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Transparent public management under the law of fiscal responsibility: an analysis in the municipalities of the CRAJUBAR region in the period from 2012 to 2015

Gestión pública y transparente a la luz de la ley de responsabilidad fiscal: un análisis en los municipios de la región de CRAJUBAR de 2012 a 2015

Gestão pública e transparente à luz da lei de responsabilidade fiscal: uma análise nos municípios da região CRAJUBAR no período de 2012 a 2015

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Abstract

Purpose: This study aimed to verify on the websites of the municipalities of Crato, Juazeiro do Norte and Barbalha (CRAJUBAR), whether information about public management was in compliance with the Fiscal Responsibility Law, Supplementary Law 131/2009 and Decree No. 7185/2010.

Methodology: Descriptive study with qualitative approach. The municipalities of the CRAJUBAR Region, located in southern Ceará, were analyzed. The data used for the analysis of this survey refer to the period from 2012 to 2015 concerning the fiscal management transparency instruments of LRF (Fiscal Responsibility Law) No. 101/2000 as well as January 2017 concerning Supplementary Law 131/2009 and Decree No. 7.185/ 2010. Data was collected through the electronic portals of each city office. Excel 2013 spreadsheet was used as a support tool to analyze the collected data.

Results: It was found that local managers of the surveyed municipalities do not fully comply with the publication in electronic media of the instruments relating to the fiscal management transparency, as regards the disclosure of detailed information in real time.

Contributions of the Study: The non-compliance with the analyzed legislation was found, entailing a verification of efficiency in the application of the legislation under analysis. Transparency disclosure is key in the management process. The study addresses the debate on public resource transparency in the Fiscal Responsibility Law and Supplementary Law 131/2009, in addition to presenting the discussion on resource management in municipalities in the State of Ceará.

Keywords: public management, fiscal responsibility, transparency, disclosure.

Resumen

Objetivo: verifique en los portales electrónicos de los municipios de Crato, Juazeiro do Norte y Barbalha (CRAJUBAR), la información divulgada sobre la gestión pública en cumplimiento de la ley de responsabilidad tributaria, la ley complementaria 131/2009 y el Decreto No. 7185/2010.

Metodología: Estudio descriptivo con enfoque cualitativo. Se analizaron los municipios de la Región CRAJUBAR, ubicados en el sur de Ceará. Los datos utilizados para el análisis de esta investigación corresponden al período 2012-2015 para los instrumentos de transparencia de gestión fiscal de LRF 101/2000 y el mes de enero de 2017 para LC 131/2009 y el Decreto no. 7.185 / 2010. Estos fueron recogidos a través de los portales electrónicos de cada ayuntamiento. Para el análisis de los datos recopilados, se utilizó la hoja de cálculo Excel versión 2013 como herramientas de soporte.

Resultados: Se concluyó que los gerentes municipales de los municipios encuestados no obedecen, en su totalidad, la publicación electrónica de los instrumentos relacionados con la transparencia de la gestión fiscal, en relación con la divulgación de información detallada en tiempo real.

Contribuciones del Estudio: Se verificó la desobediencia a las normas analizadas, lo que implica una verificación de la eficacia de la aplicación de la legislación bajo análisis. La divulgación de transparencia es esencial en el proceso de gestión. Discute la discusión sobre la transparencia de los recursos públicos contenidos en el LRF y la Ley Complementaria No. 131/2009, y demuestra la discusión sobre la gestión de recursos en los municipios del estado de Ceará.

Palabras clave: gestión pública, responsabilidad fiscal, transparencia, divulgación.

Resumo

Objetivo: Verificar nos portais eletrônicos dos municípios do Crato, Juazeiro do Norte e Barbalha (CRAJUBAR), as informações divulgadas acerca da gestão pública em atendimento à lei de responsabilidade fiscal, lei complementar 131/2009 e ao Decreto nº 7185/2010.

Metodologia: Estudo descritivo com abordagem qualitativa. Foram analisados os municípios da Região CRAJUBAR, localizados no sul do Ceará. Os dados utilizados para análise desta pesquisa correspondem ao período de 2012 a 2015 no que se refere aos instrumentos de transparência da gestão fiscal da LRF 101/2000 e o mês de janeiro de 2017 no que se refere à LC 131/2009 e ao Decreto nº 7.185/ 2010. A coleta destes ocorreu por meio dos portais eletrônicos de cada prefeitura. Para análise dos dados coletados, utilizou-se como ferramentas de apoio, a planilha eletrônica Excel versão 2013.

Resultados: Concluiu-se que os gestores municipais das prefeituras pesquisadas não obedecem, na integralidade, à publicação em meio eletrônico dos instrumentos referente à transparência da gestão fiscal, no tocante à divulgação de informações pormenorizadas e em tempo real.

Contribuições do Estudo: Constatou-se a desobediência aos normativos analisados, implicando em uma verificação da eficiência da aplicação da legislação em análise. A evidenciação da transparência é essencial no processo de gestão. Aborda a discussão sobre a transparência dos recursos públicos constante na LRF e na Lei Complementar nº 131/2009, além de demonstrar a discussão sobre a gestão dos recursos em municípios do estado do Ceará.

Palavras-chave: gestão pública, responsabilidade fiscal, transparência, divulgação.

1 Introduction

The Brazilian Federal Constitution (CF) of 1988, in its article 5, item XXXIII, establishes that all citizens have the right to receive from public agencies the information of their private, collective or general interest, which shall be provided within the term of the law, under penalty of liability, except those whose confidentiality is vital to the security of society and the State.

According to Law 12.527/11, in its article 5, it is the duty of the State to guarantee the right of access to information, which will be franchised, through objective and agile procedures, in a transparent, clear and easy to understand language, so that society understands how the public resources are being spent, identifies the names, amount of salaries and functions of people who hold public offices, in addition to other desired information.

According to Platt Neto, Cruz and Vieira (2006) the information made publicly available must be transparent, i.e. the data must be disclosed along with their understanding. Thus, transparency as a fiscal principle assumes the publicity and intelligibility of information, so that the people can control both the prioritization of resources use and public actions planning.

In Brazil, since the enactment of the 1988 Constitution, mostly in the 1990s, popular engagement has become a premise for a new paradigm, through the broadening of citizenship conception, reaching the broadening of control means over the Public Administration, to the extent that transparency and popular participation have paved the way for creating a new sort of control, social control.

Through social control, public information disclosure became standard and courts of auditors set up indexes to measure transparency levels of states and municipalities. The Rio Grande do Sul State's Audit Court TCE-RS (2013) conducted a study by verifying transparency level in the websites of that state's municipalities, evaluating their compliance with Supplementary Law 131/2009, which provides for the availability, in real time and in electronic means of public access, of detailed information on public agencies and entities' expenses and revenues.

According to the TCE-RS survey (2013), levels of compliance with legal requirements higher than 90% were recorded for all issues formulated. Excluding the cases of not owning a website and the hypotheses of unavailability of online the surveyed data, legislation compliance on transparency legislation rates reached 97%.

As regards the state of Ceará, the Municipalities' Audit Court - TCM/CE (2015) established the Municipal Transparency Index, which aims to assess the public management level of transparency. The TCM periodically surveys the data provided in the transparency portals of the state's 184 municipalities, and sets up the Municipal Transparency Index - a scoring scale based on the level of compliance with the Transparency Law (Supplementary Law 131/2009) and the Access to Information Law (Law 12.527/2011).

Each municipality score is obtained by adding together the requirements for compliance with public transparency, set out in the TCM's Circular Letter 043/2015 and Circular Letter 044/2015 of 10/26/2015. Requirements divide into: use of transparency instruments in tax management and content (detailing expenses, detailing revenues and bidding procedures) and accessibility.

Disclosure is provided by Supplementary Law 101 of May 4, 2000, which states public finance rules aimed at fiscal management accountability, as well as other measures to determine the publication, in real time, of detailed information on budget and financial execution, including electronic means of public access.

The following are deemed to be instruments of fiscal management transparency required for publication in electronic media: the Multiyear Plans (PPA), the Budget Guidelines Law (LDO), the Annual Budget Law (LOA), the Rendering of Accounts and the respective Prior Opinions issued by the Courts of Auditors, the Summary Report on Budget Execution (RREO), the Fiscal Management Report (RGF) and the simplified versions of these documents.

In this context, Supplementary Law 131/2009, known as the law of transparency, points out changes and adds to Law 101/2000, regarding deadlines and obligations for the Union, States, Federal District and municipalities, to comply with the disclosure in electronic media, in real time, of budget and financial execution.

According to Decree No. 7,185, of May 27, 2010. art.2, § 2, real-time release means the availability of data, in an electronic medium that allows broad public access, until the first business day following the date of accounting registration in the respective information system,

without prejudice to the performance and preservation of operational security routines necessary for its full operation.

Considering the above-mentioned laws and Decree No. 7,185/2010, which provides for the minimum quality standard of the integrated financial administration and control system, within each Federation entity, the following were taken as guiding questions in this study: How does evidence regarding management transparency in municipal public administration occur in the CRAJUBAR Region (Crato, Juazeiro do Norte and Barbalha)? Is this evidence, via electronic means, in conformity with the legal provisions?

According to Marques (2014), transparency is a key element for social control, notably after the Fiscal Responsibility Law as well as the Information Access Law. In the sake of public management transparency, governments should ensure easy understanding of information so as to achieve greater reliability from society.

The disclosure of accounting data, as far as public management is concerned, is an important tool for social control, besides it helps in the decision making by public managers for the efficient and effective use of public resources.

Therefore, the intent of this study was that of verifying, in the websites of Crato, Juazeiro do Norte and Barbalha, the information disclosed about the public management in compliance with the Fiscal Responsibility Law, Supplementary Law 131/2009 and Decree 7185/2010, aiming specifically to identify the main legal aspects underlying information disclosure in the transparency portals of CRAJUBAR municipalities allowing the use of social control.

2 Literature Review

2.1 Historical background

According to Vigoda-Gadot and Meiri (2008), late in the 20th century, the New Public Management (NPM) came to be known for its wish to set up managerial administration. Thus, values such as responsiveness, transparency, innovation and guidance for goal achievement can be felt in administration reforms under NPM theory.

On a global basis, Transparency International was created in 1993, which has been urging Brazil to combat corruption. It is a NGO aimed at joining forces against corruption that is currently present in over 100 countries (Transparency International, 2016).

In Brazil, the 1988 Federal Constitution decentralized public policy management and endorsed civil society participation in decision-making processes (Lubambo & Coutinho, 2004). In 1998, Law 9.755/98 was issued, which provides for the creation of a "homepage" on the "Internet", by the Federal Audit Court, for the diffusion of data and information. Providing an opportunity to integrate databases and resources in order to facilitate and simplify public access (Coglianese, Kilmartin, & Mendelson 2009).

Brazil has several laws aimed at providing greater transparency of public administration data. However, the country has not yet achieved a level of excellence in this matter. Law enforcement should be more effective, reaching the Executive, Legislative and Judiciary branches alike (Figueiredo & Santos, 2014).

2.2 Applicable Law

Transparency in Brazil has different laws and policies that address this issue in different ways. Among the legal provisions that require public entities to disclose their information are

the Fiscal Responsibility Law, the Transparency Law and the Law of Access to Public Information.

Transparency and information access are foreseen as a citizen's right and a duty of the State in the Federal Constitution (1988). In addition, the Federal Constitution of 1988, in its article 37, establishes that publicity is one of the principles to be observed by the public administration, along with legality, impersonality, morality and efficiency.

In order to prevent risks and correct deviations in public tax management, on May 4, 2000, Supplementary Law 101, entitled Fiscal Responsibility Law (LRF), was enacted, considering the Code of Good Conduction of Public Managers aimed at establishing public finance standards for fiscal management responsibility and, among other measures, providing for penalties for those who fail to comply with it, thus ensuring effectiveness in their compliance.

Supplementary Law 131, of May 27, 2009, made citizen participation even more possible by adding provisions to Supplementary Law 101/00. According to the referred law, transparency will be ensured through:

- I - disclosure to the full knowledge and monitoring by the society, in real time, of detailed information on budgetary and financial execution, in electronic means of public access;
- III - adoption of an integrated financial management and control system that meets the minimum quality standard established by the Federal Executive and the provisions of Article 48-A.

The legislation in question requires municipalities to release to the full knowledge and monitoring by society, in real time, detailed information on budget and financial execution, in electronic means of public access, as well as the adoption of an integrated system of financial administration and control, which meets the minimum standard of quality.

On time, Decree 7,185 of May 27, 2010, art. 2 § 2, II, ensures that the release of information in real time should take place as follows:

The availability of the information, in an electronic medium that allows wide public access, until the first business day after the date of accounting registration in the respective system, not affecting the performance and preservation of operational security routines necessary for its full operation.

The Access to Information Law (LAI) regulates the right to public information provided by the 1988 Federal Constitution. It establishes that all information produced by public agencies and entities must be available to the citizens, except in the cases when it is subject to legitimately instituted access restrictions, which are:

- I - information classified in the degrees of secrecy reserved, secret or ultra-secret, under the terms of the LAI (Law of Access to Information) itself;
- II - personal information, affectionate to the intimacy and private life of natural persons;
- III - information protected by other legislation in force in the country, such as tax secrecy and banking secrecy.

It should be pointed out that to ensure that society follows up on public management information, public institutions must control the activities they carry out and correctly collect data, so that these data can be processed and made available in a comprehensive manner to the public.

2.3 Tools for transparent public management

Among the tools available for access to public information is the Federal Government's Transparency Portal, an initiative of the Comptroller General's Office (CGU), launched in November 2004 to ensure the good and correct use of public resources, to increase the transparency of public management, so as to make it possible for citizens to monitor how public money is being used, and to assist in the oversight of public spending.

In the scope of the State of Ceará, the Municipalities' Audit Court (TCM), idealized the municipalities' portal of transparency that uses the information extracted from the Municipal Information System (SIM), as assured by Art. 42 of the Constitution of the State of Ceará.

Municipal Mayors are obliged to send the respective City Councils and the Municipalities' Audit Court (TCM), by the 30th of the following month, the monthly accounts regarding the allocation of received and collected resources by all Management Units of the municipal administration, by means of a Computerized System, and in accordance with the criteria established by the Municipalities' Audit Court, and also comprising the balance sheets and the respective supporting documentation of revenues and expenses as well as additional credits.

In this sense, the Transparency Portal is an important tool for citizens to exert social control and monitoring of public accounts, even in the month following execution.

Transparency concerns the need for sincerity that a person expects from others, as well as from institutions, including public institutions, under the guarantee of understanding of the information provided (Sen, 2000).

Transparency is valued as one of the pillars of responsible public fiscal management, relating to the constitutional principle of publicity, and its stimulus focuses on one of the main objectives of the modern Public Administration. (Guadagnin, 2011). It is, at the same time, a key condition for sound governance and a link between the State and civil society, since it increases the citizens' level of access to information on public management (Culau, & Fortis, 2006).

Souza et al. (2009) emphasizes that transparency in Public Administration acts is designed to prevent improper and occasional actions, such as the misuse of public assets, by governments and administrators. The disclosure of public information, where the entire society can exert social control, adding to the effectiveness of more effective and efficient management, is vital so that the results of public actions meet the needs of society.

Sánchez (2014) highlights benefits of transparency in fiscal management, such as: more appropriate action by the government, achieving greater financial stability; facilitating the identification of possible risks for the fiscal area and allowing the company to demand accountability from the government.

From this perspective, priority decisions cannot remain at the level of public offices alone, but must take into account people' needs, especially the urgent ones. It needs to be a

bridge between manager and society. Citizens, in turn, need to demand and take part in decisions that affect them directly or indirectly (Pilar Júnior et al., 2012).

Prado (2009) points out that the information transparency about budget and government spending enhances the citizen's right of oversight towards the State, indicating the potential for major changes in society. Therefore, expanding the diffusion of government actions to society, besides promoting the strengthening of democracy, values and develops citizenship concepts (Guadagnin, 2011).

It is worth mentioning that municipalities face great difficulties in implementing controls that allow them to highlight and publish information, as they do not have the equipment, systems and skilled personnel to meet the various demands of controls imposed on them - and, in order to comply with the legislation, they hire consulting firms that make it in a generalized manner, thus failing to match each public entity's peculiarities.

2.4 Previous studies

This topic covered the research on transparency in public management, as well as the main findings and contributions of these studies aimed at making actions in the public sector more efficient and improving social control.

29 papers were found through a search in the Scopus database by using the expression "public transparency". We highlight the studies of López-López et al (2019), who carried out research in 4 Chilean television networks, being 3 private and 1 public. The results show a large difference between public and private operators in all areas analyzed, as the private operators lack sufficient indicators in both institutional and economic dimensions.

The core theory used in this research corresponds to Verrecchia's Theory of Disclosure (2001), which argues that there is a decline in disclosure as the costs of information disclosure increase.

Herrera and Mahecha (2018) investigated the link between ethical responsibility and transparency in business. As a result, the authors point out that for an audit process to be truly ethical, transparency must be inherent to accountability and that every accountability process must include normative transparency components to be implemented in companies willing to be perceived as fair companies.

Mora, Delgado and Rivero (2018) evaluated the regulatory framework on transparency, reviewing the existing literature focused on international experiences in order to achieve the desired transparency in public administrations. These authors analyzed whether the Spanish municipalities complied with Law 19/2013, which deals with Access to Information and Transparency. The main results highlight a significant correlation between this law and the achievements in terms of transparency.

Cruz et al (2012) conducted a study on the level of transparency of public management information disclosed in the websites of 96 municipalities among Brazil's 100 most populated. The results point to low levels of transparency, thought to be not in line with the municipalities' level of socioeconomic development.

Fraga et al (2019) conducted a study on the level of public transparency of 31 municipalities in the central western region of Rio Grande do Sul. It found that, on average, there was low transparency in the researched municipalities. The most frequent information found in their websites referred to general data, as well as documents considered compulsory.

3 Methodological Procedures

This study adopts a qualitative approach, as it does not utilize numerical or statistical proportions, but evaluates the information, comparing, analyzing and commenting on the data collected on how the municipalities of the CRAJUBAR Region, formed by the municipalities of Crato, Juazeiro do Norte and Barbalha, are disclosing information on public management in compliance with the Fiscal Responsibility Law, Supplementary Law 131/2009 and Decree No. 7,185/2010 through websites and electronic systems.

The qualitative research works with the universe of meanings, motives, aspirations, beliefs, values and attitudes, which corresponds to a deeper space of relationships, processes and phenomena that cannot be reduced to the operationalization of variables (Minayo, 2001). According to Gerhardt and Silveira (2009) qualitative research is therefore concerned with aspects of reality that cannot be quantified, focusing on understanding and explaining the dynamics of social relations.

Regarding its objective, the research fits as descriptive, since it describes the behavior of the study components regarding the disclosure of public information. As for technical procedures, the research is of a documental nature, since data published in the websites of the municipal governments that make up the sample were used (Silva, & Menezes, 2005).

The research is based on the municipalities of Crato, Juazeiro do Norte and Barbalha located in southern Ceará, with an estimated population of 129,662, and 268,248 and 59,343 in 2016, respectively, according to the Brazilian Institute of Geography and Statistics - IBGE (2016). These data were analyzed in their entirety, considering the deadlines defined by the Fiscal Responsibility Law - LRF of No. 101/2000 and Supplementary Law 131/2009.

The data used for the analysis of this survey covers the period from 2012 to 2015 concerning the transparency instruments for fiscal management of LRF No. 101/2000 as well as the month of January 2017 concerning Supplementary Law 131/2009 and Decree 7,185/2010. These were collected through the websites of each city government. These websites published the budget planning instruments (PPA, LDO and LOA) and information on budget execution of revenue and expenditure, according to the study by Silva, Nascimento and Ferreira (2014).

In order to carry out the data collection, the websites made available by the searched administrations at the Municipalities' Audit Court - TCM were considered to demonstrate compliance with Supplementary Law 131/2009 and art. 2 § 2, II of Decree 7.185/2010.

Table 1

Municipalities of the CRAJUBAR Region

CRAJUBAR MUNICIPALITIES	WEBSITES
Barbalha	www.barbalha.ce.gov.br
Crato	www.crato.ce.gov.br
Juazeiro do Norte	www.juazeiro.ce.gov.br

Source: Prepared by the authors based on the website of the Municipalities' Audit Court in the State of Ceará (2017).

The work was delimited in the descriptive analysis method, which focuses on summarizing and organizing the relevant information of a mass of data from a set of measures and/or through graphic representations (Silva, Nascimento, & Ferreira, 2014). From this analysis, the regularity or non-regularity of the observations of each municipality was verified,

as to the timeliness and completeness of the information published with the required legal compliance.

For analysis of the collected data, the Excel 2013 version spreadsheet was used as a support tool. The data were arranged in tables to be analyzed later, according to the objective of the study

4 Results and Analysis

From the collection of data made available on the websites of the municipalities of the CRAJUBAR Region, it was possible to observe that the municipalities comply in part with the relevant legislation regarding transparency, timely disclosure and maintenance of the minimum standard of information quality provided. The following tables show the results found. The following section will analyze the results.

Table 2 shows that the municipality of Crato is complying partially with the LRF regarding transparency in fiscal management, namely: the Multiyear Plan for the four-year period 2010/2013, as well as the annual reporting for the year 2012 is not available on the municipality's website.

Table 2

Evaluation of the Transparency Instruments Disclosure in Fiscal Management in Crato's municipal administration.

Instruments	2012	2013	2014	2015
- Plans, budget guidelines and budgets (Artt. 3 to 7)	X	X	X	X
- Provision of annual accounts (Artt. 56 to 58)		X	X	X
- Reports, statements and result goals (Art. 8)				
- Budget Implementation Summary Report (REO) (Artt. 52 and 53)	X	X	X	X
- Management Report (RGF) (Artt. 54 and 55)	X	X	X	X

Source: Prepared by the authors based on data provided on the Crato's municipal administration website (2017).

Regarding the disclosure of the Reports, statements and result goals, required by article 8 of the Fiscal Responsibility Law, it was observed that the municipality failed to disclose them. In the case of the REO and RGF reports, it was found that the municipality regularly disclosed all bimonthly and quadrennial reports, respectively.

Depending on the analysis of the data in Table 3 and the consultation conducted on January 13, 16 and 17, 2017, it could be noted that the City Hall of Barbalha's website failed to disclose the instruments of fiscal management transparency.

In this sense, the survey was deepened and it was found that the "Access to Information" icon was inactive on the dates of data collection and the "Transparency" icon directed the user to the City of Barbalha's Transparency Portal - fiscal year 2017 of the Municipalities' Audit Court of the State of Ceará, an electronic medium that does not disclose the instruments of transparency in fiscal management, and that actually uses the information from monthly reporting, made available by the municipalities through the Municipal Information System - SIM.

Table 3

Evaluation of the Transparency Instruments Disclosure in Fiscal Management in Barbalha's Municipal Government.

Instruments	2012	2013	2014	2015
- Plans, budget guidelines and budgets (Artt. 3 to 7)				
- Provision of annual accounts (Artt. 56 to 58)				
- Reports, statements and result goals (Art. 8)				
- Budget Implementation Summary Report (REO) (Artt. 52 and 53)				
- Management Report (RGF) (Artt. 54 and 55)				

Source: Prepared by the authors based on data provided on the Barbalha's Municipal Government website (2017).

Based on the analyses made in Table 4, it could be seen that the Juazeiro do Norte municipal government is partially complying with the LRF regarding the fiscal management transparency, namely: the *Plano Plurianual* (Multi-Year Plan) for the four-year period 2010/2013, as well as the annual accounts for the fiscal years 2012, 2013, 2014 and 2015 are not available on the municipal website.

Table 4

Evaluation of the Transparency Instruments Disclosure in Fiscal Management in Juazeiro do Norte's Municipal Government

Instruments	2012	2013	2014	2015
- Plans, budget guidelines and budgets (Artt. 3 to 7)	X	X	X	X
- Provision of annual accounts (Artt. 56 to 58)				
- Reports, statements and result goals (Art. 8)		X	X	
- Budget Implementation Summary Report (REO) (Artt. 52 and 53)	X	X	X	X
- Management Report (RGF) (Artt. 54 and 55)	X	X	X	X

Source: Prepared by the authors based on information provided on the Juazeiro do Norte's municipal administration website (2017).

With regard to the disclosure of the Reports, statements and result goals, required by Art. 8 of the Fiscal Responsibility Law, it was observed that the municipality disclosed only the fiscal years 2013 and 2014. Regarding the REO and RGF reports, it was found that the municipal government disclosed every two and four months, respectively.

The information collected regarding Supplementary Law 131/2009 and Art. 2 § 2, II of Decree 7,185/2010 was based on the completeness and timeliness of the disclosures and is described in Tables 5, 6 and 7.

Table 5

Evaluation of Full and Timely Disclosure at Barbalha Municipal Government

Expenditure Details	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2 §2, Incise II and IV)				
- Decree No. 7.185/2010 (Art. 7, Incise I paragraph a, b, c, d, e, f)				
Revenue Details	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2 §2, Incise II)				
- Decree No. 7.185/2010 (Art. 7, Incise II caput, paragraphs a, b and c)				

Bidding / Other Procedures	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2, §2, Incise III)				

Source: Prepared by the authors based on the Barbalha's Municipal Government website (2017).

An analysis of data in Table 5 and the consultation carried out on January 13, 16, 17 and 18, 2017, showed that the Barbalha Municipal Government is not providing information in an electronic medium that allows broad public access.

The change in municipal management explains this fact, however it is unreasonable that due to administrative discontinuity the municipal government does not disclose the information in real time and therefore brings difficulties for its citizens to use social control.

Table 6

Evaluation of Full and Timely Disclosure at Crato Municipal Government

Expenditure Details	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2 §2, Incise II and IV)				
- Decree No. 7.185/2010 (Art. 7, Incise I paragraph a, b, c, d, e, f)				
Revenue Details	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2 §2, Incise II)				
- Decree No. 7.185/2010 (Art. 7, Incise II caput, paragraphs a, b and c)				
Bidding / Other Procedures	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2, §2, Incise III)				

Source: Prepared by the authors based on the Crato's Municipal Government website (2017).

The data collection at the Crato Municipal Government portal took place through a consultation held on January 13, 16, 17 and 18, 2017, with the data provided by the municipality (<http://www.governotransparente.com.br/1227489>). However, the information is not being released in real time, since the most recent publication refers to the year 2016, it is even observed that the year 2017 is not released on the portal.

The municipality of Crato, just like Barbalha, has also gone through a change of Administrator, however it is not reasonable that due to the administrative discontinuity the city government does not disclose the information in real time.

Table 7

Evaluation of Full and Timely Disclosure at Juazeiro do Norte Municipal Government

Expenditure Details	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2 §2, Incise II and IV)	X			
- Decree No. 7.185/2010 (Art. 7, Incise I paragraph a, b, c, d, e, f)	X			
Revenue Details	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2 §2, Incise II)				
- Decree No. 7.185/2010 (Art. 7, Incise II caput, paragraphs a, b and c)				
Bidding / Other Procedures	13/01/17	16/01/17	17/01/17	18/01/17
- Decree No. 7,185/2010 (Art. 2, §2, Incise III)	X	X	X	X

Source: Prepared by the authors based on the Juazeiro do Norte's Municipal Government website (2017).

The Juazeiro do Norte City Hall website was able to verify the completeness and timeliness of the information, since it has an active portal for the 2017 fiscal year at the following e-mail address: <http://www.gestaopublicatransparente.com.br/1311490>. However, the data collected on 13, 16, 17 and 18 revealed that the municipality had only published information on public budget expenses until January 13, 2017. Although the information was complete by the aforementioned date, the municipal government did not comply with art. 2, paragraph II of Decree 7,185/2010, which requires disclosure by the first business day following the date of accounting registration in the respective system.

5 Final Considerations

The legislator, when editing the texts of Supplementary Law 131/2009 and Decree 7.185/2010, sought to bring citizens closer to the State, thus, ten years after the publication of these rules, it is assumed that the municipalities with more than one hundred thousand inhabitants, it is the case of Juazeiro do Norte, which since 2010 has been operating under the dictates of the aforementioned legislation. In the case of municipalities with over fifty thousand inhabitants, the cases of Barbalha and Crato, at the time of the publication of the legislation in question, began to be required to comply with this law only from May 27, 2011.

In this sense, the municipalities have had, in fact, over the years, the opportunity to receive criticism from the Court of Auditors and citizens, as well as to carry out self-evaluation, so as to improve their portals in order to disclose their budget, accounting, financial and asset information in a timely, accessible and clear manner.

In the case of Supplementary Law 101/2000, it is also assumed that the municipalities disclose the instruments of fiscal management in a clear and accessible way to the citizens, however the research proved that they do not fully do so.

In response to these questions, the municipal governments of the CRAJUBAR region are partially complying with Supplementary Law 101/200, Supplementary Law 131/09 and Decree No. 7,185/2010 regarding the timeliness and completeness of the disclosure of information in electronic media, based on the assessments made in the transparency portals made available by the municipalities in their websites.

As for the analyses based on Supplementary Law 131/09 and the Decree, during the period of observation of this study, it was found that only Juazeiro do Norte was making the information relating to the year 2017 available on its transparency portal, but it did not make it available in real time.

In the municipality of Crato, despite the existence of the portal, it presented problems of access, since only the year 2016 was available for consultation, making it impossible to assess the completeness and timeliness of the information disclosed in the year 2017.

It was observed in the portals of Crato, even with the data available only for the fiscal year 2016, as well as Juazeiro do Norte, that both municipalities present each one's goals briefly, provide some information about the portal, legislation, information structure, FAQ, accessibility, consulting the portal, glossary and updating data. In both cases, there is a clear intention to get closer to society as well as providing it with information on the bid, committed, paid and collected amounts.

During data collection, it was found that Supplementary Law 131/09 and the Decree need to be improved, because even though they provide for provisions aimed at increasing transparency in public management, it was found that some of these provisions, although effectively met, do not enable citizens to exert social control.

In view of the above, it is concluded that the municipal managers of the studied municipalities partially comply with the LRF regarding the fiscal management transparency and the availability of the instruments, with the exception of Barbalha which does not have any report and/or statement published on its website, in the case of what is required by LC 131/2009 and the Decree, it was observed, during the period of observation of the survey, that the municipalities do not comply with the regulations, since, in general, the municipalities do not meet the set deadlines for releasing information; and, as in the case of Barbalha, for not having an active portal. Such situations negatively interfere with the transparency of information.

This research presented some limitations, notably regarding the lack of standardization and specific spaces in the portals of the municipalities for publication of management and fiscal instruments as well as detailed information in real time. Another limitation of the research was the lack of information analysis, since this was not the study's goal.

Regarding recommendations for future studies, this research has been replicated with a larger sample, including all cities in the region of Cariri in Ceará, as well as for all municipalities in the State of Ceará. Another recommendation is to carry out analyses and comparisons with current periods, with the objective of verifying whether there are improvements regarding transparency in the analyzed periods, in addition to carrying out a survey of society's perception regarding transparency and understanding of the information evidenced by the municipalities.

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