,169
Political Participation	Voter turnout in mayoral elections	3253	49.81	11.52	50.62
Political Participation	Percentage of votes obtained by the elected Mayor	3253	5,241.3	1,192.42	5,201.08
Political Leadership	Female Mayor (dummy)	3253	1.13	0.34	1
Political Leadership	Mayor's party ideology (categorical)(1)	3253	2.7	1.78	3
Political Leadership	Final year of mayoral term (dummy)	3253	0.2	0.4	0
Municipal Management	Share of investment in total municipal expenditure	3253	10.74	8.7	8.58
Municipal Management	Share of education expenditure in total municipal expenditure	3253	0.95	0.45	0.92
Municipal Management	Share of training expenditure in total personnel spending	3253	0.38	0.49	0.23

<i>Dimension</i>	<i>Variable</i>	<i>N</i>	<i>Mean</i>	<i>Standard Deviation</i>	<i>Median</i>
Municipal Management	Share of permanent own-source revenue in total municipal revenue	3253	27.00	16.93	23.5
—	Active Transparency (Y)	3253	70.64	21.68	75.18
—	Year	3253	2017.77	3.27	2017

Independent, on list Outside Any Coalition: Independents; Independents, on Independents List: Independents; Social Convergence (cs): Left; Social Green Regionalist Federation (FREVS): Left; Independent, on “El Cambio por Ti” List: Left; Independent, on “Más Humanos” List: Left; Independent, on “Yo Marco por el Cambio” List: Left; Independents, on “Chile Digno Verde y Soberano” List: Left; Independents, on “Frente Amplio” List: Left; Independents, on “Unidad por el Apruebo” List: Left; Independents, on “Unidos por la Dignidad” List: Left; Communist Party of Chile (PC): Left; Humanist Party (PH): Left; Equality Party: Left Progressive Party of Chile (PRO): Left; Socialist Party of Chile (PS): Left; Democratic Revolution (RD): Left; Independent, on “Concertación Democrática” List: Center-Left; Independent, on “Nueva Mayoría” List: Center-Left; Independent, on “Poder Ecologista y Ciudadano” List: Center-Left; Independent, on “Por un Chile Justo” List: Center-Left; Broad Social Movement (MAS): Center-Left; Green Ecologist Party: Center-Left; Liberal Party of Chile (PL): Center-Left; Party for Democracy (PPD): Center-Left; Independent, on “Por el Desarrollo del Norte” List: Center; Christian Democratic Party (PDC): Center; Radical Party of Chile (PR): Center; Political Evolution (Evópoli): Center-Right; Independent, on “Regionalistas e Independientes” List: Center-Right; Regionalist Party of Independents: Center-Right; National Renewal (RN): Center-Right; Amplitud: Right Independent, on “Chile Vamos” List: Right; Independent, on “Coalición” List: Right; Independents, on “Chile Vamos” List: Right; Independent Democratic Union (UDI): Right

SOURCE: Own elaboration based on data from the National Municipal Information System, Electoral Service, and Council for Transparency.

IV. Results

This section presents the effects of the specified models. The models are structured by thematic dimensions to isolate their impacts, culminating in a fully extended model. The first model employs fixed effects within a panel data structure, with municipalities (i) over time (t). The estimation is performed using Ordinary Least Squares (OLS), meaning that coefficients of non-logarithmic variables are interpreted as the marginal effect on (y) of a unit change in (x). In contrast, coefficients of log-transformed variables (elasticities) are interpreted in terms of percentage changes.

Table 5. Panel Data Model with Individual Fixed Effects on Municipal Active Transparency Levels

Variable	1	2	3	4	5	6 (Full Model)
Log Per Capita Expenditure	32.73 (1.59) ***					36.66 (1.77) ***
Dependence on the Municipal Common Fund	0.12 (0.13)					0.54 (0.15) ***
Communal Income Poverty Rate	0.32 (0.07) ***					0.43 (0.07) ***
Fixed Internet Connections		0 (0)				0 (0) ***
Log Communal Population		17.82 (6.96) **				29.99 (4.21) ***
Mayoral Election Turnout			-1.03 (0.10) ***			-0.25 (0.08) ***
Vote Share of the Elected Mayor			0 (0)			0 (0) **
Female Mayor (dummy)				3.09 (2.40)		1.22 (1.65)
Mayor – Left				-0.82 (2.41)		0.72 (1.69)
Mayor – Center-Left				-10.99 (2.35) ***		1.12 (1.67)
Mayor – Center				-11.08 (2.80) ***		-2.11 (2.06)
Mayor – Center-Right				-7.40 (2.84) ***		1.80 (1.98)
Mayor – Right				-10.68 (2.26) ***		-3.10 (1.79) *
Final Year of Mayoral Term (dummy)				6.01 (0.65) ***		3.71 (0.69) ***
Investment Share in Total Municipal Expenditure					-0.51 (0.09) ***	-0.26 (0.07) ***
Education Spending Share in Total Municipal Expenditure					7.40 (3.33) **	10.97 (2.83) ***
Log of Training Expenditure Share in Total Personnel Expenditure					-0.05 (0.01) ***	-0.01 (0.01)
Share of Permanent Own-Source Revenue in Total Revenue					0.15 (0.13)	0.57 (0.14) ***
Post-Pandemic Period (t ≥ 2020) (dummy)						-3.30 (0.93) ***
Adjusted R ²	0.15	-0.09	-0.04	0.08	0.09	0.23
F-statistic	0.00	0.00	0.00	0.00	0.00	0.00
n	345	345	345	345	345	345
T (time range)	2–10	2–10	2–10	2–10	2–10	2–10
N	3,253	3,253	3,253	3,253	3,253	3,253

Significance levels for t-test 1% ***, 5% ** and 10% *

Models: 1 (Socioeconomic); 2 (Sociodemographic); 3 (Political Participation); 4 (Political Leadership); 5 (Municipal Management); 6 (Full Model)

(*) Since the t-test significance level is 10%, the confidence interval for this variable is 90%.

SOURCE: Own elaboration based on data from the National Municipal Information System, Electoral Service, and Council for Transparency.

The extended model reveals several robust associations. Demographic and fiscal factors show a significant influence on transparency levels. Specifically, communal population size *Log (POP)* and per capita municipal expenditure *Log (GPC)* exhibit a positive and statistically significant correlation with active transparency. Furthermore, fiscal autonomy *IPP*, represented by own-source revenue, also contributes positively to disclosure levels. In terms of sectoral spending, the model indicates that the share of education expenditure *GE* is one of the strongest predictors of transparency, showing a positive significance at the 1 % level. Similarly, the expenditure on staff training *Log (GC)* and the local poverty index *POB* are positively associated with higher compliance. Regarding political and temporal variables, transparency scores significantly peak during the final year of the mayoral term *UAA*. Conversely, the results show that right-wing political affiliation *IDEO* and higher levels of municipal investment *INV* as a share of total expenditure are associated with lower levels of active transparency. Finally, contrary to initial expectations, electoral participation *PART* shows a slight negative association with the dependent variable.

As a robustness check, Model 7 replicates the full specification with two-way fixed effects (municipality and year), controlling for aggregate annual trends. Given that year fixed effects absorb all common temporal variations, the Final Year of Mayoral Term and Post-Pandemic Period dummies are excluded due to collinearity. The coefficients of the key predictors —per capita expenditure, poverty index, population, education spending, internet connections, vote share, and right-wing affiliation— remain statistically significant and consistent in sign with Model 6. The Dependence on the Municipal Common Fund and Own-Source Revenue variables lose significance in this specification, suggesting their effects are partly driven by aggregate fiscal trends rather than within-municipality dynamics. Overall, the stability of the core findings across both specifications supports the robustness of the results.

V. Discussion

The findings of this study provide a nuanced understanding of municipal transparency in Chile, allowing for a direct dialogue with the international literature and previous local evidence. To structure this analysis, the empirical results are contrasted with the research hypotheses (H1-H8) and the theoretical framework.

1. Institutional Capacity and Socio-Demographic Drivers

The positive and significant association between population size and transparency provides strong empirical support for H1. This confirms that larger municipalities are subject to greater public scrutiny and visibility, which incentivizes proactive disclosure to reduce administrative discretion, as suggested by Hahn & Kühnen (2013) and León-Silva et al. (2022).

Regarding fiscal variables, the results confirm H2, showing that higher per capita expenditure heightens citizen interest in accountability, reinforcing the findings of Greiling et al. (2015) and García-Sánchez et al. (2013). Furthermore, the evidence validates H3, as municipalities with a higher share of education spending exhibit superior transparency levels, consistent with the theories of Ríos et al., (2013) and Smith (2004). This link between education and transparency suggests that municipalities investing in their ‘street-level’ bureaucracy (Lipsky, 2010) may be better positioned to handle complex disclosure mandates, though this association does not survive the two-way fixed effects specification.

2. The political economy of transparency

A critical contribution of this study is the confirmation of H8, which posits that transparency increases during the final year of the mayoral term. This pattern suggests that incumbents utilize active transparency as a strategic tool to build political capital before elections.

In contrast, the negative correlation between electoral participation and transparency —matching Kretschmer’s (2018) findings— challenges the assumption that higher turnout automatically drives transparency demands. Regarding political leadership, the data provides evidence for H7, as right-wing political affiliation is associated with slightly lower transparency levels. Furthermore, the model aligns with the “political market framework” of Tavares & Ferreira da Cruz (2020), where political incentives and consolidated leadership (H6) influence the willingness of mayors to promote proactive disclosure.

3. Fiscal Autonomy and the “Legitimization” of Poverty

The positive relationship between the local poverty index and transparency confirms H4, validating the “legitimization strategy” observed by Kretschmer (2018). In contexts of high social vulnerability, municipalities may adopt higher transparency standards to justify resource management.

Finally, the study confirms H5, as higher levels of municipal investment correspond to lower transparency scores. This suggests that administrative efforts dedicated to capital-intensive projects might “crowd out” the institutional focus required for active transparency maintenance, unlike general expenditure which showed positive effects.

VI. Conclusion

This study analyzed the association between sociodemographic, socioeconomic, and political leadership variables and levels of active transparency, understood as municipalities’ proactive dissemination of public information. To this end, a fixed-effects panel data model was applied using 2012–2023 data covering two full mayoral terms and part of a third.

The results confirm that population size significantly influences transparency. The increase in total population and the higher proportion of residents over 65 are positively associated with higher levels of transparency, consistent with theories linking population growth to greater demands for accountability.

Similarly, higher per capita municipal spending promotes transparency, suggesting that the efficient use of public resources fosters more open governance. Fiscal autonomy —measured by the proportion of own-source revenue— also shows a positive association, reflecting that greater control over resources facilitates improved accountability.

An unexpected finding is the negative relationship between electoral participation and transparency. As noted in previous studies, this may suggest a disconnect between voter turnout and citizens’ demands for oversight and control.

Additionally, transparency increases in the final year of the mayoral term, which can be interpreted as part of a reelection strategy. In contrast, such pressure appears to diminish during midterm periods.

The study also finds a positive relationship between poverty and transparency. Although counterintuitive, this result may reflect greater social pressure in poverty contexts, where more visible and justifiable governance is demanded. Finally, while the model initially suggested a role for investment in municipal staff training in improving transparency (Tavares & Ferreira Da Cruz, 2014), this association does not remain robust across specifications, indicating that professionalization may matter but its effect appears tied to broader temporal trends rather than within-municipality variation.

Finally, future research could benefit from exploring structural equation models to better capture the interrelationships among the independent vari-

ables identified in this study. Such an approach would allow for a richer theoretical interpretation of the mechanisms driving active transparency at the local level and is best pursued as data availability and quality improve.

VII. References

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Declaration of Interest

The author declares that there are no conflicts of interest of any nature that could hinder the publication of this text.

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