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& MANAGEMENT**

Use of new technologies as mechanisms of
transparency and citizen participation. Comparison
between Spain and the United Kingdom/
*Uso de nuevas tecnologías como mecanismos de
transparencia y participación ciudadana.
Comparación entre España y Reino Unido*

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ABSTRACT:

The global economic crisis added to the growing number of cases of corruption have made citizens to lose the trust they had on public administrations. Due to this, the population demands the management of the public funds to be efficient, effective and transparent. For this reason, a research work has been carried out with the aim of knowing the level of transparency at local level in Spain and comparing it with the United Kingdom, a country that is known as highly transparent. In this way, recommendations can be made to improve the results obtained for our country. To achieve this goal, twenty-one variables have been selected and applied to the twenty-five most populated municipalities of each of these two countries. The results conclude that although most of the city councils obtain a high punctuation, they should keep on trying to improve the information disseminated.

RESUMEN:

La crisis económica global, añadida al creciente número de corrupción, ha hecho que los ciudadanos pierdan la confianza en las Administraciones Públicas. Debido a esto, los ciudadanos demandan que la gestión de los fondos públicos sea eficiente, eficaz y transparente. Por ello, se ha llevado a cabo un trabajo de investigación con el objetivo de conocer el nivel de transparencia a nivel local en España y compararlo con el Reino Unido, un país que se conoce como altamente transparente. De esta manera, se puede hacer una serie de recomendaciones para mejorar los resultados obtenidos para nuestro país. Para lograr este objetivo, veintiuna variables han sido seleccionadas y aplicadas a los veinticinco ayuntamientos más poblados de cada uno de estos dos países. Los resultados concluyen que aunque la mayoría de los ayuntamientos obtienen una puntuación alta, deben seguir intentando mejorar la información divulgada.

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1. INTRODUCTION

Since some years ago, when the first symptoms of the crisis became visible, the trust that the citizens had in the public administrations was lost. Added to this, the growing number of cases of corruption weakened the trust even more. Due to this, the population demands the management of the public funds to be efficient, effective and transparent.

"Spain has no systematic corruption, as in a large number of countries, but due to multiple scandals of political corruption at the highest levels of political parties and governments, our image before the world again becomes blurred. The economic effects of these losses on domestic and foreign investment are likely to be felt in the coming months." (Índice de Percepción de la Corrupción 2016, Transparencia Internacional España)

To meet transparency demands, new tools have been introduced to achieve greater transparency in public management, as well as greater accountability and citizen participation. One of the most important tools in this context is the use of Information and Communication Technologies (ICTs), especially the internet.

Nevertheless, in Spain until relatively recently there was no legislation that required public administrations to render accounts on their websites, so obtaining information on the management of public resources was complicated or impossible, in some cases. However, today the country has Law 19/2013, of 9th December, on transparency, access to public information and good governance, which seeks to strengthen the transparency of public activity, guarantee citizens' access to information and establish the obligations of good governance. In contrast, the Anglo-Saxon countries, among them the UK, have traditionally been more advanced in terms of accountability and transparency.

In this context, the line that follows this project is to analyse the practices of dissemination of economic-financial information at municipal level in Spain and the United Kingdom, in order to obtain conclusions about the current situation in our country, after being compared with one country that stands out as a best practice.

Finally, with the conclusions drawn from the previous comparison, recommendations will be made to improve the dissemination of economic and financial data at the

municipal level, in order to try to promote an increase in the confidence of citizens towards the Public Administration.

The rest of the project is structured as follows. The following section establishes the theoretical and normative framework necessary to begin the research, exposing the current legislation in Spain and the United Kingdom. Next, the objectives and conclusions of the main previous studies on the dissemination of public financial information on the internet are analysed, which will serve as a reference to compare the results that will be obtained in the present research. Then, the methodology applied is explained, developing the different phases of the study, such as the selection of the sample on which the present research work will be based, the variables chosen, how the data were collected and the analysis of results. The results obtained will then be presented. Finally, the conclusions drawn from the study are presented, which will try to provide recommendations to improve the dissemination of economic and financial information by Spanish local administrations.

2. THEORETICAL AND REGULATORY FRAMEWORK.

2.1 LEGISLATION REGARDING TO TRANSPARENCY

The European Union and most of the members States have specific legislation regulating transparency and the right of access to public information. The United Kingdom is one of the States members' pioneers in the implementation of this type of regulation, while Spain has been one of the latest European countries approving a regulation in this matter.

Given the importance that citizens give nowadays to public transparency and the innumerable advantages of the publication of information, Spain had to elaborate its own regulation on public transparency, according to the current citizen demands and to those existing regulations in our neighbour countries.

2.1.1 SPANISH TRANSPARENCY LAW.

Since the 9th of December 2013, Spain has a Law on transparency, access to public information and good governance. The scope of application are all public administrations and bodies, entities, associations, corporations and foundations of the public sector, mercantile companies owned by these entities by 50 percent, the House of his Majesty the King, the Congress of Deputies, The Senate, the Constitutional Court,

the General Council of the Judiciary Power, the Bank of Spain, the Council of State, the Ombudsman, the Court of Auditors, the Economic and Social Council and similar autonomous institutions, political parties, trade unions and business organizations and private entities which receive aid or public subsidies for over one year in excess of €100,000, or where at least 40% of their total annual income is public aid or subsidy, being the minimum €5,000. (art. 2 and 3 transparency Law)

The aforementioned institutions must periodically publish relevant information that guarantees transparency of their activities. They have to provide information of several topics: institutional, organizational, planning, legal, economic, budgetary and statistical, and its obligation to be published is developed in Chapter II in articles 5 to 9. In the same chapter, Articles 10 and 11 provide information for the creation of a Transparency Portal, under the Ministry of the Presidency, which will facilitate citizens' access to the information provided by the institutions to whom this law applies.

As indicated in the preamble to the Transparency Law, Chapter III focuses on the right of access to public information, "which is held by all people and which can be exercised without the need to motivate the application", in addition to establishing the limits to the right of access in article 14.

Finally, Title III regulates the creation of a Transparency and Good Governance Council that promotes "the transparency of public activity, ensure compliance with the obligations of publication, safeguard the exercise of the right of access to public information and ensure the observance of the provisions of Good Governance "(article 34 of the Transparency Law).

The abovementioned institutions in the scope of application are obliged to make public, at least, the following information (art.8 of the Transparency Law):

- a) All the contracts, as well as the modification and the decisions of renunciation.
Publication of information on minor contracts may be made on a quarterly basis.
- b) The agreements signed.
- c) The grants and public subsidies granted.
- d) The budgets, developing the main budgetary items and information on their state of budget implementation and on the fulfilment of the objectives of budgetary stability and financial sustainability of the Public Administrations.
- e) The annual accounts and audit reports.

- f) The remuneration received annually by high positions and compensations received for the abandonment of the positions.
- g) Resolutions of authorization or recognition of compatibility that affect public employees and those that authorize the exercise of private activity to cease the senior positions of the General State Administration or assimilated according to regional or local regulations.
- h) The annual declarations of assets and activities of local representatives, regulated by Law 7/1985, of April 2, Regulator of the Bases of the Local Regime and when it does not determine the terms in which these declarations are to be made public, will apply the rules of conflicts of interest within the scope of the General State Administration.
- i) Statistical information necessary to assess the degree of compliance and quality of public services that are within its competence.

The point of this article (art.8) also states that the Public Administrations will publish the relation of real property assets owned or held by any real right.

2.1.2 UNITED KINGDOM TRANSPARENCY LAW.

In 1997, the English government published its first proposal of the Law of freedom of access to information (Your Right to Know). The UK currently has the Freedom of Information Act (FOIA) adopted in 2000, which can be consulted at <http://www.legislation.gov.uk>.

The scope of application is detailed in Appendix I of the Law, and is the entire public authority in England, Wales and Northern Ireland. The public authorities of Scotland have their own Freedom of Information (Scotland) Act 2002.

This Appendix lists some by name, such as the Health and Safety Executive or the National Gallery, and others are mentioned by type, such as government departments, parish councils, or subsidized schools.

Certain types of agents under the scope of this law are only required to make public some of the information they have or are expressly exempted from publishing certain information. For example: doctors, dentists and other health professionals only have to provide information about their work to the National Health Service.

With respect to the information required to be published, public authorities, in addition to responding to requests for information sent to them, must publish the information proactively. For this, the FOIA imposes on the public authorities to have a publication scheme, approved by the Information Commissioner's Office (ICO). In the United Kingdom, for example, public entities are required to publish all invoices above £500 on a monthly basis, and the UK central government is a pioneer in recommending local entities to disclose financial information over the internet (annual accounts, among others), since it is considered a good practice.

This law gathers up the right of every person (not necessarily a resident of, or a citizen of, the United Kingdom) to have access to official information, and if there is a good reason for keeping it private, the competent authority must justify refusal information. Such requests must generally be answered within a maximum period of 20 working days, except for some authorities with different deadlines, or with an agreement with the applicant.

In addition, the UK has a number of recommendations for local entities to disclose financial, economic and budgetary information, and thus enable citizens to consult on what their taxes are spent.

In this way, it is intended to make easier that citizens can consult the information on the web of each city council.

3. PROJECT BACKGROUND

The article "Rendición de cuentas en los ayuntamientos españoles a través dindicadores de gestión" "*Accountability in Spanish city councils through management indicators*" (Royo Montañés, Acerete Gil and Martí López, 2012) assesses the extent to which Spanish city councils use the indicators in accountability. In order to draw conclusions, the authors analyse the annual report and web pages of the city councils, and it is concluded that many of the analysed ones publish financial and budgetary indicators, but few have indicators on the management of municipal services. On the other hand, the research carried out by these authors' shows that on the day of publication of the document, city councils year after year published more financial information and indicators on their web pages.

The paper "Nuevos enfoques de la rendición de cuentas para las entidades públicas. Estudio de la difusión de información a través de Internet por las entidades locales catalanas" "*New approaches to accountability for public entities. Study of the dissemination of information through the Internet by local Catalan entities*" (Martínez González, 2005), aims to determine what information related to the accountability offered by large local Catalan entities through the internet and determine if these municipalities are adapting to the new forms of accountability that have been adopted in the private sphere. The authors conclude that the Catalan municipalities publish little information and it is not accessible to citizens.

The work "¿Está promoviendo el e-government una administración pública más transparente?" "*Is e-government promoting convergence towards more accountable local governments?*" (Pina, Torres and Royo, 2010) Analyses how the local governments of the European Union use their websites to disseminate financial information and thus promote convergence towards more responsible local governments. In addition, it analyses the influence of internal and contextual factors in the dissemination of financial information through the internet. In this sense, the most significant explanatory factors are the style of the public administration, the size of the city and the audit of the financial information of the private companies. Finally, they mention that the introduction of ICTs without institutional reform leads to limited success in the dissemination of financial information over the internet. In this study they elaborate a table that collects the results obtained grouping them by country. In this

way, it is possible to visualize that the cities with best scores in transparency are United Kingdom, Nordic countries and Spain.

The article "Limitaciones en la auditoría pública" "*Limitations on public audit*" (Herrero González, 2014) tries to identify the limitations that the External Control Institutions face, for which the author identifies two large groups; In the first place those limitations inherent to any audit, and in second place, the limitations to the scope of the audit performed. It concludes that those inherent to any audit cannot be avoided, while those within the scope of the audit can be inspected and try to eliminate them, but in case they persist, the opinion of such audit may not be issued in a favourable manner. In any case, the existing limitations should be explained detailing the causes and consequences.

In the paper "La Contabilidad como instrumento para rendir cuentas" "*Accounting as an instrument for accountability*" (Burneo, 2014) the author defends the idea that accounting can help improving accountability of public administration, using a new principle additional to those we already know. The principle that the amount is the operations' common denominator. Since the problem that the author considers is that public authorities believe that accountability is met through the publication of economic, financial and budgetary information and that it is not necessary to publish the results of management in terms of efficiency and effectiveness.

The article "Determinantes de la transparencia en municipios de mediano y pequeño tamaño" "*Determinants of transparency in municipalities of medium and small size*" (García y Alonso, 2015) analyse which factors determine the degree of transparency through the website of small and medium municipalities of the Principado de Asturias, since most of the studies on this subject are focused on large municipalities. For this purpose, they have selected a series of variables and have subsequently carried out an analysis of correlations and regressions to verify the explanatory capacity of the variables. They have finally concluded that political factors are not significant for the level of transparency, being significant tourism, the coast and financial dependence.

4. METHODOLOGY

4.1 SAMPLE SELECTION

It is impossible to make a comparison between both countries analysing all the city councils, due to the complexity and the huge amount of hours needed. For that reason, it is considered that the analysis of 50 city councils (25 of each one of the two counties analysed in this report) is enough in order to obtain a reliable comparison. In this way, a sample with the 25 city councils with more inhabitants of both countries is selected.

In the case of the Spanish city councils, the webpage of the “Instituto Nacional de Estadística” has been checked, where the information of the population of all the Spanish cities has been obtained, and with that information, a table with the required sample has been made.

For the UK city councils, the same procedure has been carried out, checking the City Population webpage, and making a table with the 25 more populated cities.

4.2 SOURCES OF INFORMATION CHOICE.

Currently, the Internet is the most recognized and used Information and Communication Technology (ICT). This is because web pages are a way of easy and quick access to all types of information and documentation, and thus, this makes it the most used way by citizens to access the information they may need at any time.

Therefore, this research work will focus on transparency through the internet, so the sources of information will be the official web pages of each City Council that are part of the selected sample.

4.3 DATA COLLECTION.

In order to begin with the research, each of the city council’s web page has been navigated during a quite long period of time, looking for all the variables.

In the first place, it has been searched if there are specific sections of transparency, financial or budgetary information in the web pages and finally resorting to internal searchers of the web pages to carry out a search by keywords (e.g.: ”financial statements”, “financial indicators” or “budget”). The variables that were not located after this procedure, have been considered undisclosed, since the information must be easily accessible by those users who require it.

To gather the information, two tables have been prepared, one for the Spanish cities and another one for the UK cities, which shows the presence or absence of each of the variables under study.

To codify the information, it has been proceeded by assigning the value 1 if the variable is found on the web, 0 if it is not found, and 0.5 if the information to which it refers is partially published.

4.4 SELECTED VARIABLES.

In order to analyse the transparency levels of both countries reliably, it is necessary to make a correct selection of the variables, otherwise the research carried out would not be valid and would not yield real and useful results.

Given the importance of this part of the research, all possible variables have been investigated, and those that have been considered most relevant to the citizen have been selected.

Therefore, in addition to the review of previous studies summarized in the previous section of this paper, the general table of indicators of the Transparency Index of the City Councils (ITA) of 2014 was also consulted on the Spanish International Transparency web (<http://www.transparencia.org.es/>). This transparency index evaluates a total of 80 indicators. As a result of this process, the variables selected for the present research are listed in Table 4.1.

It is considered that the selected variables are the most relevant for this research since they are those that best reflect the current situation of the cities, as well as their economic functioning.

TABLE 4.1: VARIABLES SELECTED

V1	Organizational structure, roles and responsibilities
V2	Contracts
V3	Agreements
V4	Subsidies
V5	Budget
V6	State of budget implementation
V7	Budgetary changes
V8	Annual accounts
V9	Audit reports (indicating year)
V10	Remuneration received by high positions and senior managers.
V11	Declarations of property holdings and private activities of councillors.
V12	Relation of real property owned or held by any real right.
V13	Period of payment to suppliers
V14	FINANCIAL AND PATRIMONIAL INDICATORS
V15	BUDGETARY INDICATORS
V16	MANAGEMENT INDICATORS
V17	TRANSPARENCY OR EQUIVALENT PORTAL (Freedom of information)
V18	PREVIOUS YEARS INFORMATION (ANNUAL ACCOUNTS)
V19	PREVIOUS YEARS INFORMATION (BUDGET)
V20	PREVIOUS YEAR INFORMATION (STATE OF BUDGET IMPLEMENTATION)
V21	POSIBILITY TO DOWNLOAD IN WORKABLE FORMATS

Source: Own elaboration

The Budgets allow to obtain information on the origin of the income of the City council as well as the destiny that is assigned to them. And the State of Budget Implementation reveals the extent to which the previously approved budget is met.

The annual accounts, report on the equity situation at the end of the financial year and the changes in equity in the period to which the states refer.

The audit report of accounts is also an essential element, since through it an external auditor expresses his opinion about the Financial Statements. Given the growing levels of mistrust among the public about municipal management, conducting such audits and publishing the results of these reports is considered a vitally important issue.

Transparency regarding the remuneration received by high positions and senior managers is also very interesting for the citizens, because of the high expenditure that it represents for the Public Administrations, and consequently for the citizens as a whole.

The information on payment to suppliers is important because of the defaults that have occurred, especially since the beginning of the crisis, in different city councils, which makes suppliers, companies and self-employed, no longer trust in collecting their rights facing public institutions.

In order to observe the publication of the variables related to indicators (V14, V15 and V16), it has been considered only if some of these indicators are provided in a generic way, so that when some of the ratios can be observed, it is recognized that information is being provided to the citizen about that variable.

The publication of information on previous years is also considered essential, since in order to be able to make an assessment about the financial economic situation of an entity, the information referred to only one period is insufficient and it is necessary to analyse at least the data corresponding to the last two years.

Finally, the existence of a transparency or equivalent portal on the web page ease the research to the citizen, being almost all the information gather in the same section. The possibility to download information in workable format, give the possibility to the user of the information to work on it and therefore increase the trust on the public administration.

5. ANALYSIS OF RESULTS

5.1 DESCRIPTIVE ANALYSIS

Once all the necessary information has been collected, a global transparency index has been developed for each city (expressed in percentage terms), as a sum of the scores of all the analysed items and dividing that total by the maximum possible score: 21 in the case of Spain or 14 in the case of UK.

The difference in the number of items analysed in both countries is due to the fact that a homogenization has been carried out, as the information required by the legislation in both countries is very different.

Due to this fact, in the UK case; on the one hand the variables of contracts, agreements and subsidies, have been grouped as a single variable, given that according to the UK's legislation, treating them individually can be very complex sections. On the other hand, neither financial and patrimonial indicators, nor budgetary indicators have been taken into account as the UK's legislation does not require the publication of such indicators.

And finally, Freedom of Information Act doesn't oblige to the city councils to provide information regarding to the budgetary changes, neither oblige to publish information about the state of budget implementation, but in the case of London it is published so it has been taken into account, although the information of previous years regarding to it has not been taken into account.

5.1.1 SPAIN

Before starting with the analysis of the results, some challenges in the moment of collecting the data have to be highlighted:

- Languages: In the case of Barcelona, some information (e.g.: budgets) are only published in Catalan, reason why a citizen who does not speak Catalan, will normally have difficulties to understand them. On the other hand, we have La Coruña, which presents the budgets in Galician and Catalan, so is the user who decides in which language prefers to check it.
- Difficulties have been found when searching the information on the web pages, since in some cases it was scattered. In many cases, the variables have been located in the "Transparency portal" link, but in those cases in which the information searched in that link has not been found, the information has been gathered by using the internal searches of the web.

The following table, shows the ranking of the Spanish cities analysed in economic-financial transparency matter. The average of the published information in each city has been elaborated by adding the scores obtained in each city for each variable, divided by 21, the total number of variables, and multiplying the total by 100 to express the score in percentage terms:

$$\text{Zaragoza} = \frac{I1(\text{Zaragoza}) + I2(\text{Zaragoza}) + \dots + I21(\text{Zaragoza})}{21} * 100$$

TABLE 5.1: SPANISH CITIES RESULTS

CITY	%
Barcelona	90.48%
Murcia	90.48%
Zaragoza	88.10%
Madrid	85.71%
Las Palmas de Gran Canaria	85.71%
Jerez de la Frontera	85.71%
Bilbao	80.95%
Alicante	80.95%
Gijón	80.95%
L'Hospitalet de Llobregat	78.57%
Cartagena	78.57%
Sevilla	76.19%
Valladolid	76.19%
Málaga	73.81%
Córdoba	73.81%
A Coruña	73.81%
Valencia	71.43%
Oviedo	71.43%
Terrassa	71.43%
Granada	69.05%
Vitoria-Gasteiz	66.67%
Palma de Mallorca	61.90%
Vigo	61.90%
Badalona	61.90%
Elche	47.62%
TOTAL AVERAGE	75.33%
STANDARD DEVIATION	10.28%

Source: Own elaboration

From the table above, a lot of information relevant to this research can be extracted.

The first one is that the Spanish cities which more information provide to citizens through internet are Barcelona and Murcia, obtaining a score of 90.48%, only failing to publish the management indicators, furthermore, in the case of Barcelona, information from previous years related to the state of budget implementation is not provided and finally, in the case of Murcia the possibility of downloading the information in workable formats is not given.

They are followed with very high scores (above 80%) Zaragoza, Madrid, Las Palmas de Gran Canaria, Jerez de la Frontera, Bilbao, Alicante and Gijón. It is considered that these cities have a level of transparency more than acceptable. It is worth mentioning that Zaragoza is in second place in the most transparent cities, obtaining a score of 88.10%.

On the other hand, it can be seen that the less transparent city is Elche, being able to locate only 10 items of the 21 studied and obtaining a score of 47.62%, well below the Spanish average, so it should make important efforts in terms of Transparency to adapt to the Public Sector Transparency Law.

The average of Spain is 75.33%, which is considered a very high and remarkable average.

On the other hand, the standard deviation (understood as a measure of the degree of dispersion of the cities' scores with respect to the calculated average value) is of 10.28%, which means a low variability in the average scores of the Spanish cities This can be confirmed by observing the table, from which we can see that only 6 of the 25 cities studied are well below average.

5.1.2 UK

Before starting the analysis on the United Kingdom, it should be noted that The British system in terms of transparency is very different from the Spanish system and is much more advanced, so we should highlight the following; All UK city councils, are subject to an external audit in which those above mentioned indicators appear, more concretely in the section called Value For Money (VFM). In addition, UK had a policy called Best Value; a policy in the UK affecting the provision of public services. “A Best Value authority must make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness” (LGA 1999, section 3[1]).

This information was published in the Office for National Statistics with values for each of the city councils, but these values are currently published on the website by region. To find them by city council, it is necessary to go to the external audit report of each of the cities.

Due to this differences; on the one hand the variables of contracts, agreements and subsidies, have been grouped as a single variable, given that according to the UK's legislation, treating them individually can be very complex sections. On the other hand, neither financial and patrimonial indicators, nor budgetary indicators have been taken into account as the UK's legislation does not require the publication of such indicators. And finally, Freedom of Information Act doesn't oblige to the city councils to provide information regarding to the budgetary changes, neither oblige to publish information about the state of budget implementation, but in the case of London it is published so it has been taken into account, although the information of previous years regarding to it has not been taken into account.

In the British case some challenges have been found in the analysis of some web pages, since they are structured quite differently from those of the Spanish city councils. In general, the information regarding the analysed items has been found in the links "Budgets and spending", "Freedom of information" and "Finance", present in almost all the websites. However, in many cases it has not been possible to find this type of links, reason why the internal searcher of the web page has been used.

The web page which more difficulties had been faced is the one of the city council of Leeds, since the webpage gave error approximately for one and a half month.

In order to elaborate and obtain the score by cities, the same formula as in the case of Spain has been used:

$$London = \frac{I1(London) + I2(London) \dots + I14(London)}{14} * 100$$

TABLE 5.2: UK CITIES RESULTS

CITY	%
London	100.00%
Liverpool	92.86%
Bristol	92.86%
Manchester	92.86%
Bradford	92.86%
Brighton and Hove	92.86%
Birmingham	89.29%
Sheffield	85.71%
Leeds	85.71%
Kingston upon Hull	85.71%
Newcastle upon Tyne	85.71%
Stoke-on-Trent	85.71%
Southampton	85.71%
Portsmouth	85.71%
Glasgow	78.57%
Coventry	78.57%
Cardiff	78.57%
Reading	78.57%
Edinburgh	75.00%
Leicester	71.43%
Derby	71.43%
Plymouth	71.43%
Northampton	71.43%
Nottingham	64.29%
Belfast	50.00%
TOTAL AVERAGE	81.71%
STANDARD DEVIATION	11.07%

Source: Own elaboration

On the table it can be seen that the most transparent city council is London with 100%, all the items can be found on its website. With scores of 92.86% is followed by the cities of Liverpool, Bristol, Manchester, Bradford and Bristol and Hove.

On the opposite side, we find the least transparent city council, Belfast, which gets 50%, only providing institutional information, the annual accounts, audit report, and remuneration by high positions and the declaration of property holdings of councillors.

On the other hand, the average (81.71%), and the standard deviation (11.07%) yield very positive data for the British cities, obtaining a very high average and following a

quite homogeneous behaviour. As it can be observed, none of the cities under study has obtained an average below 50%.

5.1.3 COMPARISON BETWEEN BOTH COUNTRIES

In order to make the comparison between both countries, a table with information regarding to the average of the items published has been made. In this way, it can be observed which are the most and the least published items and we can compare between both countries.

TABLE 5.3: COMPARISON BETWEEN COUNTRIES BY VARIABLE.

	Spanish average	UK average	Total average
Organizational structure, roles and responsibilities	1	0.96	0.98
ECONOMIC AND BUDGETARY INFORMATION			
Contracts, agreements or subsidies	1	0.88	0.94
Budget	1	0.84	0.92
State of budget implementation	0.88	0.04	0.46
Budgetary changes	0.8	0	0.4
Annual accounts	0.6	1	0.8
Audit reports (indicating year)	0.68	0.86	0.77
Remuneration received by high positions and senior managers.	0.88	1	0.94
Declarations of property holdings and private activities of councillors.	0.72	1	0.86
Relation of real property owned or held by any real right.	0.88	0.84	0.86
Period of payment to suppliers	0.8	0.84	0.82
FINANCIAL AND PATRIMONIAL INDICATORS	0.96	0	0.48
BUDGETARY INDICATORS	0.96	0	0.48
MANAGEMENT INDICATORS	0.12	0.36	0.24
TRANSPARENCY OR EQUIVALENT PORTAL	0.88	0.84	0.86
PREVIOUS YEARS INFORMATION (ANNUAL ACCOUNTS)	0.44	1	0.72
PREVIOUS YEARS INFORMATION (BUDGET)	0.72	0.7	0.71
PREVIOUS YEAR INFO (STATE OF BUDGET IMPLEMENTATION)	0.44	0	0.22
POSSIBILITY TO DOWNLOAD IN WORKABLE FORMATS	0.12	0.28	0.2

Source: Own elaboration

Looking to Spanish averages, it can be seen that the items more published by cities are the budget approved for the year 2016, as well as information regarding contracts, agreements and subsidies and institutional information, obtaining an average of 1. On the other hand, the less published information are management indicators, and the possibility of download information in workable formats.

On the other hand, the most published items by the British city councils are those referred to the annual accounts, presented on all the web pages of all the city councils analysed, as well as the information about them from previous years. We also find in all analysed cities the remuneration received by high positions and the declaration of property holdings and private activities of councillors. On the contrary, the least published items are the state of budget implementation being only in the city council of London and budgetary changes, financial and patrimonial indicators and budgetary indicators, not being published in any of the municipalities analysed. Although, as already mentioned above, UK town councils have no obligation to publish such indicators.

It can be observed that the level of publication of annual accounts, audit reports, remuneration of high positions and declaration of property holdings and private activities of councillors is much higher in the UK than in Spain. In addition, 28% of UK city councils (although is a very low percentage) gives the possibility of downloading the information in workable formats, compared to 12% of Spanish city councils.

On the other hand, the information regarding budgetary changes and state of budget implementation is much higher in Spain than in the UK, as well as the level of publication of financial and patrimonial indicators and budgetary indicators.

Considering jointly all the cities analysed, it can be seen that in general, the most published items are those referred to institutional information and as for economic and budgetary information, the most published are contracts, agreements and subsidies, the budget and the remuneration received by high positions.

Although both countries should make an effort and start giving the possibility to download information in workable formats, since only 20% of all the analysed cities gives this option, and it is considered a very important option for the users as they can calculate for themselves some indicators as well as being able to compare information and thus also gain trust in the city councils.

Finally, looking into the total average, it can be seen that the British average is 6.38 percentage points higher than the Spanish one. It doesn't exist a huge difference, but the Spanish city councils should try to do their best in order to reduce as much as possible this difference.

If we look into the standard deviation, it can be seen that the Spanish one is 0.79 percentage lower than the British one, this difference is minimum, so it can be said that both countries follow a quite homogeneous behaviour regarding to the transparency matter.

5.2 CORRELATION AND REGRESSION ANALYSIS

Once the descriptive analysis has been finished, a correlation and regression analysis has been carried out, whose aim is to better understand the results obtained and try to identify which variables affect the levels of transparency in the analysed city councils.

To do this, a series of variables that were thought to affect the previous results have been selected. The variables have been searched through the Eurostat website, in order to find the information for both countries by regions.

The first variable that has been taken into account has been the population, since the studies previously analysed in the background section concluded that it had a positive relation with the levels of transparency.

Secondly, it has been proceeded to look for information on the percentage of households with internet access in their houses, since as previously mentioned the internet is the most used ICT by citizens and therefore it has been thought that it may have influence.

The rate of participation in all educational levels except the early childhood has also been selected, since it is believed that those communities with more trained people, demand greater levels of transparency. The long-term unemployment (12 months and more) has also been taken into consideration as it has not been possible to find the global unemployment value. It is believed that this variable may influence the levels of transparency since the fewer concerns citizens have, the higher levels of transparency they demand.

Finally, a dichotomous variable has been selected, which is the political party who is governing in each of the analysed city councils and it has been grouped into two

different ways: old ones and new ones and finally into their ideology between right and left.

The explained variables have been are considered independent variables, being the dependent variable the percentage of transparency levels of the city councils of both countries. The analysis has been done individually for each country and jointly. (Tables with the correlations can be seen on Appendix III of this paper)

TABLE 5.4: STANDARDISED REGRESSION COEFFICIENTS AND STATISTICAL SIGNIFICANCE

	Spain	UK	VIF (UK)	Spain + UK	VIF(Spain + UK)
Population	0.371*	0.368*	1.006**	0.351**	1.027**
Access to Internet	0.226	0.192	2.036**	0.326**	5.555
Unemployment	0.112	-0.619***	2.028	-0.36***	5.492
Education	0.222	-0.44**	-	0.239	-
R²	-	0.491		0.233	
Model significance (F statistic)	-	6.743***		4.666***	
N	25	25		50	

*Note: *** $p < 0.01$; ** $p < 0.05$; * $p < 0.1$*

Source: Own elaboration

In the Spanish case, it can be observed that the only variable with a positive correlation is the population. The higher the population of the Spanish cities, the higher the levels of transparency. It should be noted that in this case; there are some variables that are related between them. On the one hand, participation rates in education for example is related with long-term unemployment and with the percentage of households with access to internet. On the other hand, population is related with the percentage of households with access to internet.

As only one variable has relationship with the percentage of transparency levels in the city councils, a regression analysis is not needed in this case.

Looking into the UK case, population is also positive related with the percentage of transparency levels in the city councils. Long-term unemployment has a negative relationship as it was believed, being the lower the unemployment the higher the levels of transparency. Surprisingly, education has a negative relationship, being the lower the education the higher the levels of transparency.

As there is more than one variable related a regression analysis is needed. From it, it can be concluded that 49.1% of the model is explained by the variables under study. Looking into the VIF it can be concluded that there are only two variables related to the dependent variable, population and unemployment. Being education eliminated and not being related, as the result in the correlation analysis was surprising the regression analysis confirms this strange behaviour.

Finally, looking to both countries jointly, it can be observed that population and the percentage of households with access to internet have a positive relation with the levels of transparency; the higher these variables, the higher the levels of transparency. Unemployment on the contrary, has a negative relationship. The lower the unemployment, the higher the levels of transparency.

Moving into the regression analysis, only 23.3% of this model is explained by the variables under study, being this percentage quite low, so no general conclusions can be extracted. Looking to the VIF, it can be concluded that only population seems to be an explanatory variable in this model, as in the case of Spain.

Finally, to conclude this section, Mann-Whitney U test has been carried out for the dichotomous variables above mentioned; old-new and left-right political parties. These differences would affect these four different groups if their behaviour is sufficiently different. But in the three scenarios analysed (Spain, UK and both jointly) the decision of the test is to preserve the null hypothesis, so it can be concluded that there are no differences between both groups.

6. CONCLUSIONS

This research has been carried out with the intention of being able to provide a series of recommendations for the improvement of the disclosure of economic-financial information by the Spanish public administrations, and in this way to try to reduce the existing loss of trust towards them.

With respect to the comparison with the previous studies analysed in section 3 of the present study, our results confirm those obtained by de Royo Montañés, Acerete Gil and Martí López (2012), who concluded that the Spanish municipalities do not usually disclose management indicators on their web pages and having obtained in this investigation that the great majority still do not publish them.

In the first place it have to be pointed out that in some cases difficulties have been encountered in locating the information on the web pages analysed, both Spanish and British, especially in some cases where, due to their structure, it has been needed to use the internal searching, although it exist a portal of transparency, because otherwise it would have been impossible to locate information that it was hung on the web, but not in an accessible way. Therefore, a first recommendation would be to improve the access to the economic financial information of their web pages to facilitate the consultation of the same.

Although the level of disclosure obtained in this research in Spain is not very low, having obtained an average score of 75.33%, we cannot stay with only the average scores, since we have only focused on the analysis of the larger cities and as we have seen in the analysis of correlations and regressions, the population directly influences this score.

Once the research is finished, the main recommendations that would be made to improve the levels of economic-financial transparency at the municipal level in Spain are the following:

- improving access to published economic and financial information,
- publish the annual accounts on the website and do not re-address to the page of accountability.
- publish the management indicators.

- publish the information from previous years concerning the state of budget implementation.

- Publish the information in workable formats.

All of these recommendations aim to improve the disclosure of financial information and the levels of transparency of local entities in our country. At the moment these aspects are fundamental to improve the confidence of citizens in public institutions.

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APPENDIX I

Relation between cities, population and web pages

1. CITIES OF SPAIN

City	Population	Web pages
Madrid	3.165.541	http://www.madrid.es/
Barcelona	1.608.746	http://www.bcn.cat/es/
Valencia	790.201	http://www.valencia.es/
Sevilla	690.566	http://www.sevilla.org/
Zaragoza	661.108	http://www.zaragoza.es/
Málaga	569.009	http://www.malaga.eu/
Murcia	441.003	http://www.murcia.es/
Palma de Mallorca	402.949	http://www.palmademallorca.es/
Las Palmas de Gran Canaria	378.998	http://www.laspalmasgc.es/
Bilbao	345.122	http://www.bilbao.net/
Alicante	330.525	http://www.alicante.es/
Córdoba	326.609	http://www.cordoba.es/
Valladolid	301.876	https://www.valladolid.es/
Vigo	292.817	http://hoxe.vigo.org/
Gijón	273.422	http://www.gijon.es/
L'Hospitalet de Llobregat	254.804	http://www.l-h.cat/
Vitoria-Gasteiz	244.634	http://www.vitoria-gasteiz.org/
A Coruña	243.978	http://www.coruna.es/
Granada	234.758	http://www.granada.org/
Elche	227.659	http://www.elche.es/
Oviedo	220.567	http://www.oviedo.es/
Badalona	215.634	http://badalona.cat/
Terrassa	215.121	http://www.terrassa.cat/
Cartagena	214.759	http://www.cartagena.es/
Jerez de la Frontera	212.830	http://www.jerez.es/

1. CITIES OF UK

City	Population	Web page
London	8.754.710	http:// www.london.gov.uk/
Birmingham	1.126.927	http://www.birmingham.gov.uk/
Glasgow	603.080	http://www.glasgow.gov.uk/
Liverpool	565.161	http://liverpool.gov.uk/
Bristol	560.982	http://www.bristol.gov.uk/
Manchester	537.820	http://www.manchester.gov.uk/
Sheffield	493.623	https://www.sheffield.gov.uk/
Leeds	480.250	http://www.leeds.gov.uk/
Edinburgh	480.250	http://www.edinburgh.gov.uk/
Leicester	458.175	http://www.leicester.gov.uk/
Bradford	357.385	http://www.bradford.gov.uk/
Coventry	355.026	http://www.coventry.gov.uk/
Cardiff	345.810	http://www.cardiff.gov.uk/
Belfast	333.740	http://www.belfastcity.gov.uk/
Nottingham	302.029	http://www.nottinghamcity.gov.uk/
Kingston upon Hull	286.989	http://www.hullcc.gov.uk/
Newcastle upone Tyne	279.534	http://www.newcastle.gov.uk/
Stoke-on-Trent	273.219	http://www.stoke.gov.uk/ccm/portal/
Southampton	266.391	http://www.southampton.gov.uk/
Derby	260.955	http://www.derby.gov.uk/
Portsmouth	245.360	http://www.portsmouth.gov.uk/
Plymouth	241.124	http://www.plymouth.gov.uk/
Brighton and Hove	239.695	http://www.brighton-hove.gov.uk/
Reading	226.133	http://www.reading.gov.uk/
Northampton	225.740	http://www.northampton.gov.uk/

APPENDIX II

Result of the research on the web pages of the city councils

1. SPAIN

	Madrid	Barcelona	Valencia	Sevilla	Zaragoza	Málaga	Murcia	Palma de Mallorca	Las Palmas	Bilbao	Alicante	Córdoba	Valladolid
V1	1	1	1	1	1	1	1	1	1	1	1	1	1
V2	1	1	1	1	1	1	1	1	1	1	1	1	1
V3	1	1	1	1	1	1	1	1	1	1	1	1	1
V4	1	1	1	1	1	1	1	1	1	1	1	1	1
V5	1	1	1	1	1	1	1	1	1	1	1	1	1
V6	1	1	1	1	1	1	1	1	1	1	1	1	1
V7	1	1	1	1	1	1	1	1	1	1	1	1	1
V8	1	1	0	0	0,5	0	1	1	1	1	1	0,5	0,5
V9	0	1	1	1	1	0,5	1	0	1	0	1	1	0,5
V10	1	1	1	1	1	1	1	1	1	1	1	1	1
V11	1	1	1	1	1	1	1	1	1	0	1	0	1
V12	1	1	1	1	1	1	1	0	1	1	1	1	1
V13	1	1	1	0	1	0	1	0	1	1	1	1	1
V14	1	1	1	1	1	1	1	1	1	1	1	1	1
V15	1	1	1	1	1	1	1	1	1	1	1	1	1
V16	1	0	0	0	1	0	0	0	0	0	0	0	0
V17	1	1	0	1	1	1	1	1	1	1	1	1	1
V16	1	1	0	0	0	0	1	0	0	1	1	0	1
V19	1	1	1	1	1	1	1	0	1	1	0	1	0
V20	0	0	0	1	1	1	1	0	1	1	0	0	0
V21	0	1	0	0	0	0	0	0	0	0	0	0	0
TOTAL	18,0	19,0	15,0	16,0	18,5	15,5	19,0	13,0	18,0	17,0	17,0	15,5	16,0

	Vigo	Gijón	L'Hospitalet	Vitoria	A Coruña	Granada	Elche	Oviedo	Badalona	Terrassa	Cartagena	Jerez de la Frontera
V1	1	1	1	1	1	1	1	1	1	1	1	1
V2	1	1	1	1	1	1	1	1	1	1	1	1
V3	1	1	1	1	1	1	1	1	1	1	1	1
V4	1	1	1	1	1	1	1	1	1	1	1	1
V5	1	1	1	1	1	1	1	1	1	1	1	1
V6	0	1	1	1	0	1	0	1	1	1	1	1
V7	0	1	1	0	1	1	0	1	0	1	1	0
V8	0	0	1	1	1	0,5	1	0	1	0	0	1
V9	1	1	0,5	1	1	0	0	1	0	1	0,5	1
V10	1	1	1	1	0,5	0	1	0,5	1	0	1	1
V11	1	1	1	1	0	0	0	0,5	1	0	0	1
V12	0	1	1	1	1	1	1	1	1	1	0	1
V13	1	1	1	0	1	1	0	1	1	1	1	1
V14	1	1	0,5	1	1	1	1	1	0	1	1	1
V15	1	1	0,5	1	1	1	1	1	0	1	1	1
V16	0	0	0	0	0	0	0	0	0	0	1	0
V17	1	1	0	1	1	1	0	1	1	1	1	1
V16	0	0	1	0	1	1	0	0	0	0	1	1
V19	1	0	1	0	1	0	0	1	1	1	1	1
V20	0	1	1	0	0	0	0	0	0	1	1	1
V21	0	1	0	0	0	1	0	0	0	0	0	0
TOTAL	13,0	17,0	16,5	14,0	15,5	14,5	10,0	15,0	13,0	15,0	16,5	18,0

2. UNITED KINGDOM

	London	Birmingham	Glasgow	Liverpool	Bristol	Manchester	Sheffield	Leeds	Edinburgh	Leicester	Bradford	Coventry	Cardiff
V1	1	1	0	1	1	1	1	1	1	1	1	1	1
V2	1	1	1	1	1	1	1	1	1	1	1	1	0
V3	1	1	1	1	1	1	1	1	1	1	1	1	1
V4	1	0	0	0	0	0	0	0	0	0	0	0	0
V5	0	0	0	0	0	0	0	0	0	0	0	0	0
V6	1	1	1	1	1	1	1	1	1	1	1	1	1
V7	1	0,5	1	1	1	1	1	1	1	1	1	0	1
V8	1	1	1	1	1	1	1	1	1	1	1	1	1
V9	1	1	1	1	1	1	1	1	1	1	1	1	1
V10	1	1	1	1	1	1	1	1	0	1	1	0	1
V11	1	1	1	1	1	1	1	1	1	0	1	1	1
V12	0	0	0	0	0	0	0	0	0	0	0	0	0
V13	0	0	0	0	0	0	0	0	0	0	0	0	0
V14	1	1	1	0	0	1	0	0	1	0	1	1	0
V15	1	1	0	1	1	1	1	1	0	0	1	1	1
V16	1	1	1	1	1	1	1	1	1	1	1	1	1
V17	1	0	1	1	1	1	1	1	0,5	0	1	1	1
V18	0	0	0	0	0	0	0	0	0	0	0	0	0
V19	0	1	0	1	1	0	0	0	0	1	0	0	0
TOTAL	14	12,5	11	13	13	13	12	12	10,5	10	13	11	11

	Belfast	Nottingham	Kingston upon Hull	Newcastle upon Tyne	Stoke-on-Trent	Southampton	Derby	Portsmouth	Plymouth	Brighton and Hove	Reading	Northampton
V1	1	1	1	1	1	1	1	1	1	1	1	1
V2	0	0	1	1	1	1	1	1	1	1	1	1
V3	1	0	1	1	1	1	0	1	0	1	1	0
V4	0	0	0	0	0	0	0	0	0	0	0	0
V5	0	0	0	0	0	0	0	0	0	0	0	0
V6	1	1	1	1	1	1	1	1	1	1	1	1
V7	0	1	1	1	0	1	1	1	1	1	1	1
V8	1	1	1	1	1	1	1	1	1	1	1	1
V9	1	1	1	1	1	1	1	1	1	1	1	1
V10	0	1	1	1	1	1	1	1	1	1	0	1
V11	0	1	0	1	1	1	1	1	1	1	1	0
V12	0	0	0	0	0	0	0	0	0	0	0	0
V13	0	0	0	0	0	0	0	0	0	0	0	0
V14	0	0	0	0	0	0	0	0	0	1	0	1
V15	0	1	1	1	1	1	1	1	1	1	1	1
V16	1	1	1	1	1	1	1	1	1	1	1	1
V17	0	0	1	1	1	1	0	1	0	1	1	0
V18	0	0	0	0	0	0	0	0	0	0	0	0
V19	1	0	1	0	1	0	0	0	0	0	0	0
TOTAL	7	9	12	12	12	12	10	12	10	13	11	10

APPENDIX III
Correlation tables

1. SPANISH CORRELATION ANALYSIS.

		Percentage	Population	Access to Internet	Unemployment	Education
Percentage	Correlación de Pearson	1	,371	,226	,112	,222
	Sig. (bilateral)		,068	,277	,594	,286
	N	25	25	25	25	25
Population	Correlación de Pearson	,371	1	,699**	,027	,254
	Sig. (bilateral)	,068		,000	,899	,221
	N	25	25	25	25	25
Access to Internet	Correlación de Pearson	,226	,699**	1	,091	,433*
	Sig. (bilateral)	,277	,000		,666	,031
	N	25	25	25	25	25
Unemployment	Correlación de Pearson	,112	,027	,091	1	-,366
	Sig. (bilateral)	,594	,899	,666		,072
	N	25	25	25	25	25
Education	Correlación de Pearson	,222	,254	,433*	-,366	1
	Sig. (bilateral)	,286	,221	,031	,072	
	N	25	25	25	25	25

2. UK CORRELATION ANALYSIS

		Percentage	Population	Access to Internet	Unemployment	Education
Percentage	Correlación de Pearson	1	,368	,192	-,619**	-,440*
	Sig. (bilateral)		,071	,357	,001	,028
	N	25	25	25	25	25
Population	Correlación de Pearson	,368	1	,036	-,067	-,023
	Sig. (bilateral)	,071		,863	,752	,912
	N	25	25	25	25	25
Access to Internet	Correlación de Pearson	,192	,036	1	-,369	-,547**
	Sig. (bilateral)	,357	,863		,069	,005
	N	25	25	25	25	25
Unemployment	Correlación de Pearson	-,619**	-,067	-,369	1	,712**
	Sig. (bilateral)	,001	,752	,069		,000
	N	25	25	25	25	25
Education	Correlación de Pearson	-,440*	-,023	-,547**	,712**	1
	Sig. (bilateral)	,028	,912	,005	,000	
	N	25	25	25	25	25

3. CORRELATION ANALYSIS FROM BOTH COUNTRIES

		Percentage	Population	Access to Internet	Unemployment	Education
Percentage	Correlación de Pearson	1	,351*	,326*	-,360*	,169
	Sig. (bilateral)		,012	,021	,010	,239
	N	50	50	50	50	50
Population	Correlación de Pearson	,351*	1	,142	-,094	,105
	Sig. (bilateral)	,012		,326	,518	,469
	N	50	50	50	50	50
Access to Internet	Correlación de Pearson	,326*	,142	1	-,904**	,365**
	Sig. (bilateral)	,021	,326		,000	,009
	N	50	50	50	50	50
Unemployment	Correlación de Pearson	-,360*	-,094	-,904**	1	-,333*
	Sig. (bilateral)	,010	,518	,000		,018
	N	50	50	50	50	50
Education	Correlación de Pearson	,169	,105	,365**	-,333*	1
	Sig. (bilateral)	,239	,469	,009	,018	
	N	50	50	50	50	50