

Article

Transparency, security, employment and electoral participation: their impact on municipal tax collection, Jalisco, Mexico (2016-2018)

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Transparencia, seguridad, empleo y participación electoral: su impacto en la recaudación municipal, Jalisco, México (2016-2018)

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Abstract

This article measures the impact of the transparency of information, security of inhabitants, municipal employment and electoral participation of citizens (independent variables) on municipal tax collection (dependent variable). This leads to the following question: What is the impact of transparency, security of the inhabitants, municipal employment and electoral participation of the citizens in the tax collection of the municipalities of Jalisco with more than 5000 inhabitants? The methodology was quantitative, through the application of the method of ordinary least squares. The results indicate that transparency and security have a positive impact.

Keywords: transparency, security, electoral participation, municipal employment, municipal tax collection

Resumen

Este artículo mide el impacto de la transparencia de información, seguridad de los habitantes, empleo municipal y participación electoral de los ciudadanos (variables independientes) en la recaudación municipal (variable dependiente). Esto deriva en la siguiente pregunta: ¿cuál es el impacto de la transparencia, seguridad de los habitantes, empleo municipal y participación electoral de los ciudadanos en la recaudación de los municipios de Jalisco con más de 5000 habitantes? La metodología fue de corte cuantitativa, mediante la aplicación del método de mínimos cuadrados ordinarios. Los resultados obtenidos indican que transparencia y seguridad inciden de manera positiva.

Palabras clave: transparencia, seguridad, participación electoral, empleo municipal, recaudación municipal.

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Introduction

The purpose of this research was to measure the impact of information transparency, residents' security, municipal employment and citizens' electoral participation, as independent variables, with municipal revenue, indicated as the dependent variable, in the municipalities of Jalisco, Mexico, during the period 2016-2018.

The methodology applied was quantitative, through the application of the ordinary least squares method, i.e. a multiple regression. As part of the results generated, it is possible to point out that the transparency of information and the security of the inhabitants have a positive impact on revenue collection, while the hiring of employees does not show a representative significance that allows us to measure the impact on municipal revenue collection.

Based on the results obtained, it is possible to conclude that the municipalities of Jalisco that intend to improve their revenue collection levels need to promote open governments, improving their functions through transparency, citizen participation and collaboration.

Mexico is a federated state, made up of three different levels of authority: federal, state and municipal. Its organisation is based on territorial and functional decentralisation, according to the corresponding order of government, as indicated in the Constitución Política de los Estados Unidos Mexicanos (CPEUM, 2023, arts. 40 and 41). In this sense, the municipality is considered the first recipient of the needs of the population, so that, for this entity, fiscal policies should boost revenue-raising capacity; however, at present, municipalities' revenues represent only 1.6% of the gross domestic product (GDP) at the national level, according to the Organisation for Economic Co-operation and Development (OECD, 2020).

Considering this federalised system of government, there is research that approaches federalism from a fiscal perspective, through intergovernmental relations instituted from the need to establish attributions corresponding to each level of government, based on economic development and the distribution of resources (Tiebout, 1956; Musgrave, 1959; Oates, 1968; Weingast, 2014). From this perspective, fiscal federalism is an interweaving of the different elements of decentralised states, which establishes rights and political decisions concerning the revenues and expenditures of the different levels of government.

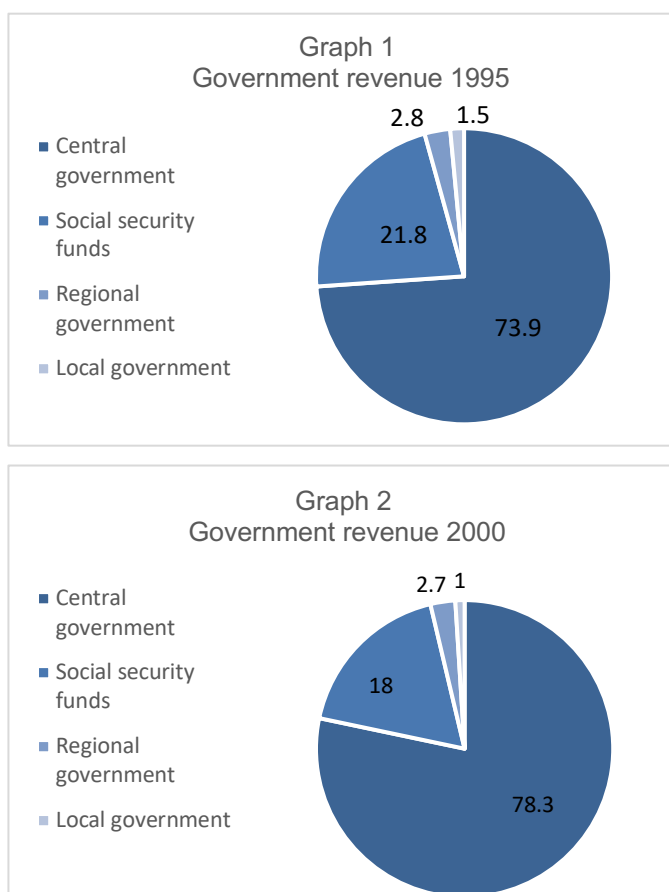
In the study *Getting it right. Strategic priorities for Mexico*, the OECD (2018) pointed out, as part of its conclusions, the need to provide municipalities with the means to carry out their functions efficiently, avoiding the inequality that exists among the country's municipalities with respect to the fiscal management process.

There is also more recent data generated by the OECD (2020), which shows the reason for the low collection levels of local governments and points to the origin in the weakness of their governmental functions.

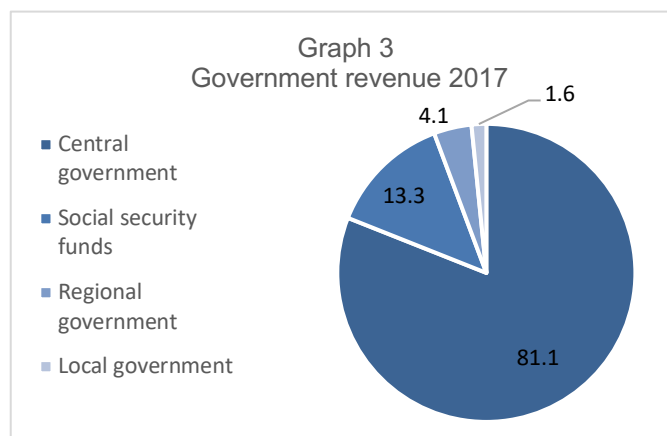
Graphics 1, 2 and 3 show the limited participation of municipal governments in terms of revenue collection, stating that the collection of the tax on property, as the main source of their income, may be affected if one considers the high political cost it could generate in future elections.

In connection with the above, it is possible to point out that the government's revenue-raising attribution has not been implemented efficiently.¹ The theoretical framework of this research identifies other types of administrative and political variables (section 1) that have possibly conditioned the development and consolidation of tax relations between government and taxpayer.

Graphs 1, 2 and 3
Federal, state and municipal government revenue in Mexico



¹ There are impediments to municipalities achieving managerial efficiency, including: 1) staff turnover during government transitions, 2) the need for trained staff, 3) ongoing staff appraisal, 4) resources for training of officials, and 5) competence building (Leos Morales, 2015).



Source: own elaboration based on OECD, 2020.

This research is based on public administration and political determinants as drivers of new models of public management through open governments, centred on the principle of information transparency, citizen participation and collaboration. In this sense, authors such as Romano (2020) refer to the importance of having data generated by the authorities that can be studied and reused to generate new contributions, ideas and solutions to existing problems.

From this perspective, there are local bodies, such as the Instituto de Información Estadística y Geográfica de Jalisco (IIEGJ, 2019), which have promoted different actions for the creation of indicators and the measurement of results - such as the Índice de Desarrollo Municipal (IDM) - where data and statistics with variables such as transparency, electoral participation, number of municipal employees per capita and security are presented, and which can be used in new research.

In this respect, these variables should be considered as transforming actions, favoured by open governments, capable of generating dynamics of trust among citizens, of building better communication spaces and involving the authority and the citizenry in democratic and decision-making processes of the government's substantive activities, such as tax collection, which is an inclusive and co-responsible activity between both parties. Therefore, these variables are the basis of the theoretical and methodological approach of this paper.

Therefore, this article aims to measure the impact of information transparency, municipal employment, residents' security and citizens' electoral participation on municipal revenue collection in Jalisco municipalities with more than 5,000 inhabitants, during the period 2016-2018.

From this purpose, the following question emerges as a research problem: what the impact of information transparency is the security

of the inhabitants, municipal employment and the electoral participation of citizens on revenue collection in the municipalities of Jalisco with more than 5,000 inhabitants?

With the aim of showing which variables influence municipal revenue collection, the following hypothesis is put forward: transparency of information, the security of the inhabitants, municipal employment and the electoral participation of citizens contribute to strengthening revenue collection in Jalisco municipalities with more than 5,000 inhabitants.

Thus, transparency, security, employment and electoral participation, as functions of government comprising various activities and responsibilities of the authority towards the citizenry, constitute the independent variables.

About the dependent variable municipal revenue, Ugarte Quispaya defines this term as: “the efficiency determined by tax policy and by the level of culture of taxpayers who comply with the payment and the effects of the tax administration to carry out optimal controls and fiscalisations” (2015, p. 98). On the other hand, Jorrat de Luis conceptualises revenue collection as follows: “the revenue that is possible to achieve with a given tax system and optimal control effort” (1998, p. 1). Given these descriptions, it is possible to define revenue collection capacity as the ability of a level of government to carry out revenue collection processes own resources management.

1. Theoretical framework of independent variables in municipal revenue collection

The transformation of public management has been oriented towards a new paradigm in public administration, which establishes citizen satisfaction as a central point, which implies, as Pfeffer Jeffrey (2000) comments, a political-administrative rationality that promotes competitiveness and efficiency.

In connection with the above, Guerrero Orozco (2003) points out that this precept of administrative rationality has its argument under the principle of administrative efficiency, in which the state seeks to develop its functions with a market approach through a series of initiatives derived from: 1) “Establishing intra-governmental markets and orienting the government towards the consumer, not the citizen; 2) Developing competition in the provision of public goods and services and 3) Introducing the ‘entrepreneurial spirit’ in government” (p. 381).

This transformation of public administration implies actions that pursue the fulfilment of the institutions' objectives, enable greater rationality in bureaucratic processes, bring services closer to society and, at the same time, allow the municipality to assume its constitutional attributions and powers (Mejía Lira, 1990).

Under this premise, this empirical study allows us to approach the subject from an administrative and political perspective, based on the assumption that the variables of information transparency, inhabitants' security, municipal employment and electoral participation can be tools used as basic elements of municipal public policies that strengthen their governmental functions and municipal revenue collection.

In relation to the above, Martínez Pellégrini *et al.* (2008) point out the relevance of these variables to promote progress; they consider public security a fundamental element for the economic activities of the community; electoral participation, as a democratic process, political movement and public action that directly affects the priorities of the government agenda and, finally, they explain the tax collection indicator as a governmental financial attribution. The results obtained in the research show the need to rethink municipal government programmes with the aim of modifying, refining and improving their functions to strengthen taxation processes, encouraging the participation of society.

The existing literature on municipal institutional capacity, as pointed out by Unda Gutiérrez (2021), considers employees as one of the variables: according to some perceptions, unionised staff are referred to as inefficient. By contrast, it is the personnel hired under the term of trust who take on most of the work. The results obtained indicate that an increase in the number of employees in the municipal administration, whether unionised or trust employees, does not have an impact on the municipalities' revenue collection.

From this reflection, it is possible to point out that the hiring of municipal employees should be analysed depending on their profile, knowledge, skills and functions to be developed. That is, personnel hired for positions the administrative authorities are not always oriented towards collection activities. On the other hand, staff involved in treasury activities could generate positive results in tax collection.

About transparency, the study by Lux Consultores en Comercio y Desarrollo (n.d.) refers, on the one hand, to the need to implement mechanisms to report on spending activities, with the aim of informing citizens about the destination of their contributions. This guarantees the proper use of resources, greater accountability and, consequently, an increase in the participation of those obliged to contribute. On the other hand, it addresses the issue of the electoral process from the point of view of citizen participation and the payment of taxes, where it points out the risk of generating clientelistic networks due to the omission of tax collection, which could have a negative impact on revenue collection.

On transparency, Elizondo Mayer-Serra (2001) explains the difficulty in the collection of taxes by the local authority, due to the confused perception of the benefits they provide and the high cost of paying them. For this reason, he argues the need to implement

mechanisms that generate transparency, which would generate greater cooperation from the population to comply with their tax responsibilities.

From this perspective, Pardo (2004), Aguilar (2009) and Cruz Laiseca (2014) argue, in general terms, that these actions will strengthen revenue collection when governments are efficient in generating guidelines, strategies and policies with evident results in development and services for citizens.

In this regard, the Economic Commission for Latin America and the Caribbean (ECLAC, 2014) points to the improvements and progress shown by subnational governments in Latin America, generated by results in transparency, the fight against corruption, financial efficiency, citizen participation in democratic processes and the implementation of inspection and collection strategies.

From this perspective, the development of functions assumes a significant level in any organisation, as it becomes the basis for the growth of government entities. In the same line of thought, Schwab (2014) determined that the soundness of government is decisive for the economic and social evolution, competitiveness and financial development of localities.

With regard to tax collection, this is an issue of co-responsibility, so measures to increase tax collection can become a political-electoral issue with voters, so that citizens' electoral participation could be a determining factor in municipal revenues.

This is how tax collection becomes a political problem, in which rulers analyse the political cost of this attribution, as Unda Gutiérrez (2021) points out that the decision implies choosing who to charge and how much to charge, which could encourage electoral participation and the outcome of an election.

For this reason, municipal entities should consider reorienting their policies in order to improve their governmental functions through actions that offer certainty, trust, security and inclusion of society, and that foster taxpayers' co-responsibility in tax matters.

2. Model description (ordinary least squares)

For this research, the method used was ordinary least squares (multiple regression), with the purpose of establishing the relationship between the variables listed above and the revenue capacity of Jalisco municipalities with a population of more than 5000 inhabitants, during the period 2016-2018.

In addition to the above method, White's test was used to demonstrate the absence of heteroscedasticity. A normality test of residuals was also performed, which found that the error is not normally distributed. A second regression was performed, in which the logarithms of several variables were obtained to eliminate the

normality problem. With the corresponding tests, it was validated that the error has a normal distribution. Finally, a third regression was performed without considering the control variables, to analyse whether the results are similar and significant.

2.1. Sample and determination of the variables transparency, security, employment and voter turnout with municipal revenues

For this research, the period of analysis of the variables transparency, security, employment and municipal revenue collection is 2016-2018, with the exception of the electoral participation variable, which was 2018 (due to the fact that the information is generated every three years), it was considered as an approximation of the study when considering that it could generate an effect on the collection processes given the existing theory on this variable.

A non-probabilistic sample was chosen; the sampling unit referred to in this work consisted of 107 municipalities out of the 125 that make up Jalisco. This was done to rule out biases that could arise from the inclusion of municipalities with less than 5,000 inhabitants at the time of entering the data into the model.

The selection of Jalisco was defined through the analysis of different elements that are important as a state: it is made up of 125 municipalities with disparity of financial, political and social conditions, similar to those of the other municipalities in the country; it has a population of 8,348,151 inhabitants, representing 6.79% of the country's total; there are 2,330,706 individual dwellings, which represents 6.65% of the total; its contribution to GDP is representative, accounting for 6.88%, which places it as one of the five states with the highest contribution, according to data from the Instituto Nacional de Estadística y Geografía (Inegi, 2020). On the other hand, the reliability of the existing official information that allows the construction of the inputs for this study was considered. All this would allow establishing an empirical relationship between municipal revenue collection and some variables that could be used as a basis for municipal public policy.

Table 1 explains the determination of the variables transparency of information, security of inhabitants, municipal employees and electoral participation with the method used by the IIEGJ.

Table 1
Determination of the variables that were applied with the Ordinary Least Squares (OLS) method

<i>Variable</i>	<i>Determination</i>
Transparency of information	<p>The evaluation of compliance with the publication of fundamental information and the obligation to respond to requests for information is the result of the evaluation of compliance with transparency obligations (in percentage), which is obtained from the Institute for Transparency and Public Information of the State of Jalisco (ITEI).</p> $1. \text{Transparency evaluation} = \frac{(\text{municipal value} - 0)}{(100 - 0)}$ <p>For the normalisation process of the transparency variable (Transparency Assessment), a minimum of 0% and a maximum of 100% was used and calculated as follows:</p> $2. \text{TransEval} = \frac{(\text{municipal value} - 0)}{(100 - 0)}$
Safety of the inhabitants	<p>The number of common crimes per 1000 inhabitants is obtained from the crime incidence rate, as the ratio between the number of common crimes and the total municipal population, expressed as a rate per 1000 inhabitants.</p> $3. \text{crimes} = \frac{\text{Common law crimes}}{\text{municipal population}} \times 1000$ <p>According to the crime rate the safest municipality is the one with the lowest value, then it is necessary to apply to the variable, in addition to the typical normalization, the complement operation to change its interpretation. In the case of this indicator (CrimesCL), a minimum of 0 and a maximum of 30 crimes per 1000 inhabitants is used, as illustrated in the following formula:</p> $4. \text{crimesCL} = \frac{(\text{Municipal value} - 0)}{(30 - 0)}$
Municipal employees	<p>The rate of municipal employees per 1000 inhabitants is calculated as the ratio of the number of employees working in public administrations to the population of the municipality, seen as a rate per 1000 inhabitants.</p> $5. \text{employees per capita} = \frac{\text{employees working in the public administration}}{\text{municipal population}} \times 1000$ <p>In this case, it is necessary to apply a normalisation with a minimum of 0 and a maximum of 50 employees per 1000 inhabitants to the variable to be called Municipal employees; and, in addition, the complement operation to change the sense of its interpretation with the following formula:</p> $6. \text{municipal employees} = \frac{(\text{municipal value} - 0)}{(50 - 0)}$

Continuation of table 1

Variable	Determination
Electoral participation	<p>The percentage of citizen participation in elections is calculated as the quotient of the number of votes cast divided by the total number of persons on the nominal list (INE).</p> $7. \text{electoral participation rate} = \frac{\text{total votes}}{\text{people on the nominal list}} \times 100$ <p>To normalise the electoral participation variable (PartElec) a minimum value of zero percent and a maximum of 100 was used and is given by:</p> $8. \text{Electpart} = \frac{(\text{nominal value} - 0)}{(100 - 0)}$
Collection by municipalities	<p>Own revenues per municipality are the percentage of self-generated revenues, which are obtained through the collection of taxes, duties, products and benefits, out of the total (actual figures).</p> $9. \text{Revenue capacity} = \frac{\text{The municipality's own income}}{\text{municipal gross income}} \times 100$

Source: own elaboration with data from IIEGJ (2012, pp. 9-11).

1.1.1. Method used: Ordinary least squares (OLS)

Equation 1 used in the OLS model is presented as follows:

$$rec_mun_{ij} = \beta_0 + \beta_1 transp_{ij} + \beta_2 seg_hab_{ij} + \beta_3 emp_mun_{ij} + \beta_4 part_elecs_{ij} + \beta_5 Z_{ij} + \varepsilon_{ij} \quad (1)$$

Where rec_mun_{ij} is municipal revenue as the dependent variable; $transp_{ij}$ is information transparency; emp_mun_{ij} is municipal employment; seg_hab_{ij} is inhabitants' security; $\beta_4 part_elecs_{ij}$ is citizens' electoral participation; and Z is the vector of control variables (poverty, extreme poverty and illiteracy).

Using OLS, the results in table 2 of model one suggests that transparency and security of inhabitants have a direct and representative relationship on the level of municipal revenue collection, although the former is the latter is much stronger than the former, so transparency can be seen as a key variable in boosting revenue collection, given the political and economic confidence and certainty it generates.

Table 2
Results of the OLS regression models

	<i>Model one</i> <i>Var dep: rec_mun</i>	<i>Model two</i> <i>Var dep: lnrec_mun</i>	<i>Model three</i> <i>Var dep: lnrec_mun</i>
Constant	17.76 (14.04)	1.742* (0.897)	2.852*** (0.695)
Transparency of information	2.49*** (0.757)	0.076* (0.039)	0.085** (0.040)
Security of the inhabitants	0.982*** (0.232)	0.034** (0.013)	0.054*** (0.010)
Municipal employees	-0.165 (0.146)	-0.015** (0.007)	0.016** (0.007)
Voter turnout of citizens	-3.07 (13.99)	-0.004 (0.772)	0.637 (0.719)
Poverty	0.000004 (0.000005)	0.043 (0.067)	-
Illiteracy	3.67 (22.68)	-0.074 (0.109)	-
Extreme poverty	-23.88 (15.59)	-0.207** (0.087)	-
Prob > F (8,100)	0.0000	0.0000	0.0000
R ²	0.3557	0.3895	0.3529
White's heteroscedasticity H0: no heteroscedasticity	$p > \text{Chi} = 0.2271$	$p > \text{Chi} = 0.4168$	$p > \text{Chi} = 0.8307$
Normality of waste H0: the error has a normal distribution	$p > \text{Chi} = 0.0000$	$p > \text{Chi} = 0.7604$	$p > \text{Chi} = 0.4783$
Remarks	107	107	107

* Statistical significance level 10%

** Statistical significance level of 5%

*** Statistical significance level 1%

Source: own elaboration based on INE, 2018; Inegi, 2022a and 2022b; SESNSP, 2019; ITEI, 2016 (note notes and specifications in IIEGJ, 2012); data were analysed using Gretl, ver. 1.9.4 (The Gretl Project, 2018).

However, the normality test suggests that the distribution of the residuals in model one is not normal, which is also seen in graph 4.

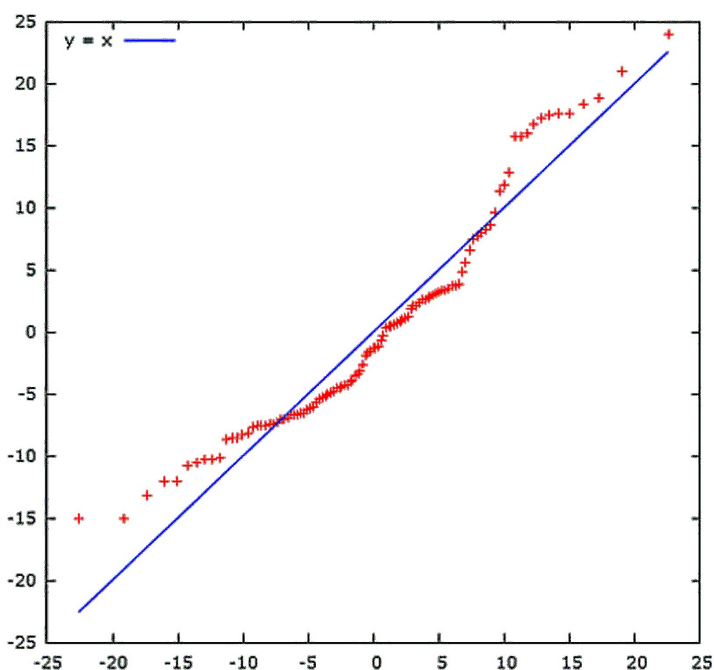
Model two was made with the aim of eliminating the normality problem. The variables are the same as those used in model one; only the structure of the model was modified by working with the dependent variable and the control variables on a logarithmic basis, leaving it as follows (equation 2):

$$Rec_mun_{ij} = \beta_0 + \beta_1 transp_{ij} + \beta_2 seg_hab_{ij} + \beta_3 emp_mun_{ij} + \beta_4 part_elec_{ij} + \beta_5 lnZ_{ij} + \varepsilon_{ij} \quad (2)$$

Model two suggests that transparency and public safety remain key elements in municipalities' own revenue collection, albeit with significantly less influence. Furthermore, the results of the normality test in table 2 and graph 5 suggest that the residual distribution problem was corrected.

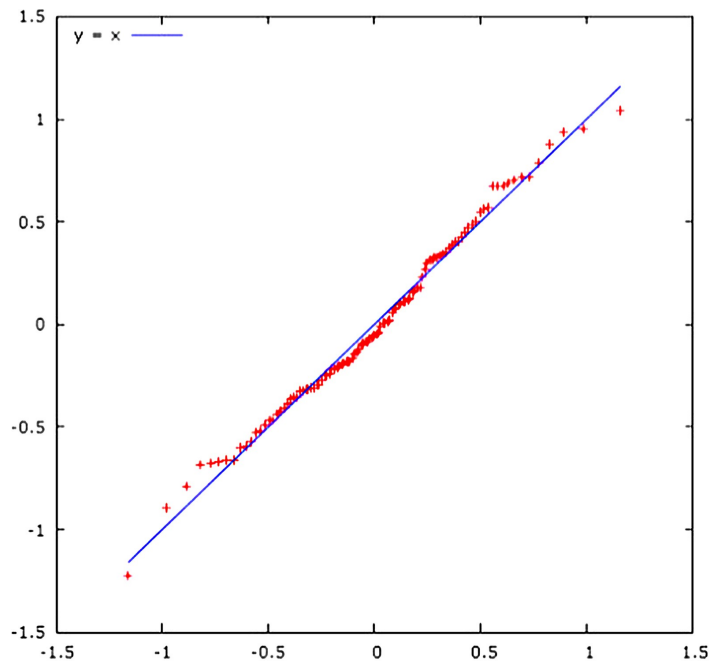
Finally, the same exercise was carried out, but without considering the control variables (model three). The results are very similar: transparency and security have a direct and significant relationship with municipalities' revenue collection, although the effect of transparency is greater than that of security.

Graph 4
Distribution of model one residuals



Source: own elaboration. Data were analysed using Gretl, version 1.9.4 (The Gretl Project, 2018).

Graph 5
Distribution of model two residuals



Source: own elaboration. Data were analysed using Gretl, version 1.9.4 (The Gretl Project, 2018).

3. Representative correlations and discussion

The results shown in this article are validated by the applied OLS model with a good fit (F), so that the variables are adequate to explain 40% of the phenomenon, which allows us to demonstrate an approximation of the impact that exists between the study variables and the municipality's revenue collection during 2016, 2017 and 2018. About the variables of transparency of information, security of inhabitants and municipal employment, it can be observed that these functions are still in the process of development at the municipal level, which is why they must be considered fundamental elements to strengthen the activities of the treasury.

On the variable β_1 , transparency of information, it has a positive effect on the municipality's revenue, with approximately 95% confidence level. It can be said that, for a 1% increase in the transfer obligations, there is a positive impact on revenues of 0.075%, as shown in regression two.

Regarding this result, Carrera-Hernández (2013) refers to transparency and accountability and citizen participation as indispensable knowledge and qualities of the government to consolidate

its revenue-raising functions. In the same vein, the Economic Commission for Latin America and the Caribbean (2014) points out that these variants have enabled progress in fiscal matters, reducing corruption and improving the financial efficiency of localities.

In the same line of thought, Elizondo Mayer-Serra (2001) agrees that the greater the transparency of information on spending by the government, the greater the trust among the population, which would represent an element to be considered to comply with their obligations in fiscal matters.

About the variable β_2 , security of the inhabitants, it has a positive effect. The regression shows that, for a 1% decrease in crime, the municipality's revenue collection increases by 0.033%, as shown in regression two. It can be said that, with a 1% decrease in crime, the revenue collected by this government body increases by 0.033%, as shown in regression two.

Regarding this result, Martínez Pellégrini *et al.* (2008) confirm that the Security plays a decisive role in a society, as safer cities allow for economic reactivation and, consequently, the possibility of generating an increase in tax payments.

As regards the variable β_3 , municipal employment, it has a negative effect on municipal revenue collection, with approximately 95% confidence level. It can be said that by hiring 1% new staff, it would be assumed that the government would improve its functions. However, the payment of taxes is reduced by 0.015%, this could be understood if the hiring of staff is for administrative activities and not for collection functions, or if the hiring of employees in the treasury area is not accompanied by adequate training to carry out their activities; this is evidenced by regression two.

This result corroborates Unda Gutiérrez's (2021) explanation that, given an increase in the hiring of trusted municipal staff, it would be expected that collection services would improve. However, the author notes as a result that the increase in the number of employees does not have a significant impact on tax collection.

Regarding citizen participation in elections, authors such as Martínez Pellégrini *et al.* (2008) approach this issue from a clientelist perspective, in which the authority does not promote the collection of taxes so that the voter's decision in the elections does not affect the political party that administers the municipality.

However, and according to the data and the model applied, it is not possible to verify that there is a significant relationship between Jalisco municipalities' own revenue and the variable β_4 , electoral participation of citizens.

The relationship found in the results between the variables transparency of information, security of inhabitants and municipal employment in relation to the variable of the municipality's own revenue explains the importance of these indicators of government

quality and highlights the need to improve the functions, implementing actions that have a direct impact on citizens' confidence, security and knowledge of government processes, to improve the living conditions of citizens.

Conclusions

In summary, this study allows us to point out the importance of continuing to strengthen the actions of municipal governments with citizens. The objective of this study was to measure the impact of variables on municipal revenue collection. From the econometric application, it is evident that information transparency, public safety and the hiring of municipal employees are parameters that have an impact on revenue collection.

In the same way, and through the evidence shown by regression two, it is possible to answer the question of this research: a 1% increase in information transparency obligations leads to a 0.075% increase in revenue collection, i.e. more open and committed governments that publish and keep available and updated information on financial and regulatory items, which have a positive impact on the payment of taxes by citizens, which demonstrates a direct relationship between transparency and an increase in municipal revenue collection.

If municipal authorities decide to hire 1% more employees, own revenue is reduced by 0.015%, i.e. the result generated in the models is not significant, so it is not possible to test the impact of hiring in relation to municipal revenue. Against this background, it would be important to analyse whether hiring new staff in the treasury area is an element that generates an effect on resource management.

In terms of public safety, with a 1% decrease in crime, the municipality's own revenue increased by 0.033%. Therefore, it can be considered that the implementation of security initiatives by municipal governments suggests that the population, feeling protected, has a positive effect in relation to the payment of their contributions and the increase in the municipality's income.

Citizen participation in elections is a mechanism for interaction between the rulers and the ruled that seeks to legitimise democratic processes. However, this mechanism, according to the results the tax revenues obtained do not have a significant impact on the revenue of the municipalities. For this reason, it would be important to specify that, in a representative democracy, the election process establishes the origin of public policy decisions. In other words, those elected will be the ones who make decisions on tax matters and generate strategies that promote and encourage a tax culture.

The most significant contribution of the article is the calculation and estimation of the impact of the transparency and security variables in relation to the municipality's revenue: with a 1% variation, 0.09% increase in revenue is expected, which would strengthen local finances and autonomy. Furthermore, this research provides empirical evidence, as far as the municipality is concerned, that will make it possible to improve its functions as a government body.

For this reason, given the social transformations and needs, it is a priority to modify the vision and conceptualisation of local revenue collection from a broad and comprehensive perspective that strengthens the municipality as an institution. Therefore, it is imperative to point out that municipal revenue collection must be analysed as a set of elements, actions and strategies that enable the achievement of organisational management goals, and it is therefore a priority to establish indicators that evaluate the factors that affect its monitoring and development, which will allow the promotion of competitiveness and the financial development of localities.

Finally, it is important to point out that this study should be considered as a good initial approximation for the analysis and debate of a phenomenon at the municipal level, which has been little studied and will allow for the promotion of future lines of research, contemplating transparency and security as political-administrative variables and as tools for the design and implementation of municipal public policies.

This would make it possible to study the content of public finance from a broader perspective and as part of institutional capacity, which would strengthen revenue collection processes.

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