

## Access to public information: Evaluation of the transparency portal of the executive branch of Santa Catarina



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### Alessandra Knoll

Doctor, Master and Bachelor's degree in Business Administration from the Federal University of Santa Catarina. Lawyer and graduated in law from UNIVALI. She is currently a professor at the Federal Institute of Education, Science and Technology of Rio Grande do Sul (IFSul) and at the National Service for Industrial Learning (SENAI). Student of the Professional Master's Degree in Law at UFSC.

### Luiz Henrique Cademartori

Bachelor's degree in Law from the Federal University of Santa Maria, a Master's degree in Law from the Federal University of Santa Catarina, a PhD in Law from the Federal University of Santa Catarina and a post-doctorate from the University of Granada (Spain). Permanent Professor of the Graduate Program in Law at the Federal University of Santa Catarina. He served as Special Advisor to the Attorney General's Office of Santa Catarina from 2005 to 2006; He was an Ad Hoc Evaluator of Law Courses by MEC/INEP between 1998 and 2013.

### Rodrigo de Oliveira Milchert

Graduated in Economic Sciences from the Federal University of Santa Catarina (2014). He is currently an Infrastructure Support Technician at the National Department of Transport Infrastructure.

### ABSTRACT

This paper sought to analyze the fulfillment of the disclosure of public financial statements of the government on the Executive Branch of Santa Catarina Transparency Portal, conceptualize transparency, public revenue and public expenses, present the legal framework relevant to the subject and verify whether the state transparency website is in line with the requirements on the matter. The data and information of the financial statements of the state on the most searched topics on the portal and those that are required by regulatory authorities was presented. The evaluation was based on the Transparent Brazil Scale developed by the Brazilian Office of the Comptroller General (CGU), which examines, according to some parameters, the official websites of the Brazilian federative entities. After carrying out the research, it was concluded that there are difficulties in locating and checking relevant data by individuals due to the need to have a minimum of expertise and skills when evaluating what is presented on the website. The elaboration of a document with instructions on how to analyze the government data to improve education and accountability of the public administration is suggested.

**Keywords:** Transparency, Public Management, Executive Branch of Santa Catarina.

## 1 INTRODUCTION

The adoption and improvement of information and communication technologies (ICTs) and the greater democratization of access to these technologies have led to a change in the interaction between governments and citizens. These increasingly aware demand from the government greater publicity and transparency about the use of public assets and a more responsible management (MELLO, 2009).

The availability of government data on the internet has been transforming public services in the sense of reducing costs, increasing the performance, efficiency, effectiveness and quality of public spending and improving accountability and social control, in a process of modernization of public administration (PRADO, 2009; MELLO, 2009).



To this end, the Brazilian legislation has some laws that deal with this regard, ensuring greater participation to the citizen, giving him the right to know and supervise how the application of public revenues is made.

In this sense, the Fiscal Responsibility Law (Complementary Law No. 101/2000) establishes public finance regulations aimed at responsible fiscal management. In addition, Law No. 9,755/98 addresses the creation of an electronic page on the Internet for the dissemination of Government information, and Complementary Law No. 131/2009 includes the publication in real time of detailed information on the budgetary and financial execution of the public accounts of the Union, States, Federal District and Municipalities.

In order to meet this legal demand, the Transparency Portals were created, which disclose the execution of expenses and revenues over the internet; budgets and budget guidelines; prior opinion concerning accountability; Budget Execution and Fiscal Management reports, as well as simplified versions of these documents.

Data were collected from the Transparency Portal of the Government of the State of Santa Catarina, which were collected through a bibliographic and documentary collection, based on books and technical-scientific and institutional materials. In this sense, the general objective of the study was to analyze the fulfillment of the statement of public accounts by the disclosure of government data on the Transparency Portal of the Executive Branch of Santa Catarina, during the year 2020, in accordance with the legal provisions on public collection and spending.

## **2 THEORETICAL BACKGROUND**

The Public Revenue Service can be Set as a set of financial means that the State and other persons governed by public law receive, and freely, and without reflection on their liabilities, they can dispose of to fund the execution of public services and policies. Public Expenditure is the commitment to spend public resources, authorized by the competent Authority, in order to meet a need of the community provided for in the budget (TESOURO NACIONAL, 2020).

In Public Administration, administrative transparency is defined as a basic characteristic for the Rule of Law (MARTINS, 2004). The structuring of a more democratic and participatory framework in public administration in Brazil began during the 90s, after the formulation of the new constitution in 1988, with a reformulation of the State, marked by the inspiration of the assumptions of the New Public Administration and the adoption of a managerial model of government (ANDREWS, 2010).

Recognizing that the public has an interest in both the choice of goals and the fulfillment of them, and that any mechanism for this purpose should allow participation in the debate on the choice of goals and in the monitoring and evaluation of projects and programs developed by the State (BEHN, 1998). Transparency in the management of public expenditures, therefore, aims to provide the public



with access to information and data related to the activities of the State and to allow, in a clear and previously established manner, the procedures necessary for the dissemination of this information (CRUZ *et al.*, 2001).

According to the authors Silva, Jaccound and Beghin (2005), three principles synthesize the meaning that social participation acquires from these new changes: the promotion of transparency in the deliberation and visibility of actions, democratizing the decision-making system; the greater expression and visibility of social demands, provoking an advance in the promotion of equality and equity in public policies . According to Souza (2009), transparency also contributes to preventing improper and eventual actions, such as the misuse of assets Audiences by on the part of the rulers and administrators.

And one of the most adopted ways in the computerization of internal government activities and interaction with the population is the process of elaboration of electronic government programs or the *e-government*. It consists of computerization and the creation of government portals, through which the public administration reveals its identity, its purposes, its achievements and provides services and information (DINIZ *et al.*, 2009).

The massification of the use of the internet has changed the management processes of the State apparatus, especially with regard to the flows of communication, an element of a phenomenon called Electronic Government (KLERING; PORSSE, 2014). The advancement in the technological development of ICTs (information and communication technologies) has enabled changes in legislation, forcing governments to generate, organize and make available data and information directly and in real time, causing the emergence of government portals, applications for mobile devices and online systems for the provision of public services (SILVA, 2005).

According to Prado (2009), government portals are one of the main institutional advances in e-government policies. They are defined as public sites, with specific instruments for access to information and public services, allowing society to have access to government communication channels. The establishment of digital governance demands new capacities and challenges from public administration, such as the involvement of different actors in the development and implementation of a national strategy that meets this new structure, the engagement of the debate and the political and legal structure on the subject, as well as the division of tasks and the coordination of activities among the various governmental organizations (CEPIK, CANABARRO; POSSAMAI, 2010).

Since the Federal Constitution of 1988 (in its article 37), the publicity of the State's administrative and fiscal activities is treated as a fundamental principle for the responsible management of public resources. From this, the legal framework on the disclosure of information and data has developed through various types of legal provisions. In 1998, the Court of Auditors of the



European Union Established the creation of *homepage* on the Internet by Law 9.755, in order to publish information relevant for the purposes of *accountability*.

Next, Decree No. 5,482 of 2005 entrusts the Office of the Comptroller General of the Union with the Management of the Transparency Portal and establishes the disclosure of information from bodies and entities of the federal public administration through the Internet. One of the main norms within the public sector is the so-called Fiscal Responsibility Law, Complementary Law No. 101, of May 4, 2000, which establishes the rules of public finance, focused on the responsibility of fiscal management. The provision clarifies that transparency is of fundamental importance for the public agent to have responsibility in fiscal management, through the use of some instruments, such as: plans, budget and budget guidelines laws, accountability and the respective prior opinion, Summary Report on Budget Execution, Fiscal Management Report and simplified versions of these documents.

In 2009, this law was amended by Complementary Law No. 131, of May 27. Another provision that further encourages the participation of citizens in public management is Law No. 12,527, of November 18, 2011, called LAI – Law of Access to Information, which provides for procedures to be adopted by the Union, the States, the Federal District and Municipalities. Fernandes and Souza (2012) state that the LAI has expanded and consolidated the interaction and participation of the population, as well as promotes, along with freedom of expression, the right to information – truthful, broad and accurate.

By definition, Transparency Portals can be framed as websites on the internet that house specialized or non-specialized services, which facilitate the conduct of the user, in this case the citizen, through topics of interest (LEITE *et al.*, 2000). They bring together a series of contents that can be associated by a subject or themes, but in an organized way, so that the user locates what he is looking for. In the public service function, its function is to translate, in an agile and comfortable manner, the content made available, since it is the platform for convergence and access to information, services and centers of political and economic activities in a given territory (LEMOS *et al.*, 2004).

The Transparency Portals exist not only in the federal government, but in all states of the Federation, in the Federal District and in the Municipalities, having different functions. They are used in the dissemination and availability of all information pertaining to public accounts, as well as signed contracts, bidding processes, works in progress, transfers to municipalities, personnel expenses, providing the possibility of monitoring public policies that are being developed at the local or regional level (SALES, 2012).

The Transparency Portal of the Executive Branch of Santa Catarina is managed by the Secretary of State for Finance, through the General Accounting Directorate (DCOG), through Decree No. 913, of April 9, 2012. The data is updated daily by the Integrated System for Fiscal Planning and Management (SIGEF), with information on budget execution. Other systems also complement the



database, such as the Integrated Human Resources Management System (SIGRH), the Integrated Public Works Control System (SICOP), the Asset Management System (SIGEP), among others (TRANSPARENCY PORTAL OF THE EXECUTIVE BRANCH OF SANTA CATARINA, 2020). The portal presents functionalities that suit the citizen at the time of its analysis, with personalized queries through the selection of specific details, such as the period (month and year), which agency, creditor or expenses, as well as graphic resources that ensure a faster and more visual analysis.

### **3 METHODOLOGY EMPLOYED**

The data and information were collected through a bibliographic and documentary collection, based on books and technical-scientific and institutional materials, which provided theoretical-empirical knowledge and will guide the work.

Direct data were collected on the Transparency Portal of the Executive Branch of the State of Santa Catarina, for the year 2020.

The analyses on the materialization of transparency were carried out in May 2021. The Transparent Brazil Scale – 360° Evaluation created by the Office of the Comptroller General of the Union was used as a way to evaluate the information and data provided, related to the Transparent Brazil Map project, which analyzes the information disclosed on official websites and transparency portals of States, Federal District and Municipalities.

Analyses were carried out of the disclosure of government data of the State of Santa Catarina, disclosed on the Transparency Portal of the Executive Branch of the State of Santa Catarina, for the year 2020, in accordance with legal requirements, to the general population.

The research was also characterized by a predominantly descriptive and qualitative approach, in which the researchers adopted a posture of non-interference with the object of the theme, focusing more on the study, analysis, recording and interpretation of the facts, accurately describing the elements and phenomena of a given reality (TRIVIÑOS, 1987). And in an investigation that does not use statistical instruments in the analysis of the data, based on theoretical-empirical knowledge (VIEIRA, 1996).

### **4 ANALYSIS OF SURVEY DATA**

The website is managed by the Ombudsman and Transparency areas of the State Comptroller General's Office (CGE), gathering the expenses and revenues of the State Government. At the end of 2019, the Open Data Portal of the State of Santa Catarina was presented, which had 125 thousand accesses in 2020, consisting of 100 datasets from 25 agencies.



With the proposal to enable the reuse of government data in an open format, aiming to promote transparency, social participation in the control of public action and improvement of services provided to citizens and compliance with decrees, ordinances and state laws.

It was accessed about 400 thousand times in 2020, highlighting as the most accessed pages the Detailed Revenue, Detailed Expense, Payments by Creditor, Daily Rates, Contracts, General State Balance and Remuneration and Functional Data, as an example below:

Image 01: Transparency Portal of the Executive Branch of Santa Catarina, in 2021



Source: survey data, 2021

The State Transparency Portal has instruments for inspection by the population through a communication channel with the General Ombudsman's Office of the State of Santa Catarina. Thus, for complaints of irregularities, request for documents or information related to the State Government and the federal agreements signed with the federative entity, the user can leave a message on the platform through Contact Us, in the face-to-face service carried out at the Administrative Center of the State Government, by telephone contact or through the electronic address of the Ombudsman's Office, [www.ouvidoria.sc.gov.br](http://www.ouvidoria.sc.gov.br).

On the Ombudsman's website, the system will automatically generate the service protocol with the service number and the consultation code for future research (TRANSPARENCY PORTAL OF THE EXECUTIVE BRANCH OF SANTA CATARINA, 2020).



In addition to the ordinary statements, in 2020 a specific portal with data on the fight against COVID-19 was launched in parallel, with 50 thousand accesses. It is being developed by CGE with the support of the Center for Informatics and Automation of the State (CIASC). Thus, it aggregated information from different agencies on revenues and expenses with acquisition and contracting related to the pandemic, in addition to ICU monitoring and daily case reports throughout the state.

Image 02: Transparency Portal of the Executive Branch of Santa Catarina in 2020



Source: survey data (2020)

Another relevant point that occurred in 2020 was Santa Catarina's entry into the largest Open Government organization, the Open Government Partnership (OGP), which brings together governments and civil society leaders from around the world to create more transparent, inclusive, and participatory public management.

The Office of the Comptroller General of the State, with the support of the Social Observatory of Santa Catarina, and the Politeia Research Group of Udesc Esag led the application process, along with the Secretariat of International Affairs and the Executive Secretariat of Integrity and Governance. The member governments of the organization develop and execute a Plan of Action based on commitments that translate concrete actions and policies of open government, through a continuous learning program. The new members have the guidance of current national and local members and partners and experts in open government, having access to cutting-edge products, channels and communication networks related to the topic (TRANSPARENCY PORTAL OF THE EXECUTIVE BRANCH OF SANTA CATARINA, 2021).



In the Detailed Revenue statement, the portal shows the gross amounts and the relative percentage of state revenue acquired by Taxes, Mandatory Transfers Received from the Union, Contribution to the Public Servant's Own Pension System, fees and Voluntary Transfers Received from the Union, both monthly and annually, with historical variations since 2009. The structure is renewed by regulations relevant to the subject, as occurred in 2018 in the codification of revenue according to the Interministerial Ordinance STN/SOF No. 5 of August 25, 2015, which amended Annex I and the second and fourth articles of the Interministerial Ordinance STN/SOF No. 163, of May 4, 2001.

Image 03: Transparency Portal of the Executive Branch of Santa Catarina

Descrição	Previsto Bruto	Arrecadado Bruto	Dedução Realizada	Arrecadado Líquido
<b>Valores Receita Detalhada</b>	<b>R\$ 43.825.689.286,00</b> Previsto Bruto	<b>R\$ 15.012.952.509,23</b> Arrecadado Bruto	<b>R\$ 4.465.909.242,50</b> Dedução Realizada	<b>R\$ 10.547.043.266,73</b> Arrecadado Líquido
Receitas Correntes	40.493.280.236,00	14.463.817.870,11	4.465.874.040,10	9.997.943.830,01
▶ Impostos, Taxas e Contribuições de Melhoria	32.456.922.613,00	11.312.731.163,47	4.300.270.983,65	7.012.460.179,82
▶ Transferências Correntes	5.947.217.943,00	2.463.837.456,72	163.750.701,58	2.300.086.705,14
▶ Contribuições	1.050.444.938,00	336.054.185,65	1.215.012,80	334.839.173,05
▶ Receita de Serviços	510.325.927,00	190.853.837,32	14.581,08	190.839.256,24
▶ Outras Receitas Correntes	357.803.043,00	109.692.072,09	588.414,96	109.103.657,13
▶ Receita Patrimonial	169.084.984,00	49.857.686,09	34.346,23	49.823.339,86
▶ Receita Agropecuária	1.457.747,00	778.706,87	0,00	778.706,87
▶ Receita Industrial	23.041,00	12.811,90	0,00	12.811,90
▶ Receitas Intra Orçamentárias Correntes	1.641.398.077,00	526.941.365,93	35.202,40	526.906.163,53
▶ Receita de Contribuições	1.296.762.996,00	398.752.151,10	35.202,40	398.716.948,70
▶ Receita de Serviços	275.343.191,00	97.238.106,37	0,00	97.238.106,37
▶ Outras Receitas Correntes	68.139.117,00	30.619.884,24	0,00	30.619.884,24
▶ Receita Patrimonial	1.152.773,00	330.203,79	0,00	330.203,79
▶ Transferências Correntes	0,00	1.020,43	0,00	1.020,43
▶ Receitas de Capital	1.686.010.973,00	22.193.273,19	0,00	22.193.273,19
▶ Transferências de Capital	87.700.874,00	11.127.115,01	0,00	11.127.115,01
▶ Amortização de Empréstimos	28.998.862,00	8.279.175,62	0,00	8.279.175,62
▶ Alienação de Bens	23.649.335,00	2.786.982,56	0,00	2.786.982,56
▶ Operações de Crédito	1.545.661.902,00	0,00	0,00	0,00
▶ Receitas Intra Orçamentárias de Capital	5.000.000,00	0,00	0,00	0,00
▶ Outras Receitas de Capital	5.000.000,00	0,00	0,00	0,00

Source: survey data (2021)

In addition to the information provided above, there is the disclosure of the main consultations on state revenues, such as detailed revenue from 2009 to 2017, mandatory and voluntary transfers from 2009 to 2017, reports of Net Available Revenue and Per Capita Union Transfers. There are also indicators of the tax administration of revenues, such as the Per Capita Collection of State Taxes (such as ICMS, IPVA, ITCMD and fees).

In view of the details of the Expenses, the following are the reports of the transfers made by





the State to the municipalities of Santa Catarina, in an individualized manner, of the ICMS, IPVA and IPI taxes, extracted from the Tax Administration System (SAT); resources transferred by the State to municipalities and entities, such as Fund-to-Fund Transfers, Transfers for School Transport, Social Grants, Contributions, Aid and Voluntary Transfers to Municipalities; and consultation of the FUNDAM Agreements, which through this function, the citizen will be able to monitor the status of the agreements made between the Municipal Support Fund (FUNDAM) and the municipalities that have already registered the proposals. FUNDAM was created by State Law 16.037/2013 and regulated by Decree 1.621/2013 with the objective of promoting the development of Santa Catarina cities.

In consultation with the expenses of service contracts and/or supply of goods agreed with the state public administration, the user is directed to the website of the State Department of Finance, where payments made by creditor or supplier can be consulted with the search being carried out based on CPF, CNPJ or name of the beneficiary. The period of dates within the same year is also made available for consultation, in addition to the origin of the expenses made between the branches, such as the Executive, Legislative, Judiciary, and the Public Prosecutor's Office (SECRETARIA DE ESTADO DA FAZENDA, 2021).

In the payments option on the Transparency Portal, other viewing points regarding expenses are also pointed out. It contains information on the expenses and withholding of taxes of the suppliers of the Executive Branch benefiting from the payment of expenses related to the provision of services, the acquisition of materials, credit operations, among others. This consultation is based on the registration of the legal nature of the suppliers and does not include the Public Administration group; Extraordinary Payments, which include the disbursements of third-party funds held by the public entity and other operations independent of budget execution, such as: returns of bonds and judicial deposits, payments of consignments, withholdings, remains to be paid; and amounts used through the Payment Card of the State of Santa Catarina (CPESC). The CPESC is a payment instrument, on an advance basis, to be used to pay expenses with the following characteristics, cumulatively: extraordinary or urgent, small and prompt payment. The amounts presented are reported by the bank according to the transactions and must be subject to analysis and judgment of accountability.

On the contracts page, it is allowed to monitor the contracts for works, materials and services carried out by the State Executive Branch. With filtering options including the origin of the contract, contracting entity, the object, the contractor with CNPJ, the process number, start and end of execution and the amount spent.

Other functions also collaborate in the analysis of contracts and in the monitoring of their execution. The Procurement Portal, fed with information and data from the Secretary of State for Administration and the Secretary of State for Infrastructure and Mobility, provides information on purchases made by state public administration bodies, indicating the number of the notice, type of



purchase, provision of certificates, federal and state legislation, together with decrees, resolutions, instructions, regulations, ordinances and rules that dictate the operation of the bids carried out and in progress by the State Government.

In addition, other documents are included in the rendering of accounts, such as a report that presents the Summary of Budgetary, Financial and Equity Results; the Bank Statements of the current accounts of the Executive Branch; the reports that present the movements of the Single Account of the State Executive Branch.

In compliance with the legislation on the subject, specifically the Fiscal Responsibility Law, there are documents and reports with observations and compliance with its requirements. The Fiscal Management Report is included, allowing society and the control bodies to monitor compliance with the limits defined by the LRF for personnel expenses, consolidated debt, granting of guarantees and counter-guarantees, and credit operations. The legal basis is established by the Federal Constitution in article 165 and by the LRF in articles 54 and 55. It is published by the Executive Branch up to thirty days after the end of each four-month period; Summary Report on Budget Execution, allows the monitoring and analysis of the performance of state budget execution based on the statements defined by the Fiscal Responsibility Law (LRF).

In compliance with article 13 of the Fiscal Responsibility Law, the expected revenues are broken down into bimonthly collection targets by source of funds; report with the relationship between Costing Expenses and Investments with Net Current Revenue; and the presentations of the Public Hearings, held by the Executive Branch in public hearings at the Finance and Taxation Commission of the Legislative Assembly of the State of Santa Catarina (ALESC), as well as the minutes generated. The hearings aim to demonstrate the fiscal goals of each four-month period in compliance with § 4 of article 9 of the LRF (TRANSPARENCY PORTAL OF THE EXECUTIVE BRANCH OF SANTA CATARINA, 2021).

But for the planning, realization, evaluation and control of Revenues and Expenses that come from any Federative Unit, there are instruments in the legal system and in the structure of the Public Administration that guide the goals and executions of these events. The main ones are the Multi-Year Plan (PPA), which establishes, in a regionalized manner, the guidelines, objectives and goals of the federal public administration for capital expenditures

and others arising therefrom and for those relating to programmes of continuous duration; the Budget Guidelines Law (LDO) which encompasses the goals and priorities of the state public administration, including capital expenditures for the subsequent financial year. It will guide the preparation of the annual budget law, provide for changes in tax legislation and establish the policy for the application of official financial development agencies; the Annual Budget Law (LOA) which comprises the fiscal, investment and social security budget for the subsequent financial year.



In 2013, in partnership with other direct and indirect administration bodies, the State Department of Finance launched the Physical and Financial Monitoring System Portal to assist in the dissemination of goods and services offered by the State. For the purpose of disseminating information of public interest regarding the results achieved by government action; monitor and evaluate the products and results achieved by government action; qualify the processes of preparation and revision of the PPA, the Budget Guidelines Law (LDO) and the Annual Budget Law (LOA); and correcting implementation disjointedness and improving the allocation of public resources (SECRETARIAT OF STATE FOR FINANCE, 2021).

The portal also displays the salary and functional data of permanent civil servants who are part of the payroll of the State Executive Branch, including dependent state-owned companies, such as the Agricultural Research and Rural Extension Company of Santa Catarina - EPAGRI, the Tourism Development Agency of Santa Catarina - SANTUR, Housing Company of the State of Santa Catarina - COHAB and Integrated Company of Agricultural Development of Santa Catarina - CIDASC. It also indicates the information of the inactive, employees with an Incentivized or Incentivized Voluntary Dismissal Plan (PDI/PDVI), commissioned, hired on a temporary basis and pensioners, including special pensioners (TRANSPARENCY PORTAL OF THE EXECUTIVE BRANCH OF SANTA CATARINA, 2021).

For the evaluation of the Transparency Portal of the Executive Branch of the State of Santa Catarina, the Transparent Brazil Scale – 360° Evaluation created by the Office of the Comptroller General of the Union (CGU) to measure public transparency in Brazilian states and municipalities will be used. The scale was created with the objective of providing the necessary subsidies to the Ministry of Transparency and the CGU for the exercise of the powers attributed to the articles of the Access to Information Law, the Access to Information Law and Decrees No. 7,724/2012 and No. 8,910/2016. Becoming a tool for monitoring public transparency and evaluating compliance with legal prerogatives. Its last three editions have focused on passive and active transparency, and real requests for access to information have also been made to the entities evaluated. With this assessment, the Office of the Comptroller General of the Union believes that the transparency aspect is the best antidote to corruption and that it serves to induce more responsible and open public management to social participation. (OFFICE OF THE COMPTROLLER GENERAL OF THE UNION, 2021).

The initiative sought to verify the degree of compliance with legal provisions, both laws and decrees and regulations, on public transparency in all states, in the Federal District and in the 665 municipalities with more than 50 thousand inhabitants, based on IBGE data and estimates in 2017, totaling 691 entities evaluated, comprising almost 70% of the Brazilian population (COMPTROLLER GENERAL OF THE UNION, 2021).

The methodology adopted in the EBT – 360° Assessment incorporated criteria of active and



passive transparency, that is, in addition to the existence of a channel, both face-to-face and electronic, to meet requests for information by citizens (SIC) and the fulfillment of these requirements, the CGU also mapped how state and municipal governments publish data on revenues and expenses, bids and contracts, administrative structure, public works, among others. And at the end of the analyses, the managers of the evaluated locations were previously informed about the result they had and were then able to submit a request for revision of points that disagreed with the respective arguments

In the methodology adopted for active transparency, the CGU verified, first of all, the existence of official websites and transparency portals of the entities, if it was made available, the evaluators searched for data and information provided as being mandatory by the Access to Information Law and other standards. In the evaluation of passive transparency, it was the existence of citizen service channels (SIC or similar) and a system, electronic form or e-mail for the submission of requests for access to public information. It was also investigated the possibility of monitoring the processing of the demands via the LAI and the analysis of the responses received, within the deadline, compliance and option of appeal. To this end, three pre-defined requests were sent and directed to each municipality and/or state, by different users who were not identified as CGU employees.

The criteria used for the evaluation were in two blocks, active transparency and passive transparency, with each block corresponding to 50% of the evaluation score. The items in each block were staggered, thus enabling the verification of whether the criteria were fully met, partially or not met. The escalation can be seen in the following figures (COMPTROLLER GENERAL OF THE UNION, 2021).

Image 04: 360 evaluation, year 2020, carried out by CGU

**EBT - AVALIAÇÃO 360° - 2ª EDIÇÃO**  
Ficha de Conformidade

ENTE AVALIADO: **SANTA CATARINA**  
PERÍODO: 01/04/2020 a 31/12/2020

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**TRANSPARÊNCIA ATIVA**

CRITÉRIO	RESULTADO	ORIENTAÇÃO
1. LOCALIZAÇÃO DO SÍTIO OFICIAL: O ente federado possui sítio oficial localizado na internet?	NÃO PONTUADA	
2. LOCALIZAÇÃO DE PORTAL DE TRANSPARÊNCIA: O ente federado divulga informações orçamentárias e financeiras consolidadas em um portal de transparência?	NÃO PONTUADA	
3. ESTRUTURA ORGANIZACIONAL: O ente federado disponibiliza informações sobre asua estrutura organizacional?	ATENDIDO	Critério atendido
4. UNIDADES ADMINISTRATIVAS: O ente federado disponibiliza informações sobre as suas unidades administrativas?	ATENDIDO	Critério atendido
5. RECEITAS: O ente federado disponibiliza informações sobre Receitas?	ATENDIDO	Critério atendido
6. DESPESAS: O ente federado disponibiliza informações sobre Despesas?	ATENDIDO	Critério atendido
7. O ente federado possibilita a consulta de empenhos ou de pagamentos por favorecido?	ATENDIDO	Critério atendido

Source: Office of the Comptroller General of the Union (2021)



The periods in which the scale was evaluated were different times for both categories. The evaluations of the active transparency requirements were carried out between April and August 2020 and took into account the period from August 1, 2019 to January 31, 2020 as a reference for the verification of the information published on government websites and portals.

Image 05: 360 evaluation, year 2020, carried out by CGU

8. O ente federado permite gerar relatório de empenhos ou de pagamentos em formato aberto?	ATENDIDO	Critério atendido
9. LICITAÇÕES: O ente federado disponibiliza mecanismo ou ferramenta eletrônica de consulta de informações sobre Licitações?	ATENDIDO	Critério atendido
10. O ente federado disponibiliza o conteúdo integral dos editais de licitação?	ATENDIDO	Critério atendido
11. O ente federado disponibiliza consulta para acesso aos resultados das licitações ocorridas?	ATENDIDO	Critério atendido
12. CONTRATOS: O ente federado disponibiliza possibilidade de consulta de informações sobre Contratos?	ATENDIDO	Critério atendido
13. O ente federado permite gerar relatório da consulta de licitações ou da consulta de contratos em formato aberto?	ATENDIDO	Critério atendido
14. OBRAS PÚBLICAS: O ente federado disponibiliza consulta para o acompanhamento de Obras Públicas?	ATENDIDO	Critério atendido
15. SERVIDORES PÚBLICOS: O ente federado disponibiliza possibilidade de consulta de informações sobre Servidores Públicos?	ATENDIDO	Critério atendido
16. DIÁRIAS: O ente federado disponibiliza possibilidade de consulta de informações sobre despesas com Diárias?	ATENDIDO	Critério atendido
17. REGULAMENTAÇÃO DA LAI: O ente federado divulga seu normativo de acesso à informação em local de fácil acesso?	ATENDIDO	Critério atendido
18. RELATÓRIO ESTATÍSTICO: O ente federado divulga relatório estatístico contendo a quantidade de pedidos de acesso à informação recebidos, atendidos ou indeferidos?	PARCIALMENTE ATENDIDO	a) Caso esse serviço ainda não exista, providenciar sua implantação; b) Caso esse serviço já exista, dar ampla divulgação em sites governamentais, páginas de transparência ou e-sics.

19. BASES DE DADOS ABERTOS: O ente federado publica em seu site oficial alguma relação das bases de dados abertos do município (catálogo/inventário de dados abertos)?	ATENDIDO	Critério atendido
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#### TRANSPARÊNCIA PASSIVA

CRITÉRIO	RESULTADO	ORIENTAÇÃO
20. No site do ente federado existe indicação precisa do funcionamento de um SIC físico, isto é, com a possibilidade de entrega de um pedido de informação de forma presencial?	ATENDIDO	Critério atendido
21. Existe alternativa de envio de pedidos de acesso à informação de forma eletrônica?	ATENDIDO	Critério atendido
22. Para fazer o pedido de informação de forma eletrônica são feitas exigências que dificultem ou impossibilitem o acesso à informação?	ATENDIDO	Critério atendido
23. PEDIDO 1: O pedido 1 foi enviado com sucesso e obteve resposta?	PARCIALMENTE ATENDIDO	a) Providenciar o amplo conhecimento ao cidadão sobre o assunto objeto de solicitação de atendimento, buscando dar informações suficientes para que o questionamento realizado seja plenamente atendido. b) Orientar as áreas responsáveis pelo fornecimento da informação sobre as obrigações previstas na LAI.
24. PEDIDO 2: O pedido 2 foi enviado com sucesso e obteve resposta?	ATENDIDO	Critério atendido
25. PEDIDO 3: O pedido 3 foi enviado com sucesso e obteve resposta?	ATENDIDO	Critério atendido
26. É possível realizar o acompanhamento eletrônico do pedido de informação?	ATENDIDO	Critério atendido

Source: Office of the Comptroller General of the Union (2021)

And the passive transparency items took place between June and September 2020, with the inclusion in the Transparent Brazil Map in the interval between November and December 2020. The criteria, results and guidelines of the evaluation of Santa Catarina are shown in the following figures.

#### Harmony of Knowledge Exploring Interdisciplinary Synergies

*Access to public information: Evaluation of the transparency portal of the executive branch of Santa Catarina*



(OFFICE OF THE COMPTROLLER GENERAL OF THE UNION, 2021).

## 5 FINAL THOUGHTS

In the development of the research, the verification of compliance with the statement of public accounts in the disclosure of government data on the Transparency Portal of the Executive Branch of Santa Catarina was carried out, the conceptualization of elements relevant to the theme, the presentation of the legal framework that governs fiscal responsibility and the platform for the disclosure of public information and the verification of the website as to compliance with these requirements.

It was concluded that there are difficulties in locating and checking data and content relevant to citizens due to the need to have a minimum of expertise and technique when evaluating what is exposed by the platform. It is suggested the elaboration and development of a document with instructions on how to analyze government data to improve education and the demand of managers on the subject.

It should be noted that this portal presents, after the research and analysis carried out in the previous chapter, the budget execution that is required of it, with positive and constant results from the surveys carried out by the Office of the Comptroller General of the Union, through the Transparent Brazil Scale. However, it is worth mentioning here that access to information alone does not solve transparency, as many data are difficult to verify and require a minimum of expertise and technique. In a Democratic State of Law, popular participation, including with regard to public accounts, must be general, in other words, everyone must have access.

However, what is the point if not all the population can read or understand the technicality of what is shown, thus there is a great intentional technocratic barrier that hinders the population's real access to the material made available. In relation to this topic, it is suggested that more research be carried out in order to point out techno-bureaucracy as a way to prevent the population's access to public accounts data, thus favoring corruption due to the population's difficulty in monitoring public accounts

And a possible indicator of the technocratic barrier may be the low number of accesses to the platform compared to the population that is directly and indirectly affected by the expenses and collection carried out in the federative entity in question.

As this theme requires the attention and active participation of citizens in the monitoring of public revenues and expenditures, it is suggested, in the future, based on the study carried out here, the elaboration and development of a document, being a booklet or manual, on how to analyze the government data and information presented here, with wide and free distribution.



With the objective of educating and encouraging the consultation and collection of managers regarding the quantity and quality of the projects implemented, not only in the state of Santa Catarina, but also in all other states and municipalities, as well as at the federal level. With the purpose of improving transparency, as it depends on more capable and critical citizens.



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