

Budgetary transparency in calamity situations: Management of public resources allocated to the disaster in Rio Grande do Sul

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Article history

Received: 22 August 2025

Accepted: 15 December 2025

Published: 15 October 2026

APA citation

Souza, P. V. S., Alcantara, L. T., & Marques, A. (2026). Budgetary Transparency in Calamity Situations: Management of Public Resources Allocated to the Disaster in Rio Grande Do Sul. *Revista de Contabilidade do Mestrado em Ciências Contábeis da UERJ*, 31(1), 3- 18.

Versão em português

ABSTRACT

This study aims to analyze the impact of clarity, accessibility, and detail of budgetary information disclosed on transparency portals on the effectiveness of social oversight and the legitimization of governmental actions in emergency contexts. The research adopts a qualitative approach through documentary analysis of data extracted from the Transparency Portal of the Office of the Comptroller General (CGU) and the Integrated Budget and Planning System (SIOP), focusing on the resources allocated to the natural disaster that occurred in Rio Grande do Sul in 2024. The results indicated that, although the portal strives to provide detailed and accessible information, the clarity of the information is still insufficient in some areas that present generic descriptions and complex technical language. This limits public understanding, hindering effective participation in social oversight and undermining the legitimacy of governmental actions. The study is original in investigating how budgetary transparency affects governmental legitimacy in emergencies, analyzing the specific case of the disaster in Rio Grande do Sul in 2024. This approach combines technical and social aspects of public governance in an underexplored context. Theoretically, it expands legitimacy theory by connecting transparency and social perception in crises. Practically, it highlights the need for more accessible language on portals, promoting greater social oversight and public trust in management.

Keywords: public transparency, public calamity, natural disasters, legitimacy theory.

1 INTRODUCTION

Transparency in public management has been one of the pillars for promoting effective and accountable governance in public administration. Legitimacy Theory, widely discussed in the literature, highlights the importance of governmental institutions responding to society's expectations through transparent and responsible practices (Kohler & Dimancesco, 2020). This theory assumes that the survival and continuity of a public institution depend directly on its ability to align its actions with social demands, especially in times of crisis, such as natural disasters. According to Pratolo et al. (2022), transparency and accountability become necessary tools for maintaining a government's legitimacy, as society increasingly

demands access to detailed information regarding the management of public resources.

Transparency, defined as the degree of access to information available to the public, is subdivided into active and passive transparency. Kohler and Dimancesco (2020) explain that active transparency refers to the spontaneous disclosure of information by the government, while passive transparency concerns the government's ability to respond to citizens' requests for non-confidential information. In the context of public administration, transparency not only facilitates social oversight but also strengthens public trust in institutions, contributing to governmental stability and legitimacy (Silva & Bruni, 2018).

When analyzing transparency in the public sector, it is important to consider the role that governmental budgets play in this process. Mourao et al. (2020) emphasize that budgets are important documents in public administration, as they define a government's programs and political priorities. However, the complexity of budgetary processes often results in attempts to conceal information, which may compromise budgetary transparency. Cuadrado-Ballesteros and Bisogno (2023) stress that, despite global reforms introduced to make governments more transparent, budgetary transparency still faces significant challenges. The lack of a common definition of budgetary transparency may contribute to this complexity, as highlighted by Zarei et al. (2022), who identify variations in interpretations and practices related to the disclosure of fiscal information.

Budgetary transparency, as observed by Cuadrado-Ballesteros and Bisogno (2022), involves the availability of information about the government's decision-making processes and financial transactions, ensuring that such information is reliable, timely, understandable, and internationally comparable. This transparency plays a central role in promoting social oversight, as it allows society to monitor how public resources are used to achieve the objectives of public policies (Mourao et al., 2020). In this sense, budgetary transparency becomes not only an instrument of control but also of legitimization of government actions before society.

In emergency situations, such as natural disasters, the management of public resources acquires an even more critical dimension. Governments, in responding to disasters, need to act quickly to mitigate the damage caused and restore normalcy in affected communities. Afonso and Ribeiro (2020) warn that governmental spending in emergency situations may contribute to an increase in public debt, which makes fiscal sustainability a constant concern. However, the rapid and effective allocation of resources, as observed by Khan et al. (2023), is essential for the recovery of affected areas and requires flexibility in budgetary processes. Such flexibility, though necessary, may increase the risk of inappropriate practices, as mentioned by Silva et al. (2022), who point to the occurrence of acts that would be considered illegal under normal circumstances but are permitted in emergency contexts.

Good transparency of budgetary data, as advocated by Mourao et al. (2020), offers numerous benefits, including efficient monitoring of resource allocation and the prevention of mismanagement and corruption. Batone (2021) notes that natural disasters represent an opportunity to analyze public policies from a multidisciplinary perspective, considering economic, social, and environmental aspects. The disaster response phases, which Masiero and Santarossa (2019) divide into short and medium term, require flexible and transparent budgetary management, especially in the initial phase of immediate response.

In Brazil, between the months of April and May 2024, a natural disaster occurred in the State of Rio Grande do Sul, resulting from floods that affected more than 90% of the state, making it necessary to relocate hundreds of thousands of people and causing more than 170 deaths (Marengo et al., 2024). This natural disaster highlighted the urgent need for governmental actions that include protection and civil defense.

Souza et al. (2024) argue that transparency in the allocation of resources for disaster response is essential to ensure that these resources are effectively used to meet the needs of the affected population. Gonçalves and Sampaio (2022) reinforce that transparency is essential not only to ensure sound resource management but also to prevent the influence of personal or political interests in their allocation.

In light of this context, this study presents the following research problem: how does transparency occur in the disclosure of information about public resources allocated to the disaster that occurred in the State of Rio Grande do Sul? Based on this question, the objective of this study is to analyze the transparency of information regarding public resources allocated to

the disaster that occurred in the State of Rio Grande do Sul, assessing how the government's budgetary structure enabled such transparency. The study seeks to investigate how resources were allocated, which transparency mechanisms were implemented, and how these mechanisms contributed to the efficiency and legitimacy of governmental actions.

The relevance of this research lies in its ability to offer a detailed analysis of budgetary transparency practices in emergency contexts, highlighting both the challenges and opportunities these scenarios present. From a theoretical perspective, the study enriches the literature on public governance, transparency, and accountability in crisis situations, addressing gaps related to resource management under high-pressure conditions. Furthermore, it proposes an analytical framework that may serve as a reference for future investigations in different contexts and countries, expanding the academic debate on the topic. It is noteworthy that no study was found in the literature that aimed to analyze public transparency concerning the resources allocated to the crisis faced by Rio Grande do Sul, thus presenting originality in its execution in line with this specific tragedy.

From a practical standpoint, this research provides significant contributions to public management and the strengthening of social oversight. It identifies good practices in budgetary transparency that may be replicated in other contexts, promoting greater efficiency and equity in the allocation of resources in calamity situations. In addition, it suggests improvements in transparency mechanisms, such as the simplification of data portals, the use of artificial intelligence for real-time monitoring, and the creation of more accessible communication channels. These actions aim to broaden citizen participation in the monitoring of public spending, empowering civil society groups and encouraging public engagement in the oversight of governmental actions.

The beneficiaries of this research are diverse. Public managers may implement more transparent policies aligned with social demands, while civil society organizations will gain access to tools that strengthen their efforts toward accountability. Researchers and academics will find useful data and analyses for further investigations, and citizens in general, especially those most affected by emergencies, will be directly impacted by the guarantee of greater transparency and responsible use of public resources. Thus, this study aims not only to contribute to more effective public policies but also to strengthen legitimacy and trust in institutions, fundamental pillars for democratic stability and sustainable development.

2 THEORETICAL FRAMEWORK

2.1 Legitimacy theory and transparency

Governmental institutions are more capable of meeting the needs of a society when their information-generation processes include assumptions of good governance, transparency, and accountability (Kohler & Dimancesco, 2020). According to Bairral et al. (2015), transparency in the public sector is becoming increasingly important, as information aligned with good disclosure practices, whether through management reports or electronic portals, provides valuable feedback both to oversight bodies and to citizens, thus contributing to social control.

Legitimacy theory adopts the assumption that, for the maintenance of social well-being, the manager must ensure that the public institution is administered in accordance with society's expectations (Pratolo et al., 2022). Thus, legitimacy theory seeks to explain public management behavior by providing responses to social demands through greater transparency and accountability, since public managers may be sanctioned if they disregard social values. Therefore, they resort to the voluntary disclosure of information in order to guarantee their political survival, thereby promoting their legitimacy (Mourao et al., 2020).

For Pratolo et al. (2022), disclosure and transparency can become fundamental tools for maintaining a government's legitimacy before society. Therefore, governmental transparency is considered a decisive factor for social oversight and the exercise of democracy (Silva & Bruni, 2018). From this perspective, transparency is understood as a means by which public management seeks to legitimize its actions.

Transparency is a broad term that has been used to denote various aspects of governmental activities (Cuadrado-Ballesteros & Bisogno, 2022). According to Kohler and Dimancesco (2020), transparency is the degree to which access to governmental information is available, and it can be segmented into active and passive transparency. In general terms, active transparency refers to the information that the public manager voluntarily provides to society, either in person or virtually, while passive transparency represents the preparedness of the public entity to respond to any requests for non-confidential information from society (Silva & Bruni, 2018).

Worldwide, governments have been introducing important reforms aimed at making public sector entities more transparent and accountable, one of which concerns the budget (Cuadrado-Ballesteros & Bisogno, 2023). For Mourao et al. (2020), governmental budgets represent one of the most important documents in public administration, as they establish the programs and political objectives of the local government.

Even when considering the relevance of budgets in illustrating how public resources are used, the complexity of many budgetary processes often leads to attempts to conceal the real budget balances (Cuadrado-Ballesteros & Bisogno, 2023). Therefore, budgetary transparency becomes a fundamental aspect of public administration.

According to Mourao et al. (2020), there is no common definition of budgetary transparency. For Zarei et al. (2022), budgetary transparency is understood as the full disclosure of all fiscal information relevant to society, while Cuadrado-Ballesteros and Bisogno (2022) note that, for the OECD, budgetary transparency is defined as the complete and timely disclosure of relevant fiscal information in a systematic manner. Conversely, the World Bank defines budgetary transparency as the extent to which and the ease with which citizens can access information and provide feedback on government revenues, allocations, and expenditures (Mourao et al., 2020).

Cuadrado-Ballesteros and Bisogno (2022) consider that budgetary transparency represents the availability of information about governmental decision-making procedures and transactions, emphasizing that such information must be reliable, timely, understandable, and internationally comparable. Therefore, budgetary transparency plays a fundamental role in promoting social oversight, as it allows society to understand how public resources are used to achieve public policy objectives (Mourao et al., 2020). Thus, the importance of budgetary transparency is observed as a means to legitimize public entity actions, thereby contributing to social control.

2.2 Public expenditures in emergency situations

Government expenditures to address emergency situations have contributed to the exceptional increase in public debt; therefore, it is natural that concern with the fiscal sustainability of the budget becomes recurrent, especially when measures must be considered to mitigate the economic and social effects caused by such situations (Afonso & Ribeiro, 2020).

Analyzing the allocation of public resources in emergency (or public calamity) situations becomes relevant because it contributes to society's understanding of how expenditures help address such situations (Souza et al., 2024). According to Khan et al. (2023), in disaster situations, governments must allocate part of the budget immediately for the rapid recovery of affected people and communities; however, due to the emergency nature of the situation, there is a flexibilization of the public budget in order to reduce the damage caused (Silva et al., 2022).

Nevertheless, the flexibilization of public spending in calamity situations ultimately allows the occurrence of acts classified as "illegal" under normal circumstances, which results in the worsening of a country's social and economic conditions (Silva et al., 2022). From this perspective, there are numerous benefits to good transparency of budgetary data: it enables monitoring and proper allocation of expenditures and resources; prevents local authorities from mismanaging resources; and limits the incidence of corrupt acts (Mourao et al., 2020).

Natural disasters represent an interesting multidisciplinary area for the analysis of public policies (Batone, 2021). According to Masiero and Santarossa (2019), the response of public authorities to natural disasters generally occurs in two phases: the short-term phase, in which resources are allocated to provide immediate assistance for the acquisition of food, medicine, etc.; and the medium-term phase, in which resources are directed toward recovery from losses and the prevention of future disasters. Such resources, especially those allocated to short-term actions, require flexibility for their release.

In Brazil, a recent tragedy occurred in the State of Rio Grande do Sul (RS) as a result of natural disasters, which required immediate protection and civil defense actions from public authorities (Oliveira et al., 2024). Souza et al. (2024) point out that, due to the aspects observed in the sources and destinations of resources allocated in immediate response to the tragedy that occurred in the State of RS, it becomes necessary to implement transparency and accountability mechanisms to ensure that the allocated resources effectively meet the needs of citizens affected by such a disaster.

Thus, it is necessary that public agents guide the dynamics of public spending, particularly those aimed at minimizing the economic, social, and environmental damages arising from such disasters (Gonçalves & Sampaio, 2022). However, even when public managers intend to mitigate and restore affected areas, personal and political interests may negatively influence the allocation of these resources (Souza et al., 2024). Therefore, it is expected that the transparency of resources allocated to various situations, including natural disasters, can contribute to a more efficient use of resources (Cuadrado-Ballesteros & Bisogno, 2023) and to social oversight (Bairral et al., 2015).

3 METHODOLOGY

3.1 Research typology

Public authorities preferably choose to use the internet to make mandatory information available, and such information is generally provided through transparency portals (Silva & Bruni, 2018). In this regard, the present research, which aims to analyze the transparency of information on resources allocated to the disaster in Rio Grande do Sul, adopts a qualitative approach, as it seeks to understand how information is being disclosed and organized in public portals for society.

Regarding its objectives, this study is characterized as descriptive, since it aims to describe observed aspects of information transparency on transparency portals and other means of disseminating information related to public resources allocated to the disaster in Rio Grande do Sul in 2024. Therefore, descriptive research can provide detailed information observed on these public information dissemination platforms.

In relation to the procedures adopted for conducting the research, it is classified as documentary, since the main sources of information are the Transparency Portal and the Integrated Budget and Planning System (SIOP). These sources provide data on general public resources, including those allocated to the disaster in Rio Grande do Sul in 2024, but without analytical treatment. Thus, this research is considered documentary due to the lack of analytical processing of data sources.

3.2 Documentary analysis and data source

The information intended to support the achievement of this research's objective comes from two sources: the Transparency Portal and the Integrated Budget and Planning System (SIOP). The main source of information used for this study derives from budgetary and financial execution related to the extraordinary credits of the Provisional Measures (MPs) enacted to support the State of Rio Grande do Sul (RS) in response to the natural disasters that occurred in 2024. Table 1 provides a description of the MPs that allocated resources to RS.

Table 1*Provisional Measures for Flood Relief in the State of Rio Grande do Sul – 2024*

Provisional Measure (MP)	Description
1.218/2024	Extraordinary credit exceeding R\$ 12 billion.
1.223/2024	Extraordinary credit in the amount of R\$ 1.8 billion.
1.225/2024	Credit in the amount of R\$ 6.8 billion.
1.231/2024	Extraordinary credit in the amount of R\$ 124,060,365.00.
1.233/2024	Credit to several ministries in the amount of R\$ 17,587,897,059.00.
1.235/2024	Credit to the MIDR in the amount of R\$ 689,689,688.00.
1.237/2024	Credit in the amount of R\$ 2,036,694,007.00.
1.243/2024	Credit in the amount of R\$ 27,163,242.00.
1.244/2024	Credit in the amount of R\$ 1,253,601,800.00.
1.246/2024	Credit in the amount of R\$ 230,891,005.00.
1.248/2024	Credit in the amount of R\$ 1,454,799,092.00.
1.252/2024	Credit in the amount of R\$ 1.6 billion.

Source: CGU (2024).

For the documentary analysis, information contained in the MPs was first collected, obtained through specific access to the Actions in Rio Grande do Sul section on the Transparency Portal. The data presented in the MPs and on the portal were analyzed in order to identify the extent to which they could contribute to identifying the specificities of the applied public resources. Consequently, the information obtained was compared with data from the Integrated Budget and Planning System (SIOP), with the aim of verifying whether the information presented on the portal was complete. SIOP represents a Federal Government system that supports federal planning and budgeting. With the aid of this system, qualitative information related to the budget and financial execution of the MPs enacted in response to the disaster in RS was extracted.

The information obtained from both the MPs and the portal, as well as from the SIOP, was analyzed in terms of clarity, accessibility, and level of detail of the information provided regarding public resources allocated to the disaster. The focus of this analysis is to identify a budget structure that allows a specific expenditure item to be isolated and reapplied to other similar situations. The attribute of clarity, according to Juruena and Friedrich (2017), aims to identify whether the information made available on electronic websites is clear, that is, whether the language is easy to understand. Regarding accessibility, Juruena and Friedrich (2017) note that transparency portals provide facilitated information, through logical access paths, easy-to-navigate graphic structures, and search tools, enhance accessibility for those seeking data. Finally, Forte (2020) states that to achieve transparency, essential information must be detailed so as to ensure access to information and, thus, contribute to social accountability. Therefore, it is understood that clarity, accessibility, and detailed public information foster social control (Juruena & Friedrich, 2017).

The joint analysis of the information allows identifying to what extent a citizen can obtain detailed spending data, as well as whether the information from both portals is compatible, thereby allowing an assessment of the level of budget transparency of the resources allocated to RS. The main purpose of analyzing these expenditures through both the Transparency Portal and the SIOP is to understand the level of detail in the budgetary structure, thereby contributing to the transparency of public information.

3.3 Presentation of results

The results obtained from the documentary analysis of the Transparency Portal of the Office of the Comptroller General (CGU), the Provisional Measures (MPs), and the Integrated Budget and Planning System (SIOP) are presented in detail.

First, the process followed for data collection is demonstrated, starting with the analysis of one of the MPs that allocated resources for the disaster in Rio Grande do Sul in 2024. At this stage, specific amounts from one MP are presented (for illustrative purposes), as shown in Table 1. Next, the data available on the Transparency Portal are examined, evaluating how the information is made available to the public, including the organization and level of detail of the data. Finally, the analysis of the SIOP focuses on the budgetary and financial execution of the

MP resources, allowing for the extraction of information related to the planning and application of funds.

Throughout the presentation, it is demonstrated how the information obtained from the MPs was compared with the data from the Transparency Portal and the SIOP. This comparison is essential to verify the compatibility and consistency of the information provided by these sources, assessing the extent to which the data complement or diverge from each other. In the final subsection, the analytical path is examined through the lens of the criteria of clarity, accessibility, and level of detail. Clarity is evaluated by determining whether the information presented on the portals is easy to understand. Accessibility is analyzed by assessing the ease of access to the data. Lastly, the level of detail is assessed to verify whether the information made available is sufficient to enable social control.

4 ANALYSIS AND DISCUSSION OF RESULTS

4.1 Analysis of the transparency portal of the CGU

The exclusive section on the Transparency Portal of the Office of the Comptroller General (CGU) was created to monitor expenditures and the management of resources allocated to Rio Grande do Sul. Initially, it displays the Provisional Measures (MPs) that authorize the opening of extraordinary credit for the federal budgetary units responsible for support actions or that benefited from assistance to the state. The MPs follow a uniform structure, detailing the total amount of extraordinary credit by agency, unit, work program (application), including program, action, locator, and product, as well as the individualized amount by budgetary structure, as can be observed in Figure 1.

Figure 1

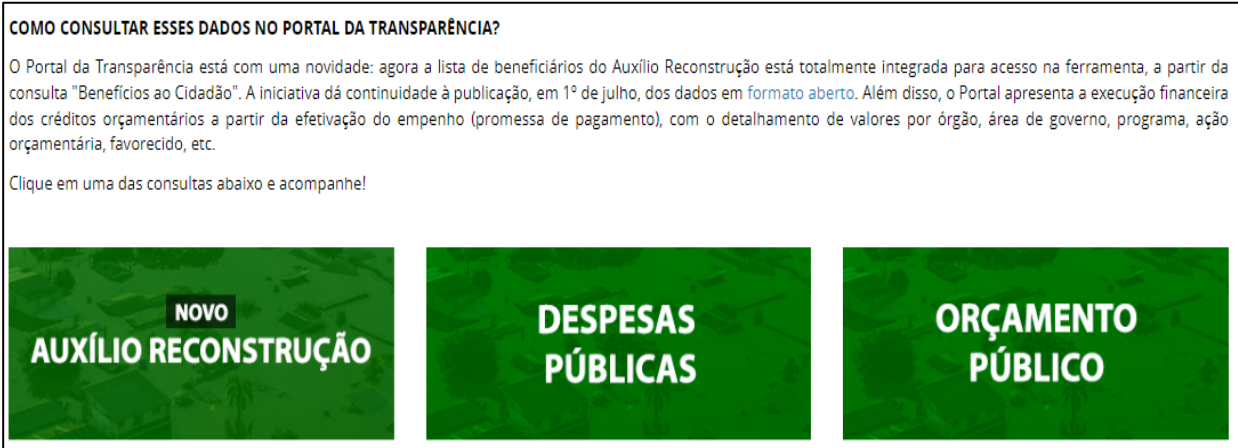
Example of detailed extraordinary credit in MPs supporting RS

ÓRGÃO: 22000 - Ministério da Agricultura e Pecuária							
UNIDADE: 22101 - Ministério da Agricultura e Pecuária - Administração Direta							
ANEXO				Crédito Extraordinário			
PROGRAMA DE TRABALHO (APLICAÇÃO)				Recurso de Todas as Fontes R\$ 1,00			
PROGRAMÁTICA	PROGRAMA/AÇÃO/LOCALIZADOR/PRODUTO	FUNCIONAL	E S N F	G D	R P	M O D	I U F T E
1144	Agropecuária Sustentável						100.000.000
	OPERAÇÕES ESPECIAIS						
1144 0299	Subvenção Econômica nas Aquisições do Governo Federal e na Formação de Estoques Reguladores e Estratégicos - AGF (Lei nº 8.427, de 1992)	20 605					100.000.000
1144 0299 6502	Subvenção Econômica nas Aquisições do Governo Federal e na Formação de Estoques Reguladores e Estratégicos - AGF (Lei nº 8.427, de 1992) - Nacional (Crédito Extraordinário - Calamidade Pública)						

Source: CGU (2024).

The remaining parts of the section, based on a pre-existing structure of the Transparency Portal, detail the budget execution and beneficiaries of specific programs, divided into three parts: appropriation, expenditure execution, and specific details regarding the Reconstruction Aid. These elements are presented to provide a comprehensive view of resource management. Below, the detailed structure can be observed in Figure 2.

Figure 2
Access to budget execution on the Transparency Portal



Source: CGU (2024).

Regarding the “Reconstruction Aid” section, a subsection was created following the same format as those already existing under the “Citizen Benefit Inquiry” tab, such as the subsection for the Bolsa Família program. The data for this new subsection originate from the file “Caixa Econômica Federal – Reconstruction Aid,” submitted by the Ministry of Integration and Regional Development. This file has no defined periodicity and is believed to be generated based on a list of payments made. It presents the following information:

Figure 3
Details of Reconstruction Aid on the Transparency Portal



Source: CGU (2024).

The other subsections of the Transparency Portal have a broader budgetary focus, presenting the stages of public expenditure and offering a wider view of all budget credits opened to support Rio Grande do Sul. Both sections use a pre-existing structure of the portal, specifically the *Public Expenditure Details* and *Public Expenditure Budget* modules. An intelligent budget structure made it possible to highlight information, with government actions and budget plans serving as key filters for presenting budget data related to these resources, as illustrated in Figures 4, 5 and 6.

Figure 4
Details of Funding Sources Allocated to the State of RS - Filters

FILTROS APLICADOS:

Período de:

01/2024

Período até:

12/2024

Plano Orçamentario:

CP10 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA N. X.XXX, DE XX DE MAIO DE 2024 - PRONAMPE

CP20 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA N. XXXX DE XX DE JULHO DE 2024 - CONCURSO PUBLICO NACIONAL UNIFICADO

CP10 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA N. XXXX DE XX DE XXX DE 2024 - SUBVENCAO ECONOMICA DESTINADA A IMPLEMENTACAO DE PROJETOS DE INTERESSE SOCIAL EM AREAS RURAIS

CP10 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA N. XXXX, DE XX DE XX DE 2024

CP10 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA N. XXXX, DE XX DE XX DE 2024 - RES. CMN 5.132

CP10 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA N. XXXX, DE XX DE XXXX DE 2024

CP30 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA XXXXXXXX - PORT. MF 844/24

CP10 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA XXXXXXXX - RES. CMN 5.132

CP20 - CALAMIDADE PUBLICA - MEDIDA PROVISORIA XXXXXXXX - RES. CMN 5.132

CP10 - CALAMIDADE PUBLICA MP XXXX, DE XXXX - ACOES DE APOIO LOGISTICO E RESPOSTAS EMERGENCIAIS A CALAMIDADE PUBLICA - NO ESTADO DO RIO GRANDE DO SUL

Source: CGU (2024).

Figure 5
Details of Funding Sources Allocated to the State of RS - Data

Tabela de dados

IMPRIMIR

BAIXAR

REMOVER/ADICIONAR COLUNAS

PAINEL DA DESPESA PÚBLICA

VISUALIZAÇÃO GRÁFICA

DETALHAR	MÊS ANO	ÓRGÃO SUPERIOR EXECUTOR	ÓRGÃO/ENTIDADE VINCULADA EXECUTORA	UNIDADE GESTORA	ÓRGÃO SUPERIOR ORÇAMENTÁRIO	ÓRGÃO/ENTIDADE ORÇAMENTÁRIA	UNIDADE ORÇAMENTÁRIA	ÁREA DE ATUAÇÃO (FUNÇÃO)	SL
Detalhar	08/2024	36000 - Ministério da Saúde	36210 - Hospital Nossa Senhora da Conceição S.A.	366003 - HOSPITAL NOSSA SENHORA DA CONCEICAO S/A	36000 - Ministério da Saúde	36210 - Hospital Nossa Senhora da Conceição S.A.	36210 - HOSPITAL NOSSA SENHORA DA CONCEICAO S/A	10 - Saúde	3C hc ar

Source: CGU (2024).

Figure 6*Details of the Areas of Activity of Resources Allocated to the State of RS*

The screenshot displays the 'FILTRO' (Filter) section on the left and the 'Tabela de dados' (Data Table) on the right. The filters include 'BUSCA LIVRE', 'PERÍODO' (2024), 'ÓRGÃO ORÇAMENTÁRIO' (Ministério da Agricultura e Pecuária), 'Valor' (Orçamento Inicial, Atualizado, Valor Pago, Valor Empenhado), 'Área de Atuação' (Função e Subfunção, Programa Orçamentário, Ação Orçamentária), and 'Natureza de Despesa' (Grupo de Despesa, Elemento de Despesa). The data table shows the following information:

ÓRGÃO / ENTIDADE VINCULADA	FUNÇÃO (ÁREA DE ATUAÇÃO)	SUBFUNÇÃO (ESPECIFICAÇÃO DA ÁREA DE ATUAÇÃO)	AÇÃO ORÇAMENTÁRIA	ORÇAMENTO INICIAL (R\$)	ORÇAMENTO ATUALIZADO (R\$)
25000 - Ministério da Fazenda - Unidades com vínculo direto	20 - Agricultura	605 - Abastecimento	0301 - SUBVENÇÃO ECONÔMICA EM OPERAÇÕES DE INVESTIMENTO RURAL E AGROINDUSTRIAL (LEI N. 8.427, DE 1992)	3.407.413.804,00	4.152.179.519,00

Source: CGU (2024).

Considering the structure of the transparency screens and their filters, it is worth highlighting that among the factors contributing to the rapid development of the section dedicated to Rio Grande do Sul on the Transparency Portal of the Office of the Comptroller General (CGU) is the maturity of the portal itself, which already featured transparency screens with different scopes, demonstrating prior experience in applying this methodology to other public policies.

The evaluation of the digital maturity of electronic portals can be carried out using theoretical models that classify their level of technological development and interactivity (Batista et al., 2024). The study by Lechakoski and Tsunoda (2015) classifies electronic portals into four levels: static, dynamic, transactional, and integrated. Based on the analysis conducted, it is observed that the transparency portal is dynamic, offering minimum interaction functionalities among the various system forms (Batista et al., 2024; Lechakoski & Tsunoda, 2015).

Another noteworthy factor is the intelligence applied to the budget structure, which enabled the use of filters, such as the standardized-coded Budget Plan, beginning with "CP", allowing the presentation of expenditure execution data related to RS support, already formatted according to the standard report of the Public Expenditure Details module.

4.2 Evaluation of the level of transparency

When analyzing transparency aspects related to clarity, accessibility, and level of detail, it is observed that Portal has increasingly strived to make as much information as possible available. Regarding clarity, as stated by Juruena and Friedrich (2017), the information presents easily understandable language, with terminology accessible to users. From the perspective of accessibility, also based on Juruena and Friedrich (2017), the transparency portals exhibit logical access structures and user-friendly graphic layouts, as well as search tools that allow for good data accessibility. Regarding detail, based on Forte (2020), there is a sufficient level of detail (as shown in Figure 6), allowing the analysis of information by agency, function, subfunction, action, initial budget, and updated budget. However, there are still areas where the

Portal can further advance, offering a broader and deeper set of information, which would allow citizens to conduct more detailed and critical analyses of public policies.

Provisional Measure No. 1.218/2024, being the first MP enacted, presents budgetary information that, by its nature, is rather generic in terms of application. The only specification available regarding the allocation of resources is limited to the work program, as shown in Figure 1 above, described as “Economic Subsidy in Federal Government Purchases and in the Formation of Regulatory and Strategic Stocks – AGF (Law No. 8,427, of 1992) – National (Extraordinary Credit – Public Calamity).” This description, being so broad, makes it difficult to gain a detailed understanding of how the resources will actually be used, which may raise concerns about the transparency and clarity of the budgetary information provided.

Figure 7
Example of detailed extraordinary credit in MPs supporting RS

ÓRGÃO: 22000 - Ministério da Agricultura e Pecuária							
UNIDADE: 22101 - Ministério da Agricultura e Pecuária - Administração Direta							
ANEXO				Crédito Extraordinário			
PROGRAMA DE TRABALHO (APLICAÇÃO)				Recurso de Todas as Fontes R\$ 1,00			
PROGRAMÁTICA	PROGRAMA/AÇÃO/LOCALIZADOR/PRODUTO	FUNCIONAL	E S F	G N D	R P	M O D	I F T E VALOR
1144	Agropecuária Sustentável						100.000.000
	OPERAÇÕES ESPECIAIS						
1144 0299	Subvenção Econômica nas Aquisições do Governo Federal e na Formação de Estoques Reguladores e Estratégicos - AGF (Lei nº 8.427, de 1992)	20 605					100.000.000
1144 0299 6502	Subvenção Econômica nas Aquisições do Governo Federal e na Formação de Estoques Reguladores e Estratégicos - AGF (Lei nº 8.427, de 1992) - Nacional (Crédito Extraordinário - Calamidade Pública)						

Source: CGU (2024).

In other transparency screens, there are sections of budget structures displaying budget appropriations and expenditure execution; however, these data are not accompanied by detailed descriptions. If a citizen is knowledgeable about public tools for accessing budgetary information, they may consult the government action through the Integrated Budget and Planning System (SIOP). In this system, it is possible to access tabs offering basic, complementary, and implementation information, as well as budgetary and financial plans, providing greater detail on public expenditures. This need for specific skills to interpret data suggests a barrier to the accessibility of budgetary information, which may affect transparency and public understanding, as shown in Figure 8.

Figure 8
Example of detailed extraordinary credit through SIOP

Informações Básicas		Informações Complementares	Implementação	Planos Orçamentários	Financeiro
PO	Título				
0000	Subvenção Econômica nas Aquisições do Governo Federal e na Formação de Estoques Reguladores e Estratégicos - AGF (Lei nº 8.427, de 1992) - Despesas Diversas				
CP10	Calamidade Pública - Medida Provisória nº 1.218, de 11 de maio de 2024				
CP20	Calamidade Pública - Medida Provisória nº 1.225, de 24 de maio de 2024				

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Detalhamento do PO - Plano Orçamentário

Código	Título
CP10	Calamidade Pública - Medida Provisória nº 1.218, de 11 de maio de 2024

Caracterização

A Medida Provisória No 1.217/2024 autoriza a Companhia Nacional de Abastecimento (Conab) a importar arroz beneficiado ou em casca para enfrentar as consequências sociais e econômicas resultantes de eventos climáticos extremos no Estado do Rio Grande do Sul. Esta ação é uma resposta aos danos causados por catástrofes recentes, que afetaram severamente a produção agrícola, conforme estabelecido no Decreto Legislativo No 36, de 2024. O processo de importação será conduzido pela Conab por meio de leilões, começando com a aquisição de 100 mil toneladas de arroz. Para tornar o arroz acessível ao consumidor final e evitar especulação de preços, a Conab venderá o produto a preços subsidiados aos micro e pequenos varejistas. A receita gerada por essa venda será inferior ao custo de aquisição do arroz importado, devido ao subsídio aplicado. Por isso, uma subvenção econômica de R\$100 milhões será necessária para cobrir essa diferença, garantindo assim que a venda do arroz aos varejistas ocorra a um preço que permita a posterior comercialização a um custo acessível para os consumidores.

Source: Brasil (2024).

In the field describing the Budget Plan, identified by the code CP 10 – Public Calamity, related to Provisional Measure No. 1.218 of May 11, 2024, there is a good level of detail regarding the purpose of the expenditure. In this context, it can be observed that the proposal's main objective is to stabilize the price of rice, an essential item in the Brazilian basic food basket. This level of detail helps clarify the specific purpose of the resource allocation, demonstrating a concern with mitigating the effects of price fluctuations in essential goods, particularly during times of public calamity, as verified below:

Provisional Measure No. 1.217/2024 authorizes the National Supply Company (Conab) to import processed or paddy rice to address the social and economic consequences of extreme weather events in the State of Rio Grande do Sul. This action responds to the damage caused by recent disasters that severely affected agricultural production, as established in Legislative Decree No. 36 of 2024. The import process will be conducted by Conab through auctions, beginning with the acquisition of 100,000 tons of rice. To make rice accessible to final consumers and prevent price speculation, Conab will sell the product at subsidized prices to micro and small retailers. The revenue generated from these sales will be lower than the cost of the imported rice due to the subsidy applied. Therefore, an economic subsidy of R\$100 million will be required to cover this difference, ensuring that the rice can be sold to retailers at a price that allows subsequent resale at an affordable cost to consumers (Brazil, 2024).

That is, there are real possibilities to expand both access to and the level of detail in the information, which can also make it clearer. However, another relevant aspect is the lack of “citizen-friendly language.” Technical terms such as “settlement,” “government action,” and others are not part of people's everyday vocabulary, highlighting the need for citizens to seek additional knowledge in order to fully exercise social oversight.

This reinforces the importance of making budgetary information more accessible not only in terms of availability but also in terms of comprehension, ensuring that all citizens can participate in an informed and effective manner in the monitoring of public spending.

4.3 Discussion of results

The analysis of data provided by the Transparency Portal of the Office of the Comptroller General (CGU) directly reflects the premises of the Theory of Legitimacy and Transparency. According to Kohler and Dimancesco (2020), governmental transparency is fundamental to good governance, allowing institutions to better meet the needs of society. It is observed that the section dedicated to Rio Grande do Sul in the portal seeks precisely this objective by detailing the provisional measures (MPs) and the budget execution allocated to the state. This aligns with the idea that active transparency, as defined by Silva and Bruni (2018), is essential for the legitimacy of public agencies.

However, despite efforts to make information accessible and detailed, the lack of clarity in some aspects, such as the limited specificity of the MPs, may compromise public understanding and, therefore, the effectiveness of social control. Mourao et al. (2020) emphasize that budgetary transparency must be understandable and accessible, which still represents a challenge in the analyzed context. The use of technical terms and the complexity of the information require that citizens have advanced knowledge to fully comprehend the data, which limits the effectiveness of social control, as discussed by Juruena and Friedrich (2017).

The results of the Transparency Portal analysis show that, although there is significant effort to make information accessible, there are still areas that need improvement to reach an ideal level of transparency and detail. The layout of the transparency screens and the intelligence applied in the organization of information are positive aspects that facilitate data access and visualization, as observed in Figures 4 and 5. However, the lack of greater detail in some sections, such as Provisional Measure No. 1.218/2024, highlights the need for improvements.

The generic description of resource allocation observed in Figure 1 makes it difficult for the public to understand how the resources will actually be used. This problem is further exacerbated by the use of technical terms that are not easily understood by the average citizen, creating barriers to the accessibility of information. This confirms the concerns raised by Juruena and Friedrich (2017) about the importance of clarity and accessibility in the communication of public information.

On the other hand, the “Reconstruction Aid” subsection presents a more detailed and specific approach, which contributes to greater transparency and, consequently, to social control. This positive example reinforces the importance of proper detailing and clear presentation of data for the legitimization of governmental actions, as argued by Pratolo et al. (2022).

The analysis of the CGU Transparency Portal, in light of the Theory of Legitimacy, reveals that although the portal seeks to legitimize governmental actions through transparency, it still faces significant challenges regarding the clarity and accessibility of information (Pratolo et al., 2022). The theory suggests that the legitimacy of public institutions depends on their ability to meet social expectations, as discussed by Silva and Bruni (2018), which includes providing comprehensible and detailed data. However, the lack of specificity and the use of technical language in the portal limit the effectiveness of social control, undermining public perception of accountability and governmental transparency (Mourao et al., 2020).

In summary, although the CGU Transparency Portal presents significant progress in making information available, there is still room for improvement in terms of clarity, accessibility, and detail, in order to promote more effective social control. These aspects are fundamental to ensuring that citizens can understand and actively participate in the monitoring of public policies, thereby guaranteeing the legitimacy of governmental actions.

5 FINAL CONSIDERATIONS

This study aimed to analyze the transparency of information on public resources allocated to the natural disaster that occurred in the State of Rio Grande do Sul in 2024, using the Theory of Legitimacy as a theoretical foundation. The methodology adopted was predominantly qualitative, with a descriptive and documentary approach, analyzing data from the Transparency Portal of the Office of the Comptroller General (CGU) and the Integrated Budget and Planning System (SIOP).

The main results indicated that, despite efforts to ensure transparency through the CGU Portal, there are still significant challenges related to the clarity, accessibility, and detail of the information provided. The lack of specificity in the Provisional Measures analyzed and the use of complex technical terminology limit public understanding and, consequently, the effectiveness of social control. This undermines the legitimacy of governmental actions, as highlighted in the Theory of Legitimacy, which emphasizes the importance of meeting social expectations through transparent and accountable practices.

The research objective was achieved by disclosing the information contained in the Transparency Portal of the Office of the Comptroller General and in the Integrated Budget and Planning System. Even though limitations were encountered in accessing certain information, the combined use of both systems makes it possible to detail the data at an acceptable level.

The implications of this research suggest that, to increase the legitimacy of public institutions, it is necessary to improve the way information is presented to the public, ensuring that it is clear, detailed, and accessible. This is essential to strengthen public trust in institutions and to promote more active and effective social control, especially in emergency situations.

The contributions of this research are relevant to society, academia, and public agents alike. For society, it highlights the need to make governmental information more accessible, allowing for more informed participation in social control. For academia, the study expands understanding of the relationship between transparency, legitimacy, and public governance in crisis contexts. For public agents, the research provides insights into how to improve the communication of governmental actions in order to strengthen institutional legitimacy.

Among the limitations of the research, it is worth noting the dependence on secondary data and the focus on a single specific case of disaster in Brazil, which may limit the generalization of the findings to other contexts or countries. Furthermore, the research did not address citizens' perspectives regarding the accessibility and comprehension of information, which could provide a more comprehensive view of the impact of transparency on governmental legitimacy.

It is suggested that future research explore citizens' perceptions of governmental transparency and its relationship with the legitimacy of public institutions in different contexts and types of crises. Moreover, comparative studies between different countries or regions could enrich the understanding of best practices in transparency and their impact on public governance and social control. Finally, studies on new technologies may provide insights into potential advances in current portals, identifying improvements to be implemented for society, which could enhance the exercise of social control.

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