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Public Transparency: an Overview of Municipalities in the Metropolitan Region of Rio de Janeiro

Transparência Pública: um Panorama dos Municípios da Região Metropolitana do Rio De Janeiro

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ABSTRACT

Transparency in public management is one of the fundamental pillars of democracy. This research aims to verify the level of public transparency presented by the municipalities in the metropolitan region of Rio de Janeiro. To achieve this, the study utilizes the transparency measurement model by Machado, Marques, and Macagnan (2013), which extracts 32 transparency indicators from the Fiscal Responsibility Law and the Access to Information Law. This model enables the identification of which legal requirements for public transparency are met by the municipalities through the disclosure on their official websites. The results of the research reveal varying levels of public transparency among the municipalities in the metropolitan region of Rio de Janeiro. While there is greater adherence to the requirements of the Law on Access to Information, most indicators remain unmet, indicating a significant gap in transparency. It is concluded that many municipalities in the sample exhibit transparency deficiencies, highlighting the urgent need for stricter oversight of compliance with transparency regulations. This oversight is crucial to ensure that public resources are managed accountably and that democracy is effectively supported through active social control.

Keywords: Transparency; Public Management; Fiscal Responsibility; Access to Information.

INTRODUCTION

Access to public information is a fundamental right enshrined in the Constitution of the Federative Republic of Brazil of 1988. The disclosure of information related to public management aligns with the constitutional principles of legality and publicity and is fundamental to legitimizing democracy and promoting social participation. In this context, high-quality public management must prioritize transparency, as a legitimate democracy cannot exist without ensuring citizens' access to information (Leite Filho et al., 2018).

The process of publicizing government actions is referred to as Public Transparency, which aims to increase citizens' access to public information and foster closer connections between citizens and the government. Cruz et al. (2012) emphasize that technological advancements have enabled public information to be made widely accessible on government homepages, sometimes in real time. From this perspective, in addition to disseminating information about government actions, services are also provided to citizens and this relationship between government and society is called electronic government or e-gov (Cruz et al., 2012).

Access to information, like Transparency, is a constitutional right. Various normative provisions aim to ensure transparency, facilitate access to information, and expand society's participation in government actions and decisions in order to promote social control: the Fiscal Responsibility Law (Complementary Law No. 101 of 2000); the Transparency Law (Complementary Law No. 131 of 2009); and the Law on Access to Information (Law No. 12,527 of 2011).

However, transparency in public management is not restricted to compliance with the aforementioned laws and publication of reports, as the information disclosed must be clear, complete, timely, relevant, in plain language, easily accessible and, above all, understood by the citizen (Sell et al., 2018). According to Kruger and Falcão (2021), ensuring transparency involves not only providing information on budget figures, but also enabling citizens to monitor their implementation.

Research on transparency in the management of public resources in Brazil predominantly focused on the municipal sphere (Sell et al., 2018; Araújo et al., 2020; Kruger; Falcão, 2021). The findings of these studies indicate that Brazilian municipalities often fail to meet the legal requirements for disclosure and accessibility of public information. However, the sample in these studies is limited to populous or large municipalities, generally over 50,000 inhabitants.

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In light of the above, it is appropriate to verify the level of transparency of Brazilian municipalities, regardless of population size, considering compliance with the requirements established in the legal provisions. Accordingly, the following research question is proposed: What is the level of public transparency in the municipalities of the metropolitan region of Rio de Janeiro? The aim of the research is to verify the level of transparency of the municipalities in the metropolitan region of Rio de Janeiro. To this end, documentary research was conducted, using the model proposed by Machado, Marques and Macagnan (2013), consisting of 32 indicators based on the Law on Access to Information and the Fiscal Responsibility Law, the official websites of the 22 municipalities that are part of the metropolitan region of Rio de Janeiro.

The disclosure of accessible and transparent information is a constitutional right of citizens and a fundamental pillar of democracy and the construction of an efficient and responsible public administration. However, the literature points to non-compliance with legal requirements by some municipalities (Baldissera et al., 2020; Leite Filho et al., 2018). Araújo et al. (2020) emphasize the need for surveys with different samples, in different mesoregions, to be conducted to detect compliance with legal transparency requirements and improve government management control. The metropolitan region of Rio de Janeiro is of great economic, political and social importance, being the largest urban agglomeration in Brazil's coastal zone (Egler; Gusmão, 2014). Therefore, this research is justified.

The study is relevant because it provides important theoretical and practical contributions by analyzing the transparency devices of public websites and verifying their level of transparency. In this sense, it expands the discourse on information disclosure, public transparency, accountability and social control. In practical terms, the empirical evidence on the level of transparency of municipalities in the metropolitan region of Rio de Janeiro generated by this research can support the strengthening of social control and democracy. Additionally, it may serve as a foundation for the development of policies and strategies to improve the efficiency and effectiveness of public management, transparency and accountability, and the prevention and fight against corruption.

The research is organized into five parts, starting with this introduction. The following chapter presents the literature review on transparency in public management and previous research. Chapter three presents the methodology used in the research and, in chapter four, the results observed. Finally, chapter five presents the final considerations.

1. LITERATURE REVIEW

1.1. Transparency in Public Management

Transparency is one of the pillars of democratic practice and a necessary characteristic to enable quality public management (Forte, 2020; Silva; Bruni, 2018). It needs to reflect all the actions taken by public management, so that society can access and understand the conduct of public resource managers (Cruz et al., 2012). In this sense, information regarding the acts and facts of the Public Administration must be disclosed with a view to accountability by managers and control by society and supervisory bodies and can be published through electronic pages (Araújo et al., 2020).

In Brazil, the first effort to establish a culture of transparency in public management can be identified in the Federal Constitution of 1988, when it implemented the Principle of Publicity, in which the Public Administration must reveal government actions. In addition to the Federal Constitution, there are legal instruments that regulate the essential parameters for the disclosure of information by the Public Administration and are part of the procedure for transforming public management in Brazil, such as Complementary Law No. 101 of May 4, 2000, known as the Fiscal Responsibility Law and Law No. 12,527 of November 18, 2011, known as the Law on Access to Information. These legal provisions recognize the publication of information in electronic environments as a means of disclosure accessible to a part of society.

The Fiscal Responsibility Law is considered the starting point of responsible public fiscal management in Brazil and is based on four pillars: Planning, Control, Accountability and Transparency (Santana Júnior et al., 2009). Its aim is to define public finance rules directed towards responsible fiscal management, which presumes planned and transparent action, in which risks are prevented, and deviations are repaired with the potential to achieve balanced public accounts through the fulfillment of result targets between revenue and expenditure and compliance with limits and conditions with regard to revenue waivers, the generation of expenditure on personnel, social security and others (Brasil, 2000).

The fiscal management transparency devices listed in article 48 of the Fiscal Responsibility Law, which must be widely shown, above all, in the electronic environments of the entities accessible to the public, are the plans, budgets and budget guidelines laws; the rendering of accounts and the respective prior opinion; the Summary Report on Budget Execution and the Fiscal Management Report; and the simplified versions of these documents. In addition, ways to ensure transparency are highlighted, such as encouraging popular participation and holding public hearings, and the real-time disclosure of information on budget and financial execution (included by Complementary Law 131 of May 27, 2009). In addition, the periodicity, format and system for disclosing accounting, budgetary and fiscal information in electronic media are determined by the central accounting body of the Union (Brazil, 2000).

The purpose of the Access to Information Act is to regulate mechanisms aimed at guaranteeing the right of access to information, which must be implemented in accordance with the basic principles of public administration and the guidelines listed in Article 3 of the Act, such as (Brasil, 2011):

- *observance of publicity as a general precept and secrecy as an exception;*
- *disclosure of information of public interest, regardless of requests;*
- *use of means of communication made possible by information technology;*
- *stimulation to the development of a culture of transparency in public administration;*
- *development of social control of public administration.*

Thus, Article 3 regulates the voluntary provision by public administrators of information on the use and destination of the resources they administer, without citizen demand, and this disclosure is considered Active Transparency. In addition, the Law on Access to Information determines that public bodies and entities guarantee transparent management by providing broad access to information; data protection; publication of data relating to budget

and financial execution, in real time and in accessible places; and mandatory on official internet addresses/pages for municipalities with a population of more than 10,000 inhabitants. (Brasil, 2011).

In this sense, the Law on Access to Information indicates that public institutions need to comply with, among other instructions, the promotion of a culture of transparency in public administration, the promotion of social control, and the application of information technology (Machado; Marques; Macagnan, 2013). The publication of information on the performance and use of resources by public bodies is a process that characterizes transparency and management responsibility, i.e. accountability (Sell et al., 2018). Therefore, effective improvement in public management and active participation by society is the result of Accountability.

1.2. Previous research

The promulgation of the Fiscal Responsibility Law (LRF in its Portuguese acronym) and the Law on Access to Information (LAI) has sparked increased concern among managers about transparency and access to public information, as well as interest among researchers in studying the subject. In this sense, since the enactment of these laws, there has been a growing number of studies on the transparency of information relating to public fiscal management (Cruz; Silva; Santos, 2009; Santana Júnior et al, 2009; Cruz et al, 2012; Machado; Marques; Macagnan, 2013; Leite Filho et al; Sell et al, 2018; Kruger; Falcão, 2021).

Machado, Marques and Macagnan (2013) analyzed the level of transparency of the information disclosed on the websites of the municipalities of Rio Grande do Sul, measured using 32 indicators extracted from the Fiscal Responsibility Law and the Law on Access to Information. The findings indicated a low level of transparency on the part of the municipalities in relation to the information requested in the laws and low publication of management data on digital media (the internet) by the city halls.

Araújo et al. (2020) verified the level of public transparency of the information shown on the websites of municipalities in the state of Tocantins, segregated by population bracket from 5,000 inhabitants. The results showed a low level of adherence to all the legal transparency requirements established by the Fiscal Responsibility Law (LRF) and the Law on Access to Information (LAI). The research analyzed the usability and accessibility of the electronic pages and identified that in relation to these aspects the sites presented a reasonable level.

Ferreira et al. (2020) investigated whether municipalities in the state of Goiás comply with the provisions of the LRF about transparency in the rendering of public management accounts. The study indicates that the municipalities of Goiás partially comply with the legal requirements and identified municipalities that do not have their own website and do not publish budget documents and accounts on the internet.

Forte (2020) verified compliance with the Fiscal Responsibility Law and the Law on Access to Information about active transparency on the transparency portal of the municipality of Fortaleza. The evidence pointed to an unsatisfactory level of active transparency on the municipality's transparency website and poor detailing of the information disclosed on the site to ordinary citizens.

Alves et al. (2021) examined the electronic transparency websites of 197 municipalities in the state of Minas Gerais, with more than 10,000 inhabitants, using the General Active Transparency Index, developed based on the LAI and the principles of open go-

vernment data. The study showed that Minas Gerais municipalities have very low levels of active transparency.

Kruger and Falcão (2021) analyzed the transparency index of the municipalities of southwestern Paraná, checking the information made available on the transparency website of each municipality and of the Paraná Court of Auditors. The results showed that the Southwest Region has an acceptable Index in relation to the Index presented by the rest of the state's municipalities.

Transparency aims to ensure access to information on the control of public resources, under the responsibility of representatives chosen by society. However, the research mentioned in this section points to a low level of transparency in the data published by Brazilian municipalities.

2. METHODOLOGY

The research is quantitative in nature and is classified as descriptive in terms of its objectives, as it examines the websites and describes the characteristics of the phenomenon studied, i.e. the level of transparency of the municipalities studied. Documentary research was conducted to verify the information contained on the websites of the municipalities in the sample. The model developed by Machado, Marques and Macagnan (2013) was used to measure the level of transparency.

The research sample is made up of municipalities in the metropolitan region of Rio de Janeiro. Based on Complementary Law No. 184 of December 2018, which provides for the Metropolitan Region of Rio de Janeiro, a metropolitan region is called a "regional unit constituted by a grouping of bordering municipalities to integrate the organization, planning and execution of public functions of common interest" (De Janeiro, 2018).

According to Article 1 of this law, the metropolitan region of Rio de Janeiro, popularly known as Grande Rio, is composed of 22 municipalities: Rio de Janeiro, Belford Roxo, Cachoeiras de Macacu, Duque de Caxias, Guapimirim, Itaboraí, Itaguaí, Japeri, Magé, Maricá, Mesquita, Nilópolis, Niterói, Nova Iguaçu, Paracambi, Petrópolis, Queimados, Rio Bonito, São Gonçalo, São João de Meriti, Seropédica and Tanguá.

Data was collected between April, May and June 2024. The period defined for analysis was the 2022 financial year. The period for analysis was decided because of the deadline set for publication of the municipal government's accounts, which, according to Article 7 of Deliberation No. 277 of August 24, 2017, published by the Court of Auditors of the State of Rio de Janeiro-TCE RJ, is 180 days from the end of the fiscal year.

To identify the respective electronic websites of the 22 municipalities, the Google search platform (www.google.com.br) was used as a search tool. We searched for the term: "City Hall of (name of municipality)", because according to Paiva and Zuccolotto (2009), this is the most accessible way for a technologically lay citizen to find their municipality's website. We only used official websites, i.e. those that cover the "gov" dimension, and through the municipality's official website we identified the respective Transparency Website.

To achieve the aim of the research, the model by Machado, Marques and Macagnan (2013) was used as an instrument for collecting data on municipal portals. This model establishes 32 indicators based on the Law on Access to Information (LAI) and the Fiscal Responsibility Law (LRF), 16 of which are taken from the LAI and 16 from the LRF. Table 1 shows a list of these indicators.

Table 1 - List of transparency indicators

TRANSPARENCY INDICATORS	LEGAL BASIS		
1- Current Multiannual Plan (PPA in its acronym in Portuguese)	LRF Art.48	16- Disclosure of the dates of the four-monthly public hearings for evaluation of fiscal targets	LRF Art.9
2- Previous Multiannual Plans (PPA)	LRF Art.48	17- Clear indication of access to Law on Access to Information	LAI Art.5
3- Current Budget Guidelines Law (LDO in its acronym in Portuguese)	LRF Art.48	18- Indication of ways to request information	LAI Art.6
4- Previous Budget Guidelines Law (LDO)	LRF Art.48	19- Creation of the Citizen Information Service	LAI Art.9
5- Current Annual Budget Law (LOA in its acronym in Portuguese)	LRF Art.48	20- Information on your competencies	LAI Art.8
6- Previous Annual Budget Law (LOA)	LRF Art.48	21- Information on the organizational structure	LAI Art.8
7- Summary Report on Budget Execution (RREO in its acronym in Portuguese)	LRF Art.48	22- Disclosure of the address, telephone numbers and opening hours of the unit(s)	LAI Art.8
8- Fiscal Management Report (RGF in its acronym in Portuguese)	LRF Art.48	23- Information on transfers of resources	LAI Art.8
9- Simplified Version - Summary Report on Budget Execution	LRF Art.48	24- Information on expenses incurred	LAI Art.8
10- Simplified Version - Fiscal Management Report	LRF Art.48	25- Information on tenders, calls for tenders and tender results	LAI Art.8
11- Accountability report	LRF Art.48	26- Information on contracts signed	LAI Art.8
12- Preliminary Accountability Report	LRF Art.48	27- Information for monitoring programs, actions, projects and works	LAI Art.8
13- Incentive for popular participation and public auditions in the process of drafting and discussion of the PPA, LDO, LOA	LRF Art.48	28- Availability of "frequently asked questions" FAQ	LAI Art.8
14- Real-time budget and financial execution information	LRF Art.48	29- Availability of search tools	LAI Art.8
15- Disclosure of dates for public hearings during the process of drafting and discussion of the PPA, LDO, LOA	LRF Art.9	30- Permission for electronic report saving	LAI Art.8
		31- Updating of the information provided	LAI Art.8
		32- Availability of access to information for people with disabilities	LAI Art.8

Source: Machado, Marques and Macagnan (2013).

Table 2: Indicator adherence list

MUNICÍPIO INDICADOR	Belém do Rio	Caçoeiras da Mata	Duque de Caxias	Guapimirim	Itaboraí	Itaboraí	Japerigüí	Magé	Maricá	Mesquita	Nilópolis	Niterói	Novo Iguaçu	Paracambi	Petropolis	Queimados	Rio Bonito	Rio de Janeiro	São Gonçalo	São João de Meriti	Seropedica	Tanguá
L1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L2	1	1	1	1	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	0
L3	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L4	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	0
L5	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L6	1	1	1	1	1	1	0	1	1	0	1	1	1	1	0	1	1	1	1	1	1	0
L7	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L8	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L9	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L10	1	1	1	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L11	0	0	1	1	1	1	0	1	1	1	1	1	1	0	1	0	1	1	1	1	0	1
L12	0	0	1	1	1	1	0	0	1	0	1	1	1	1	0	1	0	1	1	0	0	1
L13	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
L14	1	0	0	0	0	1	1	1	1	1	1	0	1	0	0	1	1	0	1	1	0	0
L15	0	0	0	1	0	0	0	0	1	0	0	0	0	0	1	0	1	0	0	0	0	0
L16	1	1	0	1	1	0	1	1	1	0	1	1	1	1	0	0	1	1	1	0	1	0
L17	1	1	1	0	1	0	0	0	1	1	1	1	1	1	1	1	1	0	1	1	1	0
L18	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0
L19	1	0	0	0	0	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0
L20	1	0	1	0	1	1	1	0	1	1	0	1	1	0	1	0	1	1	1	1	1	1
L21	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L23	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0
L24	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L25	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1
L26	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0
L27	1	0	1	0	1	0	1	0	1	1	0	1	1	1	0	0	1	1	1	1	1	0
L28	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1	0	1	0	1	0
L29	1	1	0	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	1	0	1	0
L30	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
L31	1	0	1	1	1	1	1	1	1	1	0	1	1	1	1	1	0	1	1	1	1	0
L32	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Total of points	28	23	25	22	28	27	23	23	30	27	28	26	29	29	27	26	25	27	28	29	24	18

Source: Research data (2024)

The data was transferred and arranged in an electronic spreadsheet for the application of descriptive statistical techniques and the preparation of a ranking of the municipalities to demonstrate the level of transparency identified. For each item set out in Table 1, it was given 1 point for the indicators identified on the municipality's website and 0 points for the indicators not identified. Therefore, the level of public transparency measured in this study can vary from 0 to 32 points.

4. RESULTS

4.1. Presentation of results

This study analyzed the public management information available on the website of each of the 22 municipalities in the metropolitan region of Rio de Janeiro. Table 1 shows the municipalities' compliance with the indicators extracted from the Fiscal Responsibility Law and Law on Access to Information.

According to the data shown in Figure 1, no municipality demonstrated compliance with all the indicators examined. The municipality with the highest level of public transparency is Maricá. The municipality publishes 30 transparency indicators on its website, 15 of which are related to the Fiscal Responsibility Law and 15 to the Law on Access to Information, which is equivalent to 94% disclosure, since Maricá did not show the indicator for encouraging popular participation and public hearings in the process of preparing and discussing the Current Multiannual Plan, Budget Guidelines Law, Annual Budget Law (13-LRF) and the indicator for the availability of research tools.

The municipality with the lowest level of public transparency is Tanguá (56%), which publishes 18 of the indicators analyzed. The municipality only disclosed information on the Current Multiannual Plan, Annual Budget Law, Budget Guidelines Law, Summary Report on Budget Execution and Fiscal Management Report and their respective simplified versions, Accountability Report, Preliminary Opinion on Accountability and dates of public hearings to

assess fiscal targets, as provided for in the Fiscal Responsibility Law, and eight indicators relating to the Access to Information Law.

The average level of municipal public transparency shown by the municipalities surveyed is 26 points, which is equivalent to 81.25% of the maximum score. Thus, as can be seen in Table 2, twelve municipalities had an above-average level of public management transparency, which corresponds to approximately 55% of the municipalities analyzed. This result indicates that, for the most part, public managers in the municipal sphere regularly use electronic means to disclose the administration of public resources.

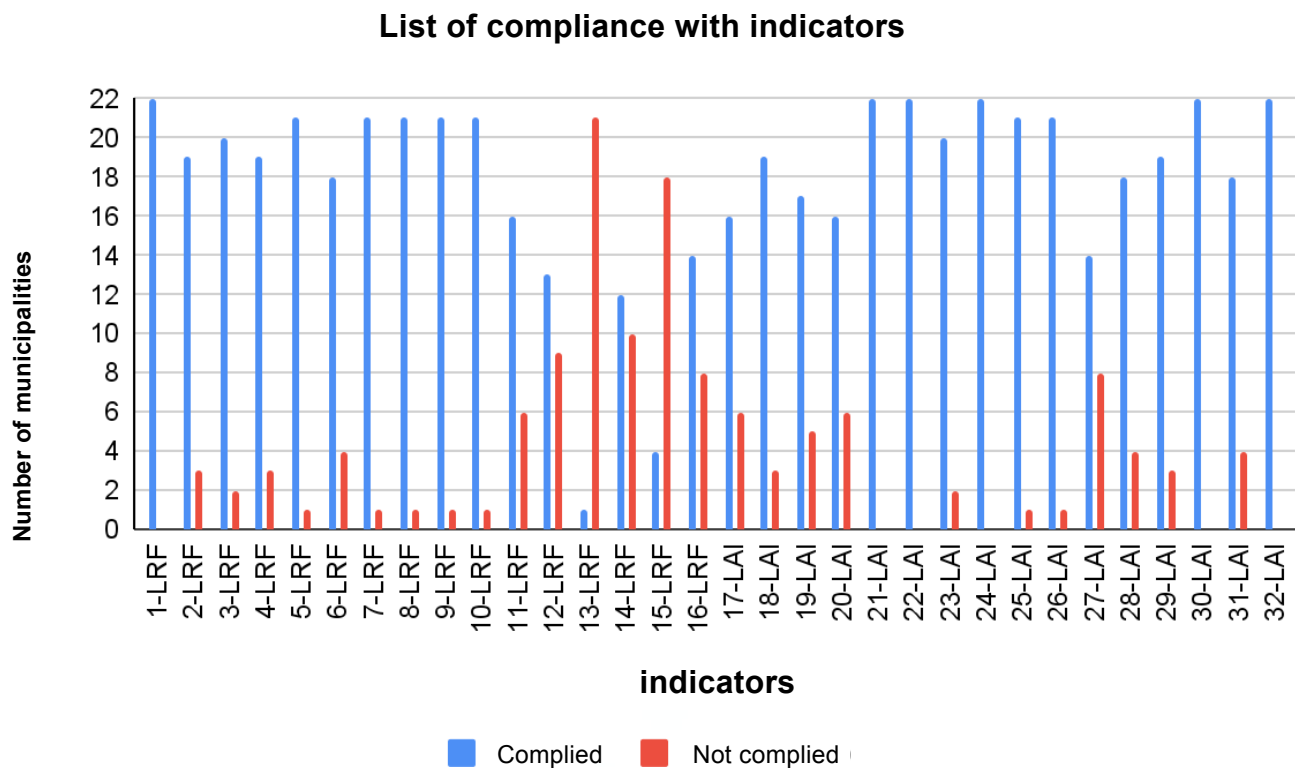
When examining the public transparency indicators published on the municipalities' websites with their related legal bases, it can be seen that the requirements laid down by the Fiscal Responsibility Law show a level of transparency of 45.98% of the total, in contrast to Law on Access to Information's 54.02%, i.e. the municipalities analyzed tend to disclose the information required by the Law on Access to Information more frequently than that required by Fiscal Responsibility Law.

Figure 1 shows the frequency of compliance with the indicators shown on the municipalities' official websites, enabling a visual comparison between the number of indicators observed under the Fiscal Responsibility Law and the Law on Access to Information.

As can be seen in Figure 1, only one municipality complies with the indicator for encouraging popular participation in the process of preparing and discussing the PPA, LDO and LOA (13- Fiscal Responsibility Law (LRF)), the municipality of Guapimirim, through a public consultation using a virtual questionnaire made available on the municipality's website. Information on budget execution in real time (14-LRF) is only available in 45.45% of the municipalities (n=10) in the sample. Only the municipality of Queimados did not provide information on tenders (25-LAI), since the query did not return results for the parameters established in the search.

It was also found that the indicators: current PPA (1-LRF) equivalent to the period from 2022 to 2025; Information on the organizational structure (21-LAI); Disclosure of the address, telephone numbers and opening hours of the units (22-LAI); Information on expenses (24- LAI); Permission to record electronic reports (30-LAI); and Availability of access to information for people with disa-

Figura 1: Relação do Atendimento aos Indicadores



Source: Research data (2024)

bilities (32-LAI) were met by all the municipalities analyzed. Approximately 95.45% of the municipalities examined show the current LOA (5-LRF) corresponding to the year 2022; the RREO (7-LRF), the RGF (8-LRF) and their respective simplified versions (9 and 10-LRF); information on tenders, calls for tenders and the results of tenders (25-LAI); and information on contracts entered (26-LAI). The municipality of Rio de Janeiro, the state capital, failed to comply with five indicators of public transparency: (i) encouraging popular participation and public hearings in the process of preparing and discussing the PPA, LDO and LOA; (ii) information on budget and financial execution in real time; (iii) publicizing the dates of public hearings during the process of preparing and discussing the PPA, LDO and LOA; (iv) publicizing the dates of four-monthly public hearings to assess fiscal targets; and (v) updating the information made available..

Figure 2 (next page) shows the transparency ranking of the municipalities in the metropolitan region of Rio de Janeiro in 2022.

Figure 2 shows that the most transparent municipalities in the metropolitan region of the state of Rio de Janeiro are: Maricá, Nova Iguaçu, Paracambi and São João de Meriti. On the other hand, the least transparent municipalities are: Tanguá, Guapimirim, Magé, Japeri and Cachoeiras de Macacu. The state capital, the municipality of Rio de Janeiro, came in twelfth place.

4.2. Analysis and discussion of results

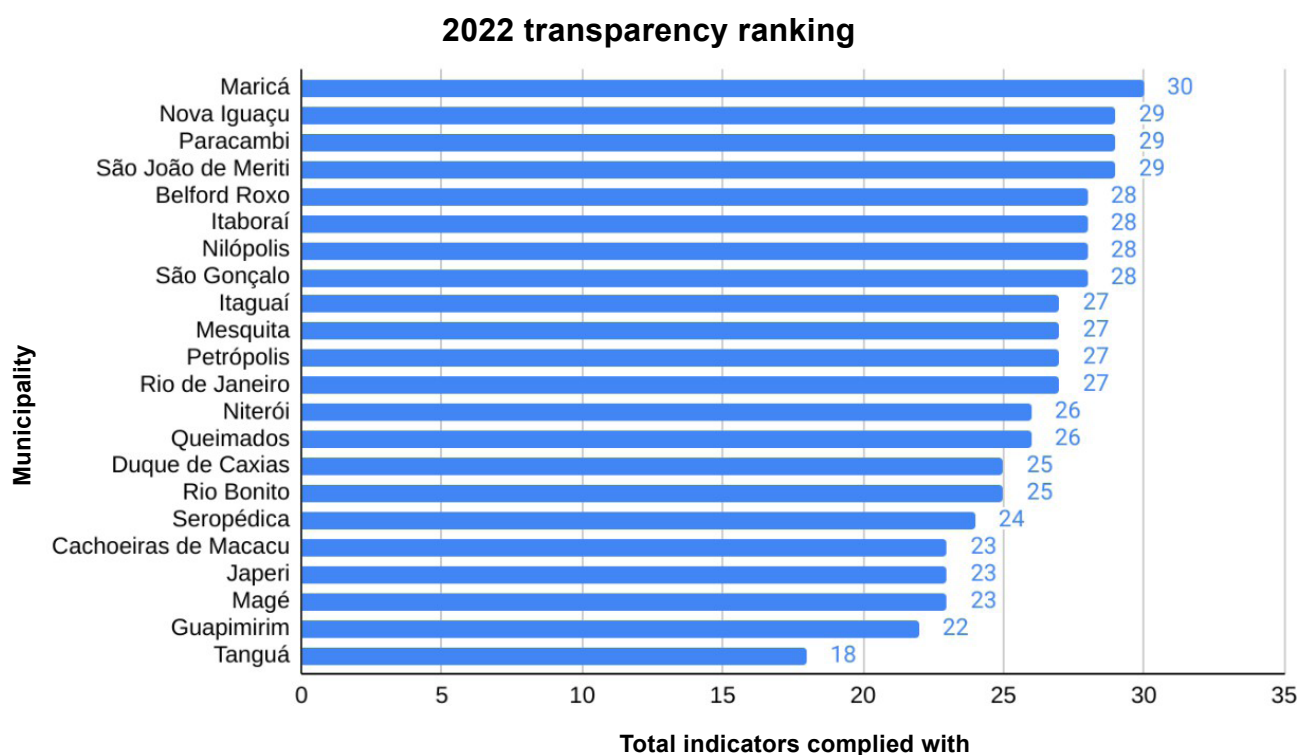
The results indicate that the average level of municipal public transparency shown by the municipalities surveyed is high, equivalent to 81.25% of the maximum score. This result is different

from that found by Machado, Marques and Macagnan (2013) in the municipalities of Rio Grande do Sul and by Alves et al. (2021) in the municipalities of Minas Gerais. Six of the indicators analyzed were made available by all municipalities. This result shows advances in the level of transparency by municipalities when compared to the results of previous research such as Araújo et al. (2020) and Machado, Marques and Macagnan (2013).

Only one municipality met the indicator for encouraging popular participation in the process of preparing and discussing the PPA, LDO and LOA. This result is close to that found by Machado, Marques and Macagnan (2013), who found that none of the municipalities studied provided this information. It was also found that the municipalities analyzed tend to disclose more of the information required by the Law on Access to Information than by the Fiscal Responsibility Law, which shows that the municipalities are more in line with the Access to Information Law. This result corroborates the findings of Machado, Marques and Macagnan (2013) and Araújo et al. (2020) and makes it clear that, even over the years, many municipalities still need to adapt to comply with the transparency requirements explicit in the Law on Access to Information and, above all, in the Fiscal Responsibility Law, which tends to be less compliant.

In addition, it was found that there is no uniformity in the transparency of information between the municipalities in the metropolitan region of Rio de Janeiro, as identified by Ferreira et al. (2020) in the municipalities of Goiás. In addition, no municipality showed all the transparency indicators, which makes it clear that the municipalities do not comply with Brazilian fiscal transparency legislation. Thus, corroborating Araújo et al. (2020), there is still a lot to be done for public transparency to be seen as a priority issue by public managers.

Figure 2: Graph with the 2022 transparency ranking



Source: Research data (2024).

5. CONCLUSION

The study aimed to assess the level of transparency of the municipalities in the metropolitan region of Rio de Janeiro. To achieve this objective, documentary research was conducted, analyzing the information available on the official websites of the 22 municipalities included in the sample and evaluating their compliance with the transparency and access to information regulations.

The data revealed that the municipal governments in the metropolitan region of the state of Rio de Janeiro demonstrate partial compliance with the legal requirements of the LRF concerning the disclosure of fiscal activities. This results in very low levels of municipal fiscal transparency. Regarding the requirements of the Access to Information, the analysis identified a higher degree of adherence to the criteria for disclosing information about public entity activities. This finding suggests a moderate level of accessibility for the population to the data displayed by local governments on their official websites. However, the level of compliance with the requirements of the Law on Access to Information is still low.

As a result, it was found that, although the average level of transparency among municipalities in the metropolitan region of Rio de Janeiro is high, many municipalities still fail to fully comply with the legal parameters of transparency and access to information. Thus, it can be concluded that the level of municipal public transparency and presentation of information on the internet for citizens remains insufficient in several municipalities, reinforcing the need to enhance the transparency of these local governments.

This research offers substantial practical contributions by alerting supervisory and regulatory bodies to the urgent need for

increase the frequency and rigor in inspections related to transparency in public sector budget execution. Such efforts are essential to ensure that municipalities comply with legal norms and adopt more transparent management of public resources, thereby promoting legality and administrative efficiency. In addition, this research plays a vital role in stimulating and reinforcing popular participation in monitoring the performance of public administration, encouraging the active exercise of citizenship. Society's involvement in this process is crucial for strengthening the public responsibility of managers. Finally, the study fosters debate on combating corruption by identifying vulnerable areas, thereby contributing to the development of a more honest and trustworthy public administration.

The limitations of the study include the size of the sample and the data collection conducted in a specific year. To overcome these limitations, it is suggested that the study be expanded to include other municipalities in the state of Rio de Janeiro, aiming to identify the need for greater control and oversight by regulatory bodies. Additionally, extending the period of analysis would enable the observation of the evolution of public transparency in municipalities over time.

Finally, it is suggested that future studies designed to improve public management and promote social control include: verifying the association between transparency and socio-economic indicators, identifying the determinants that influence a higher level of transparency; and researching the quality of the content provided on municipal websites to determine whether the information related to public administration accountability is useful and understandable to the average citizen.

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