

## **EFFICIENCY OF SOCIAL CONTROL IN MUNICIPALITIES IN RONDÔNIA: CASE STUDY ON SOCIETY'S PARTICIPATION IN THE PROCESS OF CONTROL OF PUBLIC FINANCE MANAGEMENT**

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### **Abstract**

The objective of this work was to measure the participation of society in the process of controlling municipal public finances based on social indicators, to identify their efficiency and indicate possible points of improvement necessary to improve this control. A systematic, exploratory, descriptive and quali-quantitative case study was used in twenty municipalities in the state of Rondônia, involving six variables that affect the process. A theoretical and documentary research was carried out, examining the legislation and available information obtained in the field research. Based on the results, the transparent management of the municipalities is satisfactory, but the quality of the information is incipient. It was also found that the level of use by society of the information made available, as well as participation in the control and development of public policies based on social indicators, are insufficient. Finally, it was possible to indicate contributions and recommendations aimed at improving the social control of municipal public finances.

**Keywords:** Social indicators. Social control. Efficiency. Public finances. Transparency.

**JEL code:** H1. H110. H190.

## Summary

|   |           |
|---|-----------|
| <b>1. INTRODUCTION.....</b>   | <b>3</b>  |
| <b>2. LITERATURE REVIEW.....</b>  | <b>6</b>  |
| <b>2.1 Social Control of Public Accounts.....</b>   | <b>6</b>  |
| <b>2.2 Generic conceptualization of social indicators.....</b>  | <b>10</b> |
| <b>2.3 Transparency of Accounting Information in Public Administration.....</b>   | <b>16</b> |
| 2.3.1 Quality of information.....   | 18        |
| 2.3.2 Active and Passive Transparency.....  | 23        |
| <b>3. STRATEGIES AND INSTRUMENTS FOR DATA COLLECTION.....</b>   | <b>25</b> |
| <b>3.1 Type of research.....</b>  | <b>25</b> |
| <b>3.2 Research limitations.....</b>  | <b>27</b> |
| <b>3.3 Data collection and organization.....</b>  | <b>27</b> |
| <b>3.4 Data processing.....</b>   | <b>31</b> |
| 3.4.1 Description of the mathematical model.....  | 34        |
| <b>3.5 Selected municipalities.....</b>   | <b>36</b> |
| <b>3.6 Operationalization of variables.....</b>   | <b>37</b> |
| <b>4. RESULTS AND DISCUSSIONS.....</b>  | <b>39</b> |
| <b>4.1 Social indicators.....</b>   | <b>39</b> |
| 4.1.1 Social indicators: Overview.....  | 40        |
| <b>4.2 Analysis of transparent management.....</b>  | <b>42</b> |
| 4.2.1 Analysis of active transparency.....  | 43        |
| 4.2.2 Analysis of passive transparency.....   | 45        |
| 4.2.3 Analysis of the quality and usefulness of information.....  | 45        |
| <b>4.3 Analysis the participation of society in social control.....</b>   | <b>48</b> |
| 4.3.1 Public structure available.....   | 49        |
| 4.3.2 Use of public structure by society for social control.....  | 50        |
| 4.3.3 Materialization of social participation in the elaboration of Public Policies based on social indicators.....                 | 55        |
| 4.3.4 Consolidation of results on the efficiency of society's participation in the social control of public finance management..... | 57        |
| <b>4.4 Research contributions.....</b>  | <b>57</b> |

|           |                                       |           |
|-----------|---------------------------------------|-----------|
| 4.4.1     | Contributions .....                   | 58        |
| 4.4.2     | Recommendations .....                 | 60        |
| <b>5.</b> | <b>CONCLUSION.....</b>                | <b>63</b> |
|           | <b>BIBLIOGRAPHIC REFERENCES .....</b> | <b>66</b> |

## **1. INTRODUCTION**

The Public administration control is a widely discussed topic in the social, political and academic circles. Of the several works published, the vast majority indicate the need to improve the system so that the intended effects are better. This is an interesting topic because it involves the question of the responsibility of the public sector and society about the use of resources collected by the State and their destination.

In Brazil, the matter has weight and is based on the 1988 Constitution. It is noteworthy that from the Magna Carta different laws and norms emerged to regulate the issue in the three spheres of the Republic, federal, state and municipal. From these emerged the instruments for the exercise of public management control, among which we can highlight the internal control, exercised by the entity itself, the external control exercised by the Legislative Power with the help of the Audit Courts and the social control that allows society to exercise vigilance over the acts of government officials with mandates and public servants in charge of managing resources for the provision of services to meet social concerns.

For the *Controladoria Geral da União – CGU* (2009) [7] social control can be seen with the citizen's commitment to the management of public resources in order to monitor and control the actions of agents to prevent the misuse of money and prevent the corruption. In other words, social control stands out as an important tool for strengthening citizenship, since it promotes an active voice for the community to manifest itself and demand that public resources be applied with more quality, efficiency and effectiveness. Thus, the social control of public administration is, together with internal and external control, an essential component for the management of the modern State.

Without the assistance of society, the other inspection bodies would not be able to measure the monitoring of public management more fully. However, for social control to be effectively exercised, it is necessary for the government to provide concrete information on the use of money through an efficient management of public transparency. In addition, it is

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

necessary to combine at least two more factors: the existence of legislation that supports the right of the population and the active participation of society in the process.

In Brazil, the control of the Public Administration is an object of intense concern on the part of the population and the inspection bodies. The country has been improving its legislation and, despite the advances with the publication of the Access to Information Law in 2011, it is clear that there is still a lot of space to go in terms of public control, especially with regard to combating corruption. Considering the above, this work seeks to carry out an investigation in order to measure the efficiency of social control of public finance management from the analysis of social indicators and the management of public transparency.

It is known that one of the great challenges facing governments today is to direct and direct resources towards the efficient production of public products and services, hence the need to reinvent themselves through the adoption of new management tools and more efficient procedures. In this regard, society, through social pressure, can and should demand greater transparency about the management of resources that are under the tutelage of agents chosen by society or selected through public tender.

In this scenario, it appears that social participation has become an indispensable element in the process of overseeing the management of public resources and its effects on the improvement of social indicators. Thus, this work proposes to research the efficiency of social control in municipalities in Rondônia. To this end, it is understood that it is necessary to understand the main problems of the municipalities pointed out by the social indicators, as well as it is necessary to know whether the population uses these indicators to formulate public policies aimed at combating the problems identified. Likewise, it is essential to identify whether the structure offered by the administration is sufficient to stimulate society's participation in management control, as well as to know whether the information offered is of sufficient quality and usefulness to allow the best use by the interested population.

Based on the elucidation of the issues listed above, this work measures the participation of society in the process of social control of public accounts, based on the examination of social indicators, to identify the efficiency of this process and indicate a monitoring method that make it possible to monitor and improve the social control of public finances in these municipalities. The intention is to discover the level of commitment of the community in relation to the real and effective monitoring of public spending. It is, therefore,

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

a little explored viable that can provoke debates and contributions on the importance of the more active participation of the society in the control of the public administration.

In this direction, the work presents a model to analyze social indicators in the search to identify the main problems faced by the population. Subsequently, the proposed model is used to examine the transparency management of city halls in order to know the conditions of the structure used to promote the communication of expenses and to identify the quality and usefulness of the accounting information made available to the population. Finally, an assessment is made of the level of use, by society, of the public transparency structure, as well as the information made available, in order to identify whether the population participated or participates in any project aimed at addressing the municipal problems pointed out in the social indicators analyzed.

Therefore, the methodology developed in this research is designed to promote monitoring and analysis that can allow the measurement of the efficiency of the social control process of public finance management, with a view to improving control and its results. It starts from the analysis of the elements that make up the social control process of public administration (social indicators, legislation and transparent management) to understand the current situation and establish suggestions for procedures for structuring a system for monitoring social control actions in the sense to present proposals for continuous improvement to the process.

The results presented showed the main social problems faced by the municipalities, the structure of public transparency management and the level of use by society. In addition, it was possible to assess the quality and usefulness of the accounting information provided. Finally, it was demonstrated that the population has little participation in the design of government plans aimed at combating the social problems highlighted in the IBGE indicators, since the quantitative tests applied to measure the efficiency index of society's participation in the control of municipal management showed that these actions are insufficient.

## 2. LITERATURE REVIEW

In this section, the debate focuses on examining the theory that underpinned the present work. It starts from the analysis of the literature presented by renowned authors to understand the forms of social control and to examine the theoretical and legislative apparatus on the control of public management.

### 2.1 Social Control of Public Accounts

The control of public accounts by the population depends, for the most part, on the efficiency of the Public Administration in promoting transparency in tax and accounting information. However, it cannot be overlooked that it is the duty of every citizen to exercise oversight over the public resources used to provide services of general interest, even though this duty is not coercive in nature. Otherwise, making information available to the population constitutes a duty of the Public Administration, which cannot refrain from providing it and / or placing obstacles in its dissemination, on the contrary, it has the power-duty to provide all useful means, legal and reasonable so that information of public interest is made available to all interested parties (RIZZO JÚNIOR, 2009) [49].

According to Oszlak and O'Donnell (1976) [42] after the Second World War, in the middle of the 20th century, the need to provide the State with greater efficiency, efficacy and effectiveness was perceived. During this period, the precepts of Bureaucracy theory were reaffirmed, however, simultaneously the ideals of private initiative were being introduced into public management, especially about administrative flexibility. However, the reform model of the State that aimed to make it competitive only gained strength in the 1970s, when it became a way to face the state crisis. This event resulted in the beginning of the decline of the bureaucratic model, culminating in the revolution that led the State to the new model of public administration, called Managerial Administration. In this new model, specific attention in the State was shifted to a citizen-centered management.

In addition, administrative techniques typical of the private sector were introduced, such as: political and administrative decentralization; the reduction of organizational levels in the bloated public bodies; limitation of trust in place of total distrust; focus on efficiency instead of rigidity and results control; and, finally, the indispensable efficiency in controlling expenses.

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

Monitoring and evaluating expenditures are an unavoidable procedure for the management of the modern State. In addition, citizens are prevented from having full access to planning, budgeting, contracts, adjustments and any and all information necessary to control the execution of expenses related to the provision or production of public services, as stated by Bresser Pereira (1996) [14].

In this way, social control can be defined as a negative or positive interference by a social group or by an interested citizen, in order to demand compliance with the governing rules and prevent or discourage any deviation in behavior that may bring risks or losses to the company. Public Administration, reestablishing the order necessary for effective compliance with the legislation and serving the general interest, as prescribed by Bobbio, Mateucci and Pasquino (2004) [4].

Control by the population refers to the exercise of citizenship, which is represented by the individual who seeks to demand from the State to meet the needs of the community, seeks the exercise of the right to be entitled. This control, called social control, is a form of coercion practiced by citizens that appropriates useful information made available by the government to examine the management model undertaken by the government in carrying out its activities. This action gives society the opportunity to verify that public resources are being applied correctly and are generating the expected results (VIEIRA, 1999) [62].

In the words of Lúcio (2010) [33], social control can be done directly and indirectly. There is direct social control when the citizen or an organized social group acts directly without the intervention of any public entity. As an example of this model, the media can be cited when it presents complaints and demands clarification. Indirect social control, on the other hand, occurs when the population exercises this right using the mechanisms made available by public agencies. A practical example is the citizen service.

According to Cunha (2011) [21] the most common instruments of social control in Brazil are; the Public Policy Councils; the social observatory; the participatory budget; the audience, public; the Ombudsman; and the Citizen Information System (CIS).

The Councils are instances of debates and deliberations on public policies with the aim of contributing to social control. The councils have a legal basis and are institutionally structured to operate at the three levels of the federation and have a consultative and deliberative nature. Those of an advisory nature are intended to assist the government in decision-making.

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

The Councils that have a deliberative nature are intended to promote decisions that bind the Public Administration about the public policies to be adopted, in addition to having the power to inspect the State on the fulfillment of its respective deliberation. (CUNHA, 2011) [21].

Social observatories, on the other hand, are represented by Non-Governmental Organizations (NGOs) that are autonomously established and have no ties to public authorities. They act independently and perform activities to monitor expenses and inspect public accounts. These institutions act (or at least must act) without the influence of public entities, focusing exclusively on defending the interests of civil society. They are organizations that are different from other mechanisms because they are made up exclusively of representatives of organized civil society (MAIA, 2010) [34].

As for the participatory budget, it is an instrument that allows the citizen to formulate a budget proposal together with the government. The purpose is to allow ordinary citizens the right to debate the choices and ways in which public money is to be invested. It is a form of planning shared between government and society that aims to allow the participation of individuals of all classes, promoting a greater reach of the allocation of public funds, always with the intention of meeting social concerns in the most comprehensive way possible. It can be understood as an a priori model of control, one that allows the citizen to be heard before the act is carried out, or even planned. In this act, public expenses are presented and discussed to support the decision on public policies to be implemented (CARVALHO FILHO, 2017) [16].

About the public hearing, this is a model of participation by individuals and legal entities representing civil society organized in a public debate aimed at discussing a matter of an important nature. The procedure usually takes place via an administrative process in order to decide a specific demand. It is a mechanism of popular participation that can contribute to the improvement of the efficiency of public management, in addition to allowing the public to exercise the adversary before the state power. Thus, the public hearing is a tool capable of ensuring that society has the opportunity to be heard on matters of interest and, thus, contribute to the decisions of the public manager to be taken in a more consensual way (FORTE, 2015 [25], CÉSAR, 2011 [18]).

The Ombudsman is an exchange body between the public service user and the Administration. It is a communication channel between the people and the governmental entity and is designed to listen to citizens about the most diverse demands. The Ombudsman must forward user requests to the responsible sector, which, in turn, is obliged to submit a response



**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

within a certain time. It is a model that allows the public agency to understand the user's perception of the service provided by that Unit, which can serve to assess the performance of public management and assist in the implementation of better and more efficient service delivery models (OLIVEIRA, 2012) [39].

According to the booklet of guidelines of the Ombudsman's Office of the Federal Government (BRASIL, CGU, 2013, p. 12) [6], the purpose of implementing an ombudsman unit is to “seek solutions to the demands of citizens, offer managerial information and suggestions to the agency in which it operates, aiming at improving service provision and contributing to the formulation of public policies”. According to this booklet, the Ombudsman receives, examines and forwards complaints, suggestions, praise, information, complaints, representations, among other demands. After the examination, the matter is sent to the responsible sector and answered to the ombudsman's office, which takes care of forwarding a response to the plaintiff. It is, therefore, an instrument of social control that expands communication between citizens and public authorities, contributing to the strengthening of democracy.

Finally, the Electronic System for Citizen Service - e-SIC, is the result of Law 12,527 / 2011 (Law on Access to Information - LAI) [12]. According to art. 9 of this Law, in order to manage the right of access to the population, public organizations must create a citizen information service designed to assist and guide the public, inform about the processing of documents and file documents and requirements. The objective is to organize and facilitate access to information. The service is open for anyone to request information from public agencies and be fully served within a reasonable time. The service also consents that the interested party accompanies the processing of his request, in order to allow his monitoring and, if necessary, to charge the answer when it has not been satisfactorily answered. The e-SIC represents the quickest, most accessible and democratic social control and monitoring tool available to society, since it can be accessed by anyone, anytime and anywhere. It is technology at the service of public transparency in Brazil (BRASIL, CGU, 2013) [6].

However, for ROCHA (2015) [50], despite the legislation providing for all these instruments for the viability of social participation in the control of public management, there is no clear evidence on the effectiveness of this popular participation, with few exceptions disclosed in the national media. As the citizen is not obliged to participate in this process, there is usually a gap between the faculty and the duty of society to inspect public power.

According to Rocha (2015) [50], there are three main causes of low social participation in the process of controlling public accounts: (i) the lack of a supervisory culture; (ii) inefficient accessibility and insufficient transparency of public information; and (iii) lack of concrete articulation or segregation of social movements. According to the author, a large part of Brazilian citizens, as well as most of the Latin American people, were affected by elitist and patrimonial governments that do not value social control. For him, it is only possible to overcome this authoritarian culture with a broad evolutionary educational process that can only be achieved in the long term.

Finally, the lack of concrete articulation of social movements occurs because these movements operate in a segregated manner, which reduces the potential for organizations to act. In addition, many institutions in the field of social observatory (NGOs, Trade Unions, Associations, etc.) have fallen into disrepute before the population due to the deviation in the purpose of their functions. The solution goes through a broad program of coordination and articulation of these entities and the recovery of their credibility, which can only occur through their initiative (ROCHA, 2015) [50].

The next topic discusses social indicators, to understand their meanings and expand the theoretical basis of research.

## **2.2 Generic conceptualization of social indicators**

The system of social indicators is designed to systematically collect information to measure and monitor a specific activity, fact or situation in a country or region, in order to support the decision-making process on public policies to be adopted to combat, mitigate, improve or eliminate a certain phenomenon whose indicators show weakness. These decisions involve allocation and control of funds, efficient and transparent work by the public authorities in the use of resources and adjustments in the plans, goals and programs of the affected governments (OECD, 2002)<sup>1</sup>.

These indicators are strong subsidies for the elaboration of public planning. The indicators cannot be overlooked since they are strongly linked to government planning. The public power plan, in all its stages, represents a political act whose logic can only be directed

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<sup>1</sup> ORGANIZATION FOR COOPERATION AND ECONOMIC DEVELOPMENT. The OCED Social Indicators. Available at <<https://www.oecd.org/social/soc/1875531.pdf>>. Accessed on Aug 30, 2020.

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

in favor of the interests of all social strata dependent on policies that require repairs, adjustments and the implementation of new actions. In this sense, the use of social indicators is a basic condition to support the diagnostic construction of the government plan (ALTMANN 1981 [3]; RATTNER, 1977 [48]).

For Jannuzzi (2004) [30], the social indicator is a quantitative measure socially conceptualized in a substantive way that is used to quantify an abstract social meaning that serves to guide academic research (theoretical indication) or to subsidize the formulation of public policies (resource programmatic). It is, therefore, an empirical device designed to inform something about a certain social reality or the oscillations that take place within that reality.

The indicators represent quantifiable demonstrations of the characteristics of a phenomenon that serve to assist in decision making and support arguments based on the information presented. Its analysis allows for the extraction of data and results to support specific decisions about coping with certain situations found (TAKASHINA, 1999) [55].

The indicators serve to assist in the elaboration of public policies so that they are directed to improve the quality of life and social well-being of the population. In Brazil there are several indicators, among which the GDP (Gross Domestic Product) stands out; HDI (Human Development Index); child mortality rate; Infrastructure (sanitation and paving); illiteracy rate; and schooling rate, Basic Education Development Index - IDEB. There are also others that refer to basic health care, food security (minimum food that a person needs per day), medical and sanitary conditions, quality of life and consumption per capita (ALMEIDA, 2007) [2].

An interesting indicator to measure the issue of public health is the quantification of Basic Health Units - BHU available in relation to the number of inhabitants of the municipality. According to Ordinance No. 2488/2011 of the Ministry of Health, which established parameters for the National Policy for Primary Health Care, it is desirable that there be 1 (one) BHU for every 3,000 (three thousand) inhabitants, which would allow attention health care more appropriate to the population's health (BRASIL, 2011) [13].

However, the social reality is too comprehensive and complex for its measurement to take place only based on indicators. For example, GDP, when used in isolation, has not been sufficient to monitor and evaluate public policies. Thus, this indicator must undergo adaptations and correlations with other indicators in order to better reflect the social and structural changes that have occurred today. Thus, social and demographic indicators such as infant mortality,

education, illiteracy, income distribution, among others, started to serve as a complement to the information indicated in the Gross Domestic Product (SEN, 2009) [53].

The HDI (Human Development Index) indicator is a comparison measure that associates life expectancy variables at birth and involves the level of education and per capita income to classify the country or region by the degree of human development. In Public Administration, the HDI is used to assess and redirect public policies to better serve the population (UNDP, 2010) [47]. According to Scarpin (2006) [52], the HDI measures the development of a country considering three basic aspects: a long healthy life; knowledge level; and level of dignity of life.

According to the United Nations Development Program (UNDP, 2010) [47], the HDI-M index considers that income plays an important role in economic development, but it cannot be its ultimate purpose. In other words, the HDI does not consider people's well-being only from the perspective of economic growth through the generation of jobs and income, but in the progress of people's capacity and in the opportunities offered to them. In this way, the HDI briefly measures progress, over the long term, in three human dimensions: income, education and health. Unlike GDP, which focuses only on the economic dimension, the HDI synthetically measures the development of these three dimensions in the attempt to offer perspectives for human progress, standing out as an important indicator of social development.

The illiteracy rate corresponds to the number of people living in a given region who cannot read or write. Illiteracy is caused by wrong or deficient educational policies and is a factor of underdevelopment, since it causes social exclusion and inhibits the creativity of individuals, generating personal dissatisfaction and hindering economic growth and social well-being (UNESCO, 2014) [59].

According to Ferreira Jr. (2010) [24] there are two types of illiteracy: the absolute and the functional. When the person has not had access to any type of school education, absolute illiteracy occurs. In the other case, the individual can identify letters and numbers, but has difficulties that prevent him from interpreting texts and performing mathematical operations. In other words, the reading ability is restricted, and the calculation ability is practically null. For the author, the situation, in both cases, is depressing, as it prevents the citizen from having a full social life, hinders placement in the labor market, causes social exclusion and, among other ills, and fuels misery. For this author, the existence of illiterates represents the failure of a society in the education process of its people.

According to UNESCO (1993) [61] the maximum illiteracy rate that a society must accept is 5% (five percent). In Brazil, Federal Law no. 13.005 / 2014, which approves the National Education Plan - PNE for the period 2014-2024, determined through art. 2nd, I that illiteracy in the country must be eradicated. To that end, item 9.2 of the annex to that law determines that the government must adopt public policies aimed at allowing access to technologies and knowledge management programs aiming, among others, to eradicate absolute and functional illiteracy until the year 2024 ( BRAZIL, 2014) [11].

According to IBGE (2010) [28] the infant mortality rate is a social indicator measured by the number of children who died before completing one year of life, for every thousand children born alive in the period of 12 months. It represents a relevant indicator of the quality of health, sanitation and education services in a country, region or city. For Ageitos et al (1991) (1) infant mortality has long been recognized as a social and economic indicator, as children are affected by the variables that occur in this environment correlated with successful or unsuccessful interventions in the health area. Thus, mortality in this age group is considered a measure of the situation and health and living conditions of the population.

For the World Health Organization - WHO (2020) [40], the mortality rate is interpreted as the possibility of a live birth dying during its first year of life. Generally, a territorial area with high levels of infant mortality has low levels of health, living conditions and social and economic progress. WHO classifies Child Mortality Rates according to the Table below:

**Table 1 – Classification WHO for the Infant Mortality**

| <b>Fillet</b>       | <b>Classification</b>            |
|---------------------|----------------------------------|
| 50% or more         | High                             |
| Between 20% and 49% | Average                          |
| Less than 20%       | Low                              |
| Acceptable          | 10 deaths for every 1000 births. |

Source: WHO, 2020 [40].

Note that the WHO classifies infant mortality rate as high, medium and low, but establishes a maximum number as an acceptable value for this indicator.

According to IBGE (2010) [28] the Gross Schooling Rate is represented by the ratio between the total number of enrollments in a given age group and the corresponding population in the expected age range (from six to 14 years old). The net rate, on the other hand, is the ratio between the number of students enrolled at the age expected to be attending a certain stage of education and the total population in the same age group. According to UNESCO (1993) [60]

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

the educational level is determined by the highest level of education completed within the highest educational level attended by the student in the country's regular education system. Thus, the measurement of the schooling rate is an important indicator of social development and serves to support the formulation of public policies.

About basic sanitation, it is a set of measures designed to preserve or intervene in the environment to promote health and improve the quality of life of the population, in addition to contributing to a more productive society and favoring economic activity. In addition, according to Law No. 11,445 / 2007, basic sanitation is a constitutional right provided for in art. 1, III of the Federal Constitution (BRASIL, 2007) [10].

It is noteworthy that this work is limited to measuring the indicator on the sanitary sewage rate, which in turn involves the sewage treatment process, the final disposal of waste, the recovery of the polluted environment, among other public cleaning actions and care for the population's health risks. The existence of sanitary sewage is a public health assumption that is related to environmental factors aimed at protecting the environment that directly influences the protection of the population's health. Therefore, a poor sanitary sewer infrastructure has a close relationship with people's health and living conditions, especially in developing countries, where infectious diseases still represent a relevant cause of mortality, due to the fragile public sanitation system. The indicator on installed sanitary sewage is a strong component of a social indicator that assists governments in formulating policies aimed at promoting the population's health and caring for the environment (IBGE, 2010) [28].

As for paving public roads, this is a service that, together with sewage infrastructure, water supply, electricity and garbage collection, comprises the set of indicators that inform about the environmental quality of the region. The paving rate represents an essential indicator of the population's quality of life and serves to enable the Public Administration to formulate social assistance policies. It is noted that environmental quality is directly affected by the paving factor of public roads, in addition to favoring the issue of urban landscape. The lack of paving on public roads can cause serious problems to people's health, such as the increase in respiratory diseases caused by dust. The environment, on the other hand, is affected because the absence of this benefit facilitates the corrosion of streets, causing damage to the environment and public coffers (IBGE, 2010) [28].

About primary care, according to Ordinance No. 2488/2011 of the Ministry of Health [13], it is represented by the totality of actions aimed at promoting health that involves

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

individuals and the community. In addition to this promotion, the actions involve protection, prevention, diagnosis, rehabilitation and maintenance of people's health. The objective of primary care is to develop and comprehensive actions that can bring favorable effects to the health of the community.

Nevertheless, municipal management must provide citizen participation in a democratic manner to enable the population's needs to be met and to combat the risks, vulnerability and needs of the population in relation to public health. Thus, for the performance of these activities, the municipality must have adequate infrastructure that mainly involves the Basic Health Units - BHU composed of qualified health professionals and a minimum work team to meet the requirements established in Ordinance No. 2488/2011. The parameter provided by the ordinance indicates that each BHU must be equipped to serve a maximum of four thousand people, with an average of three thousand being recommended. The existence of BHU in the municipality is one of the factors used by IBGE to define the issue of the quality of people's health, being an important social indicator to be observed by governments when formulating public policies (BRASIL, 2011 [13]; IBGE, 2010 [28]).

According to PAHO (Pan American Health Organization, 2008) [41] the issue of public health comprises a wide and complex universe of a social product resulting from the combination of various scenarios that involve politics, economics and even cultural issues. . According to this Organization, health issues involve the host, the etiologic agent and the environment, aiming at the planning and execution of actions to control, combat and eradicate diseases.

As prescribed by Ottoni (2002) [43], the complex and growing demands for quality public services are increasingly demanding from public administrators the deepening of knowledge of relevant social issues, in view of the limited resources to meet unlimited needs. Intervention in the social reality requires public authorities, inspection bodies and society itself to use appropriate instruments to assist in the formulation, planning and implementation of public policies. The use of universally accepted official indicators is a powerful tool that, if used well, allows the monitoring and evaluation of the effects of actions over time. Otherwise, public policies will continue to prioritize political will at the expense of effective social need.

Having analyzed the issue of participation in social control and the importance of using indicators to formulate public policies, the next topic seeks to deepen the discussion on the transparency of information in public administration.

### **2.3 Transparency of Accounting Information in Public Administration**

The publicity of administrative acts is a measure aimed at externalizing the will of the public administration through the dissemination of the content of its plans, goals and results achieved, for the purposes of public knowledge, which allows citizens to socially control the acts and behavior of its leaders. To meet this purpose, it is necessary for the Public Administration to use methods, suitable systems and sufficiently trained personnel to operationalize the procedures. One of the objectives of this paper is to discuss the transparency and disclosure of accounting information in public administration, the quality and usefulness of this information, and the effects of society's participation in this process. Therefore, the concepts presented by renowned authors are analyzed in order to allow a greater understanding of the topic discussed, as can be seen below.

Tristão (2000) [57] declares that public transparency can be understood as the full democratization of access to information in contrast to its secrecy. In this way, transparency consists of making clear and sufficient information available to society so that the population has the opportunity to participate and discuss public policies, demand compliance with it and charge the agents involved with any responsibilities arising from their actions at the head of public management.

Thus, public transparency allows society to verify that public resources are being well managed and operated within the legal framework. In addition, the disclosure of information enables society to know whether government programs are achieving their intended objectives in an efficient, effective, effective and economical manner. The publication of these data may show management problems on the part of the administration and, consequently, society may question the credibility of its leaders, demand from them the due efficiency and their consequent accountability, as prescribed by Janssen and Hoven (2015) [31].

According to Carvalho Filho (2017) [16], transparency cannot be confused with the constitutional principle of Advertising because the meanings are different. In other words, the Advertising Principle is complied with when the Public Administration acts in the official press vehicle, while transparency is beyond the fulfillment of mere formality, as it requires greater clarification and amplitude, especially about its understanding by the population.



In Brazil, the Federal Constitution guarantees access to public information as defined in art. 5th item XXXIII. Under this commandment, all persons have the legal right to obtain information from public bodies of individual or common interest, under penalty of liability, in cases where the Entity does not provide the necessary information within the legal term, except for those information that may be protected by secrecy (BRAZIL) , 1988) [8].

Federal Law No. 12,527 / 2011, known as the Access to Information Law - LAI, regulated art. 5th item XXXIII of CF / 88 and determined the government to adopt measures to ensure the disclosure of transparent information, and the public agency must adopt the necessary procedures to guarantee this operationalization, as well as its protection, availability, authenticity and integrity (BRASIL, 2011 ) [12].

For DIAS et al (2020) [23] disclosure corresponds to the act of providing information so that all interested parties can know the economic situation of the institution. This process must be performed in a crystal-clear way so that the simplest people can understand what is being communicated. However, in the public service, translation into a popular accounting language is lacking and this undermines social control, since the citizen will not be able to control what he does not understand.

In this sense, the action of disclosing their acts through the practice of transparency contributes to reduce the concentration of important information in the hands of a few people, so the government must ensure full conditions of transparency of its acts through effective publicity. In the case of accounting information, advertising must have quality characteristics that are useful to users, as prescribed by Murillo (2015) [38].

In view of the above, it is noted that accounting principles of disclosure and advertising are enshrined in the constitution and by the infra-legal legislation as a basis for responsible fiscal management. Brazilian regulations prescribe that the disclosure of acts, processes, reports and financial statements is mandatory, leaving no room for the Public Administrator to make a choice for another choice. The conduct disciplined by the regulations is clear in requiring broad transparency of accounting management by all public agencies and agents, all in the sense of providing citizens with their fundamental right to know how public money is being invested. Therefore, this research seeks to identify exactly whether these principles are being applied and what effects are felt in the process of improving public transparency.

Having analyzed the issue of responsibility for public transparency, it is necessary to verify the attributes necessary for this process to generate the intended effects. Thus, the following sub-topic discusses the issue of the quality and usefulness of accounting information and its importance for improving the transparency of public information.

### 2.3.1 Quality of information

Several authors emphasize that defining quality is not an easy task and, therefore, there is no single standard to conceptualize it, since the term has multiple dimensions. However, for the purposes of this work, some general theories of renowned authors (such as: Campos, 2004; Paladini, 2004; Maximiano, 2010; Slack, Chambers and Johnston; Le Coadic, 1996; Bukland, 1991) were selected and others specifically focused on the issue of information quality (such as: Paim and Nehmy, 1998; Guimarães, 1996; Marchand, 1990; Casanova, 1990; Saracevic, 1996; and Dervin and Nilan, 1986; and Arouck, 2011), as shown below.

The quality of a product or service is recognized when they can be offered to the customer according to their expectations regarding availability in the right time, in the right way, in the right place, in an accessible way and at affordable costs. In other words, quality is demonstrated by the ability to fully reach the customer's wishes, in a comprehensive and appropriate way for use. This concept remains current since quality must be defined based on the customer's perception and not on the imposition of the service provider or the product supplier. The mistakes made by the agents responsible for not understanding this concept and, consequently, applying it incorrectly, generate negative impacts on the business of organizations (CAMPOS, 2004 [15]; PALADINI, 2004 [45]; MAXIMIANO, 2010 [36]).

Due to its importance, there is a growing evolution in the awareness of managers about the advantages of offering services and products with increasingly higher quality, since this assumption contributes decisively to reducing costs and the recurrence of return by dissatisfied customers, as signed by Slack, Chambers and Johnston (2009) [54].

In this sense, Campos (2004) [15] emphasizes that quality does not only involve the absence of defects but must be synonymous with innate excellence. Quality is, therefore, an

opportunity for differentiation in the face of the constant demands and challenges faced by the organization in search of sustainable competitiveness.

Before tackling the issue of information quality, it is necessary to understand what information means. Information is a form of written, oral or audiovisual knowledge that contains an element of its own meaning and is transmitted to a person capable of understanding it through appropriate channels, as prescribed by Le Coadic (1996) [32]. For this author, information, as knowledge, has the ability to reduce uncertainties, since what is communicated refers to a certain subject that, when it is evidenced in written form or not, reflects knowledge. This author states that information has intangible value, but that it has considerable impacts on organizations.

Regarding the quality of the information, it must be understood that the problem of its perception cannot be left to its user alone. In this line, one can approach the quality of information based on the product or based on the user (PAIM E NEHMY, 1998 [44]; GUIMARÃES, 1996 [27]).

The product-based information quality approach has some fundamental attributes represented by the scope, accessibility, timeliness, reliability, objectivity, precision and validity. The scope refers to the amount of data necessary for the information to be effective; accessibility is about reducing the time needed for the user to get the information he needs; nowadays involves compliance with the speed of information production so that it does not lose its validity; and the concept of reliability is closely linked to credibility in the content of information and its origin, as stated by Paim and Nehmy (1998) [44].

The idea of quality is associated with the prestige, respect and reputation of the producer and the source of the information; Objectivity is inherent in the scope and must focus on the result that is proposed in order to allow the confrontation between what was intended to be produced and what was achieved; With regard to precision, it has to do with the sense of authenticity, fairness, certainty, accuracy. It is the faithful record of the fact presented; finally, the validity of the information assumes that there is honor from the source and the faithful record of the fact it represents (PAIM E NEHMY, 1998 [44]; GUIMARÃES, 1996 [27]; MARCHAND, 1990 [35]; CASANOVA, 1990 [17] ).

User-based quality originated in the 1970s due to the need to direct the information retrieval paradigm to the customer and their interactions. The redirection to the user occurred due to the need to improve customer service, especially because of the low use of information

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

systems by him. Thus, it was necessary to centralize the needs and uses of information based on the user's perceptions and to migrate the systems that were directed towards technology and content, to information systems directed at customers and users, according to what Saracevic (1996) report ) [51] and Dervin and Nilan (1986) [22].

For Nehmy and Paim (1998) [44] the properties of information quality are related to the adequacy of indexing and classification (characteristic of the information system associated with the quality of information with regard to objective relevance, parameter of accommodation between the source and the recipient of the information); recovery efficiency; impact; relevance; usefulness (corresponding to the relevance and refers to the value of using the information from the point of view of who or what will be useful); and use value (intellectual specificity that considers the user, use and impacts on information processing; expected value and perceived value).

According to CPC 00 (R2), Technical Pronouncement document of the Accounting Pronouncements Committee of the Federal Accounting Council - CFC (2019) [19], there are two fundamental characteristics of information quality, namely: (i) the relevance ; and (ii) reliable representation. According to this document, financial information is relevant when it has the capacity to influence and make a difference in the decisions made by users. To be reliable, information needs to be complete, neutral and error-free. The terms of Chapter II, sub-items 2.4 to 2.22 of CPC 00 (R2) are transcribed *ipsis litteris* below:

- a) **Relevance:** Relevant financial information can make a difference in the decisions made by users. Information may be able to make a difference in a decision even if some users choose not to take advantage of it or are already aware of it from other sources.
- b) **Trusted Representation:** For a perfectly reliable representation, the information has three characteristics: It is complete, neutral and error-free.

(I) **The complete representation** includes all information necessary for the user to understand the phenomena being represented, including all necessary descriptions and explanations. For example, the full representation of a group

of assets includes, at a minimum, a description of the nature of the group's assets, a numerical representation of all the assets in the group and a description of what the numerical representation depicts (for example, historical cost or value fair). For some items, a complete representation may also involve explanations of significant facts about the quality and nature of the item, factors and circumstances that may affect its quality and nature and the process used to determine the numerical representation.

(II) **Neutral representation** is not biased in the selection or presentation of financial information. Neutral representation has no bias, is not partial, is not emphasized or is no longer emphasized, nor is it otherwise manipulated to increase the likelihood that financial information will be received in a favorable or unfavorable manner by users. Neutral information does not mean information without any purpose or without any influence on behavior. On the contrary, relevant financial information is, by definition, capable of making a difference in users' decisions.

(III) **Error-free** means that there are no errors or omissions in the description of the phenomenon and that the process used to produce the information presented was selected and applied without errors in the process. In this context, error-free does not mean perfectly accurate in all aspects. For example, the unobservable price or value estimate cannot be determined as accurate or inaccurate. However, the representation of that estimate can be trusted if the value is clearly and accurately described as the estimate, if the nature and limitations of the estimation process are explained and if no mistakes were made in choosing and applying the process. appropriate for the development of the estimate. **(emphasis added)**.

The Technical Pronouncement also adds that the quality of the information can be improved if it presents characteristics of verifiability, timeliness and comprehensibility, as defined in Chapter II, sub-items 2.23 to 2.36 of the referred document, presented in summary form under the terms below CFC (2019 ) [19]:

**Verification capacity** means that different well-informed and independent observers can reach consensus, although not necessarily complete agreement, that the specific representation is a reliable representation.

**Timeliness means** making information available to decision makers in time so that they can influence their decisions. In general, the older the information, the less useful it is.

**Understandability means classifying**, characterizing and presenting information in a clear and concise manner in order to make it understandable. (**emphasis added**).

Platt Neto et al (2007) [46] associate the transparency of public accounts to three qualitative characteristics. These are: (i) advertising; (ii) comprehensibility; and (iii) the usefulness of decision support. The table below summarizes the contribution of these authors:

**Table 2 – Components of Public Accountability Transparency**

| <b>Component</b>                                  | <b>Constituent</b> | <b>Detailing</b>  |
|---|--------------------|---|
| Publicity   | Disclosure         | Wide dissemination of information to society.   |
|   | Access             | Availability of information through easy-to-access and low-cost channels for the user, at the right time and at the right time. |
| Understandability                                 | Language           | Simple style that allows the user to easily understand the information provided.  |
|   | Presentation       | Simple, adequate and easy to configure.   |
| Usefulness to support the decision-making process | Relevance          | Content of interest to users.   |
|   | Comparability      | The information can be verified and compared with specific data and periods.  |
|   | Reliability        | Veracity of the material disclosed.   |

Source: Platt Neto et all (2007) [46].

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

Thus, it appears that there are several assumptions for the quality of transparency in public accounts to be considered efficient. In the following subtopic, the types of Active and Passive transparency in Public Administration are observed.

### 2.3.2 Active and Passive Transparency

According to Miragem (2013) [37] Federal Law No. 12,527 / 2011 [12] established two forms of public transparency: active and passive transparency. Active transparency defines the State's duties regarding the availability, on its own initiative, of information of social interest, keeping it permanently available for consultation by any citizen, at any time. In passive transparency, the citizen takes the initiative to request information of social interest, through specific channels made available by the Public Administration.

The *Controladoria Geral da União - CGU* (2013) defines active public transparency as the government initiative to provide information of general or collective interest without being requested. In other words, the initiative to assess what is of public interest and promote its dissemination is the responsibility of the public agency, regardless of provocation (BRASIL, CGU 2013) [6].

Active transparency is expressly provided for in Inc. II, art. 3rd combined with § 1 of art. 8 of the Access to Information Law, where the public agent is obliged to guarantee the citizen the fundamental right of access to information produced or held by the State related to the Entity's organizational structure, its competencies, address, telephone, office hours, records on financial information, revenues, expenses, bidding procedures, contracts concluded, automatic responses to frequently asked questions from the population and general data on programs, actions, projects and works. In the dictates of the law, this information must be provided regardless of request or requirement. In addition, the aforementioned law establishes that the Entity must guarantee easy access to this information by users. Therefore, the processing of active transparency is linked, and must be obeyed in an unrestricted manner in compliance with the Principle of Legality (BRASIL, CGU, 2013) [6].

It is important to note that the CGU Manual (2013) [6] indicates that the list of information listed in § 1 of art. 8 of the LAI is not exhaustive, that is, it is not exhausted when the public agency fulfills its determinations. Therefore, the complement of the disclosure with other information of public interest will always be salutary to the principle of transparency,

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

since it generates benefits for both the citizen and the Administration, because, the greater the availability of active information, the less will be the demand for passive orders.

About passive transparency, it can be said that this is one of the modalities of public transparency aimed at enabling citizens to access information not previously disclosed by the public authorities. This right is inserted in the caput of art. 10 of Federal Law 12.257 / 2011. In this article it is established that any interested person, by means of personal identification, can request a request for access to information to public bodies, by any legitimate means, the public body being obliged to provide it, when it is not protected by the secrecy of the law ( BRAZIL, 2011) [12].

Therefore, passive transparency occurs when the public administration is provoked by the citizen to present information of general or collective interest that was not presented through active transparency. As a way of ensuring the means for the citizen to exercise this power, LAI provided in art. 9th the mandatory installation of a Citizen Information Service - SIC, with the objective of guaranteeing the public attendance in an appropriate manner, guiding the citizen, informing about the processing of documents, receiving protocols and requirements and, as a highlight, holding hearings or public consultations aimed at encouraging the popular population to actively participate in the preparation, monitoring and control of the plans and projects of the government (BRAZIL, 2011) [12].

Thus, LAI has defined ways for the citizen to send requests for information both physically and electronically, using the world wide web (internet). Thus, the aforementioned law took care of the necessary details so that the citizen has access to the information disclosed by the Public Administration in an active and passive way. However, according to the intelligence of art. 10 of the aforementioned law, in order to request information in the form of passive transparency, the citizen must follow certain procedures, such as his personal information, documents, among other data necessary for his personal identification. Some authors argue that such requirements can inhibit popular participation in these types of activities (BRASIL, 2013) [12].

In any case, whether of active or passive transparency, what counts is the fact that all possible information and not protected by legal secrecy must be made available to the population, so that they can exercise their legitimate role as inspector of the performance of the public managers. Such a possibility guarantees rigor and respect in the treatment of public affairs and in the handling of public values and assets made available to managers so that they



**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

exercise the administration of public resources aimed at meeting social needs for the common good with correctness, honesty and integrity. .

The analysis of social control of public accounts (1.1) and the examination done in the literature on social indicators (1.2), as well as the study on the transparency of accounting information in Public Administration (1.3) involving the quality of accounting information (2.5). They are fundamental parameters for understanding the issues pursued in this research, of being able to measure the efficiency of social participation in the control of public finance management from the examination of social indicators and transparent management.

It was noted in the examination of these issues, that social indicators provide important subsidies for the formulation of effective and necessary public policies for social transformations, and this action will only be possible with the participation of society supported by competent management that provides information of quality to the population. Therefore, it is important to know whether society exercises control over public power in order to demand the establishment of public policies aimed at facing the social problems indicated in studies published in research bodies.

The topic presents the strategies and instruments used to collect data and fulfill the purposes of this research.

### **3. STRATEGIES AND INSTRUMENTS FOR DATA COLLECTION**

In this topic, the methodology and strategies used in the work are presented, as well as the instruments used to collect the data.

#### **3.1 Type of research**

It is a systematic case study aimed at obtaining and providing valid and reliable data and information to support the value judgment of the different sets of specific activities, with the objective of producing concrete and proven results in order to allow the issuance of suggestions for decision making. The work is intended to collect qualitative data from real events in order to observe and describe phenomena inserted in the context to detail the subject and deepen the understanding about the researched object (YIN, 2010) [63].

The study is exploratory and descriptive, since it seeks to explain the problem using a bibliographic survey and information collection before the target audience and, still, to describe the characteristics of the studied phenomenon by collecting data in a structured questionnaire, with the objective of explore knowledge methodically from a still little explored angle of a given problem (GIL, 2008) [26].

The research universe is represented by 52 (fifty-two) municipalities located in the State of Rondônia. The selected sample is composed of 20 (twenty) of these municipalities, which represents 38% (thirty-eight percent) of this universe. These entities were selected according to the pre-established criteria for this work. The research work was carried out between March and August 2020.

To support the study, a theoretical framework with historical description of the evolution of legislation in public transparency is analyzed, as well as the concepts presented by renowned authors who address the importance of social participation in the process of controlling public accounts.

As for the means, a documentary research was carried out using materials contained in the municipal websites that are available on the Google search platform and also the data obtained from libraries and the world wide web (specialized websites and journals), in laws, rules, norms and resolutions related to the research topic. Scientific articles, theses and dissertations published on the official websites of universities, academic books, specialized literature and indexed journals were also used as a theoretical basis. On the other hand, questionnaires were sent to the Social Organizations and Councils installed in the municipalities, as well as to the municipalities involved, in order to complement and clarify the information. In addition, the Rondônia State Court of Auditors' website was consulted to research the data collected and organized by that agency on municipal public transparency. For information on social indicators, data from the IBGE website were used, with data from 2010 updated in 2020. To collect data on IDEB, data from the website of *Instituto Nacional de Estudos e Pesquisas Educacionais Anísio Teixeira* – INEP [29].

Regarding the approach to the problem, we sought to demonstrate the causal relationship between events to better understand the data collected. Thus, the research has a qualitative bias. However, considering that the information collected allowed the comparison between the elements and the application of quantifiable measures and their variations, the research also has a quantitative direction. Therefore, considering that the work was guided by

two references, the use of two types of methods is justified (BOUDON, 1989 [5]; TRIVINOS, 2006 [58]).

### **3.2 Research limitations**

The limitations of this research are: (i) the little voluntariness and even resistance of social organizations in answering questions about their participation in the social control of the management of public resources; (ii) the heterogeneity of Organs public bodies consulted, which, due to their own characteristics and administrative autonomy, do not follow a pattern that allows a more equitable analysis of the issues examined; (iii) the low adherence of councils, NGOs and entities in participating in the research, in view of the pandemic situation that the country is going through, which made it difficult to contact and obtain the questions asked; (iv) the non-involvement of all 52 municipalities in Rondônia, as it would require a much longer time (not available) to complete the research; and (v) the impediment in ascertaining, in this research, the individual participation of citizens in the process of public transparency in the municipalities, given the limited time and the situation of social isolation in force in the country.

However, it is understood that these limitations did not prejudice the conclusions of the research, since it was possible to ascertain all the proposed objectives and reach a verdict on the situation of social participation in the control of public accounts and the effects of that participation on the actions of government officials aimed at mitigating the problems reported in the analyzed social indicators.

Even with limitations, it was possible to indicate a real situation that may represent a trend in the phenomenon or even its occurrence at a higher level. Thus, this research does not, by itself, claim to represent the absolute reality on the researched topic, but to indicate results that can serve as a source of research and studies and assist in improving the process of public transparency and social control.

### **3.3 Data collection and organization**

For data collection and organization, it was based on instruments built based on the theoretical framework that underlies this work, where the following questions were researched and analyzed:

a) For the analysis of transparent management, the following criteria were used:

**Table 3 – Analysis of transparent management**

| TYPE                 | COMPLIANCE WITH LEGISLATION | DIMENSION   | COMPONENTS         | QUESTION ANALYZED   | FUNDAMENTAL ISSUE                                 |
|----------------------|-----------------------------|---|--------------------|---|---|
| ACTIVE TRANSPARENCY  |                             | Publicity   | Disclosure         | Wide dissemination of information to society.   | Is there control?<br>Has evidence been presented? |
|                      |                             |   | Accessibility      | Availability of information through easy-to-access and low-cost channels for the user, at the right time and at the right time. |   |
|                      |                             | Understandability                                 | Language           | Simple style that allows the user to easily understand the information provided.  |   |
|                      |                             |   | Presentation       | Simple, adequate and easy to configure.   |   |
|                      |                             | Usefulness to support the decision-making process | Relevance          | Content of interest to users.   |   |
|                      |                             |   | Comparability      | Information can be verified and compared with specific data and periods.  |   |
|                      |                             |   | Reliability        | Veracity of the material disclosed.   |   |
| PASSIVE TRANSPARENCY |                             | Citizen Information Service                       | Physicist          | Physical structure available for public service.  | Is there control?<br>Has evidence been presented? |
|                      |                             |   | Electronic (e-SIC) | Information technology available for electronic service to citizens.  |   |

Source: Built by the author from the data and information searched.

b) To analyze the quality of the information provided, the following criteria were used:

**Table 4 – Analysis of information quality / utility**

| DIMENSION           | COMPONENTS             | QUESTION ANALYZED       |  | FUNDAMENTAL ISSUE  |
|---------------------|------------------------|-------------------------|--|--|
| Quality/<br>Utility | Relevance              | Financial information   | Can make a difference in a decision  | Is there control by the public agency?<br>Has evidence been presented? |
|                     | Trusted representation | Completeness            | It includes all the necessary information for the user to understand the phenomena that are being represented, including all necessary descriptions and explanations.  |  |
|                     |                        | Neutrality              | It has no inclination, is not partial, is not emphasized or is no longer emphasized, nor is it otherwise manipulated to increase the likelihood that financial information will be received favorably or unfavorably by users. |  |
|                     |                        | Accuracy                | There are no errors or omissions in the description of the phenomenon and that the process used to produce the information presented was selected and applied without errors in the process.                                   |  |
|                     | Quality improvement    | Verification capability | Different well-informed and independent observers can reach consensus, although not necessarily complete agreement, that the specific representation is a reliable representation.   | Is there control by the public agency?<br>Has evidence been presented? |
|                     |                        | Right time              | Make information available to decision makers in time so that they can influence their decisions.  |  |
|                     |                        | Understandability       | The information is classified and characterize and present information in a clear and concise manner in order to make it understandable.   |  |

Source: Built by the author from the data and information searched.

- c) For the analysis of social participation in the control of the management of public resources, the following criteria were used:

**Table 5 – Analysis of social participation in public management control.**

| COMPONENTS                                      |                                 | QUESTION ANALYZED                               |   | FUNDAMENTAL ISSUE  |
|---|---------------------------------|---|---|--|
| Direct participation of organized civil society | Social control structure        | Existence of specific Councils                  |   | Is there control by the public agency?<br>Has evidence been presented? |
|   |                                 | Social Observatories (NGOs)                     |   |  |
|   | Transparency Portal             | Access to the Transparency Portal               |   |  |
|   | Audit of accounts               | Notes on accountability analyzed by the public. |   |  |
| Public Power Performance                        | Public structure made available | Participatory budgeting                         | Society participation in the preparation of the budget.     |  |
|   |                                 | Public hearings                                 | Society participation in various debates of social interest |  |
|   |                                 | Ombudsman                                       | Use of the Ombudsman by citizens                            |  |
|   |                                 | Electronic Citizen Service System - e-SIC       | Use of e-SIC by citizens.                                   |  |

Source: Built by the author from the data and information searched.

- d) For the analysis of social participation in the control of the management of public resources, the following criteria were used:

**Table 6 – Analysis of social participation in the elaboration of Public Policies**

| DIMENSION  | COMPONENTS                | QUESTION ANALYZED                           |
|--|---------------------------|---|
| Efficiency of social participation in the elaboration of Public Policies | Socioeconomic Indicators  | 1. Actions to improve GDP per capita        |
|  |                           | 2. Actions to improve the HDI-M             |
|  |                           | 3. Combating child mortality                |
|  | Education Indicators      | 4. Reduction of the Illiteracy Rate         |
|  |                           | 5. Improvement of the Schooling Rate        |
|  |                           | 6. IDEB Grade Improvement                   |
|  | Infrastructure Indicators | 7. Construction of adequate sanitary sewage |
|  |                           | 8. Paving of public roads.                  |
|  | Health Indicators         | 9. Construction of Basic health Unit (BHU). |

Source: Built by the author from the data and information searched.

- e) For the analysis of social indicators, the following topics were used:

**Table 7– Analysis of social indicators**

| DIMENSION          | QUESTION ANALYZED  |  |
|--------------------|--|--|
| Socioeconomic data | Gross Domestic Product per capita  | Index<br>Classification United Nations Development Program (UNDP)  |
|                    | IDH-M  | Index  |
| Education          | Illiteracy (population over 15 years old)  | Rate<br>Acceptable range (United Nations Educational, Scientific and Cultural Organization - UNESCO)<br>Result in relation to the acceptable goal  |
|                    |  | Schooling<br>Schooling rate (6 to 14 years old)  |
|                    |  | IDEB<br>Projected Goal<br>Goal Achieved<br>Result in relation to the goal  |
|                    | Sanitary sewage<br>Index   |  |
|                    | Infrastructure   | Paving of public roads<br>Index  |
| Health issues      |  | Number of Basic health Unit (BHU).<br>Number of inhabitants per Basic health Unit (BHU).<br>Recommended average (Ordinance 2.488/2011 Ministério da Saúde Brazil).<br>Percentage of Assistance in relation to the recommended average. |
|                    | Child mortality<br>Mortality rate<br>Acceptable value (World Health Organization)<br>Result in relation to acceptable value. |  |

Source: Built by the author from the data and information searched.

The questionnaires were filled out from questions sent to municipalities and NGOs, in addition to direct contact by phone. However, it should be noted that most of the information was obtained through the transparency portals of the respective municipalities available on the world wide web, Internet, through the Google platform.

### 3.4 Data processing

For the exploratory phase of the research, questionnaires structured in the models presented in Tables 3 to 7 of this work were used. The collected data were organized in an Excel spreadsheet and the mathematical model (see item 2.4.1) suggested by Colares et al (2020) [20] was applied, with adaptations for calculating the performance indices of the set of investigated municipalities, as described below:

**Matrix 1 – Measuring factors of the efficiency index of the analyzed dimension.**

| Dimension description (I) | Description of the analyzed framework (IV) |           |       |        |      |        |      |        | TP (V) | PM (VI) | IP (VII) | CLF (IX) |
|---------------------------|--|-----------|-------|--------|------|--------|------|--------|--------|---------|----------|----------|
|                           | Indicative (II)                            | Q.M (III) | PHASE |        |      |        |      |        |        |         |          |          |
| a)                        |  |           | b)    | c)     |      | d)     |      |        |        |         |          |          |
| N/NS                      |  |           | FP    |        | FI   |        | IP   |        |        |         |          |          |
| QNT.                      |  |           | QNT.  | Factor | QNT. | Factor | QNT. | Factor |        |         |          |          |
|                           | 20   |           |       | 0      |      | 0      |      | 0      | 0.0    | 10.0    | 0.00%    |          |
|                           |  |           |       | 0      |      | 0      |      | 0      | 0.0    | 10.0    | 0.00%    |          |
| TOTAL DA DIMENSÃO (X)     |  |           |       |        |      |        |      |        | 0.0    | 20.0    | 0.00%    |          |

Source: Colares et al (2020) [20].

The fields in Matrix 1 (example) are detailed below:

- (I) **Dimension:** Describes the dimension being evaluated;
- (II) **Indicatives:** Describes the indicatives that make up the assessed dimension;
- (III) **Q.M:** Informs the number of municipalities being evaluated. For the purposes of this research, the number 20 is invariable;
- (IV) **Description of the analyzed frame:** Describes which frame is being checked.
- (V) **PHASE:** Indicates the phase in which the respective callsign is; It is divided into 4 columns thus specified “a”, “b”, “c” and “d”:
  - a) **COLUMN “a”:** indicates the number of organizations that declared “No / I don't know”;
  - b) **COLUMN “b”:** FP - Proposal or incipient phase. Indicates:
    - **WEIGHT:** The weight of the questions (invariable value 0.83333);
    - **QNT.:** Indicates the number of organizations that have declared to be in this phase. In this phase, it is considered how many municipalities presented results (some fact that indicates and proves some action already taken), and how many presented evidence (proof) of the alleged claims.
    - **FACTOR:** Scoring factor of the phase. It is obtained by the total number of municipalities that declared to be in this phase multiplied by the total number of organs evaluated, resulting from the sum of the amount of evidence presented (see mathematical model in the description of matrix 1).



- c) **c) COLUMN “c”:** FI - Implementation phase. As a rule, it follows the same model as Column “b” described above, with the difference that the weight of this phase is greater, that is, it is 1.66667. The implementation phase has greater weight than the proposal phase because, in theory, in this phase the municipality presented concrete results;
- d) **COLUMN “d”:** IP - implemented. It also follows the rule of Columns “b” and “c” described above. The weight of an implemented action is 3.33333 because it represents an action already carried out;
- (VI) **TP - TOTAL POINTS:** Displays the number of points reached by the organizations surveyed, by indicative and in the total dimension. . It is obtained by adding the products of the factors reached in columns “b”, “c” and “d” by their respective weights (see mathematical model);
- (VII) **PM - MAXIMUM SCORE:** Represents the maximum number of points possible to be achieved for each callsign and in the respective dimension;
- (VIII) **ID - % ACHIEVED:** Represents the percentage of points obtained in relation to the total number of possible points for each callsign;
- (IX) **CLF – CLASSIFICATION:** Corresponds to the classification obtained in relation to the assessed indicator. Reflects the number of points obtained and the respective percentage of efficiency as detailed below:
- (a) **NULL (NIL):** when the answer is “no” or “I don't know” and, therefore, the rate of implementation of actions related to the assessed indicator is a maximum of 5%;
- (b) **INSUFFICIENT (INF):** when the index of implementation of actions the index of implementation of actions related to the assessed indicator varies from 6% to 30%. This range demonstrates that the organization already has some action, but in a scarce, deficient degree, unable to generate the expected results;
- (c) **BEGINNER (ICT):** when the index of implementation of the actions related to the assessed indicator varies from 31% to 49%. In this perspective, it is considered that it already has some effective actions with proven results;
- (d) **ACCEPTABLE (ACT):** when the index of implementation of the actions related to the indicative evaluated from 50% to 80%. At this stage, it is considered that management already has considerable levels of defined standards and with effective results; and,

(e) **SATISFACTORY (SFT)**: when the rate of implementation of the actions related to the assessed indicator is above 80%. It is the best performance and indicates that management actions have reached the level with efficiency and effectiveness.

(X) **TOTAL DIMENSION**: Represents the total points achieved in the dimension.

The phases in the example shown in Matrix 1 represent the following situations:

- **N/NS No / I don't know**: When the subject is nonexistent or unknown by the Unit.

- **FP - Proposal phase or incipient**: When the administration started the studies to put into practice the procedures that involve the analyzed code. At this stage, it is necessary to present the evidence of the results, as well as the proofs of the proposals (studies, meeting minutes, memos, etc.).

- **FI - Implementation phase**: When the administration has already started the procedures related to the analyzed code. At this stage, it is also necessary to present results, evidence (evidence) and the respective evidences (ongoing processes, laws, decrees, normative resolution, service order, etc.).

- **IP - Implemented**: When the administration already has procedures related to the analyzed code effectively implemented. At this stage, it is also necessary to present results, evidence (evidence) and the respective evidences (monitoring and follow-up reports, action plans, projects, management reports, etc.).

The table below presents a simulated model of a given analyzed code that has achieved maximum efficiency.

**Table 8 – Simulated model of maximum efficiency of the analyzed indicator**

| indicative      | Column | Score obtained |                  |                    |       | Multiplication factor | Final score | Total of points | ID   |
|-----------------|--------|----------------|------------------|--------------------|-------|-----------------------|-------------|-----------------|------|
|                 |        | QNT            | Existing results | Evidence presented | Total |                       |             |                 |      |
| X               | “a”    | 20             | 0                | 0                  | 0     | 0                     | 0           | 0               | 0    |
| Y               | “b”    | 20             | 20               | 20                 | 3     | 0.83333               | 2.5         | 2.5             | 100% |
| Z               | “c”    | 20             | 20               | 20                 | 3     | 1.66667               | 5.0         | 5.0             | 100% |
| W               | “d”    | 20             | 20               | 20                 | 3     | 3.33333               | 10.0        | 10.0            | 100% |
| TOTAL DIMENSION |        |                |                  |                    |       |                       | 17.5        | 17.5            | 100% |

Source: Colares et al (2020) [20].

### 3.4.1 Description of the mathematical model

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

**Matrix I:** It is the score (total of points) given to the scenario identified in the municipalities of the State of Rondônia, in relation to the indicative processes analyzed with the respective maximum score. It is represented by the sum of the indicative averages. It translates into the following formula:

$$D_a = \sum_{i=1}^{q=1} M_i$$

Where:

$D_a$  – Note of the analyzed;

$q$  – quantity of indicative of the dimension  $D_a$ .

$M_i$  – Callsign average  $i$ ;

$i=1$  – First installment to be added: dimension 1.

**Matrix II:** It is the average of each callsign. It translates into the following formula:

$$M_i = \frac{5}{3q_t} \times \left[ \frac{q_{i1}}{2} \times \left( \frac{N_{ip1}}{q_{i1}} + \frac{N_{ir1}}{q_{i1}} + 1 \right) + q_{i2} \times \left( \frac{N_{ip2}}{q_{i2}} + \frac{N_{ir2}}{q_{i2}} + 1 \right) + 2q_{i3} \times \left( \frac{N_{ip3}}{q_{i3}} + \frac{N_{ir3}}{q_{i3}} + 1 \right) \right]$$

Where:

$M_i$  – Callsign average  $i$ ;

$5/3$  = Constant for defining the weight of each phase (proposed, under implementation, implemented);

$q_t$  = Total number of organs evaluated in each type of administration;

$q_{i1}$  – Number of organs with indicative  $i$  in the proposal phase;

$1/2$  = Constant for defining the weight of each phase (proposed, under implementation, implemented);

$N_{ip1}$  – Number of indicative evidences  $i$  in the proposal phase;

$N_{ir1}$  – Number of results of callsign  $i$  in the proposal phase;

$q_{i1}$  – Number of organs with indicative  $i$  in the proposal phase;

$N_{ip3}$  – Number of evidences of the indicative  $i$  implemented;

$N_{ir3}$  – Number of results of the indicative  $i$  implemented;

$q_{i3}$  – Number of organs with the indicative  $i$  implemented;

$q_{i2}$  – Number of organs with indicative  $i$  in the implementation phase;

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

$N_{ip2}$  – Number of indicative evidences  $i$  in the implementation phase;

$N_{ir2}$  – Number of results of callsign  $i$  in the implementation phase;

$2$  - Constant for defining the weight of each phase (proposed, under implementation, implemented);

For qualitative analysis, the evidence presented in relation to the answers to the questions formulated in the model forms in Tables 3 to 7 of this work were analyzed. That is, for the validation of the answers, the presentation of the respective documentary evidence was required.

After the analysis, the data were inserted in an Excel spreadsheet formatted according to the mathematical model described in item 2.4.1 of this work. The results can be verified in the next topic.

### 3.5 Selected municipalities

The municipalities selected according to the criteria of this research (population) are listed in the Table below:

**Table 9 – Selected Municipalities**

| Order | Name                      | Population |
|-------|---------------------------|------------|
| 1.    | Ariquemes                 | 109,523    |
| 2.    | Buritis                   | 40,356     |
| 3.    | Cacaulândia               | 6,269      |
| 4.    | Cacoal                    | 85,893     |
| 5.    | Corumbiara                | 7,220      |
| 6.    | Governador Jorge Teixeira | 7,445      |
| 7.    | Guajará-Mirim             | 46,556     |
| 8.    | Jaru                      | 51,620     |
| 9.    | Ji-Paraná                 | 130,009    |
| 10.   | Machadinho D'Oeste        | 40,867     |
| 11.   | Ministro Andreazza        | 9,559      |
| 12.   | Nova União                | 6,895      |
| 13.   | Novo Horizonte do Oeste   | 8,329      |
| 14.   | Parecis                   | 6,198      |
| 15.   | Pimenta Bueno             | 36,881     |
| 16.   | Rolim de Moura            | 55,407     |
| 17.   | Santa Luzia D'Oeste       | 6,216      |
| 18.   | Theobroma                 | 10,395     |
| 19.   | Vale do Paraíso           | 6,656      |
| 20.   | Vilhena                   | 102,211    |

### 3.6 Operationalization of variables

For the sake of clarity of the results, the variables were organized based on the following information:

- (I) **Transparent Management:** the following dimensions were analyzed:
  - (I.I) **Active Transparency:**
    - a) **Advertising:** Dissemination and accessibility;
    - b) **Understandability:** Language and presentation;
    - c) **Usefulness to support the decision-making process:** Relevance and comparability and reliability.
  - (I.II) **Passive Transparency:**
    - a) Citizen Information Service: Physical and electronic.
- (II) **Quality / Usefulness of Information:** the following dimensions were analyzed:
  - (II.I) **Relevance:**
    - a) Financial information.
  - (II.II) **Trusted representation**
    - a) Completeness.
    - b) Neutrality.
    - c) Accuracy.
  - (II.III) **Quality improvement:**
    - a) Verification capability.
    - b) Timeliness.
    - c) Understandability.
- (III) **Society participation in the control of public management:**
  - a) Existence of effective Social Councils.
  - b) Existence of NGOs.
  - c) Access to the Transparency Portal.
  - d) Notes on the accountability analyzed by the public.

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

- e) Participation in the Participatory Budget.
- f) Public hearings held by the City Hall.
- g) Existence of an Ombudsman.
- h) Records of requests at the Citizen Information Service.

**(IV) Analysis of social participation in the elaboration of Public Policies:**

- a) Actions to improve GDP per capita.
- b) Actions to improve the HDI-M.
- c) Combat child mortality.
- d) Reduction of the Illiteracy Rate.
- e) Improvement of the Schooling Rate.
- f) Improvement of the IDEB score.
- g) Construction of adequate sanitary sewage.
- h) Paving of public roads.
- i) Construction of BHU.

**(V) Social indicators:** For the purposes of this research, the following social indicators were selected:

- a) **Socioeconomic indicators:** PIB per capita, IDH-M;
- b) **Education:** Illiteracy rate (population over 15 years old), Schooling rate (6 to 14 years old) Grade of IDEB of students from the 4th to the 5th year ((2019);
- c) **Infrastructure:** Installation fee for sanitary sewage and paving fee for public roads;
- d) **Health:** BHU available (% of attendance of the average recommended by Port. 2,488 / 2011 MS, in relation to the number of inhabitants).
- e) **Infant Mortality Rate:** Adequacy to the maximum allowed by WHO, which is 10.

Once the methodological procedures were defined, the material to be used as a research tool and the operationalization of the variables, the research was carried out.

The results achieved are demonstrated in the following topic.

#### 4. RESULTS AND DISCUSSIONS

After the analysis and condensation of the data, it was possible to extract and organize the information that allowed the achievement of the following results:

##### 4.1 Social indicators

In this task, socioeconomic indicators, education indicators and those related to infrastructure (basic sanitation - sewage and paving of public roads) and health were selected for analysis. The results presented by the municipalities involved are shown in the table below:

**Table 10 – Social indicators**

| Order | City                      | Socioeconomic  |       |                      | Education       |                |           | Infrastructure         |             | Health                                   |
|-------|---------------------------|----------------|-------|----------------------|-----------------|----------------|-----------|------------------------|-------------|--|
|       |                           | PIB Per Capita | IDH-M | Child mortality rate | Illiteracy Rate | Schooling Rate | IDEA Note | Sanitation Sewage Rate | Paving rate | Number of BHU per inhabitants - Rate GHU |
| 1°    | Ariquemes                 | 21,839         | 0.702 | 13.34                | 7.91            | 92.2           | 5.1       | 8.6                    | 5.1         | 44%                                      |
| 2°    | Buritis                   | 17,063         | 0.616 | 20.57                | 11.12           | 94.9           | 5.1       | 1.8                    | 0.9         | 37%                                      |
| 3°    | Cacaulândia               | 21,793         | 0.646 | 17.24                | 13.76           | 95.5           | 5.1       | 21.8                   | 1.5         | 144%                                     |
| 4°    | Cacoal                    | 24,037         | 0.718 | 9.64                 | 8.32            | 97.6           | 5.6       | 52.5                   | 11.7        | 94%                                      |
| 5°    | Corumbiara                | 38,156         | 0.613 | 22.99                | 11.99           | 97.1           | 6         | 11.3                   | 0.5         | 166%                                     |
| 6°    | Governador Jorge Teixeira | 18,740         | 0.596 | 9.17                 | 14.36           | 93.6           | 5.2       | 29.7                   | 0           | 40%                                      |
| 7°    | Guajará-Mirim             | 16,955         | 0.657 | 21.38                | 8.99            | 93.1           | 5         | 20.5                   | 3.1         | 110%                                     |
| 8°    | Jaru                      | 25,301         | 0.689 | 8.27                 | 10.56           | 97.8           | 5.9       | 3.3                    | 3.7         | 76%                                      |
| 9°    | Ji-Paraná                 | 22,814         | 0.714 | 11.22                | 7.58            | 96.6           | 6.3       | 20.2                   | 6.4         | 67%                                      |
| 10°   | Machadinho D'Oeste        | 15,724         | 0.596 | 6.68                 | 12.74           | 93.2           | 5         | 21.1                   | 1           | 103%                                     |
| 11°   | Ministro Andreazza        | 20,286         | 0.638 | 10.75                | 12.04           | 95.5           | 5.6       | 5                      | 4.8         | 63%                                      |
| 12°   | Nova União                | 15,638         | 0.587 | 11.11                | 14.24           | 98.7           | 5.5       | 1.1                    | 0.4         | 131%                                     |
| 13°   | Novo Horizonte do Oeste   | 16,674         | 0.634 | 32.26                | 14.43           | 97.5           | 6.6       | 9.4                    | 0           | 72%                                      |
| 14°   | Parecis                   | 17,343         | 0.617 | 39.22                | 15.38           | 97.7           | 4.1       | 0.6                    | 0.2         | 48%                                      |

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

|     |                     |        |       |       |       |      |     |      |      |      |
|-----|---------------------|--------|-------|-------|-------|------|-----|------|------|------|
| 15° | Pimenta Bueno       | 28,288 | 0.710 | 14.63 | 8     | 97.7 | 5.9 | 37.9 | 10.7 | 16%  |
| 16° | Rolim de Moura      | 22,734 | 0.700 | 5.19  | 8.93  | 97.9 | 5.6 | 14.6 | 3.1  | 27%  |
| 17° | Santa Luzia D'Oeste | 19,347 | 0.670 | 8.93  | 13.35 | 93.9 | 6.3 | 2    | 1.5  | 97%  |
| 18° | Theobroma           | 16,283 | 0.589 | 20.55 | 14.52 | 98.4 | 0   | 10.8 | 1.7  | 173% |
| 19° | Vale do Paraíso     | 17,488 | 0.627 | 30.61 | 11.73 | 97.5 | 4.7 | 0.3  | 0    | 180% |
| 20° | Vilhena             | 26,723 | 0.731 | 15.02 | 6.28  | 97.8 | 5.6 | 13.3 | 15.6 | 41%  |

Source: IBGE, 2010 (estimate 2020) [28]. INEP (2019) [29].

The data entered in the Table above refer to information obtained from the IBGE website (2010, updated with an estimate for 2020) [28] and INEP (2019) [29]. They involve elements on GDP Per Capita income, HDI-M, Infant mortality rate, Illiteracy rate, Schooling rate, IDEB score, Basic Sanitation (Sewage rate), Paving rate and number of BHU per inhabitants (BHU rate ). It is noticed that they are very variable and that demonstrate the situation of imbalance between municipalities located in the same State, as is the case of the municipality of Nova União, which has the best schooling rate (98.7%) but has one of the highest illiteracy rates (14.24%).

#### 4.1.1 Social indicators: Overview

From the analysis of the specific indicators, the mathematical model presented in sub-item 2.4.1 of the research was applied in order to identify the global levels of the 20 municipalities analyzed and point out the panoramic situation through the classification of the analyzed indices. The results are as follows:

**Table 11 – Classification of municipal social indicators**

| INDICATORS               | Q.M                | a)      |         | b)              |   |         |    | c)                   |    |        |    | d)          |   |        |     | TP | PM  | IP  | CLF |
|--------------------------|--------------------|---------|---------|-----------------|---|---------|----|----------------------|----|--------|----|-------------|---|--------|-----|----|-----|-----|-----|
|                          |                    | N/      | NS      | PROPOSALS PHASE |   |         |    | IMPLEMENTATION PHASE |    |        |    | IMPLEMENTED |   |        |     |    |     |     |     |
|                          |                    | Weight: | Weight: | 0.83333         |   | 1.66667 |    | 3.33333              |    |        |    |             |   |        |     |    |     |     |     |
|                          |                    | Q.      | Q       | R               | E | Factor  | Q  | R                    | E  | Factor | Q  | R           | E | Factor |     |    |     |     |     |
| Socioeconomic Indicators | 1. PIB per capita  | 0       | 0       | 0               | 0 | 0       | 0  | 0                    | 0  | 0      | 20 | 1           | 1 | 1.1    | 3.7 | 10 | 37% | ICT |     |
|                          | 2. IDH-M           | 0       | 4       | 0               | 0 | 0.2     | 10 | 10                   | 10 | 1.5    | 6  | 6           | 6 | 0.9    | 5.7 | 10 | 57% | ACT |     |
|                          | 3. Child mortality | 0       | 20      | 13              | 0 | 1.65    | 0  | 0                    | 0  | 0      | 0  | 0           | 0 | 0      | 1.4 | 10 | 14% | INF |     |



**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

|                           |                                       |   |    |    |   |      |   |   |   |     |    |    |    |      |      |    |     |     |
|---------------------------|---------------------------------------|---|----|----|---|------|---|---|---|-----|----|----|----|------|------|----|-----|-----|
| Education Indicators      | 4. Illiteracy rate                    | 0 | 20 | 20 | 0 | 2    | 0 | 0 | 0 | 0   | 0  | 0  | 0  | 0    | 1.7  | 10 | 17% | INF |
|                           | 5. Schooling rate                     | 0 | 6  | 6  | 0 | 0.6  | 0 | 0 | 0 | 0   | 14 | 14 | 14 | 2.1  | 7.5  | 10 | 75% | ACT |
|                           | 6. IDEB note                          | 1 | 0  | 0  | 0 | 0    | 7 | 7 | 0 | 0.7 | 12 | 12 | 12 | 1.8  | 7.2  | 10 | 72% | ACT |
| Infrastructure Indicators | 7. Sewer rate                         | 0 | 20 | 1  | 1 | 1.1  | 0 | 0 | 0 | 0   | 0  | 0  | 0  | 0    | 0.9  | 10 | 9%  | INF |
|                           | 8. Paving rate of public roads.       | 0 | 20 | 0  | 0 | 1    | 0 | 0 | 0 | 0   | 0  | 0  | 0  | 0    | 0.8  | 10 | 8%  | INF |
| Health Indicators         | 9. BHU installed (Inhabitants by BHU) | 0 | 11 | 0  | 0 | 0.55 | 2 | 2 | 2 | 0.3 | 7  | 7  | 7  | 1.05 | 4.5  | 10 | 45% | ICT |
| <b>TOTAL DIMENSION</b>    |                                       |   |    |    |   |      |   |   |   |     |    |    |    |      | 33.2 | 90 | 37% | ICT |

Source: Built by the author from the researched data.

In the score referenced in the proposed mathematical model, it is clear that in relation to GDP per capita, institutions reached an average of 37% of the maximum score established in the model, being classified as a beginner (ICT). Regarding the HDI-M, the percentage was 57%, classification range: acceptable (ACT).

As for infant mortality, there was the 3rd lowest level of performance, with an index of 14% measured from the lowest mortality rate presented by the municipalities, the index was considered insufficient (INF), the same classification as the illiteracy rate, whose index was 17%. The performance in the schooling rate received the best index of these social indicators, that is, 75% in performance, followed by the IDEB score that reached 72% in performance.

As for basic sanitation (adequate drainage rate) and paving rate, the result was meager, 9% and 8%, respectively, with these two items being considered insufficient. Finally, the health indicator, related to Basic Health Units for serving the population, was 45%, classified as a beginner (ICT).

In the overall result, the rate was 37%, considered as a beginner (ICT). For the purposes of this work and considering the mathematical model adopted, the effective public policies analyzed in these aspects still have a lot of room to advance in relation to development.

Based on the results achieved, it can be inferred that, given the products presented in Table 3 above, the public policies to be prioritized by the municipalities can be organized in the following order:

- 1st - Paving of public roads;
- 2nd - Adequate sanitary sewage;

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

3rd - Combat child mortality;

4th - Combating illiteracy;

5th - Promotion of local development to improve per capita income;

6th - Increase in the number of BHU to improve primary health care;

7th - Actions to improve the HDI-M;

8th - Improvement of the IDEB score;

9th - Increase in the enrollment rate.

Understanding the social indicators of the municipalities is important for this research, as it allowed the identification of the main municipal demands from the analysis of the 9 specific social indicators. Thus, it is necessary to verify whether there are public policies aimed at improving the indicators investigated in this work and, especially, whether society has a part in this construction.

Thus, it is necessary to verify the degree of community participation in the process of controlling public accounts, admitting that social control has the power to demand that the Public Administration adopt measures aimed at combating the social problems existing in its territory. In this perspective, in addition to other variables, two situations are considered indispensable to the social control of the population, namely: (i) knowledge about the municipality's social indicators, which can happen from the effective participation of the community in the process of management of public resources; and (ii) communication, by the respective government, about the management of resources destined to meet social demands, which can occur from an efficient management of transparency.

Thus, after identifying the panorama of social indicators, we proceed to analyze the degree of efficiency of transparent management in municipal public administration, which can be seen from the next topic.

## **4.2 Analysis of transparent management**

For the analysis of transparent management, the following criteria were used: (i) active transparency; (ii) passive transparency; and (iii) quality / usefulness of the information. To organize the data statistically, the mathematical model presented in item 2.4.1 of this work was

applied. The objective is to identify the efficiency index of the indicators analyzed in each dimension. Results can be viewed in the following subtopics.

#### 4.2.1 Analysis of active transparency

For the analysis of active transparency, the following indicators were considered: advertising (dissemination and accessibility); comprehensibility (language and presentation); and usefulness to support the decision-making process (relevance and comparability). After research and analysis, data were compiled and transported to the quantitative model. The results are shown in the following table:

**Table 12 – Efficiency of Active Transparency**

| INDICATORS  | Q.M              | a) |                 |   |         | b)     |                      |   |         | c)     |             |    |         | d)     |             |           |            | TP         | PM | IP | CLF |
|---|------------------|----|-----------------|---|---------|--------|----------------------|---|---------|--------|-------------|----|---------|--------|-------------|-----------|------------|------------|----|----|-----|
|   |                  | N/ | PROPOSALS PHASE |   |         |        | IMPLEMENTATION PHASE |   |         |        | IMPLEMENTED |    |         |        |             |           |            |            |    |    |     |
|   |                  |    | Weight:         |   | 0.83333 |        | Weight:              |   | 1.66667 |        | Weight:     |    | 3.33333 |        |             |           |            |            |    |    |     |
|   |                  | Q. | Q               | R | E       | Factor | Q                    | R | E       | Factor | Q           | R  | E       | Factor |             |           |            |            |    |    |     |
| Publicity   | 1.Ddisclosure    | 0  | 0               | 0 | 0       | 0      | 0                    | 0 | 0       | 0      | 20          | 19 | 19      | 2.9    | 9.7         | 10        | 97%        | SFT        |    |    |     |
|   | 2. Accessibility | 0  | 0               | 0 | 0       | 0      | 0                    | 0 | 0       | 0      | 20          | 17 | 16      | 2.65   | 8.8         | 10        | 88%        | SFT        |    |    |     |
| Understandability                                 | 3. Language      | 0  | 4               | 0 | 0       | 0.2    | 12                   | 0 | 5       | 0.85   | 4           | 4  | 4       | 0.6    | 3.6         | 10        | 36%        | ICT        |    |    |     |
|   | 4. Presentation  | 0  | 0               | 0 | 0       | 0      | 2                    | 2 | 2       | 0.3    | 18          | 14 | 12      | 2.2    | 7.8         | 10        | 78%        | ACT        |    |    |     |
| Usefulness to support the decision-making process | 5. Relevance     | 6  | 5               | 0 | 0       | 0.25   | 8                    | 0 | 8       | 0.8    | 1           | 0  | 1       | 0.,1   | 1.9         | 10        | 19%        | INF        |    |    |     |
|   | 6.Comparability  | 12 | 2               | 0 | 0       | 0      | 3                    | 0 | 0       | 0      | 3           | 0  | 0       | 0.15   | 0.5         | 10        | 5%         | INF        |    |    |     |
|   | 7. Reliability   | 0  | 0               | 0 | 0       | 0      | 0                    | 0 | 0       | 0      | 20          | 0  | 0       | 1      | 3.3         | 10        | 33%        | ICT        |    |    |     |
| <b>TOTAL DIMENSION</b>                            |                  |    |                 |   |         |        |                      |   |         |        |             |    |         |        | <b>35,6</b> | <b>70</b> | <b>51%</b> | <b>ACT</b> |    |    |     |

Source: Built by the author from research data.

In the matter of disclosure and accessibility, the data provided by the Rondônia State Audit Court - TCERO [56] was considered, which maintains on its website a ranking that measures the capacity of transparent management of public entities in the State where they are measured. questions about the availability of information in real time and those related to electronic accessibility, the transparency portal, authenticity and integrity of information, among other criteria.

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

Thus, it was found that the 20 municipalities regularly disclose information, and in this regard, the model pointed to 97% efficiency, considered satisfactory.

In terms of language, it was observed that it is not easy to understand. Even though no errors were found in the accounting aspect, it was found that the language does not facilitate understanding for ordinary people, since the terms are exclusively technical. Thus, in this regard, the result was a score of 3.6 points out of a total of 10, corresponding to the classification of beginners (36%).

In terms of presentation, the result was considered acceptable for reaching 78% efficiency.

In terms of relevance, it was not possible to clearly identify whether the information posted there can make a difference in the managers' decisions, simply because no records were found. Therefore, in this regard, the efficiency percentage was 19%, considered to be insufficient (INF).

The same situation was verified in relation to the comparability item, which had an efficiency percentage of only 10% (insufficient) since it was not possible to identify indications of comparisons with data and specific periods in a clear and intelligible way.

In terms of reliability, the entities declared that the information is perfectly reliable, but there was no evidence of these statements. Thus, the efficiency rate for this item was 33%, classified as a beginner.

In the overall result, the municipalities reached 35.6 out of the 70 possible points, indicating an efficiency rate of 51%, being classified in the “acceptable” range.

It appears that active transparency in the municipalities obeys the legislation, but needs to improve in terms of language, relevance and in the aspects of clarity, comparability and reliability. This result corroborates, in part, with what Dias et al (2020) [23] says, who reports that there is still no accounting language more accessible to ordinary citizens, so that they can understand what is written, since it you cannot control what you cannot understand.

Thus, in terms of active transparency, there are substantial improvements to be made in the qualitative aspect, which needs to be improved by public bodies to allow the population to understand the information more accurately and, with this, exercise social control more efficiently.

The following subtopic analyzes passive transparency.

#### 4.2.2 Analysis of passive transparency

For the analysis of passive transparency, it was verified whether the municipalities have a Citizen Information Service structure (physical and electronic), using the websites made available by the municipalities and by the Court of Auditors [56]. The results are shown in the following table:

**Table 13 – Efficiency of Passive Transparency**

| INDICATORS                  | Q.M           | a) | b)              |   |         |        | c)                   |   |         |        | d)          |    |         |        | TP          | PM        | IP         | CLF        |
|-----------------------------|---------------|----|-----------------|---|---------|--------|----------------------|---|---------|--------|-------------|----|---------|--------|-------------|-----------|------------|------------|
|                             |               | N/ | PROPOSALS PHASE |   |         |        | IMPLEMENTATION PHASE |   |         |        | IMPLEMENTED |    |         |        |             |           |            |            |
|                             |               | NS | Weight:         |   | 0.83333 |        | Weight:              |   | 1.66667 |        | Weight:     |    | 3.33333 |        |             |           |            |            |
|                             |               | Q. | Q               | R | E       | Factor | Q                    | R | E       | Factor | Q           | R  | E       | Factor |             |           |            |            |
| Citizen Information Service | 1. Physicist  | 0  | 0               | 0 | 0       | 0      | 3                    | 0 | 0       | 0.15   | 17          | 17 | 17      | 2.55   | 8.7         | 10        | 87%        | SFT        |
|                             | 2. Electronic | 0  | 0               | 0 | 0       | 0      | 2                    | 0 | 0       | 0.1    | 18          | 0  | 18      | 1.8    | 6.2         | 10        | 62%        | ACT        |
| <b>TOTAL DIMENSION</b>      |               |    |                 |   |         |        |                      |   |         |        |             |    |         |        | <b>14.9</b> | <b>20</b> | <b>75%</b> | <b>ACT</b> |

Source: Built by the author from research data.

In terms of passive transparency, the municipalities are prepared to serve the population. From what was verified, all 20 city halls provide physical and electronic structure to allow passive citizen participation. In this sense, the efficiency rate of the physical structure was classified as satisfactory (87%) and that related to electronic service at 62% (acceptable). Overall, the rating was 75%, considered acceptable.

As already mentioned in this paper, the passive transparency modality is an instrument provided for in the Access to Information Law, which requires public bodies to provide sufficient structure and communication channels so that citizens can request information not previously disclosed from the public administration, in addition to those of general interest. From what has been seen, this requirement is being effectively met by municipalities.

#### 4.2.3 Analysis of the quality and usefulness of information.

To analyze the quality and usefulness of the information, the following indicators were considered: (i) relevance; (ii) reliable representation; and (iii) quality improvement. For

Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021

relevance, the issue of financial information was considered. For the issue of reliable representation, completeness, neutrality and accuracy were considered. Finally, in order to improve quality, the ability to verify, timely and understandable was considered.

After the qualitative analysis, the data were transferred to the mathematical model whose results are shown below:

**Table 14 – Efficiency of information quality and usefulness.**

| INDICATORS             | Q.M                        | a) | b)              |   |         |        | c)                   |   |         |        | d)          |    |         |        | TP          | PM        | IP         | CLF        |
|------------------------|----------------------------|----|-----------------|---|---------|--------|----------------------|---|---------|--------|-------------|----|---------|--------|-------------|-----------|------------|------------|
|                        |                            | N/ | PROPOSALS PHASE |   |         |        | IMPLEMENTATION PHASE |   |         |        | IMPLEMENTED |    |         |        |             |           |            |            |
|                        |                            | NS | Weight:         |   | 0.83333 |        | Weight:              |   | 1.66667 |        | Weight:     |    | 3.33333 |        |             |           |            |            |
|                        |                            | Q. | Q               | R | E       | Factor | Q                    | R | E       | Factor | Q           | R  | E       | Factor |             |           |            |            |
| Relevance              | 1. Financial information   | 12 | 0               | 0 | 0       | 0      | 6                    | 1 | 0       | 0.35   | 2           | 1  | 0       | 0.15   | 1.1         | 10        | 11%        | INF        |
| Trusted representation | 2. Completeness            | 9  | 7               | 0 | 0       | 0.35   | 2                    | 0 | 0       | 0.1    | 2           | 0  | 0       | 0.1    | 0.8         | 10        | 8%         | INF        |
|                        | 3. Neutrality              | 0  | 0               | 0 | 0       | 0      | 0                    | 0 | 0       | 0      | 20          | 20 | 0       | 2      | 6.7         | 10        | 67%        | ACT        |
|                        | 4. Accuracy                | 0  | 0               | 0 | 0       | 0      | 2                    | 2 | 0       | 0.2    | 18          | 18 | 0       | 1.8    | 6.3         | 10        | 63%        | ACT        |
| Quality improvement    | 5. Verification capability | 14 | 0               | 0 | 0       | 0      | 3                    | 0 | 0       | 0.15   | 3           | 0  | 0       | 0.15   | 0.8         | 10        | 8%         | INF        |
|                        | 6. Right time              | 0  | 0               | 0 | 0       | 0      | 0                    | 0 | 0       | 0      | 20          | 19 | 19      | 2.9    | 9.7         | 10        | 97%        | SFT        |
|                        | 7. Understandability       | 2  | 2               | 0 | 0       | 0.1    | 12                   | 0 | 0       | 0.6    | 4           | 0  | 0       | 0.2    | 1.8         | 10        | 18%        | INF        |
| <b>TOTAL DIMENSION</b> |                            |    |                 |   |         |        |                      |   |         |        |             |    |         |        | <b>27.0</b> | <b>70</b> | <b>39%</b> | <b>ICT</b> |

Source: Built by the author from research data.

Initially, it is registered that there were difficulties in extracting data on the quality and usefulness of the accounting information placed on the entities' transparency portals. First, because there are no indications that can lead to conclusions about measuring their quality / usefulness; second, because the entities, not even the Court of Auditors, measure this aspect (the elements of compliance with legislation and timing are measured, mainly); third because it is not possible to find any feedback on the quality of this information, which should be given by users; and fourth, because there is no space for recording information about this issue.

Thus, in the face of difficulties, information was collected via telephone, through questions from the entities themselves. It should also be noted that there were other difficulties in finding someone willing to answer the questions asked. Thus, even with little availability, it was possible to collect information for the composition of the qualitative and quantitative framework, as shown in the table above. The results reflect these difficulties and show that the

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

aspects related to the quality of the information have not been the object of attention by the entities.

Regarding the relevance of the financial information, 12 entities declared to be unaware of the matter because there are no records on what users do with this information. 6 municipalities reported that this issue is in the implementation phase and 2 stated that it is already implemented. Note that no evidence has been presented regarding these statements. Thus, the index reached was 11%, considered insufficient.

About completeness, it was asked whether the information provided has all the information necessary for the user to understand the phenomena being represented, including all necessary descriptions and explanations. 9 agencies did not know how to answer the question, 7 said that there are proposals to measure this situation, 2 that the theme is being implemented and 2 reported that the procedure is in place, but no evidence has been presented about what was declared. Thus, the index reached was 8%, also considered to be insufficient.

Regarding neutrality, it was asked whether the information provided is not biased, partial, manipulated and whether it is received favorably by users. The 20 entities replied that, in this regard, the procedures are in place, but there was no evidence of favorable reception by users. Thus, in this regard, the efficiency rate was 67%, being classified at the acceptable level.

On the question of accuracy, it was asked whether there is any evidence of the existence of errors in the process, whether there are clear explanations for the possible inconsistencies. 2 city halls reported that this procedure is in the implementation phase and 18 stated that the procedure is implemented, but no evidence was presented on these statements. The index reached was 63% and the classification was at an acceptable level.

Regarding the improvement of the quality of the information, there were 3 items: (i) verification capacity; (ii) timing; and (iii) understandability.

In terms of verification capacity, it was questioned whether the information is sufficient to provide the various users with conditions to conclude that the representation presented is reliable. 14 entities were unable to answer; 3 said the issue is being implemented; and 3 that there is already a procedure in place. The index reached was 8% considered insufficient.

Regarding the timing, it was asked if the city halls provide information in a timely manner to influence decisions, the 20 entities stated that this procedure is already adopted.

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

Bearing in mind that the information is inspected by TCERO, the informed answers were considered to be proven. The efficiency rate in this regard was 97%, considered satisfactory.

Finally, the question of comprehensibility was checked in order to question whether the information provided is understandable, clear and concise so that the population can correctly exercise its right to social control. 2 entities were unable to answer; 2 said they have proposals for this; 12 reported that they are in the implementation phase; and 4 claimed to have procedures in place to meet this requirement, however, no evidence of these claims was presented. The index obtained was 18% considered insufficient.

In global terms, the quality / usefulness of the information provided by the entities was 39%, considered as a beginner.

Given the difficulties encountered in collecting data on this issue, it is possible that this topic is not receiving specific attention from any entity, neither from the municipalities, nor from Organs inspection bodies, nor from society. Despite all legislation requiring quality so that the information is sufficiently useful so that society can understand it and, thus, fully exercise social control, it was not verified, as far as this research has reached, follow-up, monitoring or any care in record events on that issue. Thus, the construction of a qualitative and quantitative historical framework that seeks answers to the theme and allows the adoption of comparative measures and allows an effective inspection on the case was compromised.

Without quality, the information does not fulfill the objective of clearly informing the accounting data necessary to understand the facts that have occurred and, thus, prevents society from making a more accurate examination of the situation. Consequently, social control over the management of public resources is impaired.

After the analysis of the social indicators and the issue of transparent management exercised by the municipalities is concluded, the final objective of this work is set out, which is to verify the participation of society in the social control of the management of public resources. This issue is addressed in the following topic.

### **4.3 Analysis the participation of society in social control**

The participation of society in social control was verified through analysis related to the following aspects: (i) available public structure; (ii) the use of public structure by society



for social control; and (iii) materialization of social participation in the elaboration of Public Policies based on social indicators, aiming to measure their efficiency. The results are as follows:

#### 4.3.1 Public structure available

It was analyzed whether the entities have a physical and procedural structure to meet the requirements contained in the legislation regarding the participatory budget, public hearings, ombudsman and the Electronic System for Citizen Service - e-SIC. The results can be seen in the table below:

**Table 15 – Analysis of available public structure**

| INDICATORS                 | Q.M   | a)      |    | b)              |   |        |   | c)                   |   |        |    | d)          |    |        |       | TP | PM   | IP  | CLF |         |  |  |  |         |  |  |  |
|----------------------------|---|---------|----|-----------------|---|--------|---|----------------------|---|--------|----|-------------|----|--------|-------|----|------|-----|-----|---------|--|--|--|---------|--|--|--|
|                            |   | N/      | NS | PROPOSALS PHASE |   |        |   | IMPLEMENTATION PHASE |   |        |    | IMPLEMENTED |    |        |       |    |      |     |     |         |  |  |  |         |  |  |  |
|                            |   | Weight: |    | 0.83333         |   |        |   | Weight:              |   |        |    | 1.66667     |    |        |       |    |      |     |     | Weight: |  |  |  | 3.33333 |  |  |  |
|                            |   | Q.      | Q  | R               | E | Factor | Q | R                    | E | Factor | Q  | R           | E  | Factor |       |    |      |     |     |         |  |  |  |         |  |  |  |
| Public structure available | 1. Participatory budgeting                  | 0       | 0  | 0               | 0 | 0      | 0 | 0                    | 0 | 0      | 20 | 14          | 20 | 2.7    | 9.00  | 10 | 90%  | SFT |     |         |  |  |  |         |  |  |  |
|                            | 2. Public Hearings                          | 0       | 0  | 0               | 0 | 0      | 0 | 0                    | 0 | 0      | 20 | 11          | 20 | 2.55   | 8.50  | 10 | 85%  | SFT |     |         |  |  |  |         |  |  |  |
|                            | 3. Ombudsman                                | 0       | 0  | 0               | 0 | 0      | 0 | 0                    | 0 | 0      | 20 | 9           | 20 | 2.45   | 8.17  | 10 | 82%  | ICT |     |         |  |  |  |         |  |  |  |
|                            | 4. Citizen Information System (SIC e e-SIC) | 0       | 0  | 0               | 0 | 0      | 0 | 0                    | 0 | 0      | 20 | 20          | 20 | 3      | 10.00 | 10 | 100% | ACT |     |         |  |  |  |         |  |  |  |
| <b>TOTAL DIMENSION</b>     |   |         |    |                 |   |        |   |                      |   |        |    |             |    |        | 35.67 | 40 | 89%  | SFT |     |         |  |  |  |         |  |  |  |

Source: Built by the author from research data.

In terms of transparency structure, all municipalities showed (and presented evidence) that they have a structure to promote community participation in the process of preparing the participatory budget and, also, to make public hearings feasible. On the official website of each municipality there is information on the availability of the Municipal Ombudsman, as well as the existence of an Electronic System for Citizen Service - SIC in person and electronically.

Thus, according to the table above, it was noticed that all municipalities have sufficient structure to meet the legal requirements and essential to control the management of the treasury. In view of the above, in this regard, the efficiency rate achieved was 89%, being considered

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

satisfactory. The result corroborates the analysis made on Active Transparency (Table 12) and Passive Transparency (Table 13) which reached acceptable rates when carrying out the respective analyzes.

It was noted that the State Audit Court, through Normative Instruction No. 52/2017 / TCE-RO [56], which provides for the requirements to be complied with and elements to be made available on the entities' Transparency Portals, performs a strict control over the availability of this structure by the entities, under penalty of liability. Therefore, it can be deduced that TCERO plays an essential role for the municipality to effectively provide society with an appropriate structure so that it can have access to the information necessary for the social control of resource management.

However, it is necessary to analyze whether society is, in fact, using this structure. This question is evaluated in the next subtopic.

#### 4.3.2 Use of public structure by society for social control

The evaluation of the use of the public structure by society to exercise control over the resources applied in public services was not an easy task. First, because there are no controls with sufficiently clear records to prove whether the public participated in an event and what the result was.

Second, it was not possible to identify documented facts about the participation of society in the preparation of the budget and even in public hearings. No less important, it was verified that the existing Councils are those provided for by law that the municipality is obliged to install (Municipal Council of Education; Health; among others), almost all of which are composed of members paid by the government. Finally, there was nothing in the literature that could guide how to effectively control this participation, except for works aimed at analyzing superficial elements based on surveys with (opinionated) users, but with little depth.

However, in this work the intention is to evaluate a little more than the simple perception about the phenomenon. What is sought is to verify, based on evidence, the materialization of social participation and the effective results of this action. As a result, it was decided to choose some essential items that served as a basis to support the issuance of an opinion on the researched facts. These are: (i) verification of the existence of Social Councils actually installed in the municipality; (ii) number of voters; (iii) number of accesses to the

Transparency Portal; (iv) order records at the Citizen Information Service; (v) Public hearings held by the City Hall; (vi) community participation in the formulation of the PPA / LDO / LOA; and (vii) notes on the accountability analyzed by the public.

The data entered in the table below allow an individual assessment of the municipalities. Column 2 shows that there are Social Councils installed in all municipalities.

Regarding the NGO (column 3), it is noted that there are only NGOs installed in 9 locations, the other 11 do not have social organizations in their jurisdiction.

**Table 16 – Society's use of the available public structure**

| City                      | Existence of:   |                  | Number of voters | Access to the Transparency Portal 2019 / 2020 | % of accesses in relation to the number of voters | Registration of use in SIC and e-SIC |   | Public hearings held by the City Hall | Participation in the formulation of the PPA / LDO / LOA | Notes on accountability analyzed by the public |
|---------------------------|-----------------|------------------|------------------|---|---|--------------------------------------|---|---------------------------------------|---|--|
|                           | Social Councils | NGO <sup>2</sup> |                  |   |   | 2019/2020                            | Percentage of participation (number of requests for total accesses) |                                       |   |  |
| Ariquemes                 | Yes             | Yes              | 67,279           | 672   | 1%  | 40                                   | 6%  | 1                                     | IDK   | IDK  |
| Buritis                   | Yes             | Yes              | 23,196           | 1.670   | 7%  | 30                                   | 2%  | 11                                    | IDK   | IDK  |
| Cacaulândia               | Yes             | No               | 3,923            | 212   | 5%  | 9                                    | 4%  | 0                                     | IDK   | IDK  |
| Cacoal                    | Yes             | Yes              | 6,433            | 6.451   | 11%   | 55                                   | 1%  | 5                                     | IDK   | IDK  |
| Corumbiara                | Yes             | No               | 5,610            | 702   | 13%   | 7                                    | 1%  | 33                                    | IDK   | IDK  |
| Governador Jorge Teixeira | Yes             | No               | 7,391            | 1.534   | 21%   | 11                                   | 1%  | 3                                     | IDK   | IDK  |
| Guajará-Mirim             | Yes             | No               | 28,552           | 1.843   | 6%  | 91                                   | 5%  | 5                                     | IDK   | IDK  |
| Jaru                      | Yes             | Yes              | 40,125           | 3.660   | 9%  | 798                                  | 22%   | 1                                     | IDK   | IDK  |
| Ji-Paraná                 | Yes             | Yes              | 86,630           | 5.366   | 6%  | 172                                  | 3%  | 7                                     | IDK   | IDK  |
| Machadinho D'Oeste        | Yes             | No               | 23,156           | 3.551   | 15%   | 46                                   | 1%  | 7                                     | IDK   | IDK  |
| Ministro Andreazza        | Yes             | No               | 5,739            | 3.118   | 54%   | 28                                   | 1%  | 5                                     | IDK   | IDK  |
| Nova União                | Yes             | No               | 5,576            | 1.765   | 32%   | 17                                   | 1%  | 2                                     | IDK   | IDK  |

<sup>2</sup> List of NGOs in the municipalities of Rondônia. Available in < <http://www.ongsbrasil.com.br/default.asp?Pag=37&Estado=&Cidade=vilhena&ONG=&Tipo=&Atividade=&Btn=Filtrar>> Accessed on 26 Aug 2020.

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

|                         |     |     |                |                |            |              |           |           |     |     |
|-------------------------|-----|-----|----------------|----------------|------------|--------------|-----------|-----------|-----|-----|
| Novo Horizonte do Oeste | Yes | No  | 6,604          | 789            | 12%        | 15           | 2%        | 4         | IDK | IDK |
| Parecis                 | Yes | Yes | 3,063          | 3.292          | 107%       | 17           | 1%        | 0         | IDK | IDK |
| Pimenta Bueno           | Yes | Yes | 26,304         | 264            | 1%         | 1            | 0%        | 0         | IDK | IDK |
| Rolim de Moura          | Yes | Yes | 38,335         | 15.597         | 41%        | 125          | 1%        | 1         | IDK | IDK |
| Santa Luzia D'Oeste     | Yes | No  | 6,467          | 2.055          | 32%        | 19           | 1%        | 5         | IDK | IDK |
| Theobroma               | Yes | No  | 8,279          | 68             | 1%         | 1            | 1%        | 1         | IDK | IDK |
| Vale do Paraíso         | Yes | No  | 6,399          | 5.605          | 88%        | 30           | 1%        | 2         | IDK | IDK |
| Vilhena                 | Yes | Yes | 60,831         | 399.637        | 164%       | 66           | 0%        | 0         | IDK | IDK |
| <b>TOTAL</b>            |     |     | <b>514,892</b> | <b>157.851</b> | <b>31%</b> | <b>1.578</b> | <b>1%</b> | <b>93</b> | -   | -   |

Source: Built by the author from research data.

It is also noticed, in column 6 of the table above, the quantitative description of the relationship between the number of voters and the number of citizens who accessed the portal. From this, it appears that only the municipalities of Ministro Andreazza, Parecis, Vale do Paraíso and Vilhena exceeded the percentage of 50%. There are municipalities with only 1%, such as Ariquemes, Pimenta Bueno and Theobroma. In global terms, involving the 20 municipalities, it appears that this percentage is only 31%. In other words, of the 514,892 registered voters in the set of municipalities, only 157,851 were interested in accessing the portal in the period from 2019 to 2020. Thus, the results indicate that the number of voters who access the transparency portal is low.

Column 8 shows the percentage of citizens who registered a request to the city in relation to the number of people who accessed the transparency portal. The interest is to speculate the relationship between the number of individuals who have connected to the portal and those who have effectively formalized any request for clarification or information to the entity. The results show that this percentage is very low because, of the 157,851 citizens who accessed the Municipality's Transparency Portal, only 1,578 registered some type of request, that is, the representation of this comparative measure is only 1%.

It is worth mentioning that, despite being only quantitative data, it is an idea that proves to be important because it may indicate the interest or disinterest of citizens in interacting with entities to find out information about municipal management.

Regarding public hearings held by city halls, it was noted that almost all municipalities held these events in 2019/2020. However, the number of meetings in this period was low, with

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

the exception of the municipality of Corumbiara, which registered 33 public hearings in its territory. When consulting the portals of these municipalities, little information regarding the outcome of public hearings could be extracted, simply because there are no clear and intelligible notes that can allow the reader to reach any conclusions about the results of these events. Apparently, these are hearings held only to comply with legal protocols.

On the other hand, it was not possible to identify records on community participation in the formulation of the PPA / LDO / LOA. The most that was verified was the records of some minutes with generic wording, nothing specific about social participation, besides the record of the presence of the participants. In addition, in the municipalities of Vilhena and Ministro Mário Andreazza, the only ones to publish the list of participants, it was possible to verify that this audience consisted, for the most part, of public servants and councilors.

Likewise, it was not possible to identify notes on the accountability analyzed by the public. It is explained: when analyzing an accountability, it is expected that some conclusive or reflective opinion will be issued on it. It turns out that there are no specific mechanisms for this. That is why no organ or NGO, or even Council, was able to report something about.

Thus, it is concluded that social participation in the public management control process lacks measures that can indicate the practical effectiveness of these actions. The existence of law and structure alone is not sufficient for society to participate actively. Apparently, the population has no motivation to exercise this right. On the other hand, if this participation is not controlled, every available apparatus, structural and legal, ends up losing its objectivity, since there are no records that can indicate who participated, in which event, what the reports and what results produced. If there is no control, there is no management.

Nevertheless, in view of the data compiled in Table 8, it was possible to insert the reports in the Excel spreadsheet in order to allow the application of the mathematical model proposed in this research and to find a percentage indicator to express the efficiency rate related to social participation in the control of accounts public. The results can be seen in the table below.

**Table 17 – Efficient use by society of the public structure provided**

| INDICATORS | Q.M | a) |   |                 |         | b)                   |         |             |         | c)     |   |   |   | d)     |  |  |  | TP | PM | IP | CLF |
|------------|-----|----|---|-----------------|---------|----------------------|---------|-------------|---------|--------|---|---|---|--------|--|--|--|----|----|----|-----|
|            |     | N/ |   | PROPOSALS PHASE |         | IMPLEMENTATION PHASE |         | IMPLEMENTED |         |        |   |   |   |        |  |  |  |    |    |    |     |
|            |     | NS |   | Weight:         | 0.83333 | Weight:              | 1.66667 | Weight:     | 3.33333 |        |   |   |   |        |  |  |  |    |    |    |     |
|            |     | Q. | Q | R               | E       | Factor               | Q       | R           | E       | Factor | Q | R | E | Factor |  |  |  |    |    |    |     |
|            |     |    |   |                 |         |                      |         |             |         |        |   |   |   |        |  |  |  |    |    |    |     |

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

|   |   |    |    |   |    |     |    |   |    |   |    |   |    |      |             |           |            |            |
|---|---|----|----|---|----|-----|----|---|----|---|----|---|----|------|-------------|-----------|------------|------------|
| Society participation in the control of public management | 1. Existence of effective Social Councils.          | 0  | 0  | 0 | 0  | 0   | 0  | 0 | 0  | 0 | 20 | 0 | 20 | 2    | 6.7         | 10        | 67%        | ACT        |
|   | 2. Existence of NGOs                                | 11 | 0  | 0 | 0  | 0   | 0  | 0 | 0  | 0 | 9  | 0 | 0  | 0.45 | 1.5         | 10        | 15%        | INF        |
|   | 3. Access to the Transparency Portal                | 0  | 0  | 0 | 0  | 0   | 20 | 0 | 20 | 2 | 0  | 0 | 0  | 0    | 3.3         | 10        | 33%        | ICT        |
|   | 4. Order records at the Citizen Information Service | 0  | 20 | 0 | 20 | 2   | 0  | 0 | 0  | 0 | 0  | 0 | 0  | 0    | 1.7         | 10        | 17%        | INF        |
|   | 5. Public hearings held by the City Hall            | 0  | 20 | 0 | 16 | 1.8 | 0  | 0 | 0  | 0 | 0  | 0 | 0  | 0    | 1.5         | 10        | 15%        | INF        |
|   | 6. Notes on accountability analyzed by the public   | 20 | 0  | 0 | 0  | 0   | 0  | 0 | 0  | 0 | 0  | 0 | 0  | 0    | 0.0         | 10        | 0%         | NIL        |
| <b>TOTAL DIMENSION</b>                                    |   |    |    |   |    |     |    |   |    |   |    |   |    |      | <b>14.7</b> | <b>60</b> | <b>24%</b> | <b>INF</b> |

Source: Built by the author from research data.

According to the table above, the efficiency rate related to the existence of Social Councils is 67%, which is considered acceptable. The fee for the existence of NGOs is 19%, classified as insufficient.

About citizens' access to the transparency portal, the efficiency rate is 33%, classified as a beginner, a value that conforms to the data in Table 8, which informs that only 31% of voters access the transparency portal.

Regarding the records of requests to the SIC, the result was insufficient (17%).

About the holding of public hearings by city halls, the efficiency rate was 15%, considered to be insufficient. In other words, in addition to the few events held in the analyzed period (2019/2020), there are no sufficiently clear records on the effective participation of society in these events.

Finally, in relation to the existence of notes on the accountability analyzed by the public, no answers or evidence were found to enable the assessment or analysis of this question, since such information is not available on the portals of the municipalities, nor were they answered when questioned before the entities and NGOs of the municipalities involved.

Overall, the set of municipalities reached 14.7 points out of the possible 60. Thus, in relation to society's participation in social control, the efficiency rate is 24%, being classified as insufficient. This means that, from the information collected in this work, there is an indication that these city halls already have some action directed towards social participation in the control of public management, however, these actions are scarce, deficient and unable to generate the expected results.

#### 4.3.3 Materialization of social participation in the elaboration of Public Policies based on social indicators

In this part, a separate analysis is carried out to verify the efficiency rate of materialization of social participation in the elaboration of public policies based on social indicators.

The collected data showed the following scenario:

**Table 18 – Efficiency of social participation in the elaboration of Public Policies based on social indicators.**

| INDICATORS               | Q.M                                      | a)      |    | b)              |   |        |    | c)                   |   |        |    | d)          |    |        |     | TP | PM  | IP  | CLF |         |  |  |  |         |  |  |  |
|--------------------------|--|---------|----|-----------------|---|--------|----|----------------------|---|--------|----|-------------|----|--------|-----|----|-----|-----|-----|---------|--|--|--|---------|--|--|--|
|                          |  | N/      | NS | PROPOSALS PHASE |   |        |    | IMPLEMENTATION PHASE |   |        |    | IMPLEMENTED |    |        |     |    |     |     |     |         |  |  |  |         |  |  |  |
|                          |  | Weight: |    | 0.83333         |   |        |    | Weight:              |   |        |    | 1.66667     |    |        |     |    |     |     |     | Weight: |  |  |  | 3.33333 |  |  |  |
|                          |  | Q.      | Q  | R               | E | Factor | Q  | R                    | E | Factor | Q  | R           | E  | Factor |     |    |     |     |     |         |  |  |  |         |  |  |  |
| Socioeconomic Indicators | 1. Actions to improve the PIB per capita | 20      | 0  | 0               | 0 | 0      | 0  | 0                    | 0 | 0      | 0  | 0           | 0  | 0      | 0.0 | 10 | 0%  | NIL |     |         |  |  |  |         |  |  |  |
|                          | 2. Actions to improve the IDH-M          | 20      | 0  | 0               | 0 | 0      | 0  | 0                    | 0 | 0      | 0  | 0           | 0  | 0      | 0.0 | 10 | 0%  | NIL |     |         |  |  |  |         |  |  |  |
|                          | 3. Combating child mortality             | 0       | 11 | 0               | 0 | 0.55   | 7  | 0                    | 0 | 0.35   | 2  | 0           | 0  | 0.1    | 1.4 | 10 | 14% | INF |     |         |  |  |  |         |  |  |  |
| Education Indicators     | 4. Reducing the Illiteracy Rate          | 0       | 0  | 0               | 0 | 0      | 19 | 0                    | 0 | 0.95   | 1  | 0           | 0  | 0.05   | 1.8 | 10 | 18% | INF |     |         |  |  |  |         |  |  |  |
|                          | 5. Schooling Rate Improvement            | 0       | 0  | 0               | 0 | 0      | 0  | 0                    | 0 | 0      | 20 | 0           | 0  | 1      | 3.3 | 10 | 33% | ICT |     |         |  |  |  |         |  |  |  |
|                          | 6. Grade improvement IDEB                | 0       | 0  | 0               | 0 | 0      | 0  | 0                    | 0 | 0      | 20 | 0           | 18 | 1.9    | 6.3 | 10 | 63% | ACT |     |         |  |  |  |         |  |  |  |

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

|                           |   |    |   |   |   |      |   |   |   |      |    |   |    |     |             |           |            |            |
|---------------------------|---|----|---|---|---|------|---|---|---|------|----|---|----|-----|-------------|-----------|------------|------------|
| Infrastructure Indicators | 7. Construction of adequate sanitary sewage | 20 | 0 | 0 | 0 | 0    | 0 | 0 | 0 | 0    | 0  | 0 | 0  | 0   | 0.0         | 10        | 0%         | NIL        |
|                           | 8. Paving of public roads.                  | 15 | 5 | 0 | 0 | 0.25 | 0 | 0 | 0 | 0    | 0  | 0 | 0  | 0   | 0.2         | 10        | 2%         | NIL        |
| Health Indicators         | 9. Construction of BHU.                     | 0  | 0 | 0 | 0 | 0    | 5 | 0 | 0 | 0.25 | 15 | 0 | 13 | 1.4 | 5.1         | 10        | 51%        | ACT        |
| <b>TOTAL DIMENSION</b>    |   |    |   |   |   |      |   |   |   |      |    |   |    |     | <b>18.1</b> | <b>90</b> | <b>20%</b> | <b>INF</b> |

Source: Built by the author from research data.

To assess socioeconomic indicators, it was researched whether society participated in formulating actions to improve GDP per capita, the HDI-M and to combat child immortality.

In the analysis of the indicators related to education, it was verified whether the population participated in the formulation of policies aimed at reducing the illiteracy rate, improving the schooling rate and improving the IDEB grade.

Regarding social participation in the construction of policies aimed at improving the city's infrastructure, there was participation in the formulation of policies for the construction of adequate sanitary sewage and paving of public roads. Finally, as an indicator of the health area, it was analyzed whether society participated in the formulation of any policy aimed at the construction of Basic Health Units - BHU.

As seen in the Table above, social participation in the elaboration of public policies for the municipality was classified as insufficient (it reached only 18.1 of the 90 possible points arbitrated in the applied mathematical model). Items related to combating child mortality and reducing the illiteracy rate were considered insufficient. The efficiency rate for improving schooling was 33% (beginner). Highlight for issues related to the IDEB score and construction of BHU, which were classified in the acceptable range.

No actions were identified to improve GDP per capita, improve the HDI-M, build adequate sanitary sewage or pave public roads.

After the analysis of the social indicators, the transparent management and the participation of society in the control of public management, the next subtopics addresses the issues of the contributions of this study and the appropriate recommendations in view of the



**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

indications found in this work. The intention is to contribute to the improvement of public finance management and to progress in processing public transparency based on advances in social control of accounts by society.

#### 4.3.4 Consolidation of results on the efficiency of society's participation in the social control of public finance management

As seen, the efficiency index of society's participation in the social control of public finance management cannot be verified in only one aspect, considering that there are many variables that affect the phenomenon. Thus, in this work, 6 (six) factors were considered, namely: (i) the efficiency rate of active transparency (Table 4); (ii) the passive transparency efficiency rate (Table 5); (iii) the rate of efficiency of the quality and usefulness of the information (Table 6); (iv) the efficiency rate of the available public structure (Table 6); (v) the efficiency rate of use by society of the public structure made available (Table 9); and (vi) the efficiency rate of social participation in the elaboration of Public Policies based on social indicators (Table 10).

Therefore, it is understood that it is important to consolidate the individual results achieved, in order to allow a global view of the repercussions of each item in the process of verifying the efficiency related to the participation of society in the process of control and inspection of public finance management.

#### **4.4 Research contributions**

In this topic, based on the results collected in this research, we intend to present the contributions and suggestions that can be observed by the public entities that are executing and supervising public finances about the transparency of information. It is also intended to make suggestions for society to awaken to the importance of its participation in the control of public management about the interventions necessary to correct directions, correct deviations and improve the quality of public spending.

The objective is to suggest practical and simple measures in order to allow assimilation by public entities, which are often without skilled labor in the face of difficulties and characteristics typical of the region. In addition, the suggested measures are intended not to

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

generate costs to the municipalities, but only adjustments to the procedures already adopted in order to optimize the results, as can be seen in the following subtopic.

#### 4.4.1 Contributions

Considering the results obtained in this research, the following contributions are presented for improvement and optimization of public processes related to social indicators, management of public transparency and community participation in social control:

##### I. Regarding social indicators:

- a) Statistical demonstration of social indicators individually and globally, allowing readers a broader view of the main social problems indicated by IBGE. These data provide subsidies for society to examine and collect information from its government officials on what actions have been, will be or are being taken in order to combat, minimize and even eliminate the city's problems and, thus, contribute to the municipality's progress through the allocation of goods and resources better distributed and applied, primarily, to the products and services necessary for the well-being of the population.
- b) The work demonstrated that the biggest problems presented by the analyzed municipalities refer to the low rate of paving of public roads, the small rate of adequate sanitation, the high rate of infant mortality and the high rate of illiteracy. This is relevant information that may be the result of analysis by both entities and supervisory bodies and by society. The main point offered by the work is the contribution to a public debate supported by official research and technical and statistical analysis, in order to provide data for the study of public policies, their processes and possible results, which can assist in the defense of the appropriate policy to the descriptive and normative scenario of managers' actions.

##### II. Regarding transparent management

- a) The study showed that public organizations have, in the vast majority, a good structure for providing active and passive public transparency (Tables 4 and 5). However, about qualitative and language aspects, the work showed low performance. This indication allows city halls to check the need for improvement to transform the technical accounting language into a language more understandable to the public, without losing consistency. The data may also enable these entities to more clearly establish aspects of relevance, comparability and reliability, aspects on which there has been little use, meaning that society is not understanding the information provided by the public administration, impairing efficiency and the effectiveness of social control. It is, therefore, an essential point to be improved and serves as a subsidy for the inspection bodies to demand from the entities that work so that the quality of the information provided is improved, making the population more useful.

### III. Regarding the participation of society

- a) The work demonstrated that community participation in the public management control process is incipient, almost irrelevant. This information provides subsidies for measures to be taken in the area of education to combat the lack of inspection culture, as well as for the public authorities to build actions that encourage social participation in the process that can go beyond the simple disclosure of a call notice. to participate in public hearings. Such actions can involve both executing and supervisory entities that, from the information obtained in this work, can initiate studies that may contribute to stimulate the exercise of social control by the population. From what has been seen, only the requirement for the municipality to have structure and provide information is not having an effect for society to actively participate in social control.

### IV. Methodology for measuring efficiency and analysis of municipal data.

As a methodological contribution, the presentation of the mathematical model described in item 3.4.1 of this work, aimed at measuring the efficiency index of social participation in controlling public management in various aspects and dimensions, is described below:

- a) Active Transparency Efficiency Rate (Table 12);
- b) Passive Transparency Efficiency Rate (Table 13);
- c) Efficiency rate of the quality and usefulness of the information (Table 14);
- d) Efficiency Rate of the public structure available (Table 15); and
- e) Efficiency rate for the use by society of the public structure provided (Table 16);

In addition to the formulation of the mathematical and statistical model for measuring the efficiency rates listed above, the work offers two standardization models for analyzing social indicators and the participation of society, namely:

- Classification standard for the social indicators of the municipalities (Table 10), whose purpose is to classify in order of priority which actions should take precedence when formulating public policies; and
- Standard of analysis of the use by society of the available public structure (Table 16).

The models may be used by city halls, inspection bodies and society. It has the purpose of identifying null, insufficient, beginners, acceptable and satisfactory points, as well as allowing a more complete analysis of the agencies' performance in promoting public transparency and optimizing social control.

#### 4.4.2 Recommendations

##### 4.4.2.1 For city halls:

- a) It is recommended to establish specific studies on which social indicators should be prioritized in the formulation of public policies aimed at combating social problems, aiming at the peaceful solution of issues and allowing the best

and most profitable allocation of public goods and resources. To this end, entities can take advantage of the suggestions presented in Table 10 and use of the statistical model suggested in this work (item 3.4.1), in addition to the analysis shown in Table 16.

- b) It is suggested to research and propose ways to improve the quality and usefulness of the accounting information available on the Transparency Portal, in order to simplify and adapt the data to the popular language, allow greater relevance, enable data comparability and increase reliability information provided. As a facilitating instrument, it is suggested to use the model presented in Table 14, to serve as subsidies to the proposed studies. Likewise, to measure the degree of quality and usefulness of the information provided, the statistical model presented in item 3.4.1 of this work is proposed.
  
- c) It is proposed to expand the means of participation of society aiming to encourage the population to participate more actively in the social control of public management, not just limiting itself to promoting calls for hearings and public consultations. As a suggestion, the components listed in Table 5 of this work are presented, which can be measured using the statistical model suggested in item 3.4.1 and in Table 17 of this work. Other applicable suggestions would be the establishment of an educational program from schools to combat the lack of a supervisory culture; the creation of a certification for people who effectively participate in social control; stimulating the creation of independent Governmental Councils and Organizations and the recognition of these institutions as partners of the municipality in public management.

#### 4.4.2.2 For inspection bodies:

- a) It is suggested to charge city halls for the alignment of public planning with the social indicators of the municipalities, in order to obtain subsidies to correlate the actions of the public power with the real local needs, in homage to the

principle of efficiency in the public service, as well as to establish parameters for a posteriori inspection of the effectiveness of the application of public finances.

- b) It is recommended to demand from the municipalities that the information made available on public finance management be of quality and useful for the population, in addition to requiring that such information contain the relevance necessary to subsidize decisions, be comparable and of proven reliability. To this end, it is suggested that the supervisory body establish a methodology capable of measuring these parameters and presenting them to society, in addition to the ranking of the transparency portal of the bodies that has already been carried out. For this purpose, the statistical model presented in item 3.4.1 and in Table 6 of this work is proposed.
- c) It is proposed to request measures from municipalities to encourage society to participate more effectively in the social control of public finance management, in addition to those already carried out by the entities. Expand control over these measures by establishing a more rigid and dynamic inspection of existing actions and those that should be implemented. For that, it is suggested to create a specific control that allows the assessment of the jurisdicted entities in the application of these recommendations, adopting orientative and punitive measures for the cases of non-compliance. As a suggestion we present the model shown in Table 5 and the statistical model suggested in item 3.4.1 Table 9 of this work.

#### 4.4.2.3 For society:

Greater social participation in the control of public finance management is recommended based on the mobilization of universities, colleges, associations, specific NGOs, among other entities, in order to expand the population's participation in this regard, in view of the finding in this research. , that community participation in public management control is insufficient.

Thus, considering that issues related to social indicators, transparent management and community participation in social control were assessed, it is understood that the research

**Public Finance Notebooks, Brasília, v. 21, n. 2, p. 1-72, sep. 2021**

already has enough elements to allow the conclusion of the study, a subject that will be addressed from the next topic.

## **5. CONCLUSION**

In this work, a case study was developed on the participation of society in the process of controlling municipal public management in municipalities in Rondônia. For this, the research had as main objective to measure the participation of society in the process of social control of public accounts based on the examination of social indicators, to identify the efficiency of this process and to indicate possible points of improvement necessary for the improvement of social control of public finances. municipal.

For the development of the work, a theoretical and empirical review was carried out, both aimed at supporting the construct on the efficiency of social control and its development in areas related to social indicators and the management of public transparency. With a view to the progress of the work, a case study research involving twenty municipalities in the State was established as a strategy from which information was extracted for the exploratory and descriptive study.

To facilitate understanding it was necessary to build categories to meet the specific objectives of the work. Thus, they were selected in three dimensions, namely: (i) social indicators, which involved the notes made by IBGE (2010 with estimated update for 2020); (ii) transparent management, which involved the analysis of active and passive transparency and the quality / usefulness of information; and (iii) the analysis of social participation in the control of public management, which encompassed the structure of social control, the availability and use of the Municipality's Transparency Portal and notes on the accountability analyzed by the public. In addition, it covered the study of the public structure made available by the public power from the perspective of society's participation in the preparation of the budget and in various debates of social interest, the use of the Ombudsman and the Information System by citizens.

Subsequently, field work and document analysis and the transparency portal of the bodies involved were carried out, in order to collect the materials for the construction of the analytical information necessary to complete the work.

In the construction of the research report, the results obtained were compared with the theoretical material analyzed, and it was found that the degree of efficiency of society's participation in the process of social control of municipal public accounts under six aspects, as demonstrated throughout the work.

Thus, the measurement of the efficiency of society's participation in the social control of the public management of the municipalities involved the six variables described below: (i) the efficiency rate of active transparency (Table 12); (ii) the passive transparency efficiency rate (Table 13); (iii) the rate of efficiency of the quality and usefulness of the information (Table 14); (iv) the efficiency rate of the public structure available (Table 15); (v) the efficiency rate of use by society of the public structure provided (Table 16); and (vi) the efficiency rate of social participation in the elaboration of Public Policies based on social indicators (Table 18). The study of the six variables was necessary to allow a more comprehensive assessment of the efficiency of society's participation in this process and, thus, to obtain more robust results on the researched topic.

Through the results of the research, several points of improvement necessary to improve the social control of the municipal accounts were identified, such as:

(i) The need for alignment between public planning and social indicators, which would make it possible to analyze whether public goods and resources are being directed towards solving community problems pointed out by official research bodies;

(ii) The duty of the public authorities to improve the quality of the information made available so that it is useful for social control; and,

(iii) The need to combine efforts so that the population acquires a greater interest in participating in the social control of public management.

Thus, it was possible to measure the participation of society in the process of social control of public accounts based on the examination of social indicators. Apparently, the efficiency index was classified as insufficient, which shows that the organization already has some action, but in a scarce, deficient degree, unable to generate the expected results. This observation allowed to identify and indicate possible points of improvement necessary to improve the social control of municipal public finances.

It is reported that it was possible to identify, from the analyzed social indicators, that the main problems of the municipalities are related to the low rate of asphalt pavement and adequate sanitation, in addition to the high rate of infant mortality and the illiteracy rate.



It was also found that city halls have a good physical and digital structure to disclose accounting information and other data necessary for individual and collective interest. However, such information needs improvement in aspects related to the quality and usefulness of the products made available, especially regarding clarity, language used, relevance, comparability and reliability. It was found that the deficiency in the quality of information directly affects the efficiency in the process of transparency and control of public administration by the citizen, since the individual cannot control what he does not understand.

Finally, it was possible to assess the level of use, by society, of the public transparency structure and the information available there. It was found that society uses very little of this structure. The number of citizens accessing the portal was considered small, in addition, access control is performed only numerically, that is, there are no sufficiently clear records on the interventions of the population in public processes, nor protocols, notes or descriptions giving account of that society has participated, participates in projects aimed at solving the social problems reported in the analyzed social indicators. Thus, community participation in the public management control process was considered insufficient.

Thus, it appears that social indicators are important measures that can influence the construction of public policies able to face social problems. Therefore, it is necessary to allow and encourage popular participation in resolving issues that affect a specific sector of society. It is essential that society participate in the processes, however, as can be seen in this research, this requirement is still incipient. From what has been seen, for the time being, public power is conforming to compliance with legislation to promote transparency, but popular participation has not been effective. Thus, there are no robust indications that allow to know if the goods and resources are, in fact, being directed towards meeting social demands, especially those considered to be priorities.

In this way, it is understood that the research objectives were successfully achieved.

It is important to emphasize that this research does not, by itself, have the power to represent the definitive scenario on the issue of social participation in the control of public management, since there are other variables not considered in this work due to its natural limitation and nature academic. However, the work presents intriguing questions that deserve, at least, to be analyzed in more depth and, once the presented trends are confirmed, to provoke debates between public entities, inspection bodies and society, in order to promote a more rigorous confrontation of the problems. listed.

As a suggestion for other works, it is suggested to carry out research involving the analysis of public plans and policies in the last five years, to verify the state of the art in relation to the current social indicators, involving the effective participation of society and the role of supervisory bodies in this important business.

Finally, it is hoped that this work will contribute to other investigations and reflections on the subject, especially about the engagement of society in the processes, policies and management of Public Administration, in the constant search for continuous improvement of public services provided.

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