



SECRECY OF PUBLIC EXPENDITURES IN BRAZIL: CONSTITUTIONAL LIMITS, DEMOCRATIC OVERSIGHT, AND RISKS TO STATE TRANSPARENCY

SIGILO DE GASTOS PÚBLICOS NO BRASIL: LIMITES CONSTITUCIONAIS, CONTROLE DEMOCRÁTICO E RISCOS À TRANSPARÊNCIA ESTATAL

EL SECRETO DE LOS GASTOS PÚBLICOS EN BRASIL: LÍMITES CONSTITUCIONALES, CONTROL DEMOCRÁTICO Y RIESGOS PARA LA TRANSPARENCIA ESTATAL



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ABSTRACT

Considering the persistent asymmetries between Brazil's legal framework and municipal practices of urban land regularization in Goiânia, this paper addresses the gap between the "law" and the "lived city" and its impacts on the right to housing and the social function of property. It aims to analyze the legal-historical trajectory of regularization in the city, identify institutional turning points, and assess the recent effectiveness of instruments (with emphasis on REURB). To this end, we adopt a qualitative design combining: (i) legal mapping of statutes, decrees, plans, and programs; (ii) a hermeneutic reading of constitutional and urban principles; and (iii) a socio-spatial reading of two case studies—Setor Leste Universitário (consolidated central area) and Jardim Nova Esperança (expanding periphery). The results show institutional advances (greater intersectoral coordination and targeting of social-interest areas) coexisting with territorial selectivity and administrative bottlenecks (cadastre, titling,

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data integration). Findings indicate that effectiveness hinges on aligning inclusion-oriented guidelines (right to the city, social function, adequate housing) with sustained implementation capacity, monitoring, and social participation, which allows us to conclude that long-term policies aligned with urban planning and spatial justice are required.

Keywords: Public Expenditure Transparency. Democratic Control. Accountability.

RESUMO

A transparéncia na gestão de recursos públicos constitui princípio fundamental do Estado Democrático de Direito, configurando-se como condição indispensável para controle social, prevenção da corrupção e legitimização de decisões governamentais. Paradoxalmente, práticas de sigilo sobre gastos públicos persistem em diferentes esferas governamentais, frequentemente justificadas por razões de segurança nacional ou interesse público. Este estudo analisa o sigilo de gastos públicos no Brasil, examinando limites constitucionais, mecanismos de controle democrático e riscos à transparéncia estatal. A pesquisa caracteriza-se como estudo qualitativo de natureza exploratória e descritiva, fundamentado em revisão bibliográfica sistemática da literatura sobre transparéncia, controle de gastos públicos e accountability democrática. Os resultados revelam que a Constituição Federal estabelece regime de presunção de publicidade, com hipóteses taxativas de sigilo rigorosamente limitadas. A análise demonstra que avanços normativos enfrentam desafios de implementação, resistências institucionais e tentativas de ampliação indevida de sigilo. O estudo conclui que a transparéncia não constitui obstáculo à eficiência governamental, mas condição para legitimidade e efetividade de políticas públicas, exigindo fortalecimento de instituições de controle e mobilização social permanente.

Palavras-chave: Transparéncia de Gastos Públicos. Controle Democrático. Accountability.

RESUMEN

La transparencia en la gestión de los recursos públicos constituye un principio fundamental del Estado Democrático de Derecho, configurándose como una condición indispensable para el control social, la prevención de la corrupción y la legitimación de las decisiones gubernamentales. Paradójicamente, las prácticas de secreto sobre los gastos públicos persisten en diferentes esferas gubernamentales, a menudo justificadas por razones de seguridad nacional o de interés público. Este estudio analiza el secreto de los gastos públicos en Brasil, examinando los límites constitucionales, los mecanismos de control democrático y los riesgos para la transparencia estatal. La investigación se caracteriza como un estudio cualitativo de naturaleza exploratoria y descriptiva, fundamentado en una revisión bibliográfica sistemática de la literatura sobre transparencia, control del gasto público y accountability democrática. Los resultados revelan que la Constitución Federal establece un régimen de presunción de publicidad, con hipótesis taxativas de secreto rigurosamente limitadas. El análisis demuestra que los avances normativos enfrentan desafíos de implementación, resistencias institucionales e intentos de ampliación indebida del secreto. El estudio concluye que la transparencia no constituye un obstáculo para la eficiencia gubernamental, sino una condición para la legitimidad y la efectividad de las políticas públicas, exigiendo el fortalecimiento de las instituciones de control y una movilización social permanente.

Palabras clave: Transparencia del Gasto Público. Control Democrático. Accountability.

1 INTRODUCTION

Transparency in the management of public resources is a fundamental principle of the Democratic Rule of Law, and is an indispensable condition for the exercise of social control, the prevention of corruption and the legitimacy of government decisions. In Brazil, the Federal Constitution of 1988 establishes publicity as a basic principle of public administration, enshrining the right of access to information as a fundamental guarantee. Paradoxically, practices of secrecy about public spending persist in different governmental spheres, often justified by reasons of national security, public interest, or the protection of sensitive information. To what extent is the secrecy of public spending compatible with the constitutional principles of transparency and publicity? How can democratic control mechanisms curb abuses and ensure that exceptions to the principle of publicity do not become the rule? These questions are fundamental for understanding the tensions between state security and democratic accountability in the contemporary Brazilian context.

Araújo and Ribeiro (2025, p. 40) show that "the performance of the social observatory in monitoring public procurement in the fight against COVID-19 demonstrates that organized social control produces significant implications in the decisions of public managers". The COVID-19 pandemic worked as a stress test for systems of transparency and control of public spending, revealing both advances and setbacks. The health emergency justified flexibilities in bidding procedures and emergency hiring that, although necessary, created opportunities for diversion and misappropriation of resources. Social observatories and civil society organizations intensified monitoring of emergency spending, identifying irregularities and pressing for corrections. This experience shows that transparency is not an obstacle to government efficiency, but a condition for the legitimacy and effectiveness of public policies, particularly in crisis contexts.

Bastos *et al.* (2022, p. 2) demonstrate that "the media, as an instrument of *social accountability*, and transparency in Brazilian municipalities have significant correlations, showing that public scrutiny inhibits corrupt practices". The relationship between transparency, social control, and corruption is not merely theoretical, but empirically demonstrable. Municipalities with greater transparency in electronic portals, greater presence of active local media, and greater participation of civil society organizations have lower corruption rates and better quality of public management. Conversely, contexts marked by informational opacity, fragility of control institutions, and absence of public scrutiny favor corrupt practices that divert resources from public purposes to private interests. The unjustified secrecy of public spending is thus not only a violation of constitutional principles, but a risk factor for the integrity of public management.

Bernardo and Sílvio (2024, p. 3) warn that "the control of constitutionality and the search for uniformity and coherence in decisions between the Court of Auditors and the Federal Supreme Court show institutional tensions that affect the effectiveness of the control of public spending". The Brazilian institutional architecture for the control of public expenditures is characterized by a multiplicity of actors, including Courts of Accounts, the Public Prosecutor's Office, the Office of the Comptroller General of the Union, the Judiciary and civil society organizations. This multiplicity, although potentially virtuous in creating redundancies that hinder institutional captures, also generates coordination challenges, conflicts of jurisdiction and contradictory decisions that compromise legal certainty and effectiveness of control. The relationship between the Courts of Auditors and the Federal Supreme Court exemplifies these tensions, with divergences on the limits of action, the nature of decisions and the possibilities of judicial review that affect the ability of the control system to curb irregularities and hold managers accountable.

The relevance of this study lies in the need to understand the constitutional limits of the secrecy of public spending, to evaluate the effectiveness of democratic control mechanisms, and to identify risks to state transparency in a context marked by tensions between security demands and accountability imperatives. In recent decades, Brazil has experienced significant advances in regulatory frameworks for transparency, including the Access to Information Law and the Anti-Corruption Law, but faces persistent challenges to effective implementation, bureaucratic resistance, and attempts to unduly expand the hypotheses of secrecy. Investigating these tensions, identifying good practices, and proposing improvements means contributing to the strengthening of democracy, the prevention of corruption, and the construction of a truly republican state that recognizes popular sovereignty and the right of citizens to know and monitor the use of public resources.

The general objective of this research is to analyze the secrecy of public spending in Brazil, examining constitutional limits, democratic control mechanisms and risks to state transparency. As specific objectives, it is proposed: to characterize the legal-constitutional regime of transparency and secrecy of public expenditures in Brazil; to examine institutional and social mechanisms for controlling public spending; identify practices of unjustified secrecy and their impacts on democratic *accountability*; and assess challenges and perspectives for strengthening transparency and control of public spending.

This work is structured in four main sections. After this introduction, the theoretical framework presents the fundamental concepts for understanding the phenomenon, dialoguing with authors who investigate transparency, control of public expenditures and *democratic accountability*. The methodology details the procedures adopted for data

collection and analysis, explaining the methodological choices and their justifications. The results and discussion present the findings of the research, establishing relationships between the empirical data and the theoretical framework mobilized. Finally, the final considerations summarize the main contributions of the study, point out its limitations, and suggest directions for future investigations. An in-depth understanding of the secrecy of public spending, its constitutional limits and risks to transparency is a fundamental step towards strengthening Brazilian democracy, recognizing that transparency is not a benevolent concession by rulers, but a fundamental right of citizens and an indispensable condition for the legitimacy of state power in democratic societies.

2 THEORETICAL FOUNDATION

Understanding the legal-constitutional regime of transparency and secrecy of public spending in Brazil requires an analysis of the constitutional foundations of the Democratic Rule of Law and the principles that govern public administration. Braga (2025, p. 3) states that "the supremacy of the constitution and its safeguarding mechanisms function as instruments of democratic guarantee, establishing limits to state power and guaranteeing fundamental rights". The Federal Constitution of 1988, promulgated after a period of military dictatorship characterized by opacity and authoritarianism, enshrines transparency as a fundamental value through multiple provisions. Article 37 establishes publicity as a principle of public administration, Article 5 guarantees the right of access to information, and Article 216 determines that the management of government documentation must aim at the full exercise of citizenship. This constitutional framework configures a regime of presumption of publicity, in which secrecy constitutes an exception that must be rigorously justified and limited in time.

The analysis of the instruments of social control shows the importance of popular participation in the inspection of public spending. Dias and Vasconcelos (2020, p. 3) demonstrate that "popular action as an instrument of vigilance in the acts of public administration represents a constitutional mechanism of democratic control that empowers citizens". The popular action, provided for in article 5, item LXXIII of the Federal Constitution, allows any citizen to judicially question acts harmful to public property, administrative morality, the environment and historical and cultural heritage. This instrument exemplifies the constitutional conception that the control of public spending is not limited to institutional mechanisms internal to the State, but must include the active participation of civil society. The effectiveness of popular action depends, however, on access to information about

government acts, evidencing the inseparable relationship between transparency and social control.

The analysis of the Union's indirect expenditures reveals specific complexities that defy transparency and control. Durães (2021, p. 5) argues that "indirect expenditures by the Federal Government have significant relevance in the management of fiscal policy, but their recent evolution highlights the need to improve governance and transparency". Indirect spending, including tax waivers, credit subsidies, and tax benefits, represents a significant volume of public resources, but often receives less scrutiny than direct spending. The relative opacity of these expenditures results from technical complexity, dispersion in multiple normative instruments, and lack of consolidation in easily accessible budget documents. This opacity compromises the evaluation of the effectiveness of public policies, makes comparisons between alternatives for government intervention difficult, and creates opportunities for private interests to capture policies.

The concept of transparency transcends the mere availability of information, encompassing dimensions of accessibility, comprehensibility, and timeliness. Passive transparency refers to the obligation to provide information upon request, while active transparency refers to the proactive disclosure of information in the public interest regardless of requests. The Access to Information Law, enacted in 2011, establishes both modalities, determining that public agencies must disclose information of collective interest on their websites and respond to requests for information within twenty days. The effectiveness of transparency depends, however, not only on normative frameworks, but on an organizational culture that values openness, training of civil servants, adequate technological infrastructure, and accountability mechanisms for managers who fail to comply with transparency obligations.

The hypotheses of legitimate secrecy of public information are exhaustively provided for by law and must be interpreted restrictively. The Access to Information Law establishes three degrees of information classification: reserved, secret and top secret, with maximum restriction periods of five, fifteen and twenty-five years, respectively. The classification hypotheses are related to the security of society or the State, international relations, and the life, security or health of the population. Information on human rights violations may not be subject to access restriction, regardless of classification. The classification of information must be exceptional, temporary and reasoned, and an appeal may be made against decisions denying access. Abuses in the classification of information, through undue expansion of hypotheses of secrecy or unjustified extensions, constitute a violation of fundamental rights and compromise of democratic accountability.

The institutional mechanisms for controlling public spending in Brazil include internal control, external control, and judicial control. Internal control is exercised by each Branch over its own acts, through controllerships and internal audits. External control is exercised by the Legislative Branch with the help of the Courts of Accounts, which oversee the legality, legitimacy and economy of public spending. Judicial control is exercised by the Judiciary through actions that question the legality or constitutionality of administrative acts. This multiplicity of controls, while potentially virtuous, faces coordination challenges, overlapping competencies, and institutional capacity limitations that compromise effectiveness. The relationship between the Courts of Auditors and the Judiciary exemplifies institutional tensions, with divergences on the nature of decisions of the Courts of Auditors and possibilities of judicial review that affect legal certainty.

The risks to state transparency in contemporary Brazil are multiple and interrelated. Regulatory risks include attempts to expand the hypotheses of secrecy through decrees or ordinances that contradict the spirit of the Access to Information Law. Institutional risks are related to the weakening of control bodies through budget reductions, political interference, and appointments of directors without commitment to transparency. Technological risks refer to the obsolescence of information systems, cybersecurity vulnerabilities, and the digital divide that limits access to portions of the population. Cultural risks are related to the persistence of a culture of secrecy in public administration, bureaucratic resistance to transparency and naturalization of opaque practices. Overcoming these risks requires not only normative and institutional improvements, but also cultural transformation that recognizes transparency as a fundamental value of democracy and social control as a right and duty of citizenship, building a truly republican society in which state power is exercised under permanent public scrutiny and for the benefit of the collective interest.

3 METHODOLOGY

This research is characterized as a qualitative study of exploratory and descriptive nature, based on a systematic literature review of the literature on transparency of public spending, democratic control and legal-constitutional frameworks of access to information. The qualitative approach is justified by the complexity of the object investigated, which requires an in-depth understanding of the legal, political, institutional and social dimensions that structure practices of transparency and secrecy in the management of public resources. Filho (2021) analyzes transparency, classification of information, and decision-making decentralization, evidencing the normalization of secrecy by Brazilian subnational entities. This perspective on concrete practices for implementing normative frameworks guides the

present research, which recognizes that an adequate understanding of transparency requires not only an analysis of legal provisions, but also an examination of how these provisions are interpreted and applied by different government actors.

As for the objectives, the research assumes an exploratory character as it seeks to map and systematize knowledge about tensions between transparency and secrecy of public spending, an area that, although legally regulated, remains the object of interpretative disputes and heterogeneous practices, and descriptive in that it proposes to characterize the legal-constitutional regime, control mechanisms and risks to transparency. Filho (2024) examines the external control of the Court of Auditors in Brazil and its challenges in the age of technology, demonstrating how technological transformations create both opportunities and challenges for controlling public spending. This sensitivity to technological dimensions guides the selection of the bibliographic corpus, which favors studies that address not only traditional legal aspects, but also implications of digitization of information, transparency portals and technological tools for social control.

The corpus of analysis consists of scientific articles, theses, dissertations, normative documents, judicial decisions and reports of control bodies that address transparency of public spending, confidentiality of information, democratic control and *accountability*. The selection criteria included thematic relevance, methodological rigor, timeliness, and diversity of disciplinary perspectives. Fontes *et al.* (2021) analyze the Transparency Portal, examining discrepancies between what is said and what is done with the federal government's payment card, offering empirical evidence about the limitations of transparency tools. This critical perspective underlies the decision to include in the corpus not only studies that celebrate normative advances, but also analyses that identify implementation gaps, institutional resistance, and opacity strategies that persist despite legal frameworks of transparency.

Data collection was developed through a systematic search in academic databases, including SciELO, CAPES Journal Portal, Google Scholar, institutional repositories of Brazilian universities, portals of control bodies and jurisprudence databases. Descriptors such as "transparency of public spending", "confidentiality of information", "control of public spending", "*accountability*", "Access to Information Law", "Audit Courts", "social control" and "corruption" were used. The initial search identified a wide range of publications, later refined by reading titles and abstracts to verify adherence to the research objectives. Gonçalves and Costa (2022) examine integrity in public accounts and the performance of the Public Prosecutor's Office during the COVID-19 pandemic, offering a specific context analysis that tested the limits of control systems. This contextual approach inspires the present research, which seeks to understand not only abstract principles, but also how these principles are

applied in concrete contexts marked by urgencies, political pressures, and institutional limitations.

The analytical procedure is based on thematic content analysis and document analysis, approaches that allow the identification of recurring patterns in qualitative data and the examination of normative and institutional documents. The analysis was developed in three stages: familiarization with the corpus through exploratory reading of the selected materials; thematic coding, identifying emerging analytical categories related to constitutional foundations of transparency, legitimate hypotheses of secrecy, control mechanisms, opacity practices and risks to transparency; and critical interpretation, relating the findings to theories about democracy, *accountability*, control of public spending, and corruption. Normative documents, including the Federal Constitution, the Access to Information Law, the Fiscal Responsibility Law and regulatory decrees, were analyzed using legal hermeneutic techniques that consider text, context, purpose and constitutional principles.

Ethical aspects were carefully considered throughout the investigative process. Although bibliographic and documentary research does not involve direct human participants, it requires rigor in the citation of sources, respect for intellectual property, and commitment to faithful representation of ideas and documents analyzed. All sources used are properly referenced according to academic standards, avoiding plagiarism and ensuring traceability of information. It is also recognized that research on transparency and control of public spending carries sensitive political dimensions, as it can expose irregular practices, question government decisions, and contribute to the accountability of managers. This research explicitly positions itself in defense of transparency as a constitutional principle and fundamental right, rejecting perspectives that naturalize secrecy or treat opacity as a legitimate prerogative of rulers.

Methodological limitations must be explicitly acknowledged. First, the research is based exclusively on bibliographic and documentary sources, not including primary empirical data collected through analysis of transparency portals, interviews with managers or case studies of secrecy practices. Second, the analysis focuses on the Brazilian context, not contemplating systematic comparisons with transparency regimes in other countries that could offer relevant learning. Third, corpus selection, while systematic, involves choices that inevitably privilege certain perspectives over others. Fourth, the qualitative nature of the analysis, although it allows for interpretative depth, does not allow for precise measurement of the prevalence of secrecy practices or comparative effectiveness of different control mechanisms. These limitations do not invalidate the findings, but they delimit their scope and suggest directions for future research that can complement and expand the understanding of

the secrecy of public spending, its constitutional limits, and risks to state transparency, a phenomenon that remains in dispute and that requires permanent vigilance to guarantee democratic *accountability*.

Table 1

Academic References and Their Contributions to Research

Author	Title	Year	Contributions
Dias, T.; Vasconcelos, F.	Popular action as an instrument of vigilance to the "clean" in the acts of public administration	2020	It discusses popular action as a mechanism of social control and inspection of the Public Administration, strengthening debates on citizenship and accountability.
Goulart, J.; Troian, A.; Quispe, J.	Social observatories and their importance for public management in the southern region of Brazil	2020	It explains the role of social observatories in public management, indicating how monitoring and participation can improve transparency and efficiency.
Júnior, E.; Carvalho, C.	Democracy, transparency and accountability: modeling of evaluation of transparency portals	2020	Proposes/model structure to evaluate transparency portals, supporting comparative studies of disclosure and accountability.
Oliveira, A.; Chrysostom, V.	Analysis of transparency portals in the state of Ceará as an instrument of disclosure of public management	2020	It analyzes portals as an instrument of disclosure, contributing to measure the quality of information and the capacity for social control.
Durães, M.	Federal Government indirect expenditures: relevance in fiscal policy management, recent evolution and prospects for improving governance	2021	It deepens the discussion on indirect spending and fiscal governance, useful for understanding planning, control and institutional improvement.
Filho, M.	Transparency, classification of information and decision-making decentralization: the normalization of secrecy by Brazilian subnational entities	2021	It discusses the standardization of secrecy and the classification of information, contributing to understanding the practical limits of transparency and risks of opacity.
Fontes, E.; Souza, E.; Ceolin, A.; Santos, L.	Transparency portal: what is said and what is done with the federal government's payment card	2021	It contrasts discourse and practice in the use of the payment card, highlighting challenges in accountability and operational transparency.

Marques, L.; Silva, F.; Brito, R.	Popular participation as an instrument of inspection and social control of public spending	2021	It underpins popular participation as a mechanism of inspection, articulating social control and rationality in public spending.
Bastos, S.; Gama, F.; Maciel, A.	Media (social accountability) and corruption (transparency) in Brazilian municipalities	2022	It connects media, transparency and corruption, contributing to understanding how social accountability influences (or not) municipal practices.
Gonçalves, D.; Costa, E.	Integrity in public accounts and the performance of the Public Prosecutor's Office during the COVID-19 pandemic	2022	It emphasizes integrity and institutional action in the pandemic, relevant to discuss controls in emergency situations.
Miranda, R.; Jost, J.; Martins, E.	In times of pandemic: an analysis of transparency in the contracting of states and capitals in Brazil in the fight against COVID-19	2023	It evaluates transparency in emergency hiring, contributing to highlight weaknesses and good practices in advertising and control.
Bernardo, D.; Silvio, S.	Control of constitutionality: the search for uniformity and coherence in decisions between the Court of Auditors and the Federal Supreme Court (STF)	2024	It discusses decisional coherence between control instances, contributing to legal certainty and uniformity in the control of constitutionality.
Filho, O.	The external control of the Court of Auditors in Brazil and its challenges: the age of technology?	2024	It problematizes challenges of external control in the digital age (technology, institutional capacities, innovation), supporting debates on control modernization.
Araújo, G.; Ribeiro, L.	The role of the social observatory in monitoring public procurement in the fight against COVID-19 and its implications for the decisions of public managers: a case study in a municipality in Minas Gerais	2025	It analyzes social monitoring of public procurement in the pandemic and impacts on decisions, reinforcing the value of social control applied.
Braga, A.	Supremacy of the constitution and democracy: the supremacy of the constitution and its safeguarding mechanisms as instruments of democratic guarantee	2025	It reinforces theoretical bases on constitutional supremacy and democratic guarantee mechanisms, useful for legally framing control and accountability.
Malagi, C.; Mello, N.	Historical evolution of budget planning and education in Brazil: analysis of all constitutions	2025	It offers a historical-constitutional overview of budget and educational planning, useful for normative contextualization and institutional evolution.

Oliveira, W.	Public debt and fiscal rules in perspective	2025	It deepens the debate on public debt and fiscal rules, contributing to discussions of sustainability, limits and fiscal governance.
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Source: Elaborated by the authors.

The above table is important because it systematizes, in temporal order, how academic production has been building understanding about transparency, social control, accountability, and public governance — including under exceptional pressures such as the pandemic. By condensing authors, themes, and contributions, it facilitates the identification of lines of continuity, inflection points (e.g., emergency hiring and technology in external control), and gaps for research, strengthening the rigor of the theoretical framework and the justification for its study.

4 RESULTS AND DISCUSSION

The analysis of the literature on transparency and secrecy of public spending revealed persistent tensions between constitutional principles of publicity and opacity practices that compromise *democratic accountability*. The studies examined converge in the identification of significant normative advances in recent decades, particularly with the enactment of the Access to Information Law, but also highlight implementation challenges, institutional resistance, and attempts to unduly expand the hypotheses of secrecy. Goulart *et al.* (2020) analyze social observatories and their importance for public management in the southern region of Brazil, demonstrating that organized social control produces measurable impacts on the quality of management and reduction of irregularities. This finding shows that transparency is not an abstract value, but a concrete condition for the effectiveness of control mechanisms that prevent corruption and promote efficient use of public resources.

The first dimension identified refers to the relationships between democracy, transparency and *accountability* in transparency portals. Júnior and Carvalho (2020) propose modeling for the evaluation of transparency portals, evidencing significant heterogeneity in the quality of information made available by different federative entities. Transparency portals, technological tools created to facilitate access to information on public spending, present substantial variations in terms of completeness of information, ease of navigation, data updating, and possibilities of cross-referencing information. Federative entities with greater technical capacity and political commitment to transparency offer robust portals that allow effective social control, while others provide fragmented, outdated information or in formats that make it difficult to understand and analyze. This heterogeneity compromises

equal access to information and creates accountability asymmetries between different jurisdictions.

The second dimension is related to the historical evolution of budget planning and its implications for transparency. Malagi and Mello (2025) analyze the historical evolution of budget planning in Brazil through an analysis of all constitutions, identifying progressive advances in control and transparency mechanisms. The 1988 Constitution represents a fundamental milestone in establishing principles of publicity, popular participation and external control, in radical contrast with authoritarian periods characterized by opacity and decision-making concentration. This historical perspective shows that transparency is not a definitive achievement, but the result of political struggles that can be reversed through normative setbacks or practices that empty legal provisions. Permanent vigilance and social mobilization are, therefore, indispensable conditions for the preservation and deepening of democratic achievements.

The third dimension refers to popular participation as an instrument of social inspection and control. Marques *et al.* (2021) examine popular participation as an instrument of social oversight and control of public spending, identifying multiple mechanisms through which citizens can exercise control, including public policy councils, public hearings, participatory budgets, and lawsuits. The effectiveness of these mechanisms depends, however, on access to understandable and timely information on public spending. Informational opacity makes qualified participation unfeasible, transforming participatory mechanisms into formal rituals without effective capacity to influence decisions. Transparency is thus configured as a condition of possibility for participatory democracy that transcends merely representative dimensions.

The analysis also revealed specific challenges of transparency in crisis contexts. Miranda *et al.* (2023) analyze transparency in the contracting of states and capitals in Brazil in the fight against COVID-19, identifying significant variations and cases of opacity that facilitated irregularities. The pandemic created a context of urgency that justified flexibility in bidding procedures, but also amplified risks of misappropriation and misappropriation of resources. States and municipalities that maintained a commitment to transparency, providing detailed information on emergency hiring, facilitated social control and inhibited irregular practices. Conversely, jurisdictions that used urgency as a justification for opacity experienced a higher incidence of irregularities and corruption scandals. This experience shows that transparency is not an obstacle to government efficiency, but a condition for legitimacy and effectiveness of responses to crises.

Analyses of specific transparency portals reveal gaps between normative provisions and concrete practices. Oliveira and Crisóstomo (2020) analyze transparency portals in the state of Ceará as an instrument for *public management disclosure*, identifying significant advances, but also limitations related to incomplete information, navigation difficulties, and the absence of data in open formats that would facilitate analyses. These limitations do not necessarily result from bad faith, but often from insufficient technical capacities, lack of standardization of information systems, and lack of political prioritization of investments in transparency. Overcoming these limitations requires not only regulatory frameworks, but also investments in technological infrastructure, training of civil servants, and accountability mechanisms for managers who fail to comply with transparency obligations.

Oliveira (2025) analyzes public debt and fiscal rules in perspective, highlighting specific complexities of transparency in fiscal management. The findings of this research corroborate analyses that identify the unjustified secrecy of public spending as a significant risk to democratic *accountability* and the integrity of public management. The tensions between transparency and secrecy are not resolved by completely eliminating hypotheses of secrecy, which may be legitimate in exceptional circumstances related to national security or the protection of sensitive information, but by establishing strict limits, transparent classification procedures, defined restriction deadlines, and effective control and review mechanisms. The undue expansion of hypotheses of secrecy, the abusive classification of information, and the resistance to providing requested information constitute violations of fundamental rights that compromise the very legitimacy of state power in democratic societies. Overcoming these challenges requires strengthening control institutions, improving normative frameworks, investing in transparency technologies and, fundamentally, cultural transformation that recognizes transparency as a fundamental value of democracy and social control as a right and duty of citizenship, building a truly democratic Republic in which state power is exercised under permanent public scrutiny and for the benefit of the collective interest.

5 FINAL CONSIDERATIONS

This study aimed to analyze the secrecy of public spending in Brazil, examining constitutional limits, democratic control mechanisms and risks to state transparency. The research showed that the Federal Constitution of 1988 establishes a regime of presumption of publicity, in which secrecy is an exception strictly limited to exhaustive hypotheses related to national security, international relations and protection of sensitive information. The normative advances of the last decades, particularly with the Access to Information Law,

represent significant achievements, but face implementation challenges, institutional resistance, and attempts to unduly expand the hypotheses of secrecy. Democratic control mechanisms include internal control, external control exercised by Courts of Accounts, judicial control and social control exercised by citizens and civil society organizations. The effectiveness of these mechanisms depends fundamentally on access to understandable and timely information on public spending, evidencing the inseparable relationship between transparency and democratic *accountability*.

The contributions of this work are located in multiple dimensions. On the theoretical level, the research articulates literature on constitutional law, public administration, political science and control of public spending, offering a comprehensive synthesis that integrates legal, institutional and social perspectives often treated in a fragmented way. At the empirical level, the systematic mapping of tensions between transparency and secrecy, control mechanisms, and risks to transparency provides an updated overview of contemporary challenges of *democratic accountability* in Brazil. On the practical level, the results provide subsidies for the improvement of normative frameworks, strengthening of control institutions and social mobilization in defense of transparency. Understanding the multiple dimensions of the secrecy of public spending and its risks to democracy is a fundamental step towards the construction of a truly republican State that recognizes popular sovereignty and the right of citizens to know and supervise the use of public resources.

However, significant limitations are recognized that delimit the scope of the findings and suggest directions for future investigations. The research was based exclusively on bibliographic and documentary review, not including primary empirical data that could enrich understanding through the analysis of transparency portals, case studies of confidentiality practices or interviews with managers and controllers. The analysis focused on the Brazilian context, not contemplating systematic comparisons with transparency regimes in other countries. The qualitative nature of the study, although it allows for interpretative depth, does not allow for precise measurement of the prevalence of secrecy practices or comparative effectiveness of different control mechanisms. Future studies could complement this research through quantitative analyses of transparency portals, case studies of conflicts between transparency and secrecy, international comparative research, impact assessments of social control mechanisms, and investigations into organizational culture and bureaucratic resistance to transparency.

The transparency of public spending remains a fundamental challenge for Brazilian democracy. Unjustified secrecy is not a legitimate prerogative of rulers, but a violation of fundamental rights that compromises *accountability*, facilitates corruption and perpetuates

inequalities. The construction of a truly transparent State requires not only adequate normative frameworks, but also strengthened control institutions, technologies that facilitate access and understanding of information, an organizational culture that values openness and, fundamentally, active citizens who exercise the right and duty to supervise the use of public resources. This study offers a modest but necessary contribution to this collective project of transformation, illuminating tensions, challenges, and ways to strengthen transparency and democratic control. The struggle for transparency constitutes, ultimately, the struggle for democracy, for the Republic and for the construction of a society in which state power is exercised under permanent public scrutiny, for the benefit of the collective interest and with respect for the dignity and rights of all citizens

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