

Transparency in Accountability on Electronic Platforms Involving Partnerships between Local Governments and Non-Profit Organizations

A transparência na Prestação de Contas em Plataformas Eletrônicas Envolvendo Parcerias entre Governos Locais e Organizações da Sociedade Civil

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RESUMO

A presente pesquisa busca analisar como as prestações de contas são apresentadas nas plataformas eletrônicas municipais envolvendo parcerias com organizações da sociedade civil (OSC), no contexto das demandas exigida pela Lei Federal 13.019/2014, conhecida por Marco Regulatório das Organizações da Sociedade Civil (MROSC). A pesquisa utiliza como *framework* teórico a literatura de *accountability* e transparência eletrônica. Desenvolveu-se uma pesquisa descritiva exploratória, quantitativa, com unidade de análise e observação de 100 municípios brasileiros selecionados a partir das maiores transferências per capita realizadas entre governos locais para OSC. Os dados foram analisados por meio de um índice de transparência de transferências em parceiras entre OSC e governos locais. Os resultados mostram que os municípios analisados possuem em média uma baixa transparência para as parcerias com as organizações sociais e que as informações disponibilizadas nas plataformas descumprem as demandas regulatórias, não fornecendo elementos para fomentar a participação

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no acompanhamento das prestações de contas. As evidências também demonstram que fatores como existência de norma local disciplinando parcerias, maior detalhamento das prestações de contas, forma de apresentação digital e canal de denúncia apresentam efeitos positivos sobre o índice de transparência. A pesquisa analisa um contexto organizacional pouco explorado pela literatura de transparência, que é a relação das parcerias entre o setor público e as entidades não governamentais, que está em fase de expansão. Este artigo procura contribuir para a literatura contábil por apresentar evidências do campo empírico, oferecendo uma visão sobre transparência que vai além de indicadores financeiros. A contribuição prática consiste em indicar caminhos para o desenvolvimento de um governo mais proativo e responsivo, minimizando processos burocratizados na administração pública, bem como fomentando participação no governo por parte da população nas parcerias voluntárias com OSC.

PALAVRAS-CHAVE: terceiro setor, transparência, municípios, *accountability*.

ABSTRACT

This research aims to analyze the information presented in municipal electronic platforms involving partnerships with non-profit organizations, in the context of the demands required by federal law 13.019/2014, known as the regulatory framework of civil society organizations. The research draws on the literature of *accountability* and electronic transparency as its theoretical framework. An exploratory, quantitative descriptive study was developed, with a unit of analysis and observation of 100 Brazilian municipalities selected from the largest per capita transfers made between local governments to third sector organizations. The data were analyzed through a transparency index of transfers in partners between civil society organizations and local governments. The results show that the municipalities analyzed have on average a low transparency index for partnerships with social organizations and that the information made available on the platforms does not meet regulatory demands, providing no evidence to encourage participation in the monitoring of *accountability*. The results also show that factors such as the existence of a local standard legally regulating partnerships, greater detailing of *accountability*, digital presentation and reporting channels have positive effects on the transparency index. The research analyzes an organizational context little explored by the literature of transparency, which is the relationship between the public sector and non-governmental entities, which is in the expansion phase. This article aims to contribute to the accounting literature.

ature by presenting evidence from the empirical field, offering an insight into transparency that goes beyond financial indicators. The practical contribution is to indicate ways to develop a more proactive and responsive government, minimizing bureaucratic processes in public administration, as well as fostering participation in government by the population in voluntary partnerships with non-profit organizations.

KEYWORDS: third sector, transparency, municipalities, *accountability*.

1. Introduction

By providing easy access to information for all citizens, the internet is used by public administration as a tool to aid in the transparency of accountability (SILVA, 2005). Through electronic platforms (websites), public administration makes available the informational flow that makes it possible to monitor public policies in development. Transparency mechanisms in the public sector seek to reduce informational asymmetries between citizens and state agents (STIGLITZ, 1999). As discussed by Romzek and Dubnick (1987), a better-informed citizen has a greater capacity to hold their governments accountable.

Therefore, transparency assists in the process of monitoring public work by citizens, corresponding to the degree of availability of accessible information (COELHO et al., 2018), and presented in a complete manner (CRUZ; TAVARES; MARQUES; JORGE; SOUSA, 2016). Representing the governmental sphere closest to the population, it is assumed that the impact of promoting transparency and accountability by municipalities is more significant for the promotion of citizenship and democracy than in state and federal entities (PAGLIARI; LIMA; SILVA, 2020).

Due to their heterogeneity, municipalities possess peculiarities that are reflected in transparency and may lack an e-government project (NEVES; SILVA, 2021), facing difficulties related to the scarcity of human, financial, and technological resources (AKUTSU; PINHO, 2002), making it a tool without functionality (ABDALA; TORRES, 2016). This is supported by literature that provides a broad understanding of electronic transparency platforms determined by the publicity, comprehensibility, and usefulness of the information (OLIVEIRA; CKAGNAZAROFF, 2022).

In partnerships with the third sector, transparency becomes a supporting tool for legitimizing its actions (INNOCENTI; GASPARETTO, 2021), meeting the requirements of regulatory and supervisory bodies to attract resources aimed at its objective (PORTULHAK; DELAY; PACHECO, 2015). The normative innovation introduced by Federal Law No. 13.019/2014, known as the Regulatory Framework for Civil Society Organizations (MROSC), will serve as a legislative basis for understanding the functioning of electronic transparency platforms in municipal governments. This law determines, among other guidelines, the establishment of mechanisms that expand information management, transparency, and publicity of resource transfers related to voluntary partnerships between civil society organizations (CSOs) and municipal governments.

The MROSC adjusts interpretations of the principles that guide the promotion of greater participation, transparency, debureaucratization, and a focus on results in partnerships (HOLANDA; MENDONÇA, 2022). Previous studies address the transparency of electronic portals as promoters of accountability in municipal management (PAGLIARI; LIMA; SILVA, 2020), also seeking to evaluate their functionality as a source of access to information and spaces for strengthening participation and social control (ABDALA; TORRES, 2016), and thus reduce information asymmetry

between government and society (BAIRRAL; FERREIRA; BAIRRAL, 2013).

However, the practice of transparency is still linked to the need to comply with legal obligations, not necessarily meeting the needs of citizens (CUCCINIELLO; NASI, 2014). From the perspective of analyzing municipal electronic portals as a response to the enforcement of Brazilian legislation, the literature has already linked them to compliance with the Access to Information Law (LAI) of municipalities in Minas Gerais (LOPES; VALADARES; AZEVEDO; DINIZ, 2020). However, research involving transparency in municipal partnerships with CSOs, and the requirements of the regulatory standard MROSC, still lacks study agendas. Thus, in light of the concepts of accountability and transparency, this research aims to analyze the transparency demands required by Federal Law 13.019/2014 in the transfer of financial resources to CSOs with the information actually presented on municipal electronic platforms.

In short, the transparency of partnerships goes beyond mere financial indicators, and the brilliance of transparency emerges in the effective participation of citizens in social control processes. Syntheses of website transparency can point the way to developing a more proactive and responsive government, minimizing bureaucratic processes in public administration, as well as fostering public participation in government through voluntary partnerships with CSOs.

2. Transparency as a mechanism of accountability

The concept of accountability is intrinsically linked to the characteristics of a democratic government that requires mechanisms of accountability and control (MECHKOVA; LÜHRMANN; LINDBERG, 2019). Accountability can be understood as a forum in which there is a relationship of accountability between an accountant and an account holder, in which the accountant has the obligation to explain and justify their conduct, and the account holder has the competence to demand questions and make judgments, with the possibility of holding the accountant responsible (BOVENS, 2010). In a forum, the accountant has the obligation to explain and justify their conduct to another actor (POLLITT, 2003). This obligation to explain and justify actions before a forum with the competence to question, evaluate, and judge is what technically defines accountability (REDDICK; DEMIR; PERLMAN, 2020).

Schedler (1999) argues that accountability is based on answerability, which is the obligation to provide information and justifications for actions taken, and enforcement, which is the punitive capacity when there is a legal violation. In O'Donnell's (1998) study, accountability is analyzed from vertical and horizontal perspectives. These traditional notions, based on vertical hierarchical relationships, identify a superior and subordinate and the delegation of authority from the former to the latter in creating a responsibility to answer for actions (REDDICK; DEMIR; PERLMAN, 2020). In the horizontal conception, more than just relationships between superiors and subordinates, accountability involves citizen participation, interest groups, and affected communities as part of the accountability relationship (MICHELS; MEIJER, 2008). Horizontal accountability can be stimulated as governments increase their dependence on partners and collaborators for the provision of services (REDDICK; DEMIR; PERLMAN, 2020).

In the context of the public sector, transparency becomes an essential element, given that the actions of government officials can only be subject to accountability if there are mechanisms for disseminating information (RAUPP; PINHO, 2011). Complete information is important for understanding administrative facts,

and transparency is a tool that has gained prominence with the emergence of the internet, providing visibility and ease of use for accountability (MICHENER; BERSCH, 2013). The notion of accountability assumes the task of providing explanations to all citizens, legitimizing democratic principles (NAKAGAWA; RELVAS; DIAS, 2007). Interpreted as an objective responsibility towards others and a subjective bias in the face of the need for justification, accountability can be understood as "the obligation and responsibility of those who hold a position to render accounts according to the parameters of the law" (PINHO; SACRAMENTO, 2009, p. 1348). This requirement is inherent to the analysis of accountability, which involves the study of different types and mechanisms of accountability (SCHEDLER, 1999).

Public transparency involves providing regular and continuous access to information for stakeholders (MEIJER, 2013). This access aims to allow the public to accurately understand the flow of publicized information (PORUMBESCU, 2015), enabling them to monitor and evaluate the performance of public services (BALDISSERA et al., 2020). Interactions between governments and stakeholders are built through complex relationships, with organizational routines, technological options, and legal frameworks influencing the emergence of transparency practices (MEIJER, 2013). For Grimmelikhuisen (2009), these interactions can be treated as a horizontal relationship between the government and the citizen, allowing for what is best for all. Transparency is also connected to the idea of e-governance (BERTOT; JAEGER; GRIMES, 2010), as a mechanism that increases the exchange of information between public and private agents through technological solutions (MANOHARAN; INGRAMS, 2018). From a digital government perspective, transparency does not only mean creating a window to view state functioning, but rather overcoming information asymmetry (MATHEUS; JANSSEN, 2020). Meeting open data standards, transparency provides information on the activities, decisions, and performance of governments (OLIVEIRA; CKAGNAZA-ROFF, 2022). Often seen as one of the conditions for good governance (HOOD, 2010), transparency can be considered an antidote to corrupt behavior (BERTOT; JAEGER; GRIMES, 2012), preventing questions about the correct application of resources (OLIVEIRA; COELHO, 2017).

Although most authors recognize that there are many positive effects of transparency, the literature is not entirely unanimous (CUCCINIELLO; PORUMBESCU; GRIMMELIKHUIJ-

SEN, 2017), drawing attention to some negative aspects (COELHO et al., 2018). For example, the mere detailed publication of items on a government website is not enough to generate understanding of the information and lead to social monitoring actions, which Heald (2003, p. 728) called the "illusion of transparency".

According to Siqueira et al. (2019), the dissemination of information is only a first step towards transparency. Even total access to information, in itself, does not guarantee that the information will be perceived by the recipients (ABDALA; TORRES, 2016). Empirically testing a theoretical model that explains the determinants of transparency in local government websites, Grimmelikhuisen and Welch (2012) highlight that the level of transparency is associated with media attention, pressure from external groups, political influence, and organizational capacity.

One characteristic observed in the literature is the size of the municipality, measured by the number of inhabitants, which generates a possible positive effect on transparency, since the population directly influences other economic and social indicators of the local government (PAGLIARI; LIMA; SILVA, 2020). According to Baldissera et al. (2020), this effect stems from the conflict of interests that are more likely to occur in larger municipalities and stimulate population demands to be met

immediately through transparency tools.

Municipal income is also another determinant to be investigated, since in situations where the per capita income of the population is high, better service and more information are expected to confirm that their taxes are being spent effectively (MUÑOZ; BOLÍVAR; HERNÁNDEZ, 2017). Therefore, a higher per capita income indicates greater influence on citizens' opinions regarding transparency in public management (BALDISSERA et al., 2020).

Regarding the transparency of transfers, constitutional rules stipulate the public disclosure of resources, and consequently, all entities that receive such transfers must be transparent. The use of transparency portals can have an effect on the pursuit of transparency. For Dias et al. (2020), the adoption of electronic portals is a response to legal pressures, and they are often implemented through outsourcing and tend to present data in a superficial way and susceptible to being outdated. Subnational public comptrollers as promoters of local transparency were also the subject of study by Cruz, Silva and Spinelli (2016). For the authors, the existence of internal control structures and greater transparency were not confirmed, since, being configured as bodies belonging to the organization's own structure, their performance depends on political commitment.

The existence of local regulations that establish municipal rules, such as decrees and organic laws, compatible with the wording of the MROSC, can foster transparency (DONNINI, 2020). For the author, the level of detail in the accountability reports, that is, the absence of simplification in the accountability reports, is also associated with greater transparency, since imposing detailed financial control of partnerships through local regulation would establish a tradition on the part of the public administration not only of carrying out results-based control, but also of modeling partnerships with the imposition of procedures similar to bidding and the requirement of detailed accountability reports.

Studies also seek to identify factors that determine a higher level of disclosure of public financial information, using different communication formats (EVANS; PATTON, 1987), and the effect of new technologies on the availability of documents via the web (PÉREZ; BOLÍVAR; HERNÁNDEZ, 2008). For Agostino, Saliterer and Steccolini (2021), digitization in the public sector allows greater access to data and better interactions with other actors. The modes employed for the dissemination of information, online format versus print format, are related to a series of institutional, economic and social determinants (MUÑOZ; BOLÍVAR; HERNÁNDEZ, 2017).

In the category of communication channel between external users and governments, Raupp and Pinho (2011) identify the importance of publishing information that allows interactive elements in a direct way. According to Coelho et al. (2018) an exclusive reporting channel is important to promote accountability, however few municipalities dedicate an exclusive space for reporting on their main portal or on the transparency portal, with the options "contact us" and "e-SIC" encompassing requests, complaints, and also reports.

3. Methodological procedures

Sample selection and data collection

The research was developed through a content analysis of the transparency portals of municipal governments. The focus of the data collection was centered on the municipal level, since local administrations are responsible for implementing most public policies, and it is the governmental level that concentrates

most of the transfers to third-sector entities totaled more than 31 billion reais in 2020 (Siconfi, 2020). The analysis of the transparency portals of partnerships between Civil Society Organizations (CSOs) and local governments was carried out through sampling, based on the selection of 100 municipalities with the highest per capita transfers in 2020. The selection considered the 5,568 Brazilian municipalities, filtered in the following stages: (i) 3,935 that made transfers to CSOs in 2020 were selected; (ii) capital cities were excluded, as they have different regulatory dynamics than other municipalities; (iii) 1,606 municipalities with at least one CSO in the social assistance segment were selected

to enable the identification of a segment of activity as a comparative parameter for accountability; (iv) the per capita values of the transfers to CSOs were ordered in descending order (v) finally, based on the ordering, the top 100 municipalities were selected, starting with the one with the highest per capita transfer. Table 1 presents descriptive information on the selected cases. The selected municipalities were responsible for more than 5 billion in transfers, corresponding to approximately 16% of the total value transferred in partnerships involving municipalities and CSOs. It can be noted that the presence of CSOs in the municipalities is significant, indicating the breadth of local associativism mechanisms.

Table 1. Description of the municipalities analyzed.

Features	Municipalities - sample (1)			
	Average	Min	Max	SD
Population (thousand inhabitants) (2) (2)	35.5	4.2	721.9	149.8
GDP per capita (thousand - R\$) (3)	31.6	11.3	308.6	34.8
Transfers to CSOs (thousands - R\$) (4)	43.03	1.58	498.82	82.76
Transfers to CSOs - per capita (thousands - R\$) (5)	439.0	331.5	698.8	101.0
Qty OSC (6)	141	12	2.253	458
Qty NGOs Social Assistance (7)	2	1	11	2

Notes. (1) Sample of selected municipalities n=100; Source: (2) IBGE (2020); (3) SIDRA IBGE (2019); (4) and (5) SICONFI (2020); (6) and (7) MROSC (2019).

The research was developed using information collected from websites during visits conducted between January and March 2022. First, the websites of the selected municipalities were searched on the Google platform using the keywords "transparency portal 'municipality name'". Mentions of local regulations governing the rules and procedures of the legal framework for partnerships between public administration and civil society organizations were also collected.

Regarding the information collected, the data were first used to construct the transparency proxy for transfers to CSOs and, subsequently, to identify the factors associated with transparency, information collected from the Brazilian Institute of Geography and Statistics (IBGE), the Comptroller General of the Union (CGU), and the municipal transparency portals themselves was used.

Transparency in Transfers to CSOs

The analyses were developed from a variable created to measure the transparency

index of transfers to CSOs, constructed from 9 dimensions, based on the interpretation of Federal Law 13.019/2014, which regulates partnerships with CSOs. First, each dimension was analyzed on the municipalities' portals, receiving (0) for the absence and (1) for the presence of that attribute that contributes to the promotion of informational transparency. Table 2 presents the composition of the transparency index of partnerships between CSOs and local governments.

The transparency indices of the Brazil Transparency Scale (EBT) of the Comptroller General of the Union (CGU), and the National Transparency Index of the Federal Public Prosecutor's Office do not cover the public disclosure of the vast majority of the selected municipalities, which is why they were not used. Furthermore, the criteria structured by Mango (2010) and Noor (2015) were not used because they do not contextualize the specificities of Brazilian legislation.

Table 2. Composition of the transparency index for transfers in partnerships between CSOs and local governments.

Dimensions analyzed	Possible values	Legal Provision 13.019/2014
1. Basic Information		
It has a transparency platform for partnerships with CSOs.	0 or 1	Article 6th III; 65 and 81 II
It presents a list of established partnerships.	0 or 1	Article 10
It presents calls for proposals.	0 or 1	Article 20; 26 and 32 §1st
2. Partnership Implementation		
It allows you to view work plans.	0 or 1	Article 10
It presents identification of the monitoring committee.	0 or 1	Article 2 IX
It allows monitoring of financial transfers to CSOs.	0 or 1	Article 63 § 2nd

Dimensions analyzed	Possible values	Legal Provision 13.019/2014
3.Opportunity for citizen involvement		
It presents a list of updated transfers.	0 or 1	Article 10
It tracks the products generated in the partnership by the CSOs (outputs).	0 or 1	Article 64 § 3rd
It allows you to view the control reports issued by the City Hall.	0 or 1	Article 67
Total score	Between 0 and 9	

Source: Prepared based on MROSC (2014)

Secondly, a sum was calculated for each municipality, with those that met all criteria receiving a value of 9.0 and those that did not meet any receiving a value of 0.0 (zero). Finally, an index between 0 and 1 was created, considering the sum of each municipality in relation to the total possible (9.0). It is worth noting that the research does not focus on creating yet another indicator of electronic portal transparency, but rather, through the development of a proxy, to contribute to the understanding of the informational flow that provides transparency mechanisms that are essential to foster social control and democratic aspects.

Associated variables

Once the level of transparency on local government platforms had been analyzed, a new access was made to the pages

electronic data from 100 municipalities were collected to gather information on: whether the transparency platform was outsourced; whether the information provided had a detailed breakdown of expenses; how the accountability reports were made available in digital electronic format; and whether the portal had a complaint channel on the page that transmitted the accountability information.

It was also analyzed whether the item presented regulations in partnerships at the local level, such as organic laws and municipal decrees; this data was collected through consultation of the websites: Municipal Laws (2021), Cespro (2021), and the portals of the selected municipalities. Regarding the existence of internal auditing, the IBGE database (2020) was used. Table 3 relates the factors associated with previous studies involving transparency.

Table 3. Description of transparency factors associated with the literature.

Dimension	Variable	Source
<u>Features:</u>		
	Population size	Baldissera et al., (2020); Pagliari; Lima e Silva (2020)
	GDP per capita	Muñoz et al., (2017); Baldissera et al., (2020)
	Per capita transfer value	Not addressed in the literature regarding CSOs.
<u>Organizational variables</u>		
	Portal outsourcing	Dias, Aquino and Santos (2020)
	Internal Control	Cruz, Silva and Spinelli (2016)
	Local law	Donnini (2019)
<u>Information flow:</u>		
	Detailed financial analysis of expenses.	Donnini (2019)
	Computerized accountability	Muñoz, Bolívar and Hernández (2017)
	Reporting channel linked to partnership.	Raupp and Pinho (2011); Coelho et al. (2018)

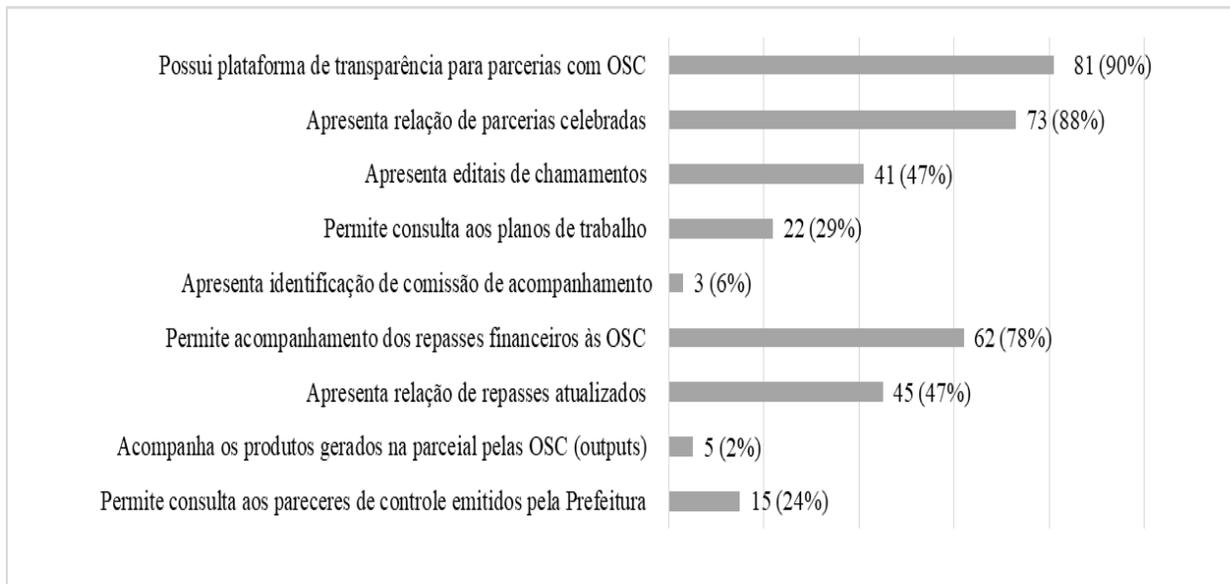
The parameters required for the requirement to be considered met (1=yes) correspond to previously established factors. In the organizational dimension, the outsourcing of the portal corresponds to the responsibility of a third-party company for the parameterization of the portals with a visible logo on the portal page; the controllership corresponds to the existence of an organizational structure with an internal control function that proceeded with the communication of irregularities; and the existence of local law corresponds to the existence of a local regulatory act, governing partnerships with CSOs.

In the information flow dimension, detailed financial analysis with a singular focus on expenses corresponds to the presentation

of the individualized list of expenses incurred by the OSC, accountability disclosed in digital format corresponds to viewing the information online, that is, without the need to view documents in file extensions (such as pdf., txt., doc., xls., odt., calc., rtf.) and other editable formats, and a reporting channel linked to the partnership. Indication of a link or message box on the page where the partnership information is presented.

The statistical treatment of the data adopted in this work consisted of a non-parametric hypothesis test. The Mann-Whitney test allowed inferences about the equality or difference of the means between the index and factors analyzed, for variables without a normal distribution, and the t-test, for those with a normal distribution.

Figure 1. Transparency features in local government websites.



Note: The numbers represent the absolute frequency, and in parentheses the proportion (%) of the value of financial transfers, in reais, compared to the total transferred.

3. Results

Overview of the transparency of funds transferred to CSOs.

After developing the transparency index for transfers to CSOs, it was found that none of the 100 municipalities managed to make all the evaluated information available in order to reach the maximum score of 9 points. Figure 1 shows the result of the consultation of local government portals.

Most of the municipalities analyzed (81) have transparency platforms that present information on partnerships with CSOs. Among those with portals, in 73 municipalities (90%) it was possible to identify the partnerships entered into. Among the municipalities with an average of 59,000 inhabitants and a GDP per capita of R\$ 50,000, those that do not have a transparency website represent 10% of the total financial transfer values when compared to the total transferred by the municipalities. Even among those that have portals, information required by law is not presented. For example, basic information on the selection and establishment of partnerships is missing, which does not allow citizens to monitor this stage. Furthermore, in only 41 municipalities (50.6%) was it possible to view the public call for proposals issued, or any justification for ineligibility, and 22 municipalities (27%) presented the work plan, a document that organizes and systematizes relevant information for defining objectives and goals.

It is observed that only 3 municipalities (3%) identified those responsible for the monitoring committee. The transparency of financial transfers to CSOs was verified in 62 municipalities (76%).

only 45 (55%) presented updated data in the last 6 months. The timeliness of information is a crucial element of the transparency of performance results, as Heald (2003) states, real-time disclosure is characterized by continuous monitoring. The transparency of the outputs generated by the partnerships would allow interested citizens to monitor the effectiveness of their actions. However, it was observed that the outputs were presented by only 5 municipalities (6%). This result is not surprising, given that previous literature has already shown the difficulties of municipalities in organizing performance information in their budgets (AZEVEDO; AQUINO, 2022), and the context seems to be similar in the transfers to CSOs. Transparency is also low in relation to the final report that attests to the delivery of the execution of the object, given that only 15 entities (18%) make this information available.

In general, the transparency index of the transfers calculated for CSOs was low (Table 4). The overall average achieved was 3.47 points, indicating that only approximately 35% of the analyzed criteria were met. Analyzed by region, it is observed that municipalities in the Northeast region did not score, and that the Southeast region concentrates the majority of the selected local governments. This corresponds approximately to the overall average of the index presented in the Southeast and South regions. Regarding the population analysis, it is worth mentioning that the MROSC (Brazilian Regulatory Framework for Civil Society Organizations) stipulates that municipalities with up to one hundred thousand inhabitants are authorized to carry out the rendering of accounts and the acts arising therefrom without using the electronic platform; even so, it is verified that a large part of the selected municipalities adopted transparency practices in transfers to CSOs (Civil Society Organizations).

Table 4. Transparency index of transfers to CSOs

Proxy	N	Average	Minimum	Maximum	SD
Transparency Index of Transfers (ITT)	100	3,47	0	8	2,27
<i>By region</i>					
Northeast	3	0	0	0	.
Southeast	77	3.79	0	8	2.15
South	11	3.36	0	8	2.58
Central-West	9	2	0	5	1.87

Proxy	N	Average	Minimum	Maximum	SD
<i>By population class - by inhabitants</i>					
Up to 10,000	13	2.5	0	6	2.02
10,001 to 20,000	16	3.38	0	7	2.25
20,001 to 50,000	36	3.36	0	8	2.34
50,001 to 100,000	15	3.33	0	7	2.66
100,001 to 500,000	15	4.6	0	8	2.06
Greater than 500,000	5	4	3	6	1.22

Note: The ITT ranges on a scale between 0 (lowest transparency) and 9 (highest transparency).

In general, the analyses indicate that municipal governments still exhibit levels of opacity regarding the importance of transparency in the accountability of funds transferred to CSOs (Civil Society Organizations). It is observed that proof of compliance with regulatory requirements receives little emphasis. Furthermore, there are no effective mechanisms that allow citizens to demand accountability.

Factors associated with transparency

According to the results presented earlier, the population size of municipalities indicates a possible effect on transparency (Baldissera et al., 2020; Pagliari et al., 2020), with a larger number of inhabitants indicating a greater disclosure of information that can reduce information asymmetry. Economic factors such as the dimensions of municipal GDP per capita show a different response from previous studies that do not demonstrate an effect at the level of significance (Baldissera et al., 2020; Muñoz et al., 2017).

The value of per capita transfers between municipal entities and CSOs also has no effect on the transfer index.

The relationship contrary to the study by Muñoz et al. (2017) does not indicate the same choice of managers when related to dependence on intergovernmental transfer resources. Table 5 presents the factors associated with the transparency index of CSO transfers.

Outsourcing the electronic platform has no effect on the transparency of transfers to social organizations. This corroborates the study by Dias et al., (2020), which states that transparency portals implemented through outsourcing would adopt a practice in a superficial way to be seen as compliant with regulatory demands. The existence of internal control also does not demonstrate an effect on the transparency of transfers to social organizations. The result is in line with the literature that has been discussing the low effectiveness of control offices (Cruz et al., 2016). Unlike outsourcing the platform, the existence of local regulations has effects on transparency. According to Doninni (2020), municipal regulations represent the pursuit of good practices, establishing compatibility with the wording of the MROSC.

Table 5. Factors associated with the transparency of CSO transfers.

Dimensions of analysis	AVG Diff.	Scenario A									
	(p-value) ⁽¹⁾	N	AVG	Stand ard Devia tion	Min.	Max.	N	AVG	Stand ard Devia tion	Min.	Max.
Characteristics of municipalities											
Size - below 100,000 inhabitants (in thousands) ⁽²⁾	0.0536*	80	35.7	25.1	4.2	94.9	20	327.7	241.7	103.4	721.9
GDP per capita (in thousands of reais) ⁽³⁾	0.1177	47	23.2	4.9	11.3	30.5	53	61.7	50.1	32.0	308.6
Per capita transfer (in reais) ⁽⁴⁾	0.6027	75	447	65	55	578	25	768	197	604	1.419
Organizational variables											
Portal outsourcing (5) ⁽⁵⁾	0.1346	54	4.06	1.64	1	7	27	4.74	1.72	1	8
Internal Control ⁽⁶⁾	0.5492	98	3.49	2.28	0	8	2	2.50	2.12	1	4
Local law - transfer to CSOs ⁽⁷⁾	0.0374**	46	4.11	2.14	0	8	41	3.07	2.35	0	8
Information flow											
Detailed financial analysis expenses ⁽⁸⁾	0.0000***	22	5.95	1.13	4	8	40	4.33	0.94	3	6
Computerization in accountability ⁽⁹⁾	0.0068***	33	4.15	1.23	1	7	36	5.11	1.51	2	8
It has a reporting channel. ⁽¹⁰⁾	0.0015***	11	5.45	1.63	2	8	89	3.22	2.22	0	8

Notes. (1) The p-value information refers to the transparency index; * is significant at the 10% level; ** 5%; *** 1%, using the Mann-Whitney test; (2) Scenario A – population below 100,000 inhabitants; Scenario B – population above 100,000 inhabitants; (3) Scenario A – below average; Scenario B – above average; (4) Scenario A – below average \$100.77; Scenario B – above average; (5) Scenario A – outsourcing of the portal corresponds to the responsibility of a third-party company; Scenario B – portal managed

by municipal management; (6) Scenario A - corresponds to the existence of an organizational structure with an internal control function that processed the communication of irregularities; (7) Scenario A - existence of a local law regulating partnerships with CSOs; (8) Scenario A - detailed financial analysis with a singularized focus on expenses corresponds to the presentation of the individualized list of expenses incurred by the CSO; (9) Scenario A - accountability reports disclosed in electronic format without the need to view files in extensions; Scenario B – need to download files to view accountability reports; and (10) Scenario A - reporting channel linked to the partnership, Scenario B – no reporting channel linked to the partnership.

Regarding the way in which information is disclosed, the availability of data online indicates a possible effect on transparency. On this topic, Agostino et al. (2021) emphasize the need to pay more attention to social equity and the implications of inclusion through digitization. This may be due to the adoption of practices and standards aimed at influencing the presentation of information (MUÑOZ; BOLÍVAR; HERNÁNDEZ, 2017), also suggesting that the disclosure of data that requires downloading by the interested party becomes a deliberate obstacle to understanding the information provided.

Municipalities that have a complaint channel have a higher rate of transparency adopted (significant difference at 5%). This suggests that highlighting mechanisms for citizens to demand their rights to report also emphasizes the potential accountability and attention of managers regarding the information disclosed. Through these channels, the idea of social control is directly linked to the relationship between the State and society (RAUPP; PINHO, 2011), being important to promote the accountability of public authorities for their actions (COELHO et al., 2018).

4. Conclusions

Municipal electronic transparency platforms are based on the idea of disseminating the information necessary to foster and encourage social control in relation to partnerships with CSOs. What is displayed reflects the intentions of the public manager or the institution responsible for outsourcing the portal. However, it may not meet the needs and desires of the external public, and the information disclosed lacks clarity if it is not published correctly. In this context, the research analyzed, from the perspective of the normative requirements of Federal Law 13.019/2014 (MROSC), the information presented on municipal electronic platforms involving partnerships with civil society organizations (CSOs).

The results indicate that the reality of the municipalities investigated is not satisfactory with regard to the transparency evidenced on their websites, and it was found that none of the municipalities fully discloses information about the criteria adopted, even with the existence of a legal requirement.

Considering the characteristics of the information that makes up the index based on regulatory requirements, the overall average

The score was 3.47 (maximum value of 9 points). In fact, there were municipalities in the sample that did not score in any dimension, which demonstrates that the guidelines of the law were not implemented. The highest index was 8 points. Thus, it can be inferred that many of the portals analyzed predominantly use electronic platforms as information showcases to comply with some legal requirements and not as spaces to promote transparency and obey the entirety of the normative precept.

In this sense, the existence of electronic portals alone reveals only a part of transparency. What is transparent to one interested party may not be to another. Therefore, a law is not sufficient to demand the right to information or to make the transfer of public resources completely transparent, even recognizing the legal perspective as a factor that encourages more transparent public management.

Even though some municipal electronic portals have made progress on the issue of transparency, it is clear that the disclosure of data and information on transfers in voluntary partnerships is not in accordance with the legislation. Many websites lack tools for citizen participation in social control processes. In theoretical terms, a reflection on transparency in Brazilian municipal public management emerges in relation to electronic portals, since they do not present the content in an organized and clear way.

The results have implications for the academic field, expanding reflections on public transparency, in addition to complementing previous studies and offering a vision of transparency that goes beyond financial indicators. In addition to contributing to public management, focusing on the weakest items of transparency and improving the development of public portals.

Thus, public managers and public policy makers, acknowledging the importance of e-government for the transparency of the modernization of public administration, can use the results of this study to formulate guidelines regarding citizen-focused policies and emphasizing performance improvement. The results have implications for the Courts of Auditors, which could begin to more closely monitor this type of information in Municipal Governments, given the relevance of their role in relation to the requirement of public transparency.

It should be noted that this study examined the websites at a point in time, and the results presented here are based on the availability of information at the time of collection. Only online platforms were considered in relation to the information made available; we recognize that other channels can be used by local government managers. Some avenues for future research are suggested. First, explore the perception of public managers regarding the information disclosed and of citizens regarding the social control exercised. Second, research can analyze the transparency required for CSOs as established in Article 11 of Law 13.019. Thus, promoting the dissemination of information on electronic transparency portals still requires maturity, and increasing compliance with transparency at the local level should be a priority in the formulation of public policies.

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