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Passive transparency in small brazilian municipalities

Transparencia pasiva en pequeños municipios brasileños

Transparência passiva nos pequenos municípios brasileiros

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Abstract

Purpose: This work aims to analyze the factors that influence passive transparency in municipalities with less than 50,000 inhabitants.

Methodology: To achieve the objective of the study, at first, based on the cluster formation technique results, the municipalities were grouped into 03 groups according to the performance

obtained in the variables that determine transparency. In a second moment, these clusters were evaluated and compared regarding the result of EBT- a Brazilian Scale of Transparency.

Results: It was found that economic and social development and the fiscal capacity of the municipality are variables which influenced the results of EBT in its two editions. Thus, we concluded that a differentiated policy should be used for the transparency in small municipalities, considering the respective economic, fiscal and social development. Finally, it was observed that the performance of control bodies, the debate and development of metrics capable of measuring transparency are possible ways to improve passive transparency rates in municipalities.

Contributions of the Study: The study results can support managers in promoting improvements in the passive transparency of their municipalities. In addition to it, they can support municipal managers in identifying the factors that influence their passive transparency.

Keywords: Passive transparency; Transparent Brazil Scale; determinants of transparency.

Resumen

Objetivo: Este trabajo tiene como objetivo analizar los factores que influyen en la transparencia pasiva en los municipios de menos de 50.000 habitantes.

Metodología: Para lograr el objetivo del estudio, en primer lugar, con base en los resultados de la técnica de formación de conglomerados, se agruparon los municipios en 03 grupos de acuerdo con el desempeño obtenido en las variables que determinan la transparencia. En un segundo momento, estos conglomerados fueron evaluados y comparados en cuanto al resultado de la Escala Transparente de Brasil - EBT.

Resultados: Se encontró que el desarrollo económico y social y la capacidad fiscal del municipio son variables que influyeron en los resultados de la EBT en sus dos ediciones. Así, se concluye que se debe adoptar una política diferenciada para la promoción de la transparencia en los pequeños municipios, considerando el respectivo desarrollo económico, fiscal y social. Finalmente, se observó que la actuación de los órganos de control y el debate y desarrollo de métricas capaces de medir la transparencia son caminos posibles para mejorar los índices de transparencia pasiva en los municipios.

Contribuciones del Estudio: Los resultados del estudio pueden apoyar a los gestores a promover mejoras en la transparencia pasiva de sus municipios. Además, pueden apoyar a los gestores municipales en la identificación de los factores que inciden en su transparencia pasiva.

Palabras clave: Transparencia pasiva; Escala Brasil Transparente; determinantes de la transparencia.

Resumo

Objetivo: Este trabalho visa analisar os fatores que influenciam a transparência passiva nos municípios com menos de 50.000 habitantes.

Metodologia: Para atingir o objetivo do estudo, primeiramente, com base nos resultados da técnica de formação de *clusters*, os municípios foram aglutinados em 03 grupos, conforme o

desempenho obtido nas variáveis determinantes da transparência. Em um segundo momento, esses *clusters* foram avaliados e comparados quanto ao resultado da Escala Brasil Transparente - EBT.

Resultados: Averiguou-se que desenvolvimento econômico e social e a capacidade fiscal do município são variáveis que influenciaram nos resultados da EBT em suas duas edições. Assim, conclui-se que deve ser adotada uma política diferenciada para a promoção da transparência nos pequenos municípios, considerando o respectivo desenvolvimento econômico, fiscal e social. Por fim, observou-se que a atuação dos órgãos de controle e o debate e desenvolvimento de métricas capazes de mensurar a transparência são caminhos possíveis para melhoria dos índices de transparência passiva nos municípios.

Contribuições do Estudo: Os resultados do estudo podem apoiar os gestores de pequenos municípios na promoção de melhorias na transparência passiva de seus municípios. Além disso, podem apoiar os gestores dos municípios na identificação dos fatores que influenciam na sua transparência passiva.

Palavras-chave: Transparência passiva; Escala Brasil Transparente; determinantes da transparência.

1 Introduction

According to Pereira (2014), traditional bureaucratic public administration, under the pretext of promoting impersonality, tends to hinder administrative transparency and, consequently, social control. For Cruz, Ferreira, Silva & Macedo (2012), the relevance of transparency for the modernization of public management became evident with the use of the managerial model in England in the mid-twentieth century XX. Therefore, in order to efficiently meet the citizens' demands, the post-bureaucratic model of administration has given transparency greater importance in the public sector.

According to Zuccolotto and Teixeira (2014), a transparent administration can help to increase the trust level in the population and market in the government, promote greater stability in the economy and help to improve public management. Today's democracies are inseparable from transparent government management, and there is no effective democracy without administrative transparency and access to information by citizens. The evolution of information technology tools has been fundamental and has transformed the way information circulates through society, exponentially increasing the data available to the population. This evolution has taken place in the public sector through the program implementation such as e-Government, which emerged in 2000 with an Interministerial Working Group that made information available to public managers and citizens.

In Brazil, following the enactment of Complementary Law 101, on May 4, 2000, known as the Fiscal Responsibility Law (LRF) (2000), administrative transparency has featured prominently in debates on public management (Cruz et al., 2012). This prominence in the debates achieved by administrative transparency stems from the need to fulfill LRF objectives such as "ending the common practice in Brazil of mayors and governors often leaving high debts to be paid by their successors" and contributing "to increasing the transparency of public spending at all levels of government in the Federation" (Hernandes, 2011, p. 22).

These debates about transparency in public management have culminated in theoretical and practical transformations. From a theoretical perspective, it is worth highlighting the

increase in the number of scientific studies dealing with the subject (Welch, & Wong, 2001; Head, 2003; Frank & Oztoprak, 2015; Zuccolotto, Teixeira, & Riccio, 2015). However, the transformations observed in the practical aspects are more relevant and cover both changes in current legislation, changes in the institutional and administrative structure of public power and in the attribution of state bodies and entities (Neto, da Cruz, Ensslin, & Ensslin, 2009; Filgueiras, 2011, Cruz et al., 2012, Martins & Vespoli, 2013; Machado, Marques, & Macagnan, 2013).

An example of a change in legislation is the Access to Information Law (LAI) n. 12.527, of November 18, 2011, and Decree n. 7.724, on May 16, 2012, which regulates access to information. The right of access to information is provided in the original text of 1988 Federal Constitution. However, it only received due attention from infra-constitutional legislator after the debate on transparency had widened. In force since 2012, LAI applies to the direct and indirect administration of all federal entities, including the Executive, Legislative and Judicial Branches, the Public Prosecutor's Office and the Auditors' courts, as well as private non-profit entities that receive public funds to carry out activities in the public interest.

As part of the changes in the institutional structure and attributions of public bodies, the role of CGU stands out. Since 2003, CGU has carried out the internal control activities of the federal executive branch, working in defense of public assets and increasing management transparency, especially in the implementation and maintenance of the transparency portal and the transparency pages of several entities of the federal executive branch, as well as coordinating the implementation of LAI at the federal level, in the development and availability of the Electronic System of the Citizen Information Service (e-SIC) and EBT.

In addition to it, LRF and LAI assigned CGU the activities of monitoring and promoting administrative transparency in public management. So, its auditors developed the Transparent Brazil Scale (EBT), which is a methodology aimed at obtaining an indicator to assess the degree of compliance with Access to Information Law. In its initial version (1.0), the methodology focused on measuring the passive transparency of states and municipalities, since there were still no evaluation metrics that covered this aspect. The next version (2.0) kept the same metrics and the focus on passive transparency, but significantly expanded the sample of municipalities evaluated. Passive transparency refers to the need for the state to provide citizens with the information they request. In this aspect of government transparency, unlike what happens in active transparency, the state waits passively for the citizen to contact it and request the desired information, so that only then is it made available to the requester (Yazigi, 1999).

There are studies that have focused on pointing out the theoretical determinants of administrative transparency based on empirical evidence. These studies have focused on the budgetary or fiscal perspective (Ribeiro and Zuccolotto, 2013; Wright and Paulo, 2014; Reis, Ferreira and Ferreira, 2015) and on active transparency (Ribeiro and Zuccolotto, 2013; Wright and Paulo, 2014). Thus, the studies that focused on finding the determinants of transparency generally focused on collecting data at the national level (Reis, Ferreira and Ferreira, 2015), state level (Sousa, Wright, Paulo and Monte, 2015; Zuccolotto and Teixeira, 2014) or were restricted to large municipalities (Cruz et al., 2012) Thus, there is a gap in the studies on transparency in Brazil, which have not focused on evaluating transparency in small Brazilian municipalities, nor have they delved into the passive side of government transparency. It should be emphasized that passive transparency, as a complement to active transparency, is essential to ensure the effective provision of information to citizens. It should also be noted that small municipalities (with up to 50,000 inhabitants) represent 90% of Brazilian cities. These municipalities have a fiscal reality, socio-economic and cultural differences compared to the reality in the capitals and large urban centers. This research uses the results of EBT as a proxy

for passive transparency, allowing to analyze its results in small Brazilian municipalities and identify possible patterns of behavior for clusters of municipalities according to the variables identified as determinants of government transparency. It is relevant because it allows the official methodology used by the federal government to be explored in order to evaluate the effectiveness of the Access to Information Law, as well as making it possible to expand studies on passive transparency in Brazil.

The following question guided the study: **What are the levels of passive transparency in groups of municipalities with similar characteristics based on the Transparent Brazil Scale, considering its determining variables**? Thus, the study analyzed the existence of a significant difference in the achieved performance on the Transparent Brazilian Scale by municipalities grouping based on the determinant variables of transparency.

In order to achieve the proposed objective, a literature review was carried out in which the main variables associated with the level of transparency in public management were identified. Subsequently, data was collected on the variables and the result of the Transparent Brazilian Scale (EBT) and the cluster analysis technique was applied to group the municipalities according to the respective characteristics associated with the level of transparency. The groups obtained by the cluster technique were compared in terms of their performance in two editions of EBT. Finally, the results were weighed up against the literature review.

This article is made up of four topics, in addition to this introduction, which presents the general outline of the work. The second topic presents a literature review which addresses the concepts that underpin this work, as well as previous studies that have addressed the determinants of administrative transparency. The third topic describes the used methodology, detailing the procedures for collecting, processing and analyzing data to achieve the proposed objective. In the fourth topic, the data is analyzed and associated with the main theoretical references found in the literature, supporting the result discussion. Finally, the fifth topic presents the final considerations of the study.

2 Bibliographic Review

2.1 Conceptual Aspects of Transparency

In general, administrative transparency is an inherent characteristic of public management, which seeks to publicize its actions and information of general interest clearly and unambiguously. Although the availability of information is a necessary condition for transparency to be effective. However, Zuccolotto, Teixeira and Riccio (2015) reinforce the need to delimit the type or classification of transparency observed in empirical studies.

In this context, Head (2003) calls nominal transparency the situation in which information is disclosed to citizens. However, this information is not properly assimilated or understood by citizens. On the other hand, effective transparency occurs when information is made available and allows recipients to correctly capture, process, understand and use it. Thus, to be effective, transparency must enable citizens to make judgments and inferences based on the information disclosed. The difference between effective transparency and nominal transparency is called the illusion of transparency (Zuccolotto and Teixeira, 2014).

Passive transparency refers to the state need to provide citizens with the information they request. In this conception, the state passively waits for citizens to contact it and request the information they want, and then makes it available to the requester.

This concept contrasts with active transparency, in which the state acts proactively and makes information public interest, available for any interested citizen to consult whenever necessary (Yazigi, 1999). These two methods of promoting transparency are not mutually exclusive; on the contrary, they complement each other and must necessarily coexist in order to ensure the effective provision of information to citizens.

Unlike nominal transparency, active and passive transparency should be equally encouraged because they are complementary. Thus, it is not possible for active transparency to meet all citizens' information needs, nor would it be feasible to assign passive transparency this responsibility. According to CGU guidelines, "when it comes to information of general interest, bodies and entities should opt for active transparency, striving to publish as much information as possible on the Internet" (CGU, 2012).

Actively disclosing information of public and general interest avoids an increase in demand from public administration, reducing the demand for passive transparency and the government's costs in obtaining and providing information. However, it is not possible to meet all the citizens' need for information actively without the combined coexistence of active and passive transparency, which makes it possible to raise levels of effective transparency. Actively, the body or entity must provide information to an indeterminate number of citizens, while passively act only on specific requests.

Another relevant classification for the purposes of this study concerns the directions of transparency. Head (2003) observes that vertical transparency can occur in both directions of a hierarchical structure. In the upward direction, it refers to the provision of information from subordinates to their superiors. In the opposite direction, downwards, it refers to the provision of information by those in power to those governed. Downward transparency is essential for democracy effectiveness and accountability in a society, while upward transparency is associated with the relationship between bureaucracy and government. Zuccolotto et al. (2015) point out that:

> In a democratic structure, these classifications are extremely important, since the information flow must be both upwards (when bureaucrats report to politicians on the effectiveness of policy implementation) and downwards (when the elected representative (executive or legislative) reports to the represented - the population). (Zuccolotto et al., 2015).

Horizontally, transparency can be inwards, when it is possible to observe from the outside what is happening inside the organization, or outwards, when it is possible to observe what is happening beyond the organization. According to Zuccolotto et al. (2015), inward transparency:

> It is relevant to legislation on freedom of information and this direction of transparency is what makes social control mechanisms possible through legislation that determines standards of behavior (such as the Fiscal Responsibility Law). An important issue with inward transparency is that it carries with it a strong association with surveillance, leading to a discussion about the limits of this type of transparency so that it does not invade the citizen’s or the government’s privacy (Zuccolotto et al., 2015).

Based on these concepts, this study is predominantly concerned with effective, passive, downward and inward transparency. It should be noted that the Transparent Brazil Scale (EBT) is close to the delimitations of this study and is applied synonymously to passive transparency.

2.2 Studies on Transparency

The main assumption of studies on the determinants of administrative transparency is that socioeconomic, fiscal and cultural factors are associated with the volume and quality of information offered by the state to citizens (Cruz et al., 2012; Ribeiro and Zuccolotto, 2013; Wright and Paulo, 2014; Reis et al., 2015). Studies have focused on the state contexts (Zuccolotto and Teixeira, 2014; Wright et al., 2015) or large Brazilian municipalities (Cruz et al., 2012).

About municipalities, Ribeiro and Zuccolotto (2013) used Municipal Fiscal Transparency Index (ITFm), developed by Paiva and Zuccolotto (2009), as a dependent variable, and were able to prove that investment in health and education is a determining factor in increasing fiscal transparency in municipalities. In addition to it, the authors observed that fiscal and social factors interfere with fiscal transparency. However, they point out the variables per capita investment in education and health discriminate less strongly against transparency than the social variables. The authors found that municipalities with higher social development indicators had higher transparency levels. For Ribeiro and Zuccolotto (2013), this result indicates the need to assess the quality of spending rather than the amount spent.

Other variables are proposed by Ribeiro and Zuccolotto (2013), for example, the predominant religion, the type and form of colonization of each municipality may interfere with fiscal transparency at the municipal level. They also suggest that investment in education in previous years may be significant in explaining the degree of transparency, since the results of these investments can occur over the long term.

In the context of Brazilian states, Zuccolotto and Teixeira (2014) studied the variables that affect the state's fiscal transparency index. The authors used as a dependent variable the Transparency Index created by the Transparency Committee of the Open Accounts Association, which focuses on the information actively provided by the public administration via transparency portals. Based on the model used, the authors concluded that socio-economic and fiscal variables are correlated with fiscal transparency. Zuccolotto and Teixeira (2014) pointed out that there was no significant correlation between the political variables in the levels of transparency in the index used in the study, although it is pointed out in the theoretical field as relevant.

Cruz et al. (2012) focused on the levels of public management transparency in the largest Brazilian municipalities. The study used as a dependent variable the Municipal Public Management Transparency Index (ITGP-M) developed by the authors based on the Municipal Transparency Index (ITA), created by Transparency International to assess transparency in electronic media. This research investigates how variables such as the municipality's region, its participation in integration networks, GDP per capita, budget revenue and literacy rate can act as determinants of administrative transparency.

The authors concluded that 56% of administrative transparency can be explained by the variables budget revenue and municipal dynamism (the municipality's capacity to grow in relation to itself), with current revenue being the variable with the greatest capacity to explain administrative transparency (Cruz et al., 2012). The authors assume that current revenue expresses the municipality's investment capacity and the literacy rate represents the educational level (Cruz et al., 2012).

Wright and Paulo (2014) evaluated how urbanization rate, age of the population, education level in the municipality, per capita income, financial independence and political

competition can determine municipal active fiscal transparency. They used the Transparency Index created by the Open Accounts Association as the dependent variable. The authors concluded that the political competition variable does not show a statistically significant correlation and therefore does not determine the level of transparency in municipalities.

Wright et al. (2015) also used the Transparency Index of the Open Accounts Association as a dependent variable to investigate the determinants of active transparency in Brazilian state governments. The authors investigated how the people's characteristics (size, age group, income and educational level) and the state (political competition, revenues, social spending, urbanization and demographic density) determine active government transparency. In the conclusion, the authors noted the population size and the urbanization level of the state influenced administrative transparency. However, the results pointed in the opposite direction to what was expected, since the budget revenue variable was negatively related to TGA" (TGA = active transparency).

This result is contrary to theoretical expectations and some empirical evidence observed by Ribeiro and Zuccolotto (2013) and Cruz et al. (2013). Although the studies used different dependent variables, the theoretical expectation would be the higher the federative entity's revenue, the more financial conditions managers would have to make information available to citizens.

Reis, Ferreira and Ferreira (2015) researched the determinants of public budget transparency in countries and developed a statistical model whose dependent variable is the Open Budget Index, used to explain the variation in transparency levels in different countries. They tested items such as the corruption perception index (CPI), the human development index for education (HDI-E), the urbanization rate (TXURB), the number of political parties (NPP), GDP per capita and two dummy variables, which inform whether the country belongs to Latin America (DAL) and whether it had used the international accounting standards applied to the public sector by 2008 (IPSAS). The results showed that the model explains 60% of the variations in national public budget transparency, with the HDI-E, CPI and IPSAS variables being statistically significant. Thus, the authors concluded that national public budget transparency is strictly linked to education, the population's perception of corruption and the adoption of international accounting standards for the public sector:

> The other variables were expected to contribute to the model's explanatory power. Urbanization and Income variables were empirically validated by Wright (2014) in studies on transparency at the municipal level. However, these expectations were not confirmed in this study at the national level. Furthermore, the other variables were theoretical expectations with no empirical evidence to prove the relationship between these variables and countries' levels of transparency (Reis et al., 2015).

Thus, it can be seen that budget transparency, also at national level, is directly affected by the education quality. However, the study did not find statistical significance for the urbanization and income variables, diverging from Wright and Paulo (2014), Wright et al. (2015) and previous expectations. It should be noted the divergence among the results of the studies can, at least in part, be explained because they did not use the same dependent variables.

In formulating the Transparent Brazil Scale methodology, based on the experience of its experts, CGU assumes that larger municipalities have the capacity to offer information of public interest to citizens. For CGU, larger municipalities have adequate tools and resources (financial, technological, among others) to make information available to the public. According to the agency, "the larger the municipality, the greater its capacity and responsibility to provide transparency". Thus, the methodology considers the municipality's population as the last tie-

breaker criterion. Although CGU study was not guided by the need for empirical proof of this hypothesis. Table 1 provides a summary of the dimensions and the main explanatory variables addressed in previous studies:

Table 1

Summary of the dimensions and explanatory variables used in the empirical studies

Dimension	Explanatory variables	Authors
Fiscal Capacity	Budgetary Revenue	Cruz *et al.* (2012); Ribeiro e Zuccolotto (2013); Wright *et al.* (2015).
	Current Revenue	Zuccolotto e Teixeira (2014).
	Municipal Fiscal, Social and Management Responsibility Index (IRFS)	Cruz *et al.* (2012).
	Social Spending	Ribeiro e Zuccolotto (2013); Wright *et al.* (2015).
	Government Fiscal Result	Zuccolotto e Teixeira (2014).
	Indebtedness	Zuccolotto e Teixeira (2014).
Social Development	HDI-M - Municipal Human Development Index	Cruz *et al.* (2012); Reis *et al.* (2015).
	IFDM - Firjan Municipal Development Index (health)	Cruz *et al.* (2012); Ribeiro e Zucolloto (2013); Zuccolotto e Teixeira (2014).
	IFDM - Firjan Municipal Development Index (education)	Cruz *et al.* (2012); Ribeiro e Zuccolotto (2013); Zuccolotto e Teixeira (2014).
	Urbanization Rate	Wright e Paulo (2014); Wright *et al.* (2015); Reis *et al.* (2015).
	Literacy Rate	Cruz *et al.* (2012).
Economic Development	GDP - Gross Domestic Product	Cruz, Ferreira, Silva e Macedo (2012); Wright e Paulo (2014); Reis, Ferreira e Ferreira (2015).
	IFDM - Firjan Municipal Development Index (employment and income)	Cruz *et al.* (2012); Ribeiro e Zuccolotto (2013); Zuccolotto e Teixeira (2014).
	Municipal Dynamism	Cruz *et al.* (2012).
Geographic and Demographic Characteristics	Population size	Wright *et al.* (2015).
	Region	Cruz *et al.* (2012);
	Municipality Location	Cruz *et al.* (2012); Wright e Paulo (2014).

Source: *research data.*

Unlike the studies on the subject mentioned above, this study chose not to use a regression model as a tool to correlate variables. This is because most of the models obtained in previous research have shown difficulties in demonstrating the influence of previously associated variables, therefore explaining the result of transparency through one or two variables.

3 Material and Methods

3.1 Type of Research, Data Sources, Sample and the Transparent Brazil Scale

This study consists of a quantitative-descriptive hypothesis-testing study and used bibliographic and documentary research techniques to obtain data and hypotheses to be confirmed or refuted. The sample is representative of small Brazilian municipalities, consisting of 465 participants in 1.0 version of EBT (9% of Brazilian municipalities in each state). The selection process used by the Comptroller General's Office (CGU) auditors is random, when applying EBT methodology.

EBT was developed by CGU for providing subsidies to the fulfillment of the competencies attributed to CGU by item I, of article 41, of Law 12.527 of November 18, 2011, as well as by article 68, of Decree 7.724 of May 16, 2012 (item II), and by article 18, of Decree 8.109 of September 17, 2013 (item III). In addition to it, the main objectives of developing EBT are to foster a culture of transparency in public administration, raise awareness in the importance of the fundamental right to access information, support and guide the promotion of administrative transparency and access to information at state and municipal level.

EBT version (1.0) is a passive transparency index, and its methodology focused on the evaluation and development of a metric aimed at fostering a culture of transparency in public administration and consists on the evaluation of 12 items classified into two categories, as described in Table 2:

Table 2

Transparent Brazil Scale (EBT) items

Category	Item Evaluated
Regulation of the Access to Information Law;	Display of legislation on the evaluator's website;
	Existence of regulations;
	Regulation of the Citizen Information Service (SIC);
	Regulations on the classification of confidentiality;
	Regulations governing the accountability of civil servants
	Regulation of appeals
Passive Transparency	Disclosure of the physical SIC (face-to-face service);
	Existence of an e-SIC (internet service);
	Possibility of following up requests for access;
	Absence of points that make it difficult or unfeasible to request access;
	Responses to requests within the legal deadline;
	Responses about what was requested.

Source: *Adapted from Transparent Brazil Scale drawn up by the CGU*.

According to CGU, in order to reduce possible subjectivity on the evaluator, the question was filled in using a binary metric, restricting the answer for each item on the checklist to 'YES' or 'NO'. The exception was cases where there is no website or if the website is down, so the answers were 'Not Located' or 'Website Down'.

CGU auditors awarded a maximum score for each positive response and zero for each negative one. Thus, the total score obtained by the municipality can vary from 0 and 3600. The weight of the questions in the Passive Transparency category is 75% and the remaining 25% refers to the weight of the questions in the Regulating Access to Information Law category. The final indicator score is converted to a scale of 0 to 10. The indicator makes it possible to draw up a ranking capable of comparing municipalities according to the degree of passive transparency offered to citizens. For CGU auditors (2015), the indicator makes it possible to observe the municipality's position in terms of regulation and passive transparency. In addition to it, this indicator can show the position of the municipalities evaluated and encourage their managers to improve the scenario.

As this study was dedicated to analyzing the behavior of passive transparency, especially in small municipalities, EBT results for the states, their respective capitals and the

Federal District were disregarded. Therefore, the article evaluates the evolution of the passive transparency result in municipalities between the two applications of EBT, the sample used in it will be limited to 465 municipalities which participated in the first and second editions of the scale, disregarding those municipalities that were added to EBT sample only in its 2nd version.

3.2 Analysis plan

In this study, the cluster technique was used to group the sample of 465 municipalities according to the variables that determine passive transparency. This technique made it possible to form groups of municipalities with homogeneous behavior, considering the variables that determine transparency. In fact, these groups are heterogeneous among themselves, according to the different patterns of behavior observed in the performance of these variables. Thus, after applying the *clusters,* each cluster will represent a different behavior of the municipalities in terms of these variables. In order to validate the cluster formation, statistical tests were carried out to compare means (ANOVA *unidimensional* and Tukey's test) to see if there are any significant differences among the groups.

After they were formed, the clusters were evaluated and compared in terms of their performance in the two editions of EBT. Again, to check for significant differences in the results of the clusters, statistical tests were carried out to compare means (ANOVA *unidimensional* and Tukey's test).

4 Results and Discussion

4.1 Research variables and theoretical expectations

The variables used in the study were divided into the dimensions of fiscal capacity, social development, economic development and demographic characteristics. Each dimension and each variable is linked to a theoretical expectation. Empirical procedures were carried out to verify these expectations, as observed in previous studies. Table 3 shows the possible determining variables of passive transparency with their descriptions, acronyms and the dimensions associated with the respective variables.

Table 3
Description of the dimensions and explanatory variables

Dimension	Explanatory variables	Acronym	Brief Description of Variable
Fiscal Capacity	IFGF - Own Revenue	IFGFR	The Firjan Fiscal Management Index (IFGF) aims to stimulate improvements in fiscal management and administrative responsibility in municipalities. Drawn up by Firjan using data from STN, IFGF ranges from 0 to 1. The better the municipality's fiscal management, the closer to 1 the result will be.
	IFGF - Personnel Expenditure	IFGFG	
	IFGF - Investments	IFGFI	
	IFGF - Liquidity	IFGFL	
	IFGF - Cost of Debt	IFGFC	
Social Development	HDI - Longevity	IDHML	The Municipal Human Development Index measures the opportunity to live a life with access to health, education and income.
	HDI - Education	IDHME	
	IFDM - Education	IFDME	The Firjan Municipal Development Index uses variables such as infant mortality (health),
	IFDM - Health	IFDMS	

Economic Development	IFDM - Employment and Income	IFDMR	enrollment (education) and Gini index (employment and income) to assess the social and economic development of municipalities.
	GDP - Gross Domestic Product	PIB-PC	It represents the sum of all final goods and services produced in the municipality, according to IBGE data.
	HDI - Income	IDHMR	Idem IDHM - Education and IDHM - Health
Demographic Characteristics	Population Size	POP	Number of inhabitants in the municipality, according to IBGE.
	Urbanization Rate	TXURB	Percentage of the urban population in relation to the total population of the municipality, according to IBGE.

Source: *research data.*

The theoretical expectation is that municipalities with greater fiscal capacity will also have better passive transparency. As observed in previous studies such as Cruz et al. (2012) and Zuccolotto and Teixeira (2014), administrative transparency is associated with improved fiscal management. Thus, the relationship about the effects of the IFGF is expected to be positive, since the indicator's result will be higher for more efficient fiscal management.

Thus, the dimensions of social development and economic development are positively associated with administrative transparency (Ribeiro and Zuccolotto, 2013; Wright and Paulo, 2014). Therefore, a positive relationship is expected in GDP, HDI and IFDM indicators and the result of administrative transparency. Finally, it is expected that municipalities with a larger population and a larger proportion of this population living in urban areas will be able to offer greater transparency (Cruz *et al.*, 2012; Wright *et al.*, 2015).

4.2 Descriptive statistics and analysis of the clustering technique

After analyzing the descriptive statistics of the research data on the variables that determine transparency, we understood the need to statistically standardize the results of the variables according to their respective means and standard deviations, which allowed us to use variables with different scales of values and magnitudes.

To obtain the groupings, the tool provided by SPSS was used to form clusters through hierarchical analysis. Euclidean quadratic distance was used as the measurement parameter, and Ward's method was used because it was considered more appropriate for the sample size and the number of variables, and because it presented a more satisfactory result after empirical verification of other methods.

The result of the cluster technique was three groups, representing 3 homogeneous behavior patterns of their municipalities in relation to the performance obtained in the determinants of administrative transparency. Clusters 1, 2 and 3 correspond to 210, 177 and 78 municipalities, respectively. Table 4 shows the average performance of the variables determining passive transparency for each municipality. *cluster*.

Table 4

Average performance of passive transparency determinants by cluster

Variables	***Cluster 1***	***Cluster 2***	***Cluster 3***
POP	7.621	14.520	21.542

TXURB	0,432	0,395	0,651
IFGFR	0,185	0,128	0,450
IFGFG	0,588	0,393	0,570
IFGFI	0,548	0,329	0,415
IFGFL	0,537	0,409	0,680
IFGFC	0,853	0,838	0,808
IFDMR	0,470	0,396	0,576
IFDME	0,730	0,636	0,778
IFDMS	0,736	0,605	0,755
PIB-PC	15.017	6.353	26.298
IDHME	0,569	0,500	0,605
IDHML	0,811	0,768	0,829
IDHMR	0,659	0,579	0,700

Source*: research data.*

Analysis of Table 4 shows that cluster 3 represents the most developed municipalities, cluster 1 presents municipalities with an intermediate level of development and the municipalities represented by cluster 2 are those with the worst results in terms of the development indicators used. This evidence is reinforced in Table 5.

Table 5

Average performance of the clusters in the determinants (grouped indicators)

Variables	***Cluster 1***	***Cluster 2***	***Cluster 3***
IFGF	0,542	0,420	0,585
IFDM	0,645	0,546	0,703
IDHM	0,680	0,616	0,711
PIB-PC	15.017	6.353	26.298
TXURB	0,432	0,395	0,651
POP	7.621	14.520	21.542

Source: *research data.*

Based on these results, the municipalities in the sample used were classified into the groupings described in Table 6.

Table 1

Description of the clusters based on the scores achieved in the two editions of EBT

Cluster	**Behavior**
Cluster 1: Intermediate performance in fiscal, economic and social indicators	Municipalities that recorded intermediate performance in Firjan Fiscal Management Index, Firjan Municipal Development Index and Municipal Human Development Index, as well as in GDP per capita and Urbanization Rate.
Cluster 2: Low performance in fiscal, economic and social indicators	Municipalities that recorded the worst performance in Firjan Fiscal Management Index, Firjan Municipal Development Index and Municipal Human Development Index, as well as in GDP per capita and Urbanization Rate.
Cluster 3: High performance in fiscal, economic and social indicators	Municipalities that recorded the best performance in Firjan Fiscal Management Index, Firjan Municipal Development Index and Municipal Human Development Index, as well as in GDP per capita and Urbanization Rate.

Source*: research data.*

4.3 Validation of cluster formation

The cluster analysis technique aims to form groups of elements that show homogeneous behavior about certain variables, segregating the different behavior patterns observed with regard to the results of these variables into distinct clusters. To validate *clusters* it is necessary to carry out statistical tests to ascertain the difference among the groupings. This study used a comparison of means through analysis of variance *unidimensional* (*ANOVA unidimensional*) to check whether the difference among the cluster results is effective. So, the *Tukey* so that in cases where there is confirmation of the existence of at least one *cluster* significantly different from the others, it can be identified.

For all variables, ANOVA *unidimensional* identified the existence of at least one *cluster* significantly different from the others. The results of *Tukey* indicate that, considering a significance level of 5%, the *cluster*s are significantly different in terms of the set of variables. In the variables POP, IFGFR, IFGFI, IFGFL, IFDMR, IFDME, GDP-PC, IDHME, IDHML and IDHMR all the *clusters* were significantly different from each other. In the variables TXURB, IFGFG and IFDMS, a *cluster* proved to be different from the others (*cluster 3, cluster 1 and cluster 2* respectively). At IFGFC *clusters* 1 and 3 were significantly different from each other. About the results, it is possible to conclude there are three distinct patterns of behavior in the sample of municipalities subject to this research, validating the cluster technique used for segregation into groups.

4.4 Performance of the Clusters on the Transparent Brazil Scale

After forming the clusters, the performance of each one on the Transparent Brazil Scale was checked. Table 7 summarizes the average performance of each *cluster* in the two editions of EBT.

Table 7

Average performance on the transparent Brazil scale - by cluster

	1st Edition of EBT	2nd Edition of EBT	Increase (in %)
Cluster 1: Intermediate performance in fiscal, economic and social indicators	1.273	1.913	50.27
Cluster 2: Low performance in fiscal, economic and social indicators	0.770	1.281	66.36
Cluster 3: High performance in fiscal, economic and social indicators	1.373	2.728	98.68

Source: *research data.*

The results of the increase show that the three *clusters* recorded average EBT rates, with the lowest growth of around 50%. Despite this, the result for passive transparency can be considered unsatisfactory, since the scale of scores ranges from 0 to 10.

It can be seen that *cluster* 3, which performed better in fiscal, economic and social indices, as well as having a higher urbanization rate and GDP *per capta als*o showed the best average performance in the two stages of EBT. *Cluster* 2, which represents the municipalities with the worst indices in the variables determining passive transparency, had the worst results in both editions of EBT.

The behavior observed above is in line with theoretical expectations, since the literature (Cruz et al., 2012; Ribeiro and Zuccolotto, 2013; Wright and Paulo, 2014; Reis et al., 2015) associates transparent public management with better fiscal management, which would imply a greater return for society in the form of public policies, also reflecting improvements in the economic and social field.

The above statements are based on a comparison of the averages of the results between the *cluster*, making it necessary once again to check for significant differences between the results recorded. The results of the ANOVA were possible to verify that at least one *cluster* is significantly different from the others in terms of EBT results. As the criteria for forming the clusters were exclusively variables considered to be determinants of passive transparency, we can consider that these variables influenced the results of EBT in its two editions.

4.5 EBT scale and determinants of transparency

This study used the Firjan Fiscal Management Index as a parameter of fiscal capacity. This index is made up of five indicators: Own Revenue (IFGFR), Personnel Expenditure (IFGFG), Investments (IFGFI), Liquidity (IFGFL) and Cost of Debt (IFGFC). The expectation is that the group of municipalities with the best results that denote fiscal capacity will also show the best results in passive transparency.

Table 8

Results, by cluster, of the fiscal variables

Variables	**IFGFR**	**IFGFG**	**IFGFI**	**IFGFL**	**IFGFC**
Cluster 1: Intermediate performance in fiscal, economic and social indicators	0.185	0.588	0.548	0.537	0.853
Cluster 2: Low performance in fiscal, economic and social indicators	0.128	0.393	0.329	0.409	0.838
Cluster 3: High performance in fiscal, economic and social indicators	0.45	0.57	0.415	0.68	0.808

Source*: research data.*

Based on the data in Table 8, we see similar behavior in the variables Own Revenue (IFGFR), Investments (IFGFI) and Liquidity (IFGFL). Cluster 3 had the best result in these variables, followed by cluster 1. Cluster 2 had the worst result. One-way ANOVA and the Tukey test showed that there was a significant difference between all the clusters for these 3 variables. Therefore, the result corresponds to the theoretical expectation for the fiscal capacity dimension. This result is in line with the conclusions reached by Cruz et al., 2012; Ribeiro and Zuccolotto, 2013; Wright and Paulo, 2014; Reis et al., 2015.

With regard to the Personnel Expenditure (IFGFG) and Cost of Debt (IFGFC) indicators, it was not possible to make the s/ame finding. The results do not necessarily correspond to theoretical expectations, nor was a significant difference observed between the averages of all the clusters. However, in the context of Brazilian states, Zuccolotto and Teixeira (2014) found that socioeconomic and fiscal variables correlate with fiscal transparency. Table 9 shows the results of the Social Development dimension indicators, which were represented by the longevity and education components of the Municipal Human Development Index (MHDI and MHDI), as well as the education and health variables of Firjan Municipal Development Index (IFDME and IFDMS). Thus, a positive relationship is expected among the social development variables and the result of passive transparency in the municipalities.

Table 9

Results, by cluster, of the social variables

Variables	IFDME	IFDMS	IDHME	IDHML
Cluster 1: Intermediate performance in fiscal, economic and social indicators	0.73	0.736	0.569	0.811
Cluster 2: Low performance in fiscal, economic and social indicators	0.636	0.605	0.5	0.768
Cluster 3: High performance in fiscal, economic and social indicators	0.778	0.755	0.605	0.829

Source: *research data.*

The data in Table 9 shows a pattern of behavior for all the variables that represent social development (IFDME, IFDMS, IDHME and IDHML). Cluster 3 showed the best results in both editions of the EBT and in all indicators. In Cluster 2, on the other hand, had the worst results in both editions of the EBT and in all the indicators that designate social development.

The figures shown in Table 9 are in line with theoretical expectations, since the results of IFDME, IDHME and IDHML variables are statistically different among all the clusters. With regard to IFDMS variable, it cannot be said that there is a significant difference between the results of cluster 1 and cluster 3. In this case, the theoretical expectation is that the higher the degree of socio-economic development of the municipality, the greater the possibility of offering access to information to the population. The study by Cruz et al., 2012, which focused on large municipalities, achieved a similar result. In contrast, the findings of Reis et al. (2015) indicated that national public budget transparency is strictly linked to education, the population's perception of corruption and the adoption of international accounting standards for the public sector.

Table 2

Results of economic variables by cluster

Variables	IFDMR	PIB-PC	IDHMR
Cluster 1: Desempenho intermédio nos indicadores orçamentais, económicos e sociais	0.47	15.017	0.659
Cluster 2: Low performance in fiscal, economic and social indicators	0.396	6.353	0.579
Cluster 3: High performance in fiscal, economic and social indicators	0.576	26.298	0.7

Fonte: : *research data.*

Once again, Table 10 shows a pattern of behavior in line with theoretical expectations for all the variables that designate economic development. Cluster 3, which recorded the best performance in the two editions of EBT, also showed the best results for all the economic indicators, followed, in order, by cluster 1 and cluster 2, which respectively showed an intermediate result and the worst result in the two editions of EBT. There is a significant difference between the averages of all the clusters in all the variables that designate economic performance. These findings are in line with the studies by Cruz et al. (2012), Ribeiro and Zuccolotto (2013) and Zuccolotto and Teixeira (2014).

There is a theoretical expectation that a different degree of transparency can be offered to the population depending on the demographic characteristics of the municipality. In this sense, we analyzed how the size of the municipality's population and the rate of urbanization can influence the degree of transparency and the result is shown in Table 11.

Table 3

Results of demographic variables by cluster

Variables	TXURB	POP
Cluster 1: Intermediate performance in fiscal, economic and social indicators	0.432	7.621
Cluster 2: Low performance in fiscal, economic and social indicators	0.395	14.520
Cluster 3: High performance in fiscal, economic and social indicators	0.651	21.542

Fonte: *research data*

The result observed for TXURB variable corresponds to the theoretical expectation, since the clusters with the highest performance in the two editions of EBT correspond to those with the highest urbanization rates. Similar results were achieved by Cruz *et al.*, 2012 e Wright *et al.*, 2015 However, the averages recorded among clusters 1 and 2 cannot be considered significantly different. About POP variable, only cluster 3 showed a result corresponding to the theoretical expectation reached by Cruz et al., 201 and Wright et al., 2015. Clusters 1 and 2 showed the opposite result in relation to the expectation. This behavior, different from what was expected according to the findings of Cruz et al., 2012 and Wright et al., 2015, may be explained by the fact that all the municipalities in the sample have fewer than 50,000 inhabitants.

5 Final considerations

This study analyzed the factors that influence passive transparency in Brazilian municipalities with fewer than 50,000 inhabitants. The behavior of passive transparency was analyzed by grouping municipalities with similar performance in relation to the determinants of transparency. The clustering technique was used to form groups that represented different patterns of behavior of the municipalities with regard to the results of the variables that determine transparency. The technique produced 3 clusters capable of representing the following patterns of behavior:

Cluster 1: Intermediate performance in fiscal, economic and social indicators.
Cluster 2: Low performance in fiscal, economic and social indicators.
Cluster 3: High performance in fiscal, economic and social indicators.

It was found that there was a significant difference among the results of all the variables used to form the clusters, considering a significance level of 0.05, validating the cluster formation. With the validation, we sought to verify whether the dimensions of social development, economic development, fiscal capacity, geographic and demographic characteristics of the grouped municipalities are associated with their average levels of passive transparency, represented by EBT. It also analyzed the dimensions that distinguish the clusters from each other.

The cluster formation was found to be consistent with the study's theoretical expectations regarding the relationships between the variables. Thus, the findings of this study corroborate the set of theoretical expectations previously raised about the relationship among the determinants of passive transparency and the EBT result. So, the averages of EBT results were subjected to one-dimensional analysis of variance and the Tukey test and the results showed, in general terms, that the difference is significant. These results therefore validate the conclusions drawn and answer the research question. The results of the study show that municipalities with higher levels of economic, social and fiscal development, as well as

demographic characteristics of urbanization, provide passive transparency to a different degree for their respective citizens. This result points to the need for differentiated public policies to promote transparency, depending on the characteristics of each municipality. In this context, it would be reasonable to propose, for example, that municipalities with lower levels of economic and social development should receive greater technical support from the federal government and the states to fulfill the obligations arising from the implementation of the access to information law, or that they should be granted longer deadlines. Another reasonable proposition, considering the results of this research, is that the monitoring of compliance with the of the mandates of the access to information law is carried out taking into account the size and characteristics of the municipalities.

Finally, this study recognizes two practical limitations: the first is the fact that several possible determinants of administrative transparency are vague concepts or cannot be verified, especially considering such a large sample in a country of continental dimensions. Thus, variables related to the formation process of municipalities, cultural differences, regional or local legislative frameworks and the work of control bodies could not be widely explored in this study. The second limitation lies in the fact that all the indicators are simplifications of complex realities which are often difficult to measure. Reducing the transparency of municipal management to the results of a survey can be a very simplistic, unfair and even questionable resource, just as, for example, summarizing social development in access to health and education is. However, it is beyond the scope of this study to propose the restructuring of indicators or methodologies for measuring transparency, although it is recognized that this is an interesting research problem for future work.

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