



## Degree of Adherence to the Fiscal Responsibility Law of Municipalities in the Alagoas Sertão

ALENCAR, Rafael Alves<sup>(1)</sup>; SILVA, Patricia Brandão Barbosa da<sup>(2)</sup>; SANTOS, Cristiano da Silva<sup>(3)</sup>

<sup>(1)</sup> 0000-0002-2907-2257; Federal University of Alagoas (*Universidade Federal de Alagoas - UFAL*), Santana do Ipanema, Alagoas (AL), Brazil, rafaelalvesalencar@outlook.com

<sup>(2)</sup> 0000-0002-3998-6052; Federal University of Alagoas (*Universidade Federal de Alagoas - UFAL*), Santana do Ipanema, Alagoas (AL), Brazil, brandao114@gmail.com

<sup>(3)</sup> 0000-0003-1689-7513; Federal University of Alagoas (*Universidade Federal de Alagoas - UFAL*), Santana do Ipanema, Alagoas (AL), Brazil, cristiano1br@gmail.com

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### ABSTRACT

Transparency has become one of the essential principles to help a better application of public resources, currently there are legal mechanisms that allow information to be transmitted to the user and that support the way in which information is disclosed, such as the Fiscal Responsibility Law – FRL or Complementary Law, the Access to Information Law and the Transparency Law. This work aimed to verify the degree of adherence of the FRL to make available information related to the planning, approval, and execution of the public budget of the municipalities located in the *Sertão* of Alagoas. The data were extracted from the electronic transparency portals of 26 municipalities in which administrative management documents were analyzed and it was found that the degree of adherence to the availability of the Multi-Year Plan, the Budget Guidelines Law and the Annual Budget Law had satisfactory availability, while the Disclosure of the Dates of Quarterly Public Hearings for the Evaluation of Fiscal Goals and the Incentive to Popular Participation in the Discussion of the Multi-year Plan and Laws There was no provision for the budget, which imposes the observation that there is a lack of incentive and participation of the population, which can impact the inspection of the application of public resources.

### RESUMO

A transparência se tornou um dos princípios essenciais para auxiliar uma melhor aplicação de recursos públicos, atualmente existem mecanismos legais que possibilitam a informação ser transmitida ao usuário e que embasam a forma de tratamento de divulgação da informação, como a lei de responsabilidade fiscal – LRF ou Lei complementar, a Lei de Acesso à Informação e a Lei de transparência. Esse trabalho teve como objetivo verificar qual o grau de aderência da LRF para disponibilização das informações relacionadas ao planejamento, aprovação e execução do orçamento público dos municípios localizados no sertão Alagoano. Os dados foram extraídos dos portais eletrônicos de transparência de 26 municípios em que documentos da gestão administrativa foram analisados e constatados que o grau de aderência da disponibilização do Plano Plurianual, Lei de Diretrizes Orçamentárias e Lei Orçamentária Anual tiveram disponibilização satisfatória, enquanto a Divulgação das Datas de Audiências Públicas Quadrimestrais para Avaliação de Metas Fiscais e no Incentivo à Participação Popular na Discussão do Plano Plurianual e Leis Orçamentárias não houve disponibilização nenhuma, o que impõe a constatação que há falta de incentivo e participação da população, que pode impactar na fiscalização da aplicação de recursos públicos.

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## Introduction

In Brazil, transparency is one of the basic principles of public governance. In its own *Magna Carta*, the Federal Constitution of 1988, a series of principles and rules were inscribed to ensure the fundamental rights of citizens and the State's duties of transparency. In this sense, Constitutional Amendment No. 108, of 2020, by amending article 163-A of the CF/88, reinforces the importance of transparency in fiscal management, determining the availability of budgetary and fiscal information in a clear and accessible way to all citizens. This measure aims to strengthen social control, allowing society to monitor budget execution and supervise the application of public resources.

The need for these institutional mechanisms is justified because voting alone cannot guarantee complete control of elected officials (O'Donnell, 1998). This reinforces the need for instruments of inspection and citizen participation. As public management is the result of collective decisions, debates around transparency are increasingly fostered by the constitutional laws that are applied in the country.

The Fiscal Responsibility Law (FRL), Complementary Law No. 101, of May 4<sup>th</sup>, 2000, also with a strong emphasis on transparency, was configured as a regulatory framework with a significant impact on the finances of Brazilian municipalities. Leite and Peres (2010) identify political, institutional, fiscal and management impacts on public entities resulting from the implementation of the FRL. As of its enactment, it has become mandatory for all entities of the federation to disclose information that allows any person, individual or legal entity, unrestricted access to data on the management of public finances, without the need for justification. This obligation reinforces the principle of transparency and the right to information, contributing to the strengthening of social control and the promotion of accountability in the management of public resources.

The international literature points to the importance of fiscal transparency as a crucial factor for economic and social development, promoting citizens trust in institutions and the efficient allocation of public resources (Grimmelikhuijsen & Welch, 2012; Bertot & Jaeger, 2012). Recent studies show that transparency contributes to reducing corruption, increasing citizen participation, and improving the quality of public services (World Bank, 2021). In this context, the analysis of transparency in the budgetary and fiscal management of Brazilian municipalities becomes fundamental to understand the effectiveness of the FRL and the identification of challenges for its complete implementation.

The FRL has been the subject of several studies that seek to assess its impacts and challenges, especially within the scope of local governments (Gerigk *et al.*, 2011; Sousa *et al.*, 2013). Despite the advances achieved, effective transparency in the management of municipal public finances still faces obstacles, requiring in-depth analyses of the degree of adherence to the precepts of the FRL (Oliveira, 2022)

The growing interest in the relationship between political and institutional factors and the performance of public management, both at the national and local levels (Hagen and Vabo, 2005; Alesina and Perotti, 1996; Poterba, 1996; Dafflon, 2002), has intensified in the digital age, with the search for information on public management becoming predominantly virtual. The choice of the region of the *Sertão* of Alagoas, located in the Northeast with an area of 27,848.140 km<sup>2</sup> and a total of 3,322,820 inhabitants made up of 26 municipalities (IBGE, 2018), is justified by the fact that it is a region historically marked by socioeconomic challenges and vulnerabilities in public management.

In this context, the article aims to verify the degree of adherence to the Fiscal Responsibility Law (FRL) in the municipalities of the *Sertão* of Alagoas, analyzing the online availability of information related to the planning, approval and execution of the public budget, such as the payroll of civil servants, the Multi-Year Plan (MYP), the Budget Guidelines Law (BGL), the Annual Budget Law (ABL), the Summary Report of Budget Execution (SRBE) and the Fiscal Management Report (FMR). Thus, it seeks to contribute to the debate on fiscal transparency, providing subsidies for the formulation of public policies that promote good governance and local development.

## **Methodology**

This research, of quantitative, descriptive and documentary character, analyzes the degree of adherence to the Fiscal Responsibility Law (FRL) in the availability of information related to the planning, approval and execution of the public budget of the municipalities of the *Sertão* of Alagoas, which involves 26 municipalities in the state of Alagoas.

Data collection was carried out in 2019 on the transparency portals of all municipalities that make up this region, as shown in Chart 1. The choice of this period is justified by the availability of data and the need to cover a time interval that allows the evaluation of consistency in the availability of information.

**Chart 1.***Municipalities of the Sertão of Alagoas.*

Mesoregion	Municipalities
Sertão of Alagoas	Água Branca, Batalha, Belo Monte, Canapi, Carneiros, Delmiro Gouveia, Dois Riachos, Inhapi, Jacaré dos Homens, Jaramataia, Major Izidoro, Maravilha, Mata Grande, Monteirópolis, Olho D'Água das Flores, Olho D'Água do Casado, Olivença, Ouro Branco, Palestina, Pariconha, Piranhas, Poço das Trincheiras, Pão de Açúcar, Santana do Ipanema, Senador Rui Palmeira e São José da Tapera.

Source: Prepared by the author based on IBGE (2010).

In order to measure the degree of adherence to the FRL, compliance indicators adapted from Bianchi *et al.* (2017) will be used, which were originally prepared to evaluate the Fiscal Responsibility Law (FRL) and the Access to Information Law (AIL) in municipalities in Rio Grande do Sul. The adaptation of the indicators considered the specificities and objectives of this research and the current legislation.

Regarding data collection, compliance indicators were used according to Chart 2 to assess the degree of adherence to the FRL. The following documents were verified: Multi-Year Plan (MYP), Budget Guidelines Law (BGL), Annual Budget Law (ABL), Budget Execution Summary Report (BESR), Fiscal Management Report (FMR) and Civil Servants Payroll.

**Chart 2.***FRL Compliance Indicators.*

Indicator	Legal Base	Description of the FRL Compliance Indicator
1	Article 48	Multi-year Plan (MYP) in force
2	Article 48	Previous Multi-Year Plans (PMYP)
3	Article 48	Budget Guidelines Law (BGL) in force
4	Article 48	Previous Budget Guidelines Laws (PBGL)
5	Article 48	Annual Budget Law (ABL) in force
6	Article 48	Previous Annual Budget Laws (PABL)
7	Article 48	Summary Report of Budget Execution (SRBE)
8	Article 48	Fiscal Management Report (FMR)
9	Article 48	Simplified version of the SRBE
10	Article 48	Simplified version of the FMR
11	Article 48	Accountability Report
12	Article 48	Preliminary Accountability Report
13	Article 48	Encouragement of popular participation and public hearings in the preparation and discussion of the MYP, BGL and ABL
14	Article 48	Timely information on budget and financial execution in real time (Complementary Law No. 131/2009)
15	Article 9	Disclosure of the dates of quarterly public hearings to assess fiscal targets

Source: Adapted from Bianchi *et al.* (2017).

Bardin's (1997) content analysis was used, since it comprises the phases of pre-analysis, material exploration and treatment of the results with the intention of inferring, through indicators, whether the compulsory information is being disclosed by the municipalities in question.

The data necessary for the analysis were collected on the electronic portals of the municipalities from August 1<sup>st</sup> to 7<sup>th</sup>, 2019. Surveys were carried out on these portals in order to verify compliance with each item contained in the indicators.

As for the compliance indicators related to the MYP, the MYP was considered in force for the period from 2018 to 2021, and prior to the period from 2014 to 2017. In relation to the BGL and ABL, the laws relating to the year 2019 and prior to those from 2015 to 2018 were considered in force. About the SRBE, the first four months of 2019 were considered, while the FMR was the first two months of the same year. And finally, the Annual Report was identified from 2016 onwards.

### ***Score and degree of adherence to the Fiscal Responsibility Law***

The evaluation of adherence to the FRL will be carried out by means of a scoring system, using the compliance indicators described in Chart 2. For each indicator, 1 point will be awarded if the information and data are present, clear and timely in the transparency portal. If the information is present, but the data is missing or incomplete, 0.5 points will be awarded. If the information and data are missing, the score will be zero. After analyzing all indicators, the points from each municipality will be added together, resulting in a maximum score of 15 points.

The Degree of Adherence (DA) will be calculated by dividing the total score obtained by the municipality by the maximum score (15 points), multiplying the result by 100 to express it as a percentage.

Adhesion Degree Formula:

$$DA = (\text{Total Score} / 15) * 100$$

The collected data are analyzed through descriptive statistics, in order to characterize the degree of adherence to the FRL in the municipalities of the *Sertão* of Alagoas. Measures of central tendency, such as the average, will be calculated, in addition to the preparation of tables and graphs for the visualization of the results. The comparative analysis between municipalities will allow the identification of patterns and disparities in fiscal transparency, considering population size, revenue, and other relevant criteria.

The present methodology, by combining quantitative analysis with documentary research, aims to provide a comprehensive and accurate overview of fiscal transparency in the municipalities of the *Sertão* of Alagoas, contributing to the

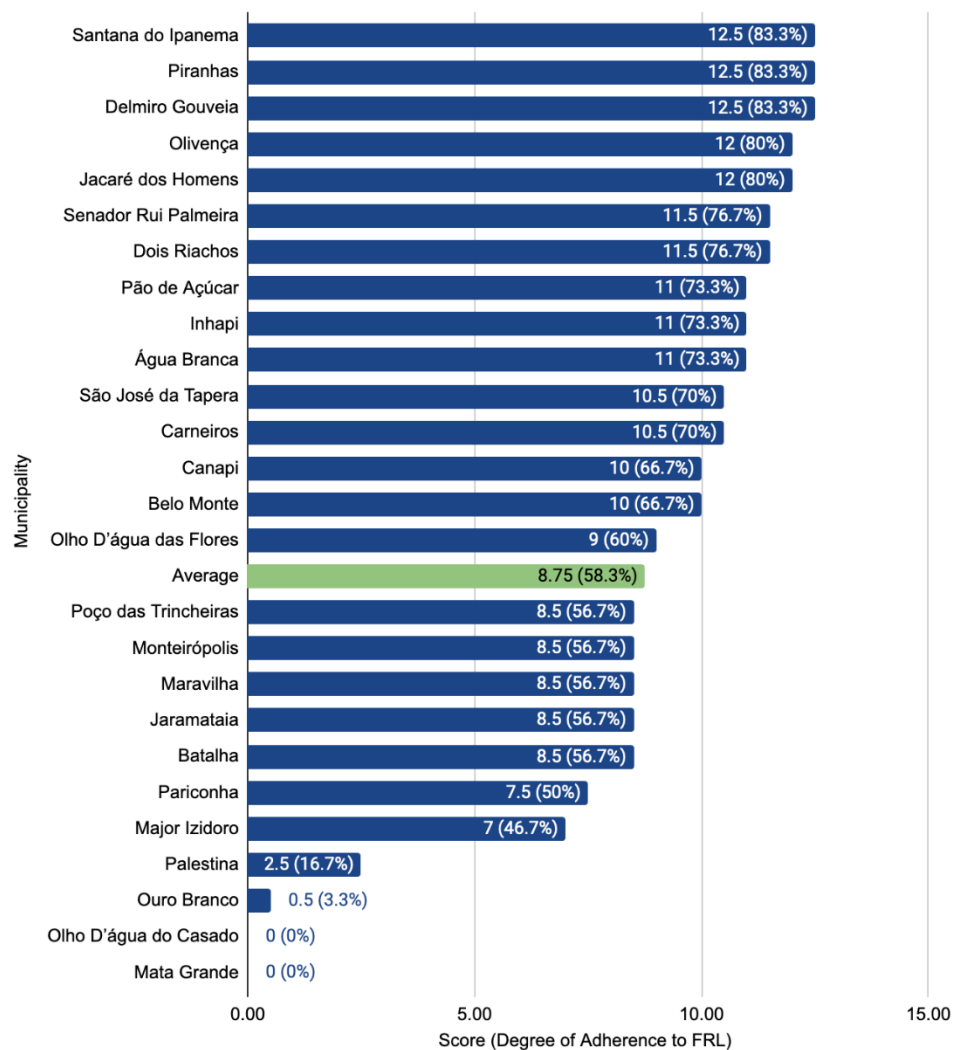
debate on the effectiveness of the FRL and the promotion of accountability in public management.

## Results and Discussions

The analysis of adherence to the Fiscal Responsibility Law (FRL) was carried out through documentary research on the transparency portals of the municipalities of the *Sertão* of Alagoas. The information collected allowed us to calculate the scores and the degree of adherence of each municipality represented in Graph 1, and, consequently, to evaluate the degree of compliance with the transparency requirements provided for in the FRL.

**Graph 1.**

*Municipalities score in relation to the Fiscal Responsibility Law.*



Source: Prepared by the authors.

The analysis of the collected data reveals a heterogeneous pattern in relation to fiscal transparency in the municipalities of the *Sertão* of Alagoas. The average score obtained by the municipalities was 8.75 points, out of a total of 15 possible points, which corresponds to an average Compliance Index (CI) of 58.33%. This result indicates that, on average, municipalities disclose just over half of the information required by the Fiscal Responsibility Law (FRL).

Looking at the distribution of scores, there is a disparity between the municipalities. While Delmiro Gouveia, Piranhas and Santana do Ipanema lead the ranking with 12.5 points, demonstrating greater adherence to the FRL, five municipalities (Olho D'água do Casado, Mata Grande, Ouro Branco, Palestina and Major Izidoro) had scores below 8 points, evidencing significant weaknesses in the availability of information. The municipalities of Olho D'água do Casado and Mata Grande even obtained a score of zero, as a result of technical problems that prevented access to their transparency portals during the data collection period.

In its totality, 76% of the municipalities had their results equal to and above the average of 8.5 points, they are: Água Branca, Batalha, Belo Monte, Canapi, Carneiros, Delmiro Gouveia, Dois Riachos, Inhapi, Jacaré dos Homens, Jaramataia, Maravilha, Monteirópolis, Olho D'água das Flores, Olivença, Piranhas, Poço das Trincheiras, Pão de Açúcar, Santana do Ipanema, Senador Rui Palmeira and São José da Tapera while below the average are Major Izidoro, Mata Grande, Olho D'água do Casado, Ouro Branco, Palestina and Pariconha.

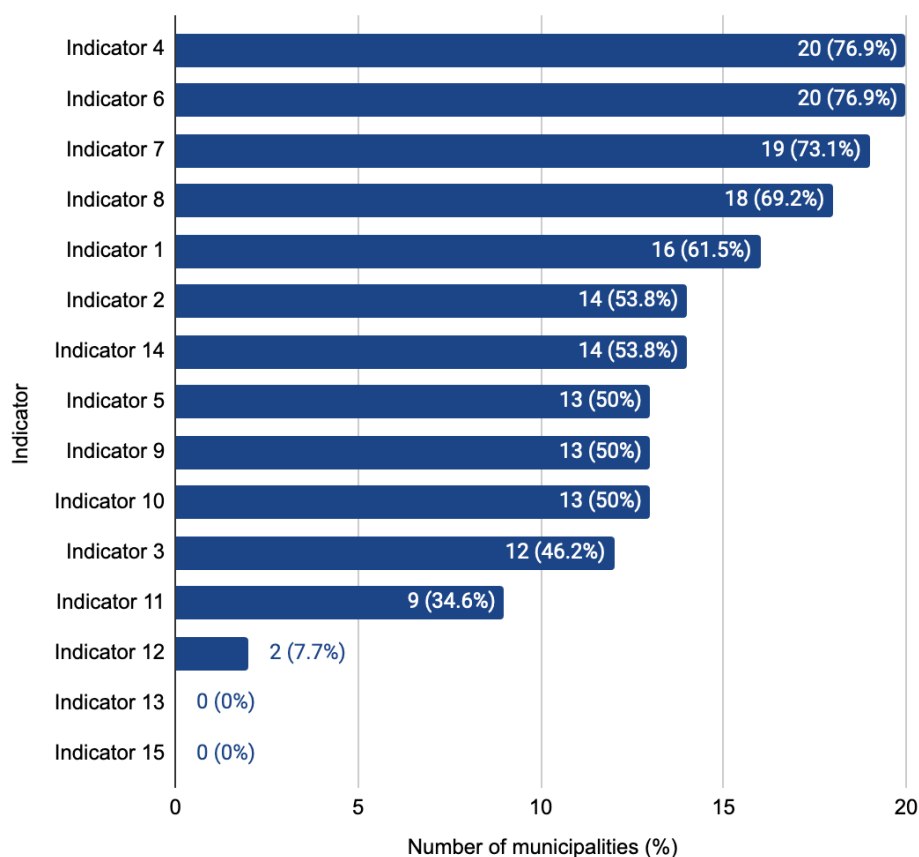
The individual analysis of the indicators of compliance with the Fiscal Responsibility Law in the municipalities of the *Sertão* of Alagoas, shown in Graph 2, allows us to identify the documents and information that are most frequently omitted or disseminated inappropriately, as well as to draw a profile of transparency in each municipality. Although indicators 4 (previous Budget Guidelines Laws) and 6 (previous Annual Budget Laws) have presented the most satisfactory rates of availability, reaching 76%, adherence to the FRL in the region is selective and with significant gaps.

The indicators with the highest compliance rate, present in almost all municipalities with accessible portals, were the current Multi-Year Plan (MYP), the current Budget Guidelines Law (BGL), the current Annual Budget Law (ABL), the Budget Execution Summary Report (BESR) and the Fiscal Management Report

(FMR). This finding suggests that most municipalities comply with the disclosure of basic budget planning and execution documents.

### Graph 2.

*Number of municipalities that meet the indicators of compliance with the Fiscal Responsibility Law.*



*Source: Prepared by the authors.*

However, the survey reveals worrying gaps in transparency in relation to other crucial aspects of fiscal management. It is observed, for example, the absence of information related to popular participation in budget management. Indicators 13 (Incentive to popular participation and public hearings in the preparation and discussion of the MYP, BGL and ABL) and 15 (Disclosure of the dates of quarterly public hearings for the evaluation of fiscal targets) did not present any availability in the transparency portals of the municipalities, which indicates a deficit in the promotion of active transparency and in the guarantee of access to information on the processes of planning and monitoring of budget execution. This gap compromises social control and participation in the management of public finances, reinforcing the



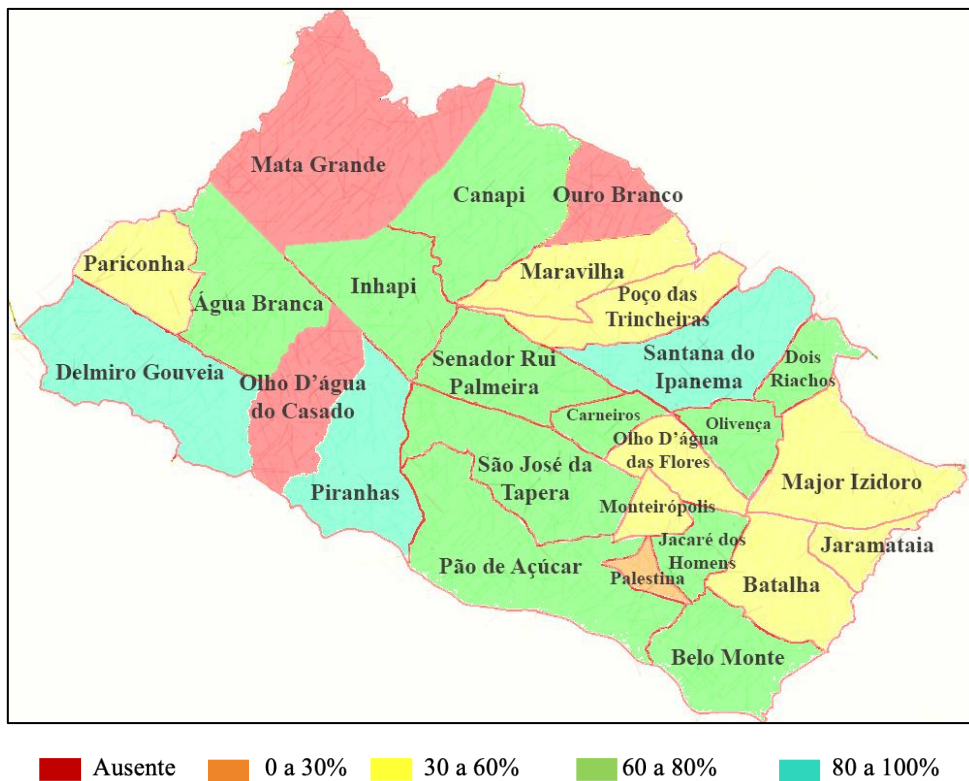
need for actions to strengthen the culture of transparency and effective compliance with the FRL in the region.

The disclosure of the Accountability Report and the Prior Accountability Report, fundamental instruments for accountability, was neglected by most municipalities. The timeliness in updating the information also proved to be a challenge, indicating that the data made available may not reflect the current situation of fiscal management.

Figure 1 shows the map of the *Sertão* of Alagoas colored according to the degree of adherence to the Fiscal Responsibility Law (FRL) in each municipality. The color scale, ranging from orange (0% to 30%) to blue (80% to 100%), exposes the disparities between the municipalities, with most of them concentrated in the bands with the least adherence (0% to 30% and 30% to 60%).

**Figure 1.**

*Degree of adherence to FRL by municipality. (Absent)*



Source: Prepared by the authors.

The spatial analysis shows a concentration of municipalities with a higher degree of adherence (60% to 80%) in the central portion of the *Sertão*, especially Delmiro Gouveia, Piranhas and Santana do Ipanema. This concentration may indicate a correlation with factors such as greater economic development or greater administrative capacity.

However, the vast majority of municipalities have difficulties in complying with the requirements of the FRL in relation to transparency. The absence of data in some municipalities, represented by the red color on the map, reinforces the seriousness of the problem, suggesting a lack of priority or capacity to make public information on fiscal management.

### **Conclusion**

The analysis of fiscal transparency in the municipalities of the *Sertão* of Alagoas, based on the Fiscal Responsibility Law (FRL), using 15 indicators to assess the availability of information in the transparency portals of the 26 municipalities in the region, demonstrates heterogeneity in adherence to the FRL among municipalities, and that the availability of information on the management of public finances still presents challenges.

The results indicates that, although most municipalities disclose basic documents such as the Multi-Year Plan (MYP), the Budget Guidelines Law (BGL) and the Annual Budget Law (ABL), there is a significant deficit in the availability of information necessary for social control. It was observed the omission of information related to popular participation in the preparation of the budget and the disclosure of the dates of public hearings. The absence of this information in transparency portals limits social control in public management, contrary to the principles of the FRL.

The survey also identified problems with timeliness in updating information, which hinders the understanding of the fiscal situation of the municipalities and hinders social control. The lack of transparency in relation to basic data, such as the payroll of municipal employees, reinforces the need for greater oversight and investments in more complete and accessible online systems.

Investing in technical training, modernizing transparency portals, simplifying language and encouraging popular participation are essential steps to build a more transparent, efficient and democratic public management. Fiscal transparency is not only a legal obligation, but a fundamental instrument to promote trust between rulers and governed and build a fairer and more developed in *Sertão* of Alagoas.

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