# Outsourcing of fiscal transparency portals by municipalities

*Terceirização de portais de transparência fiscal em prefeituras municipais*

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**Abstract**

The outsourcing of municipal fiscal transparency portals can be a fragile, superficial project and susceptible to outdated data. This paper explores how Brazilian municipalities carry out their transparency portals and the effects on fiscal transparency projects. We applied a Qualitative Comparative Analysis (QCA) to sixteen municipalities within the same geopolitical area. These municipalities have signed a Management Adjustment Term with the Court of Accounts, which enforced fiscal transparency. After signing this Term, some municipalities contracted-out their fiscal transparency portals as a strategy for compliance with the Adjustment Term. Our findings have evidenced two decisive aspects for the persistence of updated data on the portals, first, whether the transparency portal is integrated with the financial management information system and, second, a real-time registering for budgetary transactions on the accounting system.

**Resumo**

*A terceirização de portais de transparência pode ser um projeto frágil, superficial e suscetível à desatualização dos dados. O artigo explorou como ocorria e os efeitos da terceirização dos portais de transparência. Utilizamos uma análise qualitativa comparada (Qualitative Comparative Analysis – QCA) em dezesseis prefeituras de um mesmo estado. Essas prefeituras assinaram um Termo de Ajuste de Gestão com o Tribunal de Contas, e como estratégia para atendimento do termo, terceirizaram a implantação dos seus portais de transparência. Nos casos em questão, a integração entre o portal de transparência com sistemas de administração financeira e o registro de eventos orçamentários de forma concomitante à ocorrência, sinalizaram ser decisivos para a preservação da atualização dos dados no portal de prefeituras após cessar período de maior fiscalização.*

**Practical implications**

The outsourcing of municipal fiscal transparency may be vulnerable to data outdating and superficial adoption. The integration with financial management information system, especially with a real-time registering for budgetary transactions on the accounting system, favors updated data (revenues and expenditures). Certifications from the fiscal transparency portals should oversee the integration of information systems at the City Hall and protect accounting and budget information flow.

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## 1 INTRODUCTION

Increasing government fiscal transparency through the publicization of data on budget planning and execution has become an international demand. The benefits of this data publicization remain unclear (Cucciniello, Porumbesco & Grimmelikhuijsen, 2017), although studies suggest that greater transparency would encourage citizens engagement, increase government confidence (Attard, Olandi, Scerri & Auer, 2015; Jalón, Heras & Agudo, 2017) and reduce corruption (Bertot, Jaeger & Grimes, 2010; Attard et al., 2015). Still, international organizations that act to enhance the government's financial management cycle as Public Expenditure and Financial Accountability (PEFA) and International Budget Partnership (IBP), encourage fiscal transparency.

In Brazil, federal laws require the disclosure of accounting and budget data in electronic media and tax information in fiscal reports (as the Summary Report on Budget Execution and the Fiscal Management Report - RREO and RGF in the Portuguese acronym). Brazilian regulation for fiscal transparency had a significant turn from the Fiscal Responsibility Law (LRF, Supplementary Law No. 101/2000) and was later extended by two other laws. The Transparency Law (Supplementary Law No. 131/2009) and the Access to Information Law (LAI, Law No 12,527/2011) placed the foundations for the disclosure of public bidding procedures records and fiscal transparency. In this study, we consider the fiscal transparency regulation (hereafter 'fiscal regulation') as the combined action of these three laws.

International initiatives to analyze transparency usually concentrate on central governments, as in PEFA's 2009 (PEFA, 2020) report and IBP's in 2017 (IBP, 2020). In Brazil, the IBP report (2020) suggests to increase the levels of detail for the reported information ('zoom in' or 'drill down' the data). Such recommendation applies to the government's financial position in the Budget Guidelines Law; the extra-budgetary activities and resources, the expenditure projections, and the government programs' budget execution. They also suggest expanding the society's participation in the budget process. These reports consider 'public information' as those freely and timely accessible on a government website.

Such international reports, however, do not examine sub-national governments' transparency. In Brazil, national organizations as the Office of the Comptroller General at the federal government (CGU, or 'Controladoria-Geral da União' in Portuguese), the Courts of Accounts, and the Federal and State Prosecution Offices are those in charge to analyze state and local governments' transparency. As these different organizations have different scope and evaluation criteria, the same municipality or state receives different scale grades based on their metrics applied for each ranking edition. For instance, Brazilian Transparency Index (BTI or 'Escala Brasil Transparente' in Portuguese, by CGU) in 2015 covered public information inquires' responsiveness and the implementation of a proper hotline to citizens who pose their data requests. Conversely, the Federal Prosecution Office measures the currently published information. In 2018, BTI extended its scope and started covering data publication on websites (active transparency) for 665 municipalities randomly selected in state and population stratification.

However, these evaluation initiatives usually capture a superficial aspect of the fiscal data disclosure, observing just whether the reports requested by the fiscal regulation are available online. Consequently, governments' disclosure efforts may be motivated by compliance, legitimation (Heald, 2006; Licht, 2014; Cruz et al., 2015; Rossi, Brusca & Aversano, 2016) or to avoid of sanctions by the Courts of Accounts.

Brazilian municipalities have advanced openness and implemented the 'transparency portals' mostly to comply with fiscal regulation. In 2014, almost simultaneously with BTI index, a joint project of the Federal University of Pará, the Office of the Comptroller General, and Belém Social Observatory started1 monitoring the 144 municipalities in Pará state (Ferreira, 2014). Its index initially captured the disclosure of revenues and expenditures, public announcements for bidding, and the presence of data request hotlines (e-SIC in Portuguese). As we will explain later (in the context section), in 2015, the State Prosecution Office of Pará approached some municipalities to comply with the transparency legislation (MMPA, 2015). Following, the Court of Accounts signed with municipalities a Management Adjustment Term (MAT). According to the MAT, City Halls have committed to a schedule for implementing their transparency portals.

In 2016, some municipalities managed to timely fulfill all the MAT's demands, and became a 'case of success'. The other City Halls started to hire the same service supplier. In 2017, 82 out of 144 municipalities outsourced their transparency portal, bidding for a one-year contract. The fast implementation of fiscal portals and consequent compliance to the fiscal regulation raised a question: whether the outsourced solution allowed a more in-depth modification in the City Hall routines or just a 'rind of transparency'.

Our research explores how the outsourcing of transparency portals happened in municipalities under pressure to improve the fiscal transparency level and its effects. The attempt to positively react to the pressure from the Court of Accounts could lead to superficial compliance or to what we call a 'rind of transparency', hindering, for example, the failures on data updating. We applied a Qualitative Comparative Analysis (QCA) (Thomann & Maggetti, 2017; Rihoux & Marx, 2013) to 16 municipalities in Pará that outsourced their fiscal transparency portal implementation. We interviewed commissioned local civil servants responsible for the transparency project of each City Hall. The selected municipalities differ in locality and population size. The selected cases' dynamics under the Adjustment Term of the Court of Accounts apply for cases from other states.

Research on fiscal transparency in Brazil has not deepened the portals' implementation process. To our best knowledge, the literature does not examine whether the level of transparency generated by outsourcing persists over time. The analysis of these portals' implementation and portals' maintenance can shed light on the process of budget and accounting online reporting  by local governments; the obstacles and limitations of this process may include the electronic systems used for registering, storage, retrieval, and publicization of the fiscal data. Finally, about the system integration, recent research on the adoption of International Public Sector Accounting Standards (IPSAS) shows the relevance of integrating accounting systems to the persistence of accounting policies in municipalities (Azevedo, Aquino, Neves & Silva, 2020a; Azevedo, Lino, Aquino & Machado-Martins, 2020b).

The following section presents the state-of-art of transparency literature, articulating the outsourcing of Information Technology (IT) in the public sector as a solution to comply with fiscal regulation. Then, we present the method and a brief context of the Management Adjustment Terms signed by municipal governments in Pará State. Finally, we present how governments outsourced fiscal transparency portal and comparative analysis to explore the data updating persistence.

## 2 LITERATURE

Fiscal transparency here is a synonym for publicizing budget and accounting data, bidding and public procurement information, looking to the increasing of budgetary process accountability and to the government fiscal efficiency. Despite the plurality of concepts in government transparency literature (Meijer, 2013), the understanding of fiscal transparency is influenced by the Brazilian federal regulation and the named 'transparency portals'.

Fiscal transparency counts on the government to publicize the budget planning and execution, opening to the public debate the current prioritization of public resources among the public policies and government functions and allows citizen participation. The empirical literature suggests that greater transparency may reduce corruption and boost government financial performance (Welch, Hinnant & Moon, 2005; Bertot et al., 2010; Worthy, 2010; Attard et al., 2015; Worthy, 2015; Wirtz & Kurtz, 2016). The required changes to increase fiscal transparency could also update processes and management practices, integrate databases, improving governmental information, and engage society (Attard et al., 2015; Ganapati & Reddick, 2014). However, the findings on transparency benefits are not entirely convergent (Cucciniello, Porumbesco & Grimmelikhuijsen, 2017).

International literature also considers that open data is not enough to render benefits from transparency. Heald (2003) points out this concern introducing the idea of 'transparency illusion'. According to the author, increasing nominal transparency, i.e., enlarging the scope and details of items available in a website, does not mean that the expected benefits will be achieved, as information will not necessarily be understood and used for social control. For a review on this topic, we suggest Heald (2003), Michener and Bersch (2013), and Cucciniello et al. (2017).

Brazilian literature on fiscal transparency typically focuses on developing and applying nominal transparency metrics. The features of municipalities' transparency portals are taken as a proxy for compliance with Transparency Law and Access to Information Law (e.g., Raupp, Abreu & Abreu, 2015; Leite, Colares & Andrade, 2015). The so-called 'active-nominal-transparency' is measured and compared by the volume and amplitude of information disclosed in each website and then tested with the municipal socioeconomic indexes, such as population size and GDP indexes (e.g., Baldissera, Dall'Asta, Casagrande & Oliveira, 2020). This reasoning assumes that mayors and their teams choose the disclosure level regarding social pressure for more detailed and accurate information. Such research logic, despite broadly applied, lacks a more carefully thoughtful consideration. Another perspective suggests that the lack of fiscal transparency of portals is associated with a lack of resources.

The literature also discusses some barriers to the portals' adoption, such as political (Rosendorff, 2004) or organizational (Pasquier & Villeneuve, 2007), and a lack of technical and human resources (Meijer 2013). In Brazil, mayors and their financial management and internal control teams face human and technical constraints (Neves & Silva, 2019). Therefore, obstacles can emerge from the lack of support and interest in implementing and maintaining the websites from governors, mayors, and local legislatures, despite all the pressures from non-governmental organizations and Courts of Accounts. The lack of support can also come from civil servants' unions and organizations that do not always favor openness, for instance, regarding the disclosure of payroll and civil servants' salaries (Camporez, 2019). Still, the literature is also silent about cases in which, after accommodating initial barriers to implementation, the transparency projects are discontinued. Thus, the discussion about fiscal transparency would go beyond barriers to adoption to include the conditions for continuity or preservation of processes and systems.

Information Technology studies on outsourcing in governments suggest the reasons for outsourcing and explore the risks involved and coordination problems. Gantman (2016) carried out a literature review covering empirical studies from 1997 to 2012, mostly from Common Wealth countries and Israel, Spain, Korea, and Holland. The author concludes that the early IT outsourcing literature on these countries dealt with the reasons for outsourcing in the public or private sector, such as reducing costs and dealing with the lack of skillful teams. Later, the literature discussed outsourcing risks; however, little was addressed about the public sector context (Gantman, 2016).

The risks of contracting out in the public sector include possible political intervention and consequent uncertainty to suppliers (Caudle, Gorr & Newcomer, 1991), difficulty in tracking the performance of IT suppliers (Peled, 2000), and potential government dependency on the supplier (Gantman, 2016). Outsourcing reduces risk and investment, as it transfers the service responsibility to the supplier (Miranda & Kim, 2006). Goh and Arenas (2020) show that in circumstances where IT efforts do not match organizational priorities, the IT artifact does not add value to the public sector organization.

Another recurrent issue is the bidding as public procurement model. In some countries, public procurement regulations require regular re-bidding for continued services. Bovaird (2015) shows that in the UK, the traditional bidding had undesirable effects as lower investments made by suppliers, a short-term perspective, and a superficial application of the bidding. This is the case in Brazil, where the bidding law requires re-bidding by four years term. Azevedo et al. (2020b) analyzed the impact of the mandatory re-bidding for financial administration systems in municipalities, which opens room for low-cost solutions and eventually processes disruption when the supplier solution does not bring similar functionalities compared to that offered by the last supplier.

The adoption of transparency portals is a response to legal pressures, it is similar to other demands already explored by the literature, as the compulsory adoption of accounting standards (e.g., Azevedo et al., 2020a, Lino et al., 2019). When pressed to respond to legislation (avoiding sanctions) or stakeholder expectations (in search of legitimacy), organizations may accommodate and superficially dissolve the pressures. Superficial adoption is one Oliver's (1991) strategic responses known as *decoupling*. Orton and Weick (1990), which consolidate the literature on *loose coupling*, argue that an external environment that is fragmented in pressures and interests can lead organizations to weakly loosed systems, so the failures of one system do not affect the other. In other cases, systems might be slightly connected so that the new process may answer external stakeholders, connect to the exiting processed but not in a way that changes them. Both perspectives consider decoupling and lose coupling as an organization's deliberate action, but their justifications are different. In Oliver's (1991) perspective, the organization would superficially adopt a practice to comply with the demand (e.g., a law), keeping the new processes detached and parallel with the pre-existing routines. This is a form of loose coupling between processes. Misangvi (2016) presents another perspective of analysis (not applied here) in which different institutional logics would lead to decoupling and loose coupling.

Thus, there are two distinct groups of processes for a given delivery or service: the external one to meet the requirement, usually superficial and temporary; and the embedded practice, older and closer to other organizational processes, to routines and beliefs once established in that organization.

Finally, transparency studies do not deal with accounting and budget information flow. They are limited as they observe just the transparency manifested on websites or observing the processes behind the scenes. The process of publishing budget and accounting information assumes the existence of this information in government databases. Thus, given that such data are previously collected, accumulated, and updated, City Halls may publish the set of data in an automated, semi-automated, or manual way. To Azevedo et al. (2020b), the recognition and coding of accounting transactions go through the steps of (i) transaction registering, (ii) accessing and storing the records, and (iii) publicizing the information. The authors show that the quality of accounting records is related to the integration of the financial management system and other system modules in local administration.

# 3 METHOD

A preliminary overview on the transparency portals from municipalities in Pará state indicates that some municipalities (821 out of 144 in 2017) outsourced their portals as a strategy to address their limited financial resources and comply with the Management Adjustment Term they signed with the Court of Accounts. The outsourced model concentrated twenty-four municipalities to just one supplier in 2017 and forty-five municipalities in 20192.

However, such an outsourcing strategy can also induce superficial transparency. We propose that a fiscal transparency project goes beyond the electronic web system called 'transparency portal'. It includes organizational processes, integrating routines to accounting systems, asset management, payroll, and other procedures to feed the portal with information that is not yet automated. If the municipality acts motivated exclusively to comply to the Court of Accounts, one would not expect in-depth organizational change. Therefore, in this study, we explore the outsourcing of transparency portals and their effects.

We departed from a sample of municipalities that outsourced their transparency portal from its implementation and compared the effects of the adopted outsourcing model's features. The analysis adopted a Qualitative Comparative Analysis (QCA) approach, with an inductive logic (Thomann & Maggetti, 2017), to generate a broader understanding of the implementation of such transparency portals. Our analysis aims to build new alternative explanations for the phenomenon and continuously reinterpret the data to contrast to our previous observation. We applied a 'within-case analysis' and then compared the cases, a typical comparative logic of small samples. We validated the analysis by looking for sufficient and necessary conditions to explain the supplier's performance or the persistence of updated data in the portals. It is not the objective to generalize the conclusions to other municipalities that outsource their portals in Para State, and neither to cases that did not outsource the portal.

The QCA comprises a deterministic causal logic to point out which causal conditions are 'necessary' and 'sufficient' to explain an outcome (Mahoney, 2000; Thomann & Maggetti, 2017; Rihoux & Marx, 2013). Therefore, our sample joins cases that vary the causal conditions and the outcome (Mahoney & Goertz, 2006). We adopted a crisp-set QCA, with in-depth case analysis (within-case analysis) via interviews (Rohlfing & Schneider, 2016). We conducted the interviews considering a central question: 'how was the transparency portal implemented?'.

## 3.1 Context

Before 2015, the evaluation of compliance to the transparency laws was very embryonic in Brazil. In Pará State, the first survey on municipal transparency was conducted in 2014 by the Federal University of Pará, the Office Federal Controller General Office, and Social Observatory at Belem. Two authors of this study participated in this initiative, one of them co-chaired the initiative from the beginning.

This first survey's findings revealed that none of the 144 municipalities fully disclosed the items of transparency laws (Ferreira, 2014). In 2015, the State Prosecutors, based on this survey, opened a request for an order implicating 86 municipalities in the state (MMPA, 2015).

In 2016, the Court of Accounts stated a Management Adjustment Term (MAT) to mayors of non-compliant municipalities. The MAT achieved a gradual compliance rate, from 50% (in 2016), 75% (in 2017) to 100% (in 2018). If a municipality missed the rate that year, the non-compliant municipality would be immediately required to present 100% of the transparency rules. According to the MAT, full compliance at one year awarded the mayor with a 'Transparent Public Manager' seal. Conversely, to fail with the agenda implied on sanctions like fines, an impediment to holding an appointed job-position, and an adverse opinion by the Court of Accounts. The State Prosecutor's Office supported the initiative and suspended the investigations and potential sanctions when a municipality decided for the MAT. At the end, all municipalities from Para State signed the MAT.

Despite the given flexibility, only 16 municipalities managed to achieve the compliance rate, with 50% of the items in 2016, 12 of which chose to outsource the website. Such difficulty may had encouraged other municipalities to outsource the portals in the following years. In 2017, about 40 out of the 82 municipalities that outsourced the portal achieved the MAT target. The portals suppliers were contracted to advise implementing the transparency project, always looking for fully attending the MAT agenda.

During that time, the Court of Accounts has run training courses for the municipalities and offered support for the teams in charge of the transparency projects, under their request. Suppliers counted on this network to verify whether their clients (municipalities) were considered as compliant to the MAT. One of the suppliers, in particular, achieved a significant specialization on how to lead municipalities to comply with the MAT, ensuring certification. The supplier adapted its template to explicitly frame the raw budgetary data from municipalities to what the Court of Accounts usually requires and evaluate.

Finally, despite evidence of superficial adoption, discussed below, the MAT initiative offered a powerful lever for legal compliance that was often ignored.

## 3.2 Data collection

We conducted open and semi-structured interviews with civil servants in charge of implementing and running transparency portals in 16 municipalities in Pará State (from the 82 local governments that outsourced the transparency project in 2017). We also conducted interviews with suppliers of the Financial Management Information System (FMIS, 'Sistema Integrado de Administração Financeira e Controle' in Portuguese). Here, we do not reveal the municipality to preserve the privacy of respondents.

We recorded most interviews, and two of the authors interpreted and encoded the categories. We explored and compared the observed transparency portals' features, including the associated website suppliers and accounting systems.

The interview protocol included: (i) the first motivation for implementing the transparency project (the social fact, the event that prompted the willingness to enhance the transparency or searching for legitimacy); (ii) the reason for adopting the outsourcing as a solution; (iii) whether the transparency project was a real attempt to increase transparency culture, or signal a superficial/symbolic compliance movement; (iv) how local government and the supplier interacted and organized the service (how they share relevant activities, as uploading data to the portal, training people, etc.); and (v) the interviewee's perception of the transparency portal and its use. The analysis did not include whether the portal maintained by the City Hall and the one held by the City Council were integrated into a single system of budgetary and financial execution, as provided by the Fiscal Responsibility Law (art. 48, § 6).

In the inductive analysis, we considered other explanations that emerged. We revisited the websites and conducted a new round of interviews with all cases in 2018 and 2019 to confirm or capture further information.

## 3.3 Case selection and variables

The study started with a participant observation by one of the authors who coordinated the first phase of the mentioned first survey that evaluated transparency portals in Pará. We intentionally chose sixteen municipalities among those who outsourced their transparency portal in at least one MAT phase. The theoretical sample initially varied the size, the state area, and the suppliers of the portal and the FMIS. Interviews showed variations on who was responsible for updating data to the portal (City Hall or supplier), and on the supplier contracting the portals. Since all cases are subject to the same Court of Accounts and MAT agreement, our sample happened to control the legal enforcement mitigating the effects pointed out by Lino et al. (2019).

The selected cases represent the state context and consider just municipalities outsourcing the transparency portals (Table 1). At the beginning of the process in 2014, more than 20% of the states' municipalities did not have a website. By 2015 no municipality had a website containing information on revenues and expenditures simultaneously, bidding information, citizen hotlines (the called Electronic Citizen Information Service System, or e-SIC in Portuguese).

**Table 1.** Compliance with transparency legislation by the municipalities of the State of Pará (%)

| Transparency item | Pará state (n=144) | | Municipalities outsourcing portals in 2017 (n=82) | | Sample (n=16) | |
|---|---|---|---|---|---|---|
| | 2014 | 2017 | 2014 | 2017 | 2014 | 2017 |
| Operative website (a) | 77 | 100 | 73 | 100 | 56 | 100 |
| Revenue and (committed) expenditures (b) | 36 | 96 | 37 | 95 | 25 | 100 |
| Call for bidding available (c) | 7 | 88 | 6 | 88 | 6 | 94 |
| Bidding results available (d) | 3 | 87 | 2 | 87 | 6 | 88 |
| Citizen hotline (e-SIC) available (e) | 4 | 88 | 1 | 89 | 0 | 94 |
| All the previous items (a, b, c, d, e) | 0 | 79 | 0 | 77 | 0 | 81 |
| Population (2010, in thousands of inhab.) | 7,597 | | 2,823 | | 509 | |

Source: Research data.
Note: 100% of the municipalities have subscribed to MAT since 2016.

The research adopted an inductive approach, asking whether outsourcing would lead to a superficial adoption of transparency portals. As we mentioned, we propose that the transparency project goes beyond the electronic web system called 'transparency portal', and includes organizational processes, integrating routines to accounting systems, asset management, payroll, and other procedures to feed the portal with information that is not yet automated. Thus, given that the municipalities are purely motivated to comply with the also superficial evaluation of Court of Accounts, more profound changes may not occur.

Therefore, in the selected sample, the interviews develop categories to represent relevant aspects of whether the portal was up to date even after the MAT ended, which we called "persistence". Among the aspects raised are (i) the flow of accounting and budget information in the City Hall, looking at the registering for budgetary transactions on the accounting system, and (ii) integrating the financial management information system with the portal.

## 4. OUTSOURCING OF PORTALS AND THE PERSISTENCE OF THE LEVEL OF TRANSPARENCY

Table 2 presents the general characteristics, the empirical context, and variables for the selected cases. The general features include the scarcity of qualified civil servants to coordinate the transparency project, lack of human and IT resources, usually pressured by the intense financial dependence on federal and state budget grants.

The scarcity of financial resources also limits the municipalities to improve their financial management systems:

> *"Every software [in the municipality] should be integrated not only with the systems at the City Hall as a whole. I am talking here about an ideal condition. All systems would be integrated and even reported transactions in real-time to the Court of Accounts and the [Transparency] Portal. I'm talking about the ideal software, but it doesn't happen [due to the lack of resources]" (case 7)*

These characteristics, plus the perception that such portals, instead of valued and adequately used by citizens, are used by political opponents 'to attack' the incumbent government, reduce the government willingness to develop the transparency project and the portals. Still, the risk of immediate sanctions may have raised the preference for outsourcing the portals, mainly due to suppliers' affordable prices and the promise of a quick solution to comply with the MAT agenda.

### Evidence of superficiality of the portal solution

We identified two forms of outsourcing practiced by the municipalities in the sample, which vary according to the City Hall's role in the project coordination (Table 2). In some cases, the City Hall takes responsibility for uploading the data to the portal, delegating the reporting tasks to its teams (cases 1, 2, 3, 4, and 5). In other cases, the City Hall fully outsources the process to the supplier, coordinating the data uploading to the portal (cases 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16). In the latter cases, the suppliers directly contact the City Hall departments requesting and compiling information to upload to the portal.

The city halls adopt outsourcing as an organizing form, contracting suppliers at the maximum prices allowed by the non-competitive bidding model in Brazil, in a market of 32 different local suppliers for 86 municipalities as potential clients in 2018.

**Table 2.** Municipalities profile and their operative transparency portals

| Cases | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Population (thousand inhabitants) | 25 | 10 | 60 | 70 | 35 | 50 | 130 | 30 | 10 | 15 | 5 | 30 | 55 | 15 | 25 | 25 |
| Investigation from State Prosecution Office | No | No | No | No | Yes | No | Yes | Yes | No | Yes | No | No | No | No | No | No |
| Portal launching | 2016 | 2016 | 2014 | 2015 | 2015 | 2014 | 2015 | 2016 | 2015 | 2015 | 2016 | 2015 | 2016 | 2014 | 2015 | 2014 |
| Portal supplier | A | B | A | C | D | D | D | D | D | D | D | D | D | D | D | D |
| FMIS supplier | X | Y | X | X | X | X | Z | Z | X | X | Y | X | X | X | X | W |
| Same supplier for the portal and the FMIS | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No | No |
| Payroll/tax revenue ratio | 11.6 | - | - | 6.1 | 16.7 | 9.1 | 7.7 | 4.2 | 16.4 | 24.5 | 9.5 | 24.9 | 11.6 | 15.2 | 7.0 | 17.5 |
| Tax revenue/operational revenue ratio | 4.4 | - | - | 9.2 | 4.5 | 7.5 | 10.7 | 13.1 | 2.9 | 2.2 | 5.1 | 3.2 | 4.9 | 4.0 | 7.6 | 3.8 |
| **Context conditions** | | | | | | | | | | | | | | | | |
| Human and IT resources | 0/1 | 0/1 | 0/0 | 0/0 | 0/0 | 0/0 | 0/1 | 0/0 | 0/1 | 0/1 | 0/1 | 0/0 | 0/0 | 0/1 | 0/0 | 0/0 |
| Coordination | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| System integration | 0 | 1 | 1 | 1 | 1 | 0 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 0 | 0 | 1 |
| Real time data uploading | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 |
| **Results** | | | | | | | | | | | | | | | | |
| *Compliance to FT 2018* | 1 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Persistence of the FT 2019 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | 1 | 0 | 1 | 0 | 0 |

Source: Elaborated by the authors.

Notes: (1) Population in 2019 (we approximate the population to anonymize the case). (2) The Public Ministry prosecuted some municipalities before signing the MAT with the Court of Accounts. (3) Portals launched before 2014 are referred to 2014. (4) Name of portal supplier and the Financial Management Information System (FMIS) were replaced by letters for anonymizing suppliers and cases. FMIS provider differs from the portal provider in all cases. (5) The payroll/tax revenue ratio indicates how many times essential and continued expenses exceed the tax revenue for 2018. (6) The tax revenue/operational revenue ratio (%) in 2018 indicates the dependence on federal and state resources. (7) Human resources refer to the availability of qualified civil servants to operate and coordinate the project, and IT refers to available technological resources as an internet connection, the presence of a Financial Management Information System and specialized IT staff providing internal support. (8) Coordination indicates whether the data uploading to the portal is supervised by the City Hall (1) or whether it is fully delegated to the suppliers (0). (9) Integration of systems, as payroll, expenditures, and revenue systems. (10) Real-time data uploading on budget execution (revenue and expenditures) (1) or if it is done a posteriori (0). (11) Fiscal transparency (FT) 2018: cases that in 2018 fully met the MAT signed requirements with the Court of Accounts. (12) Persistence of the FT 2019: cases that remained with the portal updated within 7 days even after the MAT.

Especially when the municipality fully outsources the portal and the data uploading, one of the main motivations for adopting such a strategy is the full delegation of the related activities to reduce the risk of errors. Such motivation is expressed in the sale discourses from the supplier "D" (contracted by 12 out of 16 cases). The supplier's propaganda promised: i) compliance with the requirements from the Court of Accounts; ii) low cost; and iii) managers don't need to involve themselves with transparency processes, they are free to focus on their duties. Such a supplier developed a template to mirror the Court of Accounts' requirements and developed a valued competency to lead the mayors to comply with the MAT.

The supplier offers specific training for civil servants on data collection to feed the portal in all cases. The teams do not focus on the full process, but just on the part of it. As reported by two civil servants, they do not talk or discuss the process:

> *"We do not meet to talk or to share information, we share data via WhatsApp or by email". (Case 5)*

> *"I'm in charge to schedule the meetings, as I hold an internal control job position. But, until now a specific meeting to explain what public transparency… it hasn't happened yet". (Case 11)*

**Systems integration and budget registering**

The revenue and expenditure data that are reported by the portals can be analyzed according to the process of data-generating and reporting process, similar to that was proposed by Azevedo et al. (2020b): (i) transaction registering, (ii) storage, processing in the source systems, or the general ledger in the Financial Management Information System, (iii) data retrieval and publicization on the portal.

At each of these stages, barriers and difficulties may arise to be overcome by the public administration looking at the compliance with transparency legislation and publishing data on time. In 2018, the MAT defined that expenditures and revenues on the portal should be weekly updated, despite the legislation asked a real-time regime (on the first business day after the accounting record).

Our analysis started looking at the integration of the FMIS with both payroll and purchasing modules, focusing on the mentioned stages (ii) and (iii). Systems integration allows less human intervention and easier access to information, increasing the compliance, reliability, and timeliness of data on the portal.

For all the municipalities in our sample, the civil servants declared that some digital communication protocol integrates the portal's financial management system. But they vary on whether they integrate with the payroll module (some are not integrated) and how frequently the data is updated in the portal. In all cases, non-budgetary information is published in digitized files on the portal, rather than in an open-data format.

> *"[...] some [municipalities] upload a PDF file because it is more difficult for you to extract information from a PDF format, since the report is 'so' extensive, and then they save the report in a PDF file to difficult search on the document. [...] The Court of Accounts does not specify the format, just that the report must be published". (Case 6)*

Another aspect is whether the portal enables searching on bidding processes. Such searching often proved to be unfeasible for portals not integrated into the module dedicates to purchase and bidding. In those cases, the citizen would need to open dozens of files to identify a bidding ID. Overall, this feature is a relevant downgrade for the analyzed cases (only three cases offer searching engines).

Still, regarding stage (iii) of the information flow, we observed that they decide whether the information would be made public, not following purely technical criteria. Although suppliers timidly reject this fact, one of the civil servants reiterates that the championed transparency portal in Pará does provide options to turn on and off the data publication in the portal. To turn off some data in the portal would be a political decision rather than a technical one.

> *"All commercial portals are open to parametrization. The expenditure can be turned in or off in the portal, you can hide some expenditure, it will not be listed in the portal. This occurs in accounting figures, payroll, everything. [...] Many [of municipalities] do not score 100% [of the MAT requirements] because they hide, for instance, the travel expenses of civil servants. 'Everything is accounted for the Court of Accounts, but not for society. [...] Budget execution was integrated in 2017, but the disclosure of some accounts still low, as determined by the mayor [..]". (Case 6)*

In the in-depth case analysis, we identified that the registering of the budgetary execution at stage (i) could be critical for data updating in real-time or according to the frequency recommended by the legislation. Different municipalities contracting the same financial management system suppliers, under a similar integration level, hold differences in budget data uploading (real-time, biweekly, and monthly). We observed that in some cases, registering revenue and expenditures in FMIS was done continuously. At the same time the transaction occurs, it is registered in FMIS. Such a system, when integrated into the portal, immediately updates the data on the portal. In other cases, registering occurs with some delay, a posteriori, by an outsourced accounting firm.

If the accounting process is outsourced and budgetary and accounting movements are not immediately recorded, but delayed, the portal will depend on a periodic effort to compile records and verify if data has been added to the portal.

In none of the cases observed, FMIS supplier and those for the transparency portal were the same (Table 2). The City Halls kept FMIS already implemented and contracted another supplier to implement the transparency portal. They usually looked for a low-cost solution to meet the Court of Accounts requirements from a short-matter perspective.

The strategy there was a typical response of decoupling. Municipalities did not improve internal procedures or adequate their systems and routines before implementing transparency portals. Therefore, data maintenance and portals are likely to result from 'task forces' or 'working groups' that regularly feed the portals dataset. Under these conditions, changes in the government priorities are more likely to result in an outdated portal and a consequent setback in the level of transparency, as we show below.

**Persistence of the transparency level**

We considered the portal transparency's persistence as the City Hall preserved the information updating timeliness as required by the MAT in 2018. To those municipalities who maintained a weekly updating, we categorized them as a "preserved" status, but the others are cases of reducing transparency. The outsourcing solution did not have sufficient persistence (especially in cases where the City Hall carried out the coordination - cases 1,2,3, 4, and 5) to maintain the Court of Accounts' expectations about fiscal transparency.

When mayors were looking forward to complying to the MAT, they mobilized "task-oriented teams" to keep the portal updated and get the seal of the 'Transparent Public Manager' and its associated reputation.

> *"[...] When you don't have a motivation when there is no one monitoring you, you end up relaxing, but when someone wants to, ... 'we have to have it, we have to have it' [the effort is greater]. We scored 90%, then [the mayor]: 'no, I don't want 90, I want a 100'. So, I spent the night scanning processes, bidding processes and justifications, a lot of things, laws, to 'reach' the 100". (Case 6)*

After complying with the MAT, despite the Court of Accounts still auditing the transparency portals, the City Halls started to drive their teams to other short-term tasks (case 5 and 15, interview on November 8, 2019). The 'task-oriented teams' and the outsourced supplier lost priority in case 7, whose City Hall interrupted the contract with the suppliers to hire a former employee (from its former supplier):

> *"If there is no enforcement, it will not work. If you are not required to commit, it won't work. [...] [The Court of Accounts] has to raise sanctions to the City Halls when they fail to comply. If you don't do that, soon nobody will be reporting anything". (case 7)*

Such teams' demobilization and priority changing may be a common feature for all cases. Still, it may be even more critical for those cases in which the City Hall coordinates the data uploading in the outsourcing arrangement. We observed a decrease in the level of transparency in the municipalities, as the MAT ended. As the certification had already been obtained, they demobilized teams, downgrading the transparency project.

On the other hand, cases, where the supplier coordinates the transparency process, and are financially compensated to keep the portal updated, the process is more prone to be preserved. However, we also observed portal updating problems in cases administered by suppliers (7, 9, 13, 15, and 16). Interestingly, this effect is not related to the FMIS rebidding, since the FMIS of those cases were not replaced during that period, nor to the lack of systems integration.

**Necessary and sufficient conditions for the persistence of transparency level**

The QCA truth table (Table 3) shows the association between context conditions and output (persistence of the fiscal transparency level in 2019). Following a contingency approach, as all interviewed cases opted for outsourcing, we expected that human and IT resources would influence the outsourcing decision but would not directly affect the outcome in the analyzed cases. The coordination of the process carried out by the City Hall (cases 1, 2, 3, 4, and 5) and the integration of payroll, revenue and expenditures systems into the portal (cases 2, 3, 4, 5, 7, 9 10, 12, 13, 16) seem not to be necessary or sufficient conditions for the portal to persist after the end of the pressure exerted by the MAT.

**Table 3.** Truth table

|  | Conditions (causal contexts) | | | | Outcome | Cases observed via interview |
|---|---|---|---|---|---|---|
|  | Human and IT resources | Coordination | System integration | Real-time data uploading | Persistence of FT 2019 | |
| 1 | 0 | 0 | 1 | 1 | 1 | 10, 12 |
| 2 | 0 | 0 | 0 | 1 | 1 | 11, 14, 6, 8 |
| 3 | 0 | 1 | 1 | 0 | 0 | 2, 3, 4, 5 |
| 4 | 0 | 1 | 0 | 0 | 0 | 1 |
| 5 | 0 | 0 | 1 | 0 | 0 | 7, 9 |
| 6 | 0 | 0 | 1 | 0 | 0 | 13, 16 |
| 7 | 0 | 0 | 0 | 0 | 0 | 15 |
| 8 | 1 | 0 | 0 | 1 | 1 | a |
| 9 | 1 | 0 | 0 | 1 | 0 | a |
| 10 | 1 | 1 | 0 | 1 | 1 | a |
| 11 | 1 | 1 | 0 | 1 | 0 | a |
| 12 | 0 | 1 | 1 | 1 | 0 | b |

Source: Elaborated by the authors

Note: (1) The major limitation of our sample is the absence of cases with human and IT resources, the analysis is concentrated on cases without human and IT resources. But these are not conditions for persistence, so the logical reminders of type (a) - any variation of the other conditions, with the presence of human and IT resources - would not add to the analysis. The absence of type (b) cases is relevant, as it could imply that the City Hall's coordination negatively affects persistence, even if there is a real-time data uploading. (2) In all cases, there is integration between the revenue and expenditure information systems and the portal, varying in the integration of the payroll.

However, throughout the interviews, the budget registering and the expenses and tax collection proved to be a relevant condition. In cases where accounting is outsourced to a private accounting service supplier, the accounting system will register transactions later, a posteriori, as the supplier will access them from documents or spreadsheets sent by the City Hall. In these cases, even though the financial management information system is integrated into the portal, the recording ends up with some delay. The information is not available within 7 days, as agreed by the MAT.

The persistence of the fiscal transparency (updating the data and the portal's persistence) was not the municipalities very initial aim. Efforts to adopt transparency portals did not fit their organizational goals (conversely, they dealt with budget constraints with some fiscal opacity). The portals outsourcing met pressure from the Court of Accounts, and mayors sought to avoid sanctions. According to the perspective presented by Goh and Arenas (2020), IT efforts themselves are not expected to add value to society or organizational transformation. As a general strategy, governments adopted a superficial solution to strategically respond to external pressure from Court of Accounts, a typical decoupling case, as stated by Oliver (1991).

Although integrated with FMIS in some cases, outsourcing takes a weak form mainly because it was different from the portal and FMIS providers. Communication takes place through electronic protocols for data import, a typical example of loose coupling (Orton and Weick, 1990). Although the weak integration protects the portal from an eventual change on FMIS due to suppliers rebidding, it would emerge benefits if the FMIS suppliers also take responsibility for the fiscal transparency portal. Specifically, outsourcing and choosing a supplier other than FMIS would not protect data or systems, but provide a fast and low-cost solution to meet MAT.

**5 CONCLUSION**

Transparency portals when outsourced, tend to be more fragile and find difficulties maintaining the level of fiscal transparency depending on the integration of systems and the accounting and budget information locally implemented. The transparency level is a political decision, we found that politicians selectively turn on or turn off the publishing of some selected data in the portals.

To avoid sanctions (fines on public managers, or ineligibility and loss of political capital for politicians), mayors from Pará signed the MAT with the Court of Accounts and committed to fully comply with the transparency legislation in three years. The portal's outsourcing was a widely adopted strategy; however, it assumed a superficial form as it looked at just fulfilling a legal obligation (decoupling). Soon after the MAT ended, the portals became outdated, especially those managed directly by the City Hall. We observe a "rind of transparency", which ceremonially attends the Court of Accounts' validation. We observed that, as the accounting registering is immediate to the expenditure or tax collection transactions, the portal's persistence is preserved for integrated systems.

The integration between the portal and the financial management information system is an issue to be further explored in future research. The MAT event in Pará generated a commercial opportunity for portal suppliers. At that time, FMIS suppliers were not prepared to attend to this demand, or their solutions had unattractive prices. The market for transparency portals tends to be more fragmented, with smaller local suppliers, given the difficulty of getting a scale economy. The observed solutions currently still 'rudimentary' or supplied by local suppliers (in Pará State, there are 33 suppliers for 144 municipalities).

Future research may analyze other features of transparency portals, looking for whether they selectively parameterize the data that is made available on the portal. This feature removes the dependence on teams of IT consultants and transfers the discretionary to the politicians. As a result, similar technical solutions may deliver different levels of transparency among governments and periods. It means that the level of fiscal transparency will change depending on the political context. Another open issue is the software replacement analysis, as presented by Azevedo et al. (2020b). For the authors, FMIS replacement leads to discontinuity of accounting policies in municipalities. In the case of transparency portals, switching commercial FMIS solutions or their suppliers may cause the interruption of data series weakening time comparisons. Finally, we suggest that future analyzes of transparency portals include the disclosure of '*unpaid commitments*', as suggested by Aquino and Azevedo (2017), and to disclosure of '*allowance for discounts on taxes*'.

Regarding practical implications, the Courts of Accounts could induce better practices for transparency portals outsourcing and the integration of portal and FMIS suppliers. Some initial suggestions include certification, enacting communication protocols between FMIS and portals, data security, cloud storage of encrypted data. Alternatively, Courts may incentivize the portal suppliers to guarantee the data and protocol transference to the new suppliers at the end of the contract, imposing penalties and impediment to contract with another government if they lack such commitment.

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