



## INFORMATIONAL TRANSPARENCY ON RORAIMA CITY HALL PORTALS: ASSESSMENT, OVERSIGHT AND SOCIAL CONTROL

### TRANSPARÊNCIA INFORMATIVA NOS PORTAIS DAS PREFEITURAS DE RORAIMA: AVALIAÇÃO, FISCALIZAÇÃO E CONTROLE SOCIAL

### TRANSPARENCIA INFORMATIVA EN LOS PORTALES DE LA ALCALDÍA DE RORAIMA: EVALUACIÓN, FISCALIZACIÓN Y CONTROL SOCIAL



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#### ABSTRACT

This article investigates the effectiveness of transparency portals in the municipal governments of the State of Roraima as tools for fiscal management and promoters of democracy. Using a documentary research methodology, the study analyzed the interface, functionality, and updating of fiscal reports in 15 municipal portals. The results revealed a significant discrepancy in the quality of these portals: while some municipalities exhibit a high standard of transparency and accessibility, others display serious shortcomings, failing to comply with legal requirements for updating and clarity of information. The study also indicates that the effectiveness of these portals is directly linked to the commitment of local administrations to staff training and investment in appropriate technology. Furthermore, the analysis suggests that the lack of transparency in many of the portals may reflect an institutional resistance to the full disclosure of fiscal information, which undermines social oversight and citizen participation. This work concludes that, in order to strengthen democratic governance and fiscal control in Roraima, it is essential for municipalities to improve their transparency systems, ensuring that the portals not only exist formally but also function as effective tools for access to information.

**Keywords:** Government Transparency. Fiscal Management. Social Oversight. Transparency Portals.

#### RESUMO

Este artigo investiga a eficácia dos portais da transparência nas prefeituras dos municípios do Estado de Roraima como ferramentas de gestão fiscal e promotores da democracia. Utilizando uma metodologia de pesquisa documental, o estudo analisou a interface, a funcionalidade e a atualização de relatórios fiscais em 15 portais municipais. Os resultados indicaram uma discrepância significativa na qualidade dos portais: enquanto alguns municípios exibem um alto padrão de transparência e acessibilidade, outros mostram deficiências graves, não atendendo às normativas legais de atualização e clareza de informações. O estudo também aponta que a eficácia desses portais está diretamente ligada

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ao compromisso das administrações locais com a capacitação de funcionários e o investimento em tecnologia adequada. Além disso, a análise sugere que a falta de transparência em muitos dos portais pode refletir uma resistência institucional contra a divulgação completa das informações fiscais, o que compromete a regulação social e a participação cidadã. Este trabalho conclui que, para fortalecer a governança democrática e o controle fiscal em Roraima, é essencial que os municípios melhorem seus sistemas de transparência, garantindo que os portais não apenas existam formalmente, mas sejam ferramentas efetivas de acesso à informação.

**Palavras-chave:** Transparência Governamental. Gestão Fiscal. Controle Social. Portais de Transparência.

## RESUMEN

Este artículo investiga la eficacia de los portales de transparencia en los gobiernos municipales del estado de Roraima como herramientas de gestión fiscal y promotores de la democracia. Mediante una metodología de investigación documental, el estudio analizó la interfaz, la funcionalidad y la actualización de los informes fiscales en 15 portales municipales. Los resultados indicaron una discrepancia significativa en la calidad de los portales: mientras algunos municipios presentan un alto nivel de transparencia y accesibilidad, otros presentan graves deficiencias, incumpliendo los estándares legales de actualización y transparencia de la información. El estudio también indica que la eficacia de estos portales está directamente relacionada con el compromiso de las administraciones locales con la formación del personal y la inversión en tecnología adecuada. Además, el análisis sugiere que la falta de transparencia en muchos portales puede reflejar la resistencia institucional a la divulgación completa de la información fiscal, lo que compromete la regulación social y la participación ciudadana. Este trabajo concluye que, para fortalecer la gobernanza democrática y el control fiscal en Roraima, es fundamental que los municipios mejoren sus sistemas de transparencia, garantizando que los portales no solo existan formalmente, sino que sean herramientas eficaces para el acceso a la información.

**Palabras clave:** Transparencia Gubernamental. Gestión Fiscal. Control Social. Portales de Transparencia.



## 1 INTRODUCTION

In Brazil, the Federal Constitution of 1988 (CF/88) and the Fiscal Responsibility Law (Complementary Law No. 101/2000) establish fundamental guidelines for public management demanding transparency, control and responsibility in the use of public resources. In its clear principle, it seeks to facilitate the participation of citizens in fiscal management, through the publication of official data on financial reports and documents responsible for feeding the portals in all spheres of Government.

In this theme, the issue of transparency gains importance as an element of combating corruption and strengthening democracy, applying to the State a managerial and transparent role, demanding an ethical posture from collective business. In this sense, Bresser-Perreira (2004, p.23) says that "the transparency of the State is effective through the citizen's access to government information, which makes the relationship between the State and civil society more democratic" *apud* CAMPOS; P; GOMES, 2013).

Regulated by the Access to Information Law (Law No. 12,527/2011), enacted in 2011, it establishes that any individual or legal entity can request information from public agencies and entities, including through electronic portals for a wide dissemination of data. The implementation of this obligation imposes certain technical challenges, which are being faced both by the different entities of the public administration and in the social aspect in understanding the information obtained and in the practice of their due rights to information.

In the unfolding of the facts, this work has the specific objective of analyzing some aspects of the Transparency Portal of the State of Roraima, in order to evaluate the quality of the data and the challenges of the population for the control of the inspection of public agencies, in addition to a brief evaluation of their protection laws and obligations in social control.

To this end, we have the analysis of existing data on municipal and government transparency websites for the observation of their components in coexistence with the LAI (Access to Information Law). Content analysis is a technique used to study information contained in documents, allowing the identification of patterns and trends in the information collected (BARDIN, 2011).

As a background, an in-depth analysis of the electronic tools of the LAI and the information contained therein is presented, in correlation with the requirements of transparency. This analysis is based on a constructive critique of the studies carried out by André Lemos and Wilson Gomes. Lemos (2004, p. 10) examines how the Roraima Transparency Portal and other similar entities manage their published materials



The data analyzed demonstrate the urgency of substantial investments in the modernization of transparency platforms. It is concluded that the lack of technological updating not only compromises the effectiveness of suggestion processes, but also undermines public trust in government institutions

Strategic recommendations include allocating resources for infrastructure upgrades, implementing agile development practices to streamline processes, and incorporating continuous feedback from users. These actions are essential to revitalise government transparency, bringing it closer to the dynamic expectations and needs of citizens in the digital age.

## **2 THEORETICAL FRAMEWORK**

### **2.1 PUBLIC TRANSPARENCY**

Contemporary society has seen a growing value attributed to popular participation, social control and transparency. Fernandes (2010) points out that these are essential ways for citizens to influence decisions in the Public Administration, allowing for a more transparent and effective government performance.

Thus, it is essential to recognize and promote the instruments of social control, participation and transparency that are accessible to the public. The possession of this knowledge is essential for citizens to be able to equip themselves and actively act for a fairer society.

Public entities have the duty to clearly communicate to the population how financial resources are used and to offer a detailed report of their activities. Such information must be expressed in language accessible to all.

According to Nascimento (2011), the main objective of these initiatives is to offer tools that enable a more effective exercise of citizenship. While transparency portals promise to offer a wide range of information, it's crucial to consider that IT infrastructure and user interfaces can limit access to this data.

Article 37 of the Federal Constitution of 1988 establishes that:

"The direct and indirect Public Administration of any of the Powers of the Union, the States, the Federal District and the Municipalities shall obey the principles of legality, impersonality, morality, publicity and efficiency (...)"

Paragraph 1 - "The publicity of acts, programs, works, services and campaigns of public bodies shall have an educational, informative or social orientation character, and may not contain names, symbols or images that characterize the personal promotion of authorities or public servants."



Paragraph 2 - "Failure to comply with the provisions of items II and III shall result in the nullity of the act and the punishment of the responsible authority, under the terms of the law."

Paragraph 3 - "The law shall regulate the forms of participation of the user in the direct and indirect public administration, especially regulating: I - complaints related to the provision of public services in general, ensuring the maintenance of customer service services and the periodic evaluation, external and internal, of the quality of the services. II - the access of users to administrative records and information on government acts, subject to the provisions of article 5, X and XXXIII. III - the discipline of representation against the negligent or abusive exercise of office, employment or function in the public administration." (BRAZIL, 1988)."

Evangelista (2010) argues that, in accordance with the Constitution, access to information is essential for the practice of citizenship. This guarantees citizens the right to know, give their opinion and monitor government decisions, making sure that resources are used for the benefit of the community. While Rodrigues (2011) points out that public transparency is much more comprehensive than simply making government documents accessible. Transparency implies clear and understandable communication, overcoming the barrier of technical jargon often found in official documents, such as budget statements.

For Cruz (2012), transparency seeks to ensure that all citizens, individually or collectively, have access to information that details government actions planned, in progress or already carried out. This includes the wide dissemination of public hearings and financial reports, essential for social control.

Complementary Law 131, of 2009, brought significant changes to transparency in fiscal management, requiring the publication in real time of details regarding budget and financial execution at all government levels. This includes:

- "*Expenditure*: all actions carried out by the management units throughout the execution of the expenditure;"
- "*Revenue*: registration and receipt of all revenues of the management units, including those from exceptional funds."

The Transparency Portal, an initiative of the Office of the Comptroller General of the Union (CGU), according to Rodrigues (2011) aims to combat corruption and increase the transparency of the Federal Government's spending. The corporate card scandal in 2008 illustrates how technology can be used to expand social control and prevent irregularities in the use of public funds.

The Constitution also ensures, in its article 5, item XIV, that everyone has guaranteed access to information, with the confidentiality of the source being protected when necessary



for professional practice (BRASIL, 1988), underlining the importance of access to information as a fundamental right.

Cruz, Silva and Santos (2009) note that real public transparency requires that the information on electronic portals be not only accessible, but that it genuinely reflects transparency and materializes the concept of *accountability*. Transparency and social control are, therefore, complementary, contributing jointly to the improvement of citizenship and the effectiveness of government.

Public transparency emerges as a fundamental pillar for democracy and for the strengthening of social control. By ensuring that critical information is accessible and understandable, the government promotes greater citizen participation and enables effective scrutiny of their actions and decisions. In this way, transparency not only complies with a constitutional principle, but acts decisively in promoting a more responsible public administration that is aligned with the needs and expectations of the population.

## 2.2 PUBLIC TRANSPARENCY PORTAL

Public transparency in Brazil has gained significant importance, with the population increasingly aware of their right and duty to monitor the management of public resources. Fundamental laws such as the Fiscal Responsibility Law, the Transparency Law, and the Access to Information Law have strengthened this process, ensuring that citizens are well-informed about all government actions.

Launched in November 2004 by the Office of the Comptroller General of the Union (CGU), the Transparency Portal represents one of the main initiatives to ensure the proper application of public resources. This portal aims to increase transparency in public management and allow citizens to monitor how public money is being used (CGU, 2012).

The creation of the Portal was accompanied by a series of actions to expand transparency, including the promotion of meetings open to the public, consultations with society before significant decisions are made, and the preparation and execution of the public budget in a participatory manner. These measures help to ensure that public administration is more accessible and understandable for all citizens.

In addition, the government committed to disclosing information on budget and financial execution in plain language. This includes the dissemination of actions developed by public agencies and their results, and the provision of online public services, such as obtaining certificates and scheduling appointments.





Other relevant actions include the holding of electronic bids and the disclosure of signed contracts. All of this is part of a policy of total transparency, in which all information requested by citizens must be promptly provided.

Efforts for transparency are not limited to the federal government. According to Veja Magazine (2010), several states and municipalities have also developed their own transparency portals, allowing citizens to monitor spending in different public spheres. These tools are crucial for identifying irregularities, such as overbilling in state contracts.

Cruz (2012) points out that transparency practices are expanding throughout the country, including the regulation of transparency by several municipalities. Complementary laws and other regulations require public entities to disclose periodic reports on the application of public resources, which facilitates the monitoring and accountability of public managers.

Transparency is considered a fundamental principle of public governance. For Cruz, Silva and Santos (2009), it should cover all public activities, allowing citizens to understand and evaluate the actions of government officials. Fiscal transparency, in particular, allows clear access to information on budget execution and public finances, according to Cruz (2012).

The Access to Information Law (LAI), Law 12.527 of 2011, also plays a crucial role in this context. It guarantees access to public information and is essential for transparency and democratic participation. Bataglia and Farranha (2019) emphasize that access to information is a fundamental ingredient for democracy, as it allows citizens to know and evaluate the actions of rulers.

According to Cavalcante (2015), the LAI was driven by pressure from civil society and establishes transparency as a rule and secrecy as an exception. The law encourages the proactive and accessible disclosure of information, establishing that transparency not only involves the availability but also the comprehensibility of information.

Transparency portals and the LAI are complementary, as both facilitate access to and understanding of public information. The LAI, in particular, emphasizes the need for active disclosure of information so that citizens can effectively understand and oversee the government's actions.

In addition, states and municipalities are encouraged to implement the Citizen Information Service (SIC), which includes online infrastructure and physical structures for face-to-face service. Such measures are vital to ensure that democratic principles are respected and that citizens' fundamental rights are ensured.



The integration between transparency policies and access to information laws is essential for the construction of an open, accountable and understandable public administration for all citizens, thus strengthening democracy and public governance in Brazil.

### **3 RESEARCH METHODS**

The present study was structured in methodological phases essential for the investigation of the effectiveness of the Transparency Portal as a tool to promote development and citizenship in Brazil. The methodology adopted had as its starting point a comprehensive bibliographic survey, aimed at understanding the theoretical foundations and conceptual dimensions related to government transparency and its impact on society.

This work is predominantly exploratory, as it aims to deepen the understanding of the relevance and functionality of the Transparency Portal. According to Gil (1996), exploratory research is designed to increase the researcher's familiarity with phenomena that are still little elucidated, contributing to a more precise formulation of hypotheses. In this context, the investigation initially focused on reviewing the available literature, including books, theses, monographs and articles, both printed and digital, to establish a solid foundation on the subject (Malhotra, 2001).

After the bibliographic mapping, a detailed evaluation of the Transparency Portal was carried out. The final stages of the study consisted of the compilation of the Final Considerations, where the results of the evaluation were synthesized. This section addressed the main conclusions on the adequacy of the Transparency Portal to meet the criteria established by the pertinent legislation and discussed the implications of these results for citizenship and development in the Brazilian context. The analysis revealed both the positive points and the aspects of the portal that still need improvement.

The integration of these methodological phases allowed for a rigorous and detailed investigation, which is essential to evaluate the contribution of the Transparency Portal as an instrument of government transparency. Thus, the study not only highlighted the importance of the portal as a facilitator of citizenship, but also provided evidence-based recommendations for its continuous improvement.

The methodological approach adopted in this study, anchored in a solid theoretical review and a careful practical analysis, provided valuable revelations about the operability and effectiveness of the Transparency Portal, reaffirming its fundamental role in strengthening democratic and governance practices in Brazil.





## 4 RESEARCH RESULTS

### 4.1 DETAILED ANALYSIS OF THE TRANSPARENCY PORTALS OF THE MUNICIPALITIES OF RORAIMA: A CRITICAL EVALUATION OF THE PUBLISHED DATA

This study was conducted in accordance with the Access to Information Law, which, even 12 years after its enactment, remains essential to align data at the service of the population. The objective is to promote effective integration in the social sphere, providing a deeper and contextualized understanding that transcends the simple disclosure of abstract financial data of municipalities.

A methodology focused on the effectiveness of transparency portals as fiscal management tools was adopted in the 15 municipalities of the State of Roraima. The documentary research was used to identify which cities have an active transparency portal, with a simplified interface and adequate functionalities for data research and issuance of financial management reports (Revenues/Expenses/General Budgets).

Table 1 shows data from the transparency portals of the 15 cities in Roraima, including evaluation criteria such as interface, functionality, and availability of updated information. The performance of the portals suggests a verification of compliance with transparency laws, but also reveals that the existence of a portal does not guarantee the adequacy of the data to local demands.

**Table 1**

*Transparency Portals, Existence, Functionality and Updated Reports*

MUNICIPALITY	EXTANT	UPDATED	FUNCTIONAL
Boa Vista	YES	YES	YES
Rorainópolis	YES	*	*
Caracaraí	YES	NO	YES
Alto Alegre	YES	NO	NO
Mucajaí	YES	YES	YES
Sing	YES	YES	YES
Bonfim	YES	NO	NO
Pacaraima	YES	NO	YES
Amajari	YES	NO	YES
Normandy	YES	YES	YES
Iracema	YES	NO	NO
Uiramutã	YES	NO	NO
Caroebe	YES	NO	NO
São João da Baliza	YES	YES	YES
São Luiz	YES	NO	YES

Source: Research conducted by the authors (2024).

Moura and Silva (2008) argue that an effective democracy depends on the articulation between the political-institutional and societal spheres, mediated by the public sphere, where



social demands and problems can be expressed and guide the performance of institutions. Thus, the existence of organized and active social actors becomes vital.

The improvement of *e-democracy* is seen as fundamental for the approximation between the state and citizens, fostering communicative interactions between representatives and represented. Interactive platforms that provide fiscal management data encourage more engaged political participation by society.

The relationship between the availability of information and its updates is crucial. Socrates (2001) already stated that "there is only one good, knowledge, and one evil, ignorance". Without adequate updates, the State fails to comply with its own laws, fueling its degradation and compromising the fundamental rights of society.

The third column of Table 1 indicates an imbalance in the updating of the portals, with nine of the fifteen municipalities presenting a scarcity of data. This hinders access to information and compromises the transparency of government actions.

According to Castells (1999), technology alone does not determine changes in the political space; Society shapes technology. Thus, transparency portals, although active, show significant deficiencies in terms of updated data, with only five municipalities performing frequent updates.

Figure 1 will illustrate how the Cantá portal has an objective interface, showing revenues, expenses and fiscal management reports updated daily. This portal is among the 40% that meet the standards of transparency and effectiveness in the issuance of information.



**Figure 1**

Data referring to general revenues from the portal of the municipality of Cantá

Data Inicial Pesquisa: 01/01/2024 Data Final da Pesquisa: 17/04/2024

Clique nos links na coluna Especificação para maiores informações.

Exportar dados para: PDF CSV XLS

Código	Especificação	Cod. Aplicação	Fonte STN	Fonte de Recurso	Prev. Inicial	Prev. Atualizada	Arrec. Período	Arrec. Total
1000.00.0.0.00	RECEITAS CORRENTES.				35.177.323,88	35.177.323,88	11.424.333,39	11.424.333,39
1100.00.0.0.00	IMPOSTOS, TAXAS E CONTRIBUIÇÕES DE MELHORIA				6.012.159,13	6.012.159,13	2.167.845,80	2.167.845,80
1110.00.0.0.00	IMPOSTOS				5.835.112,60	5.835.112,60	2.110.498,53	2.110.498,53
1112.00.0.0.00	IMPOSTOS SOBRE O PATRIMÔNIO				1.311.866,81	1.311.866,81	468.267,29	468.267,29
1112.50.0.1.00	IPTU - PRINCIPAL				635.678,52	635.678,52	284.424,38	284.424,38
1112.50.0.1.00	IPTU - PRINCIPAL	100.000	1.500 0	1.500.0000 0	635.678,52	635.678,52	284.424,38	284.424,38
1112.53.0.1.00	ITBI-INTER VIVOS-PRINCIPAL				676.188,29	676.188,29	183.842,91	183.842,91
1112.53.0.1.00	ITBI-INTER VIVOS-PRINCIPAL	100.000	1.500 0	1.500.0000 0	676.188,29	676.188,29	183.842,91	183.842,91
1113.00.0.0.00	IMPOSTOS SOBRE A RENDA E PROVENTOS DE QUALQUER NATUREZA				863.272,90	863.272,90	93.437,61	93.437,61
1113.03.1.1.00	IRRF-TRABALHO-PRINCIPAL				863.272,90	863.272,90	22.463,86	22.463,86
1113.03.1.1.00	IRRF-TRABALHO-PRINCIPAL	100.000	1.500 0	1.500.0000 0	863.272,90	863.272,90	22.463,86	22.463,86
1113.03.4.1.00	IRRF- OUTROS RENDIMENTOS-PRINCIPAL				0,00	0,00	70.973,75	70.973,75
1113.03.4.1.00	IRRF- OUTROS RENDIMENTOS-PRINCIPAL	100.000	1.500 0	1.500.0000 0	0,00	0,00	70.973,75	70.973,75
1114.00.0.0.00	IMPOSTO PRODUÇÃO CIRCULAÇÃO MERCADORIAS SERVIÇOS				3.659.972,89	3.659.972,89	1.548.793,63	1.548.793,63
1114.51.1.1.00	ISSQN - PRINCIPAL				3.659.972,89	3.659.972,89	1.548.793,63	1.548.793,63
1114.51.1.1.00	ISSQN - PRINCIPAL	100.000	1.500 0	1.500.0000 0	3.501.078,50	3.501.078,50	1.499.383,73	1.499.383,73
1114.51.1.1.02	IMPOSTO SERVIÇOS DE QUALQUER NATUREZA - ISS - SNS	100.000	1.500 0	1.500.0000 0	158.894,39	158.894,39	49.409,90	49.409,90
1120.00.0.0.00	TAXAS				177.046,53	177.046,53	57.347,27	57.347,27
1121.00.0.0.00	TAXAS PELO EXERCÍCIO DO PODER DE POLÍCIA				73.422,27	73.422,27	31.827,73	31.827,73
1121.01.0.1.00	TAXAS DE INSPEÇÃO, CONTROLE E FISCALIZAÇÃO - PRINCIPAL				73.422,27	73.422,27	31.827,73	31.827,73
					36.129.899,11	36.129.899,11	19.702.025,84	19.702.025,84

Source: Transparency PORTAL of the Municipality of Cantá. Available at: [cantata.scpweb.com.br:8087/transparencia/?AcessoIndividual=InkReceitaOrcamentaria](https://cantata.scpweb.com.br:8087/transparencia/?AcessoIndividual=InkReceitaOrcamentaria). Accessed on 10 Feb. 2024

Figure 2 will highlight negligence at the São Luiz portal, where the 2022 information was subsequently not updated, reflecting a lack of commitment to access to information laws.

**Figure 2**

Data referring to the general revenues of the portal of the municipality of São Luiz

 **PREFEITURA MUNICIPAL DE SAO LUIZ**  
04056230/0001-23 Exercício: 2022

**LISTAGEM DAS RECEITAS**  
PERÍODO DE: 01/12/2022 ATÉ 31/12/2022

Ficha	Data Lanc	Cód.Receita	Tipo	Emp/P	Discr.	Conta Detalh.	Valor
4	01/12/2022	1114.51.1.1.01		286	Receita Desc. Emp. 286/4/GL	71029-2 1149	8.552,17
4	01/12/2022	1114.51.1.1.01			ISSQN - IMPOSTO SOBRE SERVIÇOS DE QUAL	48488 49	263,40
4	01/12/2022	1114.51.1.1.01			ISSQN - IMPOSTO SOBRE SERVIÇOS DE QUAL	570 60	62,50
15	01/12/2022	1699.99.0.1.01			SNA - SIMPLES NACIONAL	110256 830	207,97
46	01/12/2022	1721.51.0.1.00	A		COTA-PARTE DO IPVA - PRINCIPAL	194905 836	1.496,30
59	01/12/2022	9510.00.0.0.00			DEDUÇÃO - COTA-PARTE DO IPVA - PRINCIPAL	194905 836	-299,26
84	01/12/2022	1716.50.0.1.07			COMPONENTE - INDICE DE GESTÃO DESCENT	26843-7 771	2.937,68
4	02/12/2022	1114.51.1.1.01			ISSQN - IMPOSTO SOBRE SERVIÇOS DE QUAL	570 60	74.512,12
46	02/12/2022	1721.51.0.1.00	A		COTA-PARTE DO IPVA - PRINCIPAL	194905 79	83,50
59	02/12/2022	9510.00.0.0.00			DEDUÇÃO - COTA-PARTE DO IPVA - PRINCIPAL	194905 79	-16,70
7025	02/12/2022	9999.00.0.0.67			Transferencia entre entidades.	12280-7 433	43.741,00
7029	02/12/2022	9999.00.0.0.67			Transferencia entre entidades.	108243 1152	40.000,00
4	05/12/2022	1114.51.1.1.01			ISSQN - IMPOSTO SOBRE SERVIÇOS DE QUAL	48488 49	440,71
4	05/12/2022	1114.51.1.1.01			ISSQN - IMPOSTO SOBRE SERVIÇOS DE QUAL	48488 49	13.760,96
4	05/12/2022	1114.51.1.1.01		371	Receita Desc. Emp. 371/4/OR	71020-9 1196	12.286,44
4	05/12/2022	1114.51.1.1.01			ISSQN - IMPOSTO SOBRE SERVIÇOS DE QUAL	48488 49	222,95
4	05/12/2022	1114.51.1.1.01			ISSQN - IMPOSTO SOBRE SERVIÇOS DE QUAL	48488 49	444,47

Source: Transparency PORTAL of the Municipality of São Luiz. Available at: <https://transparencia.saoluz.rr.gov.br/categoria/12?year=2021&month=12&title=>. Accessed on 10 Feb. 2024 - Research carried out by the authors (2024).

The results of this survey indicate that 40% of the portals follow the update standards, while 60% show limitations in transparency. This underlines the need for improvements in the transparency systems of the municipalities of Roraima.

The fourth column of Table 1 evaluates the functionality of the systems. The criteria analyzed included the ease of access to information, the presence of help fields, and the user's visual experience. Nine municipalities offer adequate services, while five have weaknesses in their portals.

Figure 3 shows how the portal of the municipal government of Caracaraí facilitates citizens' access to information, with an effective search system and friendly interfaces, demonstrating a good performance in terms of functionality.

**Figure 3**

*Reading data present in the entrance of the portal of the municipality of Caracaraí*



Source: Transparency PORTAL of the Municipality of Caracaraí. Available at: <https://www.caracarai.rr.gov.br/>. Accessed on 10 Feb. 2024 - Research carried out by the authors (2024).

The variability observed in the updating of transparency portals points to a significant discrepancy in administrative capacity between municipalities. While some, such as the municipalities of Boa Vista and Mucajaí, demonstrate an ongoing commitment to transparency by providing up-to-date data and functional interfaces, others, such as Alto Alegre and Caroebe, fail to keep their portals compliant with national standards. This inconsistency not only frustrates efforts to ensure open and accessible governance, but also reflects variations in resource allocation and administrative priorities among different local governments.



In addition, the analysis of the portals reveals that the effectiveness of municipal transparency does not depend only on the availability of technology, but also on the engagement and training of the public officials responsible for maintaining these systems. Municipalities with efficient portals tend to invest in continuous training, ensuring that their employees are able to manage and update the platforms in accordance with legal requirements and the needs of the population. This suggests that in addition to technological improvements, training programs are essential to sustain transparency in the long term.

The analysis also indicates that the presence of a functional and up-to-date portal has a direct impact on the public perception of municipal management. Municipalities with transparent and informative portals tend to have greater trust from their citizens in government actions. This not only promotes greater civic participation, but also strengthens the responsibility of managers to society, creating a virtuous cycle of transparency and civic engagement. Thus, the effectiveness of transparency portals can be seen as a crucial indicator of the quality of local governance.

The data collected in this work result in a division between functional and transparent portals versus those that do not meet these criteria. This lack of alignment can be harmful not only for the residents of Roraima, but for all Brazilians, creating obstacles to free and transparent access to information.

An ideal website in the democratic context must be efficient in both functionality and transparency. The integration of these elements is crucial to ensure access to information as a constitutional right, essential for the practice of citizenship and for the maintenance of democracy.

## **5 CONCLUSION AND RECOMMENDATIONS**

This study addressed the effectiveness of transparency portals in municipalities in the State of Roraima as essential tools for fiscal management and the strengthening of democracy. Electronic research methods were used to evaluate the interface, functionality and updating of fiscal reports in the transparency portals of the 15 municipalities of the state.

The investigation revealed that only a minority of the municipalities analyzed have transparency portals that are both functional and easy to navigate, thus facilitating agility and understanding in the search for information, in addition to keeping fiscal reports updated in a satisfactory manner. However, the results show that the number of portals that meet these criteria is well below ideal, which compromises the accessibility and effectiveness of the laws that aim to ensure participation and social control over the budget execution of the municipalities.





On the other hand, a significant number of municipalities presented failures in the transparency of information, not fully complying with the legislation, despite the existence of visually clear and functional portals. The informational content on fiscal management on these portals has often proved insufficient, underscoring the critical need for regular updates and unrestricted access for citizens. The lack of up-to-date and accessible data creates significant barriers, preventing citizens, who are lacking the necessary information, from effectively accessing and understanding the data made available.

The analysis concludes that, despite the clear guidelines established by transparency legislation, a considerable gap in adherence to these standards persists, even years after the implementation of access to information laws. This situation raises concerns about the effectiveness of portal control and suggests that there may be institutional resistance to making information truly accessible and transparent.

As a final point, it is emphasized that public managers have the duty and the need to employ tools that ensure the availability of information quickly and clearly, allowing citizens to have a comprehensive and immediate understanding of relevant fiscal and administrative issues. This measure is essential to promote transparent and accountable governance, essential for the advancement of democracy and for the strengthening of social control.

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