

Level of Transparency at Public Budget Hearings in Large Municipalities

Tiemi Suzuki Mesquita¹ , Ricardo Rocha de Azevedo² 

¹ Universidade Federal de Uberlândia, Uberlândia, Minas Gerais, Brasil.

² Universidade de São Paulo - FEARP/USP, Ribeirão Preto, São Paulo, Brasil.



¹tiemi.mesquita@ufu.br

²ricardo.azevedo@usp.br

Edited by:
Cláudia Cruz

Abstract

Objective: The research examines the literature on budget transparency, seeking to analyze the level of transparency of information about public budget hearings on municipal governments' online portals.

Method: Information about budget hearings was collected on the transparency portals of large municipal governments. Information on the annual budgetary law, budgetary guideline law, and monitoring of fiscal targets was analyzed quantitatively through mean difference tests and descriptive analyses.

Results: The results indicate a low level of transparency of information about public hearings in large municipalities, which suggests that the hearings should be held ceremonially. The research shows that the level of informatization of municipalities and the fact that they are capitals do not affect transparency. This allows us to infer that differences may be motivated by other factors, such as political will and external pressures.

Contributions: Transparency of the information presented at public budget hearings, and not just disclosure during the event, can provide greater participation and trust in the process, making the information visible to citizens. The research contributes to the transparency literature for instrumentalizing participation by focusing on the transparency of the process for citizens. The results suggest practical implications for citizens and information users, for public managers regarding improving the transparency of the process, and for control bodies, which could exert greater pressure through their oversight.

Keywords: Public budget hearings; Budget transparency; Online portals; Participation.

How to Cite:

Mesquita, T. S., & Azevedo, R. R. de (2024). Nível de transparência sobre as audiências públicas orçamentárias em grandes municípios. *Advances in Scientific and Applied Accounting*, 17(2), 153–166/167. <https://doi.org/10.14392/asaa.2024170207>

Submitted: 12 October 2023
Revisions required on: 20 May 2024
Accepted: 17 June 2024

Introduction

The principle of transparency in public administration mandates that managers publicly justify decisions made behind closed doors, ensuring accountability and openness (de Fine Licht et al., 2014). Budget transparency, in particular, empowers citizens to monitor government decisions and actions related to the allocation and use of resources, allowing constant oversight (Benito & Bastida, 2009; Matheus & Janssen, 2020; Azevedo et al., 2019). It is an important element for accountability and social participation, improving the quality of governance, increasing trust in government, and reducing corruption (Alessandro et al., 2019; Benito & Bastida, 2009; Carvalho et al., 2013).

Public hearings are considered mechanisms of transparency aimed at promoting social participation in government decision-making processes (Zorzal & Carlos, 2017). In the context of the budget process, these hearings provide a platform for the dissemination of information (transparency) and facilitate interaction, questions, and suggestions from the public (participation) (Buttny, 2010; Zorzal & Carlos, 2017). In Brazil, public budget hearings are mandated by Article 48 of the Fiscal Responsibility Law (Brazil, 2000) and Articles 43 and 44 of the Cities Statute (Brazil, 2001). However, no standard clearly defines their objectives and mandatory elements, such as structure, conduct, and public participation. This lack of regulation has led the state to define the dynamics and rules of participation, resulting in inconsistent practices across municipalities (Zorzal & Carlos, 2017) and creating opportunities for governments to employ opportunistic strategies (Mesquita & Azevedo, 2022).

The literature has presented criticisms regarding the conduct of public hearings, highlighting issues such as low social participation, limited speaking time for the public, lack of dialogue, and questions about their effectiveness (Brelaz & Alves, 2013; Buttny, 2010; Ebdon, 2002; Zorzal & Carlos, 2017). Except for studies like that of Mesquita and Azevedo (2022), most research has focused primarily on the hearings themselves, neglecting other stages such as pre-hearing activities (e.g., disclosure and invitation) and post-hearing actions (e.g., preparing minutes and publishing follow-ups), which contribute to procedural transparency (Rodrigues, 2020). Low transparency in these stages can hinder citizen participation, as essential information may be inaccessible or untimely.

The research analyzes information transparency regarding public budget hearings on municipal governments' online portals. Transparency in public hearings encompasses several stages: pre-hearing elements, such as publicizing and inviting citizens to hearings; information during the hearing, including recordings; and post-hearing activities, such as making the recordings, minutes, and follow-ups available for public review and possible questioning.

The research was conducted through content analysis of information from municipal government portals and quantitative analysis of data from local governments in municipalities with populations over 500,000. Data was collected from public hearings related to (i) the 2021 Annual Budget Bill (PLOA), (ii) the 2022 Budget Guidelines Bill (PLDO), and (iii) the monitoring of the four-monthly fiscal targets for 2020.

This research aims to contribute to the literature on transparency and the practice of holding public budget hearings by addressing the often-overlooked elements related to the timely and visible availability of information about hearings. Improvements in this area can enhance the transparency of the hearing process, providing citizens with the means to participate in budget discussions effectively.

2 Theoretical Framework

2.1 Public Hearings

The legal requirement for public hearings at various decision-making stages by governments represents a significant social achievement. Public hearings are spaces for transparency and social participation, serving a consultative function (Lüchmann & Bogo, 2022). They form a crucial phase in several decision-making processes (Checkoway, 1981; Fonseca et al., 2014; Zorzal & Carlos, 2017), including budgeting and other decisions impacting society, such as public health issues (Sturza & Rodrigues, 2019). The organization and execution of these hearings fall under the responsibility of public administration, whether through the executive or legislative branches. They are tasked with organizing, inviting, publicizing, and defining the dynamics of the hearings, which generally involve presenting the content followed by addressing questions and demands from the public (Zorzal & Carlos, 2017).

In the Brazilian context, public budget hearings are mandatory, yet no specific regulations are dictating their structure or scope (Mesquita & Azevedo, 2022). Lüchmann and Bogo (2022) identified four types of public hearings: traditional, two with more participatory objectives, and digital formats for public consultations, typically featuring low interaction. Critics argue that these hearings are often designed to keep decision-making centralized within the state (Brelaz & Alves, 2013; Zorzal & Carlos, 2017). The lack of a legally defined scope can lead to inconsistencies in implementation, as there are no standardized requirements to follow (Piotrowski & Borry, 2010). Consequently, these hearings often focus only on planning preparation information, with little emphasis on subsequent changes (Azevedo & Pigatto, 2023).

Ideally, holding hearings throughout the budget process

– from drafting to accountability – allows civil society to be informed and participate in allocating resources and aligning them with their interests and needs (Ebdon, 2002; Ferreira, 2009). This enables continuous monitoring of government fiscal risks (Azevedo et al., 2019). Hearings have been recognized as one of Brazil's most utilized participatory mechanisms (Dias, 2020), expanding partly due to legal requirements (Lüchmann & Bogo, 2022). However, they often fail to attract key societal actors, such as professional associations (Melo Júnior, 2022). Despite this, hearings have helped to broaden spaces for collaborative discussion about the use of public resources, attracting new participants (Peres, 2020).

Despite their advantages, criticisms are recurrent in the literature. Issues include inadequate prior disclosure, often limited to formal means – such as the Official Gazette – that do not reach a broad audience in a timely manner. Additionally, hearings are frequently scheduled during business hours on weekdays, restricting participation (Baker et al., 2005; Brelàz & Alves, 2013; Checkoway, 1981; Rowe & Frewer, 2000), a practice questioned by the Court of Accounts of São Paulo State (TCE-SP, 2023). Pre-hearing decisions significantly influence participation, affecting citizen engagement and the participation format, potentially limiting public interaction.

Implementation process criticisms include the use of jargon and technical terms that are difficult to understand (Melo Júnior, 2022; Walters et al., 2000; Zorzal & Carlos, 2017). "Camouflage" strategies, such as selectively emphasizing certain topics while avoiding others and limiting participants' speaking time, further hinder interaction (Mesquita & Azevedo, 2022). Additionally, hearings are often more informative than deliberative or dialogical, reducing meaningful engagement with participants (Melo Júnior, 2022).

Social participation in public hearings can be affected by several factors, including low population engagement, the government's positioning in the pre-hearing phase, short speaking times for the public (Fonseca et al., 2014; Obar & Schejter, 2010; Rowe & Frewer, 2000), and excessive repetition of irrelevant information or a heavy focus on presenting numbers (Baker et al., 2005; Melo Júnior, 2022).

A critical perspective in the literature questions the representation of civil society in these hearings. Often, participants are not genuine representatives of the public but rather politicians or individuals with specific interests in government decisions (Checkoway, 1981; Ebdon, 2002; Rowe & Frewer, 2000; Zorzal & Carlos, 2017). Shah (2007) argues that the budget should be prepared to avoid pressure from private interests and lobbies, asserting that "participation [...] is a relative, not absolute, concept."

The lack of follow-ups on questions posed during hearings

has also been criticized, turning the environment into one for merely recording demands rather than fostering genuine dialogue and participation (Buttny, 2010; Zorzal & Carlos, 2017). This reduces the hearings to tools that replace more robust forms of participation with greater deliberative competence (Lüchmann & Bogo, 2022). Rowe and Frewer (2000) state that "public hearings often seem designed to contain and control participation." This perspective is reflected in how hearings are structured, inviting the public to participate but within state-imposed rules (Cornwall & Coelho, 2007). The infrequent follow-up contributes to the perception that hearings do not impact decisions (Buttny, 2010; Fonseca et al., 2014), with the government often failing to respond post-hearing (Fonseca et al., 2014).

Criticism also targets the effectiveness of public hearings. While the public can express opinions, these do not directly influence decision-making, as the final decision rests with the government (Brelàz & Alves, 2013; Rowe & Frewer, 2000; Zorzal & Carlos, 2017). The timing of hearings often does not favor participation; for instance, in budget preparation, the bill is typically already drafted, and the hearing is held late in the process, making it largely ceremonial (Brelàz & Alves, 2013; Rowe & Frewer, 2000). This can render hearings more symbolic than substantive, creating an illusion of participation and potentially alienating the public (Lando, 2003).

Another weakness is the low enforcement by Audit Courts, as seen in Bahia (Pinho, 2008) and São Paulo (Mesquita & Azevedo, 2022), which reduces external pressure for effective hearings. Additionally, the legislative bodies that should have a significant interest in this process often show little preoccupation in monitoring and using hearings to hold the executive branch accountable (Silva & Azevedo, 2022; Domingos & Aquino, 2019).

Personal characteristics of public managers, such as their openness to participation, also influence how participation is organized and enabled (Migchelbrink & Van De Walle, 2022). Managers can structure participation spaces to control participants (Baker et al., 2005) and adopt strategies that simulate participation and transparency during events (Mesquita & Azevedo, 2022).

Finally, the literature also reports good practices. For example, in the municipality of Mocajuba (Brazilian state of Pará), a second hearing was scheduled due to low initial participation, with written proposals requested for discussion (Melo Júnior, 2022). Technological tools (e-participation mechanisms) have been identified as relevant (Bisogno et al., 2022). However, they should not be the sole instrument as they can marginalize parts of society (Levenda et al., 2020). These tools can enhance participation and transparency but are not the sole determinants of significant change, which

depends on other factors (Iasulaitis et al., 2019).

2.2 Public hearings as a government transparency mechanism

Studies that directly address the transparency of information about public hearings in Brazil, though still underexplored, indicate a low level of transparency. Cruz and Ferreira (2008) analyzed the transparency of a municipality's process through four-monthly public hearings. Yamashiro (2013) evaluated the transparency levels in the municipalities of ABC Paulista and access to information about public hearings, revealing significant weaknesses.

The basic principle of transparency is that managers must publicly justify and disclose their decisions behind closed doors (de Fine Licht et al., 2014). Transparency goes beyond merely making information available; it also involves the ease of access to information (visibility) and whether the information is useful and sufficient for users to draw their conclusions (inferability) (Michener & Bersch, 2011, 2013). The quality of transparency can be assessed through attributes such as timeliness (the time information is made available), accessibility (ease of access), clarity (ease of understanding and presentation), and validity of information (Luciano et al., 2018; Nazário et al., 2012).

Recent literature has discussed the transparency levels of government online portals (Abdala & Torres, 2016), focusing on aspects like management information, legislative disclosure, and financial information (Alves et al., 2021; Cruz et al., 2012). Results show low levels of transparency and incomplete disclosures in local governments (Cruz et al., 2012), insufficient information on state government websites (Abdala & Torres, 2016), and the discontinuation of electronic transparency tools in municipalities (Dias et al. 2020).

Certain factors positively correlate with municipal transparency levels, such as (i) socioeconomic conditions, including municipal population, income, and educational development (Baldissera et al., 2020; Cruz et al., 2012); (ii) financial-budgetary factors, like capital investments, which are more likely to be publicized due to their positive impacts; and (iii) political-electoral factors, such as political competition influenced by opposition pressure (Baldissera et al., 2020). In Spain, municipalities tend to be less transparent when a political leader holds a legislative majority, showing that governmental pressure influences transparency (Sol, 2013).

Globally, studies have demonstrated low levels of budget transparency (Carlitz et al., 2009; de Renzio & Masud, 2011) and revealed a gap between legally compliant transparency and transparency that meets citizens' needs (Cucciniello & Nasi, 2014). Governments may disregard society's needs when they make information available solely for legal compliance.

Transparency has a positive relationship with society's participation in elections (Benito & Bastida, 2009) and public policy decisions (Matheus & Janssen, 2020), and it increases the legitimacy of decisions made by public administration (de Fine Licht et al., 2014). Transparency also enables social control over public spending; a lower level of transparency can facilitate the strategic use of the budget (Azevedo, 2014; Benito & Bastida, 2009). Benito and Bastida (2009, p. 405) state: "The less the electorate knows about and understands the budget process, the more the politicians can act strategically and use fiscal deficits and overspending to achieve opportunistic goals." Thus, a lack of transparency can hinder society's ability to control the budget and make informed decisions.

Poor fiscal performance can also influence transparency. Concerns about reputation and accountability lead to greater control over content, emphasizing positive information while overlooking negative information (Grimmelikhuijsen, 2011; Mahler & Regan, 2007; Piotrowski et al., 2019). Transparency can also be affected by pressure from oversight bodies (Zuccolotto & Teixeira, 2017) and the Legislative Branch, such as the Budget and Finance Commission responsible for supporting councilors (Domingos & Aquino, 2019; Domingos et al., 2021).

3 Methodology

3.1 Sample

Among the 5,570 Brazilian municipalities, large municipalities (those with over 500,000 inhabitants) were selected for analysis based on data from the Brazilian Institute of Geography and Statistics (IBGE, 2019). The sample comprises 47 municipalities, including the capitals, representing over 30% of the population and more than 40% of the country's wealth (Instituto de Pesquisa Econômica Aplicada [IPEA], 2019). The Federal District was excluded from the sample due to its unique characteristics. Large municipalities were chosen to mitigate the socioeconomic and budgetary disparities that smaller municipalities may face.

Table 1 provides descriptions of the analyzed sample, with information compared to other municipalities with more than 100,000 inhabitants (excluding those in the sample).

The municipalities in the sample exhibit less external dependence on resources and have a GDP per capita higher than the average of municipalities with more than 100,000 inhabitants. Consequently, it is expected that the sample's level of transparency faces fewer limitations related to financial constraints, given their better financial conditions. This expectation is supported by the higher average transparency scores from indicators provided by the Office of the Comptroller General (CGU), the Federal Public Prosecutor's Office (MPF), and the Federal Council of Administration (CFA), with all comparisons showing

Table 1. Descriptions of the sample

Characteristic	Sample municipalities (n=47)				Municipalities with over 100,000 inhabitants (n=276)			
	Mean	Min.	Max.	SD	Mean	Min.	Max.	SD
Population (thousand inhabitants) (1)	1.351	501	12.252	1.922	196	100	494	95
Internal control (0=without/1=with) (1)	1,00	1,00	1,00	0,00	0,98	0,00	1,00	0,15
Consulting (0=without/1=with) (1)	0,44	0,00	1,00	0,51	0,70	0,00	1,00	0,46
Brazil Transparent Scale (2)	7,46	2,50	10,00	2,52	4,97	0,00	10,00	3,38
Transparency index MPF (3)	7,94	0,80	10,00	2,11	6,90	0,40	10,00	2,19
Transparency index CFA (5)	9,15	6,06	10,00	0,95	8,17	1,21	10,00	1,40
GDP per capita (BRL thousands) (4)	33,8	11,8	94,3	15,4	29,5	5,9	247,3	22,8
Tax revenue/Total revenue (4)	0,23	0,07	0,49	0,10	0,15	0,00	0,48	0,08
Per capita revenue (BRL thousands) (4)	3,47	1,15	7,57	1,17	3,49	1,47	15,65	1,77

Sources: (1) IBGE (2015, 2019); (2) Transparent Brazil Scale (EBT) from the Office of the Comptroller General (2016, 2017, 2018); (3) Federal Public Prosecutor's Office (2016); (4) GDP – Gross Domestic Product – IPEA (2019); and (5) Transparency index of the Federal Council of Administration – CFA (2022).

significant mean differences at the 1% level. Approximately 44% of the municipalities analyzed work with external consultants, compared to an average of 70% for other municipalities. Lastly, all municipalities in the sample possess internal control structures, further evidencing their capacity to organize and manage information effectively.

3.2 Data collection

Data were collected from the online portals of selected municipal governments, focusing on Information regarding public budget hearings: (i) the preparation of the 2021 Annual Budget Bill (PLOA); (ii) the preparation of the 2022 Budget Guidelines Bill (PLDO); and (iii) monitoring the budget law's (LDO) fiscal targets for 2020, conducted every four months. The significance of the PLOA and PLDO hearings lies in allowing the population to participate in budget decisions while they are still in the preparation stage. The four-monthly public hearings provide a mechanism for monitoring the municipality's budget execution and ensuring accountability.

The data collection occurred during April and May 2021.

This period was strategically chosen for two main reasons. First, it enabled the observation of information from the 2021 PLOA hearing post-completion (generally held in the latter half of the preceding year) and the four-monthly hearings of 2020, thus assessing the continuity of information availability after the hearings. Second, it allowed monitoring of the 2022 PLDO hearings during their preparation and occurrence (typically in April and May), enabling analysis of the timeliness and accessibility of information to citizens during the hearing process.

The collection process began with a search of the municipal governments' online portals. Content analysis was employed, adhering to a predefined protocol tailored for each type of public hearing, given their different stages in the process. The analysis and description dimensions are detailed in Table 2.

Items 2, 3, 4, and 5 refer to the pre-hearing stage, which can directly impact participation, such as the timely availability of details – day, time, and place. The period between the hearing date (7) and the deadline for submitting the bill to the legislative branch (City Council)

Table 2. Protocol: dimensions of analysis

Dimensions	Description
1 There is a webpage for budget hearings	Grouping the information on a single webpage makes it easier for citizens to find.
2 Provision of ex-ante rules	Provision of pre-hearing information, such as an invitation or notice informing the location, day, and scheduled time.
3* Prior availability of content	Prior content availability (Bill or presentation) enables citizens to prepare in advance.
4 Day of hearing (business day)	Check whether the hearing is held during business hours and on a business day, which may limit participation.
5 Time of hearing (commercial)	
6 The deadline for submitting the bill	Check if regulations contain the deadline for submitting the bill to the City Council.
7 Hearing data	Check how many days before the deadline for sending the bill the hearing is held. Longer periods allow for the proper assessment of demands and suggestions.
8 Transmission online	Check whether the hearing was transmitted online, allowing those who were not present to participate.
9** Availability of hearing video	Check whether the recordings of the hearings are kept for consultation by citizens, even after the period of the hearing.
10** Availability of the minutes of the hearing	Check the availability of the minutes.
11** Availability of follow-up to consultations	Check whether the response to the demands raised at the hearing is available.
12 Level of usability	The number of clicks needed to access the page with information about the public hearings is a proxy for complexity in accessing information.

Notes. (*) It was verified whether the content was available, but it is not possible to confirm that the information was made available in a timely manner for the 2021 PLOA hearings. (**) These items were not considered in the analysis of the 2022 PLDO hearings, as the analysis was conducted during the period in which the hearings were being held.

(6) was not considered for the four-monthly hearings, as these pertain to monitoring budget execution. For the 2021 PLOA public hearings, online transmission (8) was identified based on the availability of videos (9) or other information in the rules of conduct or the minutes. Items 9, 10, and 11 pertain to the post-hearing period and were not considered for the analysis of information regarding the 2022 PLDO due to the synchronous nature of the analysis.

Data collection was conducted by recording the information on an electronic spreadsheet and the respective website where the information was found. The authors interacted to resolve any doubts and validate the information through a second verification.

3.3 Data analysis

After the data collection, the information was tabulated according to the specified analysis dimensions. A quantitative analysis was then conducted using the mean difference test (Student's t-test). This test was based on two factors: (i) whether the municipality is a capital city and (ii) whether the municipality has a high or low level of computerization (above or below average), according to IBGE data (2015).

4 Results and Discussions

4.1 PLOA public hearings

The analysis of transparency information from the PLOA

public hearings in 2021 allowed for identifying whether the information remained available to citizens after the hearings were held (Table 3). Among the 47 municipalities with more than 500,000 inhabitants analyzed, 72% did not present any information about the PLOA 2021 hearing, and none complied with all the items analyzed. Sorocaba/SP was the municipality that showed the best compliance, meeting 8 of the 12 items (66.7%) analyzed.

Approximately 34% of the municipalities had a specific link or page within their portal that gathered information about public budget hearings. In two cases, the local governments offered the link, but either no information was provided or the information was outdated, indicating low visibility of the information.

In 70% of municipalities, the deadline for sending the PLOA is established in the Organic Law, but specific dates for the hearings were only found on 12 portals. Among these, 4 municipalities conducted the hearings with less than 10 days remaining before the deadline for sending the bill to the legislature. Such a short period limits the government's ability to thoroughly evaluate proposals from society, potentially reducing the hearings to mere formalities to meet legal requirements, as noted by Brelàz and Alves (2013). Therefore, setting an appropriate date for hearings is crucial to ensure that social participation is substantive rather than merely ceremonial, a point emphasized by Melo Júnior (2022).

Table 3. Transparency of the 2021 PLOA public hearings

Dimensions of Analysis	N	Mean	SD	Min	Max	Mean differences (p-value)	
						Capitals	Computerization
Hearing information (1)	47	0,28	0,45	0	1	0,1805	0,5600
Portal (2)	47	0,85	0,36	0	1	0,5625	0,5625
Has a link for hearings (1)	47	0,34	0,48	0	1	0,7591	0,3623
Local regulation (1)	47	0,70	0,46	0	1	0,3660	0,0276**
Days until the deadline for bill submission	11	26,3	27,2	3	92	0,2929	0,3356
Business day (1)	12	1,0	0,00	1	1	NA	NA
Commercial time (1)	9	0,67	0,50	0	1	0,1340	0,6845
Ex-ante rules (1)	47	0,17	0,38	0	1	0,8467	0,3396
Synchronicity (3)	12	0,67	0,49	0	1	0,1877	0,2596
Content available on the website (1)	47	0,09	0,28	0	1	0,3717	0,8964
Transmission online (1)	47	0,11	0,31	0	1	0,7533	0,1207
Videos available online (1)	47	0,21	0,41	0	1	0,6356	0,8964
Minutes available on the website (1)	47	0,11	0,31	0	1	0,2122	0,7533
Presents follow-ups (1)	47	0,02	0,15	0	1	0,2914	0,2914
Website usability level (6)	9	2,56	0,73	2	4	0,0870**	0,1013

Notes. (1) 0 = no; 1 = yes; (2) 0 = outsourced; 1 = not-outsourced; (3) 0 = asynchronous; 1 = synchronous; (4) Significance: **5%. (5) NA: The test was not applied, as there was no variation in the data; (6) The usability analysis considered the number of clicks until accessing the hearing's content. The number is low, as it only considered municipalities where it was possible to count the number of clicks needed to locate the information. In 5 municipalities, access was only possible through the search tool on the website.

A notable case is São Paulo/SP, where the participation process begins early in the year through online tools. There is a specified period for submitting proposals, which are evaluated and subject to public voting. At the end of the process, follow-ups on issues discussed in public hearings justify the decisions made regarding proposals. This approach facilitates the timely evaluation of suggestions and promotes synchronous interaction and accountability during public hearings.

Regarding the timing, all municipalities where information was available (12 cases) scheduled hearings during working hours. However, three held hearings after 6 pm, potentially making participation difficult for some individuals (Baker et al., 2005; Brelàz & Alves, 2013; Checkoway, 1981; Rowe & Frewer, 2000). The government has to schedule hearings at times that enable broader public attendance. Only in 17% of cases was pre-hearing information found (invitations or notices specifying the date, time, and place, for example). The lack of such disclosures indicates low visibility of information (Michener & Bersch, 2013) and possibly reflects limited interest in fostering social participation in these processes.

Additionally, some hearings were classified as synchronous or asynchronous. Four municipalities conducted "online public hearings" during the COVID-19 pandemic, using online forms without synchronous interaction. While this format can enhance transparency, it does not meet the criteria of public hearings, which require real-time interaction between government representatives and the audience (Fonseca et al., 2014; Zorzal & Carlos, 2017).

Sometimes, videos of public hearings were found to consist solely of presentation slides, lacking audience participation or interaction. In one instance, a video only showed slides without narration or explanation. In such cases, while information is visible, there is minimal inferability – merely making information visible does not enable the public to understand and draw conclusions effectively (Michener & Bersch, 2013). Pre-publishing content (like presentations, proposed bills, or other materials) would allow society to prepare questions and suggestions in advance. Only four municipalities (9%) provided this type of disclosure. Limiting content transparency to the synchronous moment of the hearing can hinder public understanding of the disseminated content and impede question formulation.

Minutes of hearings were available on only 11% of portals, with São Paulo/SP being the sole municipality to offer any form of follow-up. This lack of response indicates a deficit in dialogue and bilateral communication, rendering hearings mere platforms for registering demands that remain unanswered (Zorzal & Carlos, 2017).

The literature indicates that greater usability of

government websites enhances the credibility of government information (Huang & Benyoucef, 2014). Usability – measured by the number of clicks needed to find information about public hearings – ranged from 2 to 4 clicks. Capital cities generally exhibited lower usability (requiring more clicks) than other municipalities. Despite the relatively low number, scattered and non-standardized information (e.g., on news pages or within planning/finance secretariat portals) often made information retrieval challenging, frequently relying on the portal's search tool. This low usability contributes to information barely visible to citizens (Michener & Bersch, 2013).

The mean tests (Table 3) indicated no significant differences in most dimensions analyzed between capital and non-capital municipalities or between municipalities with varying levels of computerization (high/low). The sole dimension showing divergence was the existence of local regulations. This discrepancy suggests that budget transparency may hinge on factors like political will, the administration's commitment to transparency (Dias et al., 2020), lack of stakeholder interest, or pressures from media and oversight bodies (Luciano et al., 2018; Zuccolotto & Teixeira, 2017).

In the Brazilian context, while public budget hearings are mandated by legislation, specific guidelines on their structure or mandatory requirements for their conduct are lacking, leaving decisions on organizing and conducting hearings primarily to municipal governments. Moreover, insufficient pressure from oversight bodies such as Audit Courts and the Public Prosecutor's Office could influence the transparency level of these participatory mechanisms.

Previous studies have consistently demonstrated low government transparency across various levels (Carlitz et al., 2009; Cruz & Ferreira, 2008; Cruz et al., 2012; de Renzio & Masud, 2011). Transparency fosters participation and social control (Benito & Bastida, 2009; Matheus & Janssen, 2020). Therefore, inadequate transparency in budget processes undermines public participation through hearings and compromises accountability.

4.2 PLDO public hearings

Transparency in PLDO public hearings was notably lower than PLOA hearings, with information found in only 17% of municipalities (compared to 28% for PLOA hearings). This means that most municipalities (83%) did not provide any information about the PLDO 2022 public hearings on their websites. Similar to PLOA hearings, no municipality met all the criteria analyzed for PLDO hearings (Table 4). Ribeirão Preto/SP showed the highest compliance, meeting 6 of the 8 analyzed items (excluding items related to subsequent actions after the hearing, such as publication in minutes, follow-up, and availability of the video).

Table 4. Transparency of 2022 PLDO public hearings

Dimensions of Analysis	N	Mean	SD	Min	Max	Mean differences (p-value)	
						Capitals	Computerization
Hearing information (1)	47	0,17	0,38	0	1	0,00***	0,85
Local regulation (1)	47	0,62	0,49	0	1	0,74	0,03*
Days until the deadline for bill submission	6	14,17	12,32	1	32	0,45	0,45
Business day (1)	5	1,0	1,0	0	0	NA	NA
Commercial time (1)	4	0,75	0,50	0	1	NA ²	0,42
Ex-ante rules (1)	47	0,09	0,28	0	1	0,05*	0,37
Synchronicity (2)	8	0,38	0,52	0	1	0,54	0,54
Transmission online (1)	47	0,06	0,25	0	1	0,10*	0,49
Content available on the website (1)	47	0,09	0,28	0	1	0,37	0,37
Website usability level (5)	4	1,50	0,58	1	2	NA	NA
Transmissão online ⁽¹⁾	47	0,11	0,31	0	1	0,7533	0,1207
Vídeos disponíveis online ⁽¹⁾	47	0,21	0,41	0	1	0,6356	0,8964
Ata disponível no site ⁽¹⁾	47	0,11	0,31	0	1	0,2122	0,7533
Apresenta devolutiva ⁽¹⁾	47	0,02	0,15	0	1	0,2914	0,2914
Nível de usabilidade do site ⁽⁶⁾	9	2,56	0,73	2	4	0,0870**	0,1013

Notes. (1) 0 = no; 1 = yes; (2) 0 = asynchronous; 1 = synchronous; (4) Significance: * 10%, **5%, and ***1%; (4) NA: The test was not applied, as there was no variation in the data; NA2: the municipalities that made available this information were not capitals. (5) The usability analysis considered the number of clicks until accessing the hearing's content.

Approximately 62% of the municipalities had a predefined bill submission deadline. Still, in the few municipalities that provided information (6 of them), the period between the hearing and the bill submission varied widely, from 1 to 32 days, with 4 municipalities having less than 10 days. Such short periods make it challenging to adequately assess citizens' demands and suggestions, turning hearings into merely informative events rather than participatory ones (Melo Júnior, 2022).

All municipalities that disclosed the hearing date scheduled it on a business day – except for Sorocaba/SP, which held it outside business hours – suggesting limited potential for public participation (Brelaz, 2019). The lack of disclosure of pre-hearing rules and limited dissemination of information highlight the low visibility of these processes, which not only diminishes transparency (Michener & Bersch, 2013) but also restricts public engagement.

Similar to PLOA hearings, some municipalities held PLDO hearings in an asynchronous online format during the pandemic, using forms or other digital records, which alters the traditional interactive nature of these events. Only 3 municipalities (6%) provided online transmission of the hearing, indicating low visibility and accessibility of virtual hearings for monitoring purposes. Moreover, only 9% of portals made hearing content available

in advance, allowing citizens to prepare adequately. Portal usability ranged from 1 to 2 clicks, indicating relatively easy access to PLDO hearing information, often highlighted on the portal's first page or in news sections during the hearing period. However, this format

complicates access in later periods, as few municipalities maintain a dedicated page for such participatory activities where minutes and follow-ups could also be archived.

Mean difference tests (Table 4) revealed that computerization did not significantly influence the dissemination of PLDO 2022 information, except for a deadline for bill submission, typically stipulated in the municipality's Organic Law, and not requiring frequent updates. Conversely, being a capital city negatively impacted the availability of certain information. Despite the pandemic context, the observed low transparency cannot solely be attributed to it, given that the analyzed municipalities are large and less reliant on external resources. Possible explanations include varying political will regarding transparency and potentially low pressure from oversight bodies (Zuccolotto & Teixeira, 2017).

4.3 Public hearings for quarterly monitoring of fiscal targets

The four-monthly public hearings serve a distinct purpose from previous ones, focusing on accountability and transparency concerning compliance with fiscal targets. According to the Fiscal Responsibility Law (Article 9), the executive branch must conduct these hearings at the end of May, September, and February. Unlike budget preparation hearings, these sessions primarily serve an informative function (Melo Júnior, 2022).

Similar to findings from the PLOA and PLDO hearings, the four-monthly hearings were minimally transparent. Information for all three periods was not found on 72% of the portals (Table 5).

Table 5. Transparency of the four-monthly public hearings

Dimensions of Analysis	N	Mean	SD	Min	Max	Mean differences (p-value)	
						Capitals	Computerization
Hearing information (1)	47	0,28	0,45	0	1	0,4890	0,4890
Ex-ante rules (1)	47	0,00	0,00	0	0	NA	NA
Content available on the website (1)	47	0,19	0,40	0	1	0,3717	0,8964
Transmission online (1)	47	0,04	0,20	0	1	0,1827	0,4870
Videos available online (1)	47	0,02	0,15	0	1	0,3538	0,3538
Minutes available on the website (1)	47	0,06	0,25	0	1	0,7533	0,6376
Presents follow-ups (1)	47	0,00	0,00	0	0	NA	NA
Website usability level (3)	13	2,31	0,85	1	4	1,0000	0,4226

Notes. (1) 0 = no; 1 = yes; (2) NA: The test was not applied, as there was no variation in the data; (3) The usability analysis considered the number of clicks until accessing the hearing's content

For the four-monthly hearings, no information on ex-ante rules, such as invitations and notices, was found on any of the local governments' portals. These findings reinforce the low visibility and/or poor quality of portal transparency (Michener & Bersch, 2013). It cannot be concluded definitively that the information was not made available to citizens in a timely manner; rather, it appears that the information was not maintained on the portals, which would be a crucial procedural step. The lack of transparency in this information can undermine social accountability, as these hearings are vital for monitoring and holding the government accountable.

The content of the hearings was accessible in only 19% of municipalities. It cannot be inferred that this content was made available sufficiently before the hearings, as it may have been publicized only after the events. Among the limited information found, it was identified that only two municipalities – Londrina/PR, where a broadcast video of the hearing was available, and Campinas/SP, where the minutes indicated the hearing was being broadcast – held synchronous sessions.

Minutes from the quarterly hearings were found on just 6% of portals, with none offering any follow-up on suggestions and comments. The absence of follow-up may be due to insufficient social pressure. Citizens expect their contributions during hearings to matter, and subsequent communication can fulfill this expectation (Baker et al., 2005). Portal usability ranged from 1 to 4 clicks, often hindered by disorganized information presentation, such as not consolidating information on planning hearings, making it challenging to locate specific details.

Mean difference tests (Table 5) showed that neither the fact that the municipality is a capital nor its level of computerization influenced the dissemination of information. These results and previous findings suggest pervasive low transparency throughout the budget process, potentially influenced by political dynamics

and oversight bodies (Michener & Bersch, 2013).

5 Final Considerations

The study's main conclusions indicate a low level of information transparency in public hearings across all analyses, including the PLDO and PLOA bill hearings and the quarterly LDO monitoring hearings. The findings demonstrate a deficiency in transparency and the effectiveness of social participation tools in the budget planning and execution process. Despite being considered crucial instruments of transparency, public hearings fail to meet transparency standards in practice.

These results are particularly significant given that the analysis was conducted in large municipalities known for high transparency levels, which presumably have the technical capacity to ensure process transparency. However, the study reveals only apparent transparency and ineffectiveness in the information provided. For instance, a publication by Przebilovicz et al. (2022) presented a project from FGV-EAESP, which analyzed municipalities of similar size and, during nearly the same period as this research, found that information about public hearings (in general, without specification) was available in 70% of cases. Additionally, the Transparency Radar by Atricon (2024) indicates that 69% of the entities analyzed have some form of audience presentation (radio, TV, internet). When viewed together, these results can create a false sense of transparency because, upon closer inspection, essential information is often missing.

The study also highlights the low quality of the available information. For transparency to be effective, information must be (i) visible and easily located and (ii) allow inferability – providing users with sufficient information for their understanding and interpretation (Michener & Bersch, 2013). Timely information about public hearings is crucial. The information must be available and visible in time for society to participate

meaningfully, allowing citizens to submit demands and suggestions that can be considered in the budget.

The study found that neither the municipality's level of computerization nor its status as a capital city influenced the level of transparency. This suggests that transparency may be influenced more by the will of the rulers and external pressures from the media or oversight bodies, such as Audit Courts and Public Prosecutor's Offices (Pinho, 2008; Zuccolotto & Teixeira, 2017), rather than computerization. The poor performance of the legislature's Budget and Finance Committee can also negatively impact transparency, as its actions may be passive and ceremonial (Domingos & Aquino, 2019; Domingos et al., 2021).

The late-stage hearings, lack of disclosure, visibility of information, and absence of follow-up on demands suggest that hearings might be held merely to comply with legal obligations rather than to promote transparency and social participation.

The results suggest some implications. First, citizens acting in social observatories could require information to be made available in advance, thus being able to prepare themselves for questions and suggestions. They could also request greater transparency for the process of evaluating and following the demands presented since the non-inclusion of these demands in the budget and the lack of transparency and communication can reduce both the credibility of the process (Breláz & Alves, 2013) and the credibility of the information made available by governments (Huang & Benyoucef, 2014), in addition to generating demotivation for participation (Baker et al., 2005). Presenting timely and transparent information on bills (PLDO and PLOA) and their quarterly monitoring in public hearings is relevant, as these spaces can activate social control through monitoring fiscal risks (Azevedo et al., 2019).

Second, it has implications for managers responsible for organizing, disseminating, and coordinating the dynamics, warning about the greater need for participation and procedural transparency (Rodrigues, 2020). They should adopt measures such as prior availability of content and information about the hearings, in addition to keeping them public for later consultation. Third, given the absence of general regulation of the scope for public hearings (Fonseca et al., 2014; Mesquita & Azevedo, 2022), the municipal legislative branch could regulate the transparency and structuring of hearings through legislation, either through the inclusion of rules in the annual LDO or through changes in the organic law.

Finally, there are implications for control bodies, including Audit Courts and Public Prosecutor's Offices, which currently do not have a clear role in monitoring public hearings. These bodies could exert greater pressure to enhance transparency. For instance, Audit Courts could

create accreditation mechanisms like a "Transparent Manager Certificate," as noted by Dias et al. (2020, p. 6), based on an initiative by the Audit Court of the Municipalities of the State of Pará (TCM-PA) and similar efforts in Bahia (a joint initiative of TCM/BA, TCE/BA, and MPC/BA). Although some monitoring by Audit Courts exists, it has been limited to verifying implementation (e.g., TCE-SP, 2023). This control must extend beyond verifying implementation to focusing on the process itself.

The study has some limitations. The sample size and period analyzed limit its representativeness, and the method does not allow for identifying causality. Another limitation is the potential for a type I error, where the information might be available but not located despite the systematic approach. However, even if the information exists and was not found, the absence indicates that it is not easily accessible to citizens.

The results suggest several avenues for future research to qualitatively understand the transparency process in public hearings and identify reasons for low transparency in local governments. Investigating the political dimension, such as the actions and/or resistance of mayors, can help understand the complexity of low transparency and identify the roles and effects of the legislative branch and control bodies in (non)monitoring this process.

The use of technological tools, such as cell phone apps, can improve participation and transparency (Ertiö, 2015). Future research could provide evidence of enhanced participation using electronic tools. Transparency and access to public services often overlook people with disabilities (Lima et al., 2023), potentially preventing a significant portion of society from participating in hearings due to the lack of focus from public administration. Research could explore this issue and analyze the effects on this marginalized segment of society.

Finally, it is important to highlight that some public hearings aim to enable transparency and participation. Research could analyze factors explaining these differences, such as organizational and managerial characteristics (Migchelbrink & Van De Walle, 2022), forms of monitoring by control bodies, and pressures and dynamics created by local society.

References

- Abdala, P.R.Z., & Torres, C.M.S.O. (2016). A Transparência como Espetáculo: uma análise dos portais de transparência de estados brasileiros. *Administração Pública e Gestão Social*, 1(3), 147–158. <https://doi.org/10.21118/apgs.v1i3.4900>
- Alessandro, M., Lagomarsino, B. C., Scartascini, C., Streb, J., & Torrealday, J. (2019). Transparency and trust in government evidence from a survey experiment. *World Development*, 138, 105223. <http://dx.doi.org/10.18235/0001569>

- Alves, J.F., Miranda, A.R.A., Teixeira, M.A.C., & Souza, P.R.R. de. (2021). Ranking de transparência ativa de municípios do Estado de Minas Gerais: avaliação à luz da Lei de Acesso à Informação. *Cadernos EBAPE.BR*, 19(3), 564–581. <https://doi.org/10.1590/1679-395120200135>
- Atricon – Associação dos Membros dos Tribunais de Contas do Brasil. (2024). Radar da Transparência Pública. Disponível em <https://radardatransparencia.atricon.org.br/panel.html>
- Azevedo, R.R. de. (2014). Imprecisão na estimação orçamentária dos municípios brasileiros. *Dissertação. Dissertação (Mestrado) - Faculdade de Economia, Administração e Contabilidade, Universidade de São Paulo.* <https://doi.org/10.11606/D.96.2014.tde-17032014-110156>
- Azevedo, R.R. de, Aquino, A.C.B. de, Lino, A.F., & Cavalmoretti, G. (2019). A precariedade do conteúdo informacional dos anexos de riscos fiscais de municípios brasileiros. *Advances in Scientific and Applied Accounting*, 12(2), 4–22. <https://doi.org/10.14392/ASAA.2019120201>
- Azevedo, R.R. de, & Pigatto, J.A.M. (2023). Uso das informações do orçamento de desempenho em municípios no Brasil. *Revista Universo Contábil*, 19(1), 1–24. <https://doi.org/10.4270/ruc.2023107>
- Baldissera, J.F., Dall’Asta, D., Casagrande, L.F., & Oliveira, A.M.B. (2020). Influência dos aspectos socioeconômicos, financeiro-orçamentários e político-eleitorais na transparência dos governos locais. *Revista de Administração Pública*, 54(2), 340–359. <https://doi.org/10.1590/0034-761220190048>
- Baker, W.H., Addams, H.L., & Davis, B. (2005). Critical Factors for Enhancing Municipal Public Hearings. *Public Administration Review*, 65(4), 490–499. <https://doi.org/10.1111/j.1540-6210.2005.00474.x>
- Benito, B., & Bastida, F. (2009). Budget transparency, fiscal performance, and political turnout: An international approach. *Public Administration Review*, 69(3), 403–417. <https://www.jstor.org/stable/27697882>
- Bisogno, M., Cuadrado-Ballesteros, B., & Santis, S. (2022). Do e-government initiatives and e-participation affect the level of budget transparency? *International Public Management Journal*, 25(3), 365–391. <https://doi.org/10.1080/10967494.2022.2042437>
- Brasil. (2000). Lei de Responsabilidade Fiscal, Lei Complementar 101, de 4 de maio de 2000. https://www.planalto.gov.br/ccivil_03/leis/lcp/lcp101.htm
- Brasil. (2002). Estatuto das Cidades, Lei 10.257, de 10 de julho de 2001. https://www.planalto.gov.br/ccivil_03/leis/leis_2001/l10257.htm
- Brelaz, G., & Alves, M.A. (2013). O processo de institucionalização da participação na Câmara Municipal de São Paulo: Uma análise das audiências públicas do orçamento (1990-2010). *Revista de Administração Pública*, 47(4), 803–826. <https://doi.org/10.1590/S0034-76122013000400001>
- Buttny, R. (2010). Citizen participation, metadiscourse, and accountability: A public hearing on a zoning change for wal-mart. *Journal of Communication*, 60(4), 636–659.
- Carlitz, R., Renzio, P., Ramkumar, V., & Krafchik, W. (2009). Budget transparency around the World. *OECD Journal on Budgeting*, 9(2), 1–17. <https://doi.org/10.1787/16812336>
- Carvalho, F. A. de, Jorge, M.J., Pigatto, J.A.M., & Alves, F. J. dos S. (2013). Fatores Determinantes da Abertura Orçamentária Pública: Um Estudo Empírico Apoiado em Dados Secundários Para uma Amostra de Países. *Contabilidade Vista & Revista*, 23(4), 157–183.
- Checkoway, B. (1981). The Politics of Public Hearings. *The Journal of Applied Behavioral Science*, 17(4), 566–582. <https://doi.org/10.1177/002188638101700411>
- Cornwall, A., & Coelho, V. S. P. (2007). Spaces for change? The politics of citizen participation in new democratic arenas, (Vol. 4). Ed. Zed Books.
- Cruz, C.F., & Ferreira, A.C.S. (2008). Transparência na elaboração, execução e prestação de contas do orçamento municipal: um estudo em um município brasileiro. *Revista de Contabilidade do Mestrado em Ciências Contábeis da UERJ*, 13(2), 1–14.
- Cruz, C.F., Ferreira, A.C.S., Silva, L. M., & Macedo, M.Á.S. (2012). Transparência da gestão pública municipal: um estudo a partir dos portais eletrônicos dos maiores municípios brasileiros. *Revista de Administração Pública*, 46(1), 153–176.
- Cucciniello, M., & Nasi, G. (2014). Transparency for Trust in Government: How Effective is Formal Transparency? *International Journal of Public Administration*, 37(13), 911–921. <https://doi.org/10.1080/01900692.2014.949754>
- de Fine Licht, J., Naurin, D., Esaiasson, P., & Gilljam, M. (2014). When Does Transparency Generate Legitimacy? Experimenting on a Context-Bound Relationship. *Governance*, 27(1), 111–134. <https://doi.org/10.1111/gove.12021>
- de Renzio, P., & Masud, H. (2011). Measuring and Promoting Budget Transparency: The Open Budget Index as a Research and Advocacy Tool. *Governance*, 24(3), 607–616. <https://doi.org/10.1111/j.1468-0491.2011.01539.x>
- Dias, L.N. da S., Aquino, A.C.B. de, Silva, P.B. da, &

- Albuquerque, F. dos S. (2020). Terceirização de portais de transparência fiscal em prefeituras municipais. *Revista de Contabilidade e Organizações*, 14(e164383), 1–15. <https://doi.org/10.11606/issn.1982-6486.rco.2020.164383>
- Domingos, F.D., & Aquino, A.C.B. (2019). Competências (não exercidas) das comissões de orçamento e finanças nas Câmaras Municipais. *Revista de Administração Pública*, 53(6), 1161–1178. <https://doi.org/10.1590/0034-761220180441>
- Domingos, F.D., Aquino, A.C.B., & Lima, D.V. (2021). The credibility of finance committees and information usage: trustworthy to whom? *Public Money & Management*, 42(3), 169–177. <https://doi.org/10.1080/09540962.2021.1996691>
- Ebdon, C. (2002). Beyond the public hearing: citizen participation in the local government budget process. *Journal of Public Budgeting, Accounting & Financial Management*, 14(2), 273–294. <https://doi.org/10.1108/JPBAFM-14-02-2002-B006>
- Ertiö, T.P. (2015). Participatory Apps for Urban Planning—Space for Improvement. *Planning Practice & Research*, 30(3), 303–321. <https://doi.org/10.1080/02697459.2015.1052942>
- Ferreira, D. de Q. (2009). Orçamento Participativo: instrumento de democratização da administração pública. *Contabilidade Vista & Revista*, 14(3), 65–85. Retrieved from <https://revistas.face.ufmg.br/index.php/contabilidadevistaerevista/article/view/2647>
- Fonseca, I.F., Rezende, R.R., Oliveira, M.S., & Pereira, A.K. (2014). Audiências públicas: fatores que influenciam seu potencial de efetividade no âmbito do Poder Executivo federal. *Revista do Serviço Público*, 64(1), 7–29. <https://doi.org/10.21874/rsp.v64i1.113>
- Grimmelikhuijsen, S. (2011). Being transparent or spinning the message? An experiment into the effects of varying message content on trust in government. *Information Polity*, 16(1), 35–50. <https://doi.org/10.3233/IP-2011-0222>
- Huang, Z., & Benyoucef, M. (2014). Usability and credibility of e-government websites. *Government Information Quarterly*, 31(4), 584–595. <https://doi.org/10.1016/j.giq.2014.07.002>
- Instituto de Pesquisa Econômica Aplicada – IPEA (2019). Ipeadata. <http://ipeadata.gov.br/Default.aspx>
- lasulaitis, S., Nebot, C. P., Carneiro, E., & Sampaio, R.C. (2019). Interatividade e ciclo de políticas públicas no orçamento participativo digital: Uma análise internacional. *Revista de Administração Pública*, 53(6), 1091–1115. <https://doi.org/10.1590/0034-761220180272>
- Lando, T. (2003). The public hearing process: A tool for citizen participation, or a path toward citizen alienation? *National Civic Review*, 92(1), 73–82.
- Levenda, A. M., Keough, N., Rock, M., & Miller, B. (2020). Rethinking public participation in the smart city. *The Canadian Geographer*, 64(3), 344–358. <https://doi.org/10.1111/cag.12601>
- Lima, D.V.D., van Tol, R., Pereira, É.L., & Aquino, A.C.B. de. (2023). Accountability social de pessoas com deficiência e barreiras para o acesso a serviços públicos. *Revista de Contabilidade e Organizações*, 17, e218207. <https://doi.org/10.11606/issn.1982-6486.rco.2023.218207>
- Lüchmann, L.H.H., & Bogo, R.S. (2022). Instabilidade e declínio dos orçamentos participativos em municípios no Brasil e em Portugal (2016-2019). *Opinião Pública*, 28(3), 716–749. <https://doi.org/10.1590/1807-01912022283716>
- Luciano, E.M., Wiedenhöft, G., & Pinheiro dos Santos, F. (2018). Barreiras para a Ampliação de Transparência na Administração Pública Brasileira: Questões Estruturais e Culturais ou Falta de Estratégia e Governança? *Administração Pública e Gestão Social*, 10(4), 282–291. <https://doi.org/10.21118/apgs.v10i4.5716>
- Mahler, J., & Regan, P.M. (2007). Crafting the message: Controlling content on agency Web sites. *Government Information Quarterly*, 24(3), 505–521. <https://doi.org/10.1016/j.giq.2006.06.008>
- Matheus, R., & Janssen, M. (2020). A Systematic Literature Study to Unravel Transparency Enabled by Open Government Data: The Window Theory. *Public Performance and Management Review*, 43(3), 503–534. Routledge. <https://doi.org/10.1080/15309576.2019.1691025>
- Melo Júnior, R.C. de (2022). As audiências públicas orçamentárias e o direito de participação: Debate, Consenso e Transparência na construção do orçamento municipal. Editora Dialética.
- Mesquita, T.S., & Azevedo, R.R. de. (2022). Fóruns de accountability síncrona: A dinâmica interna das audiências públicas orçamentárias. *Revista de Administração Pública*, 56(6), 799–822. <https://doi.org/10.1590/0034-761220220122>
- Michener, G., & Bersch, K. (2011). Conceptualizing the Quality of Transparency. *Political Concepts*, (May), 1–27.
- Michener, G., & Bersch, K. (2013). Identifying transparency. *Information Polity*, 18(3), 233–242.
- Migchelbrink, K., & Van De Walle, S. (2022). A systematic review of the literature on determinants of public managers' attitudes toward public participation.

- Local Government Studies, 48(1), 1–22. <https://doi.org/10.1080/03003930.2021.1885379>
- Nazário, D.C., Silva, P.F. da, & Rover, A. J. (2012). Avaliação da qualidade da informação disponibilizada no portal da transparência do governo federal. *Revista Democracia Digital e Governo Eletrônico*, 6,180–199.
- Obar, J.A., & Schejter, A.M. (2010). Inclusion or illusion? An analysis of the FCC's public hearings on media ownership 2006-2007. *Journal of Broadcasting and Electronic Media*, 54(2),212–227. <https://doi.org/10.1080/08838151003735000>
- Peres, U.D. (2020). Dificuldades institucionais e econômicas para o orçamento participativo em municípios brasileiros. *Caderno CRH*, 33, 1–20. <https://doi.org/10.9771/ccrh.v33i0.33972>
- Pinho, J.A.G. de. (2008). Investigando portais de governo eletrônico de estados no Brasil: Muita tecnologia, pouca democracia. *Revista de Administração Pública*, 42(3), 471–493.
- Piotrowski, S.J., & Borry, E.L. (2010). An Analytic Framework for Open Meetings and Transparency. *Public Administration and Management*, 15(1), 138–176.
- Piotrowski, S., Grimmelikhuijsen, S., & Deat, F. (2019). Numbers over Narratives? How Government Message Strategies Affect Citizens' Attitudes. *Public Performance and Management Review*, 42(5), 1005–1028. <https://doi.org/10.1080/15309576.2017.1400992>
- Przebyłowicz, E., et al., (2022). *Desenvolvimento de Governo Eletrônico: Índice de serviço online local em municípios brasileiros*. São Paulo: CEAPG, Programa Gestão Pública e Cidadania, 84p. Disponível em <https://repositorio.fgv.br/items/d71ffd42-7d1e-43af-8676-bba197df123e>
- Rodrigues, K.F. (2020). Desvelando o conceito de transparência: seus limites, suas variedades e a criação de uma tipologia. *Cadernos EBAPE.BR*, 18(2), 237–253. <https://doi.org/10.1590/1679-395173192>
- Rowe, G., & Frewer, L.J. (2000). Public participation methods: A framework for evaluation. *Science Technology and Human Values*, 25(1),3–29.
- Shah, A. (2007). Budgeting and Budgetary Institutions. In A. Shah (Ed.), *Budget Methods and Practice*. The World Bank.
- Silva, E.P. da & Azevedo, R.R. de. (2022). Atuação do Legislativo na aprovação do projeto de lei orçamentária em municípios. *Contabilidade Vista & Revista*, 33(2), 157–182. <https://doi.org/10.22561/cvr.v33i2.7122>
- Sol, D.A. (2013). The institutional, economic and social determinants of local government transparency. *Journal of Economic Policy Reform*, 16(1), 90–107.
- Sturza, J.M.,& Rodrigues, B.D.P. (2019). Diálogos entre políticas públicas e direito à saúde: As audiências públicas enquanto Instrumento de Participação Popular sob a perspectiva da Teoria da Ação Comunicativa de Habermas. *Revista Direitos Sociais e Políticas Públicas (UNIFAFIBE)*, 7(2), 375.
- TCE-SP. (2023). *Gestão Financeira de Prefeituras e Câmaras Municipais*. Disponível em: <https://www.tce.sp.gov.br/publicacoes/gestao-financeira-prefeituras-e-camaras-municipais>
- Walters, L.C., Aydelotte, J., & Miller, J. (2000). Putting more public in policy analysis. *Public Administration Review*, 60(4), 349–359. <https://doi.org/10.1111/0033-3352.00097>
- Yamashiro, K.T. (2013). *Orçamento dos municípios do ABC Paulista: uma avaliação da conformidade dos portais da transparência com as normas fiscais*. Dissertação (Mestrado), Universidade Metodista de São Paulo.
- Zorzal, G., & Carlos, E.(2017). Audiências públicas do Legislativo estadual: fatores endógenos e exógenos na análise da efetividade da participação. *Revista de Sociologia e Política*, 25(64), 23–46. <https://doi.org/10.1590/1678-987317256402>
- Zuccolotto, R., & Teixeira, M.A.C. (2017). Transparência orçamentária: razões do descompasso entre os estados brasileiros. *Organizações & Sociedade*, 24(82), 390–411. <https://doi.org/10.1590/1984-9240822>