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Transparency and social control in participatory budgeting: challenges and perspectives for local democracy in Brazil

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### SUMMARY

This article aims to analyze the importance of transparency and social control in the context of participatory budgeting, understanding how access to public information contributes to strengthening citizen participation and popular oversight. The research was conducted through a literature review in recognized academic databases, such as SciELO, Scopus and Google Scholar, with theoretical foundations in authors who discuss participation, accountability, public transparency and social control mechanisms. Initially, the conceptual foundations of transparency and citizen participation in public administration are presented. Then, the origin, implementation models and dynamics of participatory budgeting are discussed, highlighting experiences in Brazilian municipalities. The relationship between the clarity and accessibility of budgetary information and the effectiveness of popular participation is also analyzed. Finally, the main challenges to the consolidation of participatory budgeting are examined, such as low political education, administrative discontinuity and the strategic appropriation of participation by the public authorities. The results indicate that informational transparency is a central factor for the qualification of social control, although its effectiveness depends on structural, institutional and sociopolitical conditions that favor citizen engagement. The study contributes to the reflection on the consolidation of democratic and participatory practices in local public management.

**Keywords:** Participatory budget. Public transparency. Social control. Citizen participation. Public management.

### **ABSTRACT**

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the clarity and accessibility of budgetary information and the effectiveness of popular participation is also analyzed. Finally, the main challenges to the consolidation of participatory budgeting are examined, such as low political education, administrative discontinuity and the strategic appropriation of participation by the public authorities. The results indicate that informational transparency is a key factor in qualifying social control, although its effectiveness depends on structural, institutional and sociopolitical conditions that favor citizen engagement. The study contributes to the reflection on the consolidation of democratic and participatory practices in local public management.

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### 1. INTRODUCTION

In recent decades, Brazilian public administration has faced the challenge of incorporate transparent and participatory practices, aligned with constitutional principles of legality, morality and efficiency, aiming at the legitimacy and effectiveness of policies public. The advancement of information technologies and society's growing demand for more ethical and accessible governments have intensified the need to strengthen instruments of transparency and social control. In this scenario, citizen participation emerges as an essential component to consolidate the public management model democratic, where access to information and popular engagement become mechanisms fundamental for the exercise of citizenship and the fight against corruption, as evidenced by Pine and Sacramento (2009).

Transparency, in this context, is conceived not only as the publication of government data, but as a public policy guided by guaranteeing the right to access to information. According to Vieira (2012), active transparency and passive complement each other, the first being characterized by the spontaneous disclosure of information by the State and the second by providing means for citizens request specific data. Building an organizational culture focused on Transparency therefore requires a structural change in the way public bodies operate. relates to society. According to Matias-Pereira (2010), the adoption of transparent practices have the potential to transform public administration into a more responsive and legitimate instance before the population.

At the same time, social control stands out as an indispensable element for implementation of democratic management. This is the capacity of civil society to monitor, supervise and interfere in State decisions, through channels such as management councils, public hearings and ombudsman offices. As discussed by Tenório (2001), the social control should not be seen as antagonistic to institutional control, but rather as indispensable complement to the construction of a more inclusive and efficient State. In addition, Furthermore, authors such as Silva and Batista (2015) highlight that social control allows the citizen empowerment and the appreciation of the plurality of voices in the formulation and implementation of public policies, reinforcing the role of the State as a promoter of good common.

However, even with legislative advances such as the Access to Information Law (Law No. 12,527/2011) and the expansion of mechanisms for popular participation, several challenges in implementing a truly transparent and participatory administration.

Barriers such as the technical language of public documents, low participatory culture in certain regions and the resistance of managers to exposing their practices administrative measures make it difficult to consolidate these rights. As discussed by Souza (2006), the effectiveness of transparency and social control depends not only on the creation of legal instruments, but mainly of their practical applicability and the training of citizens to fully exercise their rights.

Given this scenario, this article has the general objective of analyzing the importance of transparency and social control as pillars for strengthening administration public. We seek to understand, in light of the literature and existing public policies, that these mechanisms contribute to improving management, reducing illicit practices and to increase society's confidence in public institutions.

It is also expected to present theoretical and practical contributions that encourage the expansion citizen participation, promote the democratization of access to information and strengthen culture of accountability in the Brazilian public sector.

### 2. THEORETICAL FRAMEWORK

## 2.1 Theoretical Foundations of Public Transparency

Transparency in public administration is a fundamental principle of democracies modern, being widely recognized as an essential condition for strengthening citizenship, the legitimacy of institutions and the effectiveness of public policies. In Brazilian context, it is consolidated as a duty of the State and a right of the citizen, being enshrined in the Federal Constitution of 1988, especially in article 37, which provides on the principles of public administration, among which the following is expressly included: advertising. However, the concept of transparency goes beyond the simple disclosure of information; it involves the creation of effective means for the population to understand and participate in the State's decision-making processes, as highlighted by Pinho and Sacramento (2009).

Classical authors such as Max Weber already signaled the importance of rationalization and the predictability of administrative actions as a way of ensuring legitimacy to public power. Although Weber did not directly use the term "transparency" in the current models, its impersonal, rule-based bureaucracy model anticipates, to a certain extent, measure, the contemporary notion of a State that is accountable for its actions. Already in more recent perspectives, Matias-Pereira (2010) argues that transparency should be understood as a strategic instrument of public management, capable of increasing administrative efficiency and prevent corruption by exposing activities government measures to public scrutiny.

Among the guiding principles of transparency are accessibility, clarity, timeliness and completeness of information. These principles aim to ensure that public data are disclosed in a comprehensible, up-to-date and sufficient manner to allow social control and evaluation of state actions. According to Vieira (2012), the Public transparency can be divided into active and passive. Active transparency refers to spontaneous disclosure of information by the State, while passive disclosure corresponds to meet the demands made by civil society. Both models are complement, reinforcing government accountability and building a culture administrative based on ethics and responsibility.

However, the implementation of transparency encounters practical limits and conceptual. From a legal point of view, there are restrictions related to data protection

personal, state security and fiscal and commercial secrecy, which must be balanced with the right to information. From an operational point of view, difficulties such as the lack of data standardization, the scarcity of human and technological resources and the absence of a accessible language can compromise the effectiveness of transparency mechanisms.

As Silva and Batista (2015) point out, the mere provision of data does not guarantee effective transparency, making it necessary to invest in public communication strategies and citizen empowerment.

As noted, transparency in the public sector is configured not only as a ethical value, but as an essential tool for good governance, the improvement of public services and strengthening the link between the State and society. This is a fundamental right that is linked to democracy participatory and with the principles of modern public administration, requiring the adoption of institutional practices that promote equitable access to information, understandable and timely. By integrating the logic of transparency into public management, the State reaffirms its commitment to legality, morality and efficiency, pillars indispensable for an administration guided by the public interest.

# 2.2 Social Control and Citizen Participation in Public Administration

Social control is one of the pillars of democratic public management, representing the capacity of civil society to influence, monitor and monitor the decisions of the State. This is a practical expression of active citizenship, in which individuals and collective organizations exercise their political autonomy through surveillance and participation in administrative processes. According to Cotta, Cazal and Rodrigues (2009), social control assumes a strategic role in the consolidation of more public policies responsive to social demands, functioning as a counterweight to institutionalized power and contributing to the correction of deviations in public management.

The effectiveness of social control is directly linked to the existence of mechanisms that enable society to act in a structured and legitimate manner. Such mechanisms can be formal, such as public policy councils, public hearings, thematic conferences and ombudsman offices, or informal ones, such as popular mobilizations,

public complaints and the use of digital social networks as a pressure tool and supervision. As Gomes and Orfão (2021) point out, management boards, in particular, play a fundamental role in the democratization of management, but still face challenges such as low representation, lack of training for counselors and limitations institutional.

Citizen participation, when inserted in the context of social control, transcends the mere access to information, requiring the creation of real conditions for society to act in a critical and proactive way. Ceneviva and Farah (2012) highlight that access to information must be accompanied by the construction of social skills that enable citizens to interpret data, understand budgets and evaluate the performance of managers. Without this, the right to information becomes innocuous and social control merely symbolic. The democratization of information, therefore, constitutes an essential prerequisite for the materialization of effective citizen participation.

However, the full exercise of social control faces numerous obstacles. Among them, the lack of information from the advisors, the technical and inaccessible language of the documents public and the fragility in accountability by public bodies are factors recurring, as analyzed by Barddal and Torres (2020). These obstacles create a unfavorable environment for monitoring and social engagement, reinforcing inequalities and limiting citizen action. Furthermore, social control is still often seen as a threat from the state bureaucracy itself, which compromises its institutionalization as a legitimate and necessary practice.

Another factor that makes social control difficult is the fragmentation of instances participatory, often dispersed among different bodies and with disjointed actions.

Gonçalves *et al.* (2013) demonstrate that, in the case of health councils, there are gaps important in the systematization of information and transparency of accountability, compromising public accountability. A similar situation is observed by Silva and Muniz (2022), when analyzing school feeding councils in Paraná, identifying weaknesses that affect the monitoring of implemented policies. These studies reveal that the formal existence of mechanisms does not guarantee their effectiveness.

The relationship between social control and citizen participation must also be understood in light of digital transformation and the emergence of networked democracy. The technologies of

information and communication create new possibilities for engagement, allowing civil society acts in real time in monitoring public management. As evidenced by Viegas et al. (2022), institutions such as Courts of Auditors and Public Ministries have adapting their communication strategies to increase accountability through social networks. However, the so-called "digital democracy" also requires care with quality of disseminated information, data protection and the risk of misinformation.

From a normative perspective, the 1988 Federal Constitution and legislation subsequent ones, such as the Access to Information Law (Law No. 12,527/2011), provide support legal to social control. However, as Camargo Cunha and Toledo Antunes point out (2021), there is still tension between the legal regime for classifying information and the principle advertising, which may generate incompatibilities with the democratic order. This way, it is necessary to advance not only in the legal framework, but also in practices administrative and institutional culture aimed at promoting citizen participation as essential element of public governance.

Thus, it is observed that effective social control depends on an ecosystem democratic that values transparency, political education and co-accountability among State and society. As proposed by Oliveira and Fujita (2024), the convergence between access to information and social control must be understood as an informational practice that integrates knowledge, values and attitudes aimed at building a fairer and more equitable public space participatory. Therefore, the implementation of social control requires inclusion policies informational, institutional strengthening of participation and commitment channels continuous with the democratization of public management.

# 2.3 Participatory Budgeting: History, Concepts and Implementation Models

Participatory budgeting (PB) is a democratic innovation that emerged at the end of of the 20th century as a response to the need to expand citizen participation in the definition of the budgetary priorities of the public authorities. Its origins date back to the pioneering experience of Porto Alegre, in the late 1980s, when the municipal administration implemented a model of popular deliberation on the allocation of public resources.

Since then, the OP has become an international reference in participatory governance,

being replicated and adapted in several Brazilian cities and around the world. This tool strengthens direct democracy and seeks to overcome the limits of traditional representation by incorporate ordinary citizens into the budget planning decision-making process (Ceneviva; Farah, 2012).

Conceptually, participatory budgeting can be defined as a process institutionalized in which the population participates in defining part of the investments public, through meetings, assemblies and thematic or territorial councils. This is of a co-management instrument that promotes co-accountability between government and civil society in defining public budget priorities. The proposal breaks with the technocratic logic of public administration and brings budget planning closer to real demands of the population, reinforcing the principle of popular sovereignty and the right to city (Mesquita; Azevedo, 2023).

OP models vary according to the institutional design, the criteria for allocation of resources, deliberation mechanisms and the extent of citizen participation. There are experiences based on annual cycles of regional and thematic assemblies, others that use digital platforms and online voting tools, as well as hybrid formats that integrate technology and face-to-face meetings. Regardless of the form adopted, the core elements of a successful PB include transparency in accountability, equitable access to information, social mobilization and effectiveness in the implementation of popular decisions (Melo; Fuchigami, 2019).

Structural and institutional factors directly affect budget effectiveness participatory. The administrative capacity of municipalities, political stability, government commitment to participation and the existence of communication channels accessible are determining elements. In many cases, the fragility of institutions and the discontinuity of management compromises the consolidation of OP as a State policy. As Barddal and Torres (2020) highlight, the absence of effective mechanisms for monitoring and the low technical qualification of the participants limit the impact of decisions taken in participatory processes.

Furthermore, it is important to consider the socio-territorial inequalities that affect the access to participation. Regions with lower social capital or a history of political exclusion tend to have less representation in deliberative processes, which can reinforce

asymmetries and weaken the legitimacy of the OP. In this sense, it becomes essential to investment in informational inclusion policies and citizenship training, as suggested by Cotta, Cazal and Rodrigues (2009), who warn of misinformation as an obstacle to performance of councils and qualified participation in public spaces.

In the Brazilian context, although the OP was successfully implemented in some cities, such as Belo Horizonte, Recife and São Paulo in certain periods, many experiments faced setbacks or were discontinued. The fragile institutionalization and the lack of integration between the participatory budget and the formal planning instruments – such as the Multi-Year Plan and the Guidelines Law Budgetary – hinder its consolidation as a structuring public policy. This highlights the importance of building a regulatory and administrative framework that guarantees its sustainability and effectiveness (Martins; Olivieri, 2019).

The experience of participatory budgeting reveals the transformative potential of citizen participation in the public budget, but also its limits in the face of complexities of management and local political dynamics. Its effectiveness does not lie solely in in opening spaces for deliberation, but in the articulation between transparency, training, institutional commitment and accountability. As demonstrated by Oliveira's analyses and Fujita (2024), OP must be understood as an informational practice, that is, a space for production and sharing of knowledge between the State and society, focused on construction of a more democratic, fair and responsive public administration.

# 2.4 The Relationship between Transparency and Social Control in the Context of the Budget Participatory

Public transparency is a central element in strengthening control social and citizen participation in the decision-making processes of public administration. In context of participatory budgeting, the clarity, accessibility and timeliness of budgetary information are indispensable conditions for citizens to be able to understand priorities, monitor the implementation of public policies and exercise their supervisory function. As highlighted by Oliveira and Fujita (2024), transparency should not be understood only as data exposure, but as an informational practice that enables dialogue between the State and civil society.

The democratization of budgetary information contributes to reducing the asymmetry of knowledge between managers and citizens, giving greater legitimacy and effectiveness to participatory processes. The lack of understandable and up-to-date information tends to limit popular engagement and favor the capture of participatory spaces by groups organized organizations or local technocracies. Studies such as that by Cotta, Cazal and Rodrigues (2009) show that misinformation is one of the main obstacles to qualified action in councils and deliberative forums, which also applies to participatory budgeting.

The relationship between transparency and social control is mediated by the quality of tools used by public authorities to disseminate information. Portals of transparency, public hearings and management reports must be designed in such a way as to allow broad and simplified access to information, especially for audiences with lower digital literacy or technical knowledge. Marco and Terci (2022) identify significant gaps in municipal portals, both in terms of usability and completeness of information, which compromises accountability and makes it difficult to act citizen.

Within the scope of participatory budgeting, budget transparency must encompass not only the forecast of revenues and expenses, but also the prioritization criteria, the methodology of deliberation and the results of the implementation of popular decisions. Without this information, the participatory process runs the risk of becoming symbolic or merely consultative, emptying its potential for transforming public management. The research by Mesquita and Azevedo (2023) indicates that accountability forums such as public budget hearings can be effective as long as there is commitment institutional with clarity and responsiveness in public debate.

Citizen participation in the budget cycle therefore requires a structure of governance that integrates active and passive transparency, guaranteeing the right to information as a democratic prerogative. This includes everything from the systematic publication of data budgets in citizen language until the opening of direct dialogue channels with the population. Melo and Fuchigami (2019) propose, in this sense, the creation of indexes of two-dimensional transparency, which assess both the quantity and quality of information made available, allowing the assessment of the effectiveness of the mechanisms of participation and control.

However, simply opening up data does not, in itself, guarantee citizen ownership. of public management processes. Transparency needs to be accompanied by strategies training and social mobilization, which promote budgetary education and empowerment of the population to act in decision-making spaces. Barddal and Torres (2020) observe that the effectiveness of citizen participation depends on the articulation between transparency, institutional capacity and technical support to participants, in order to avoid that participatory processes reinforce pre-existing inequalities.

Thus, the articulation between public transparency and social control in the budget participatory process is fundamental for deepening democracy. When well structured, transparency mechanisms enhance civic engagement, strengthen accountability and increase the legitimacy of public decisions. In on the other hand, the opacity of information compromises trust in institutions and reduces the participatory budget as an instrument of symbolic legitimacy, dissociated from effective practices of democratic management and active citizenship.

## 2.5 Challenges and Perspectives for the Effectiveness of Participatory Budgeting in Brazil

Despite the transformative potential of participatory budgeting (PB) as a instrument for democratizing public management, its effectiveness in the Brazilian context still faces numerous challenges. One of the main obstacles is related to the low political education of the population, which makes it difficult to understand the mechanisms institutional, budgetary processes and the importance of citizen action in decision-making of public decisions. As Cotta, Cazal and Rodrigues (2009) point out, misinformation and the lack of critical training limits citizens' ability to exercise fully its role in participatory spaces, compromising the quality of deliberations.

Furthermore, administrative discontinuity represents a recurring factor in weakening of PB initiatives. Changes in government, often marked by political-partisan disputes tend to interrupt or disrupt successful projects. successful, preventing institutional consolidation and the accumulation of learning. Barddal and Torres (2020) demonstrate that, in contexts of low institutionalization of

participation, councils and deliberative forums are often emptied or instrumentalized according to the interests of the current management, reducing its autonomy and legitimacy.

Another relevant challenge is the lack of technical and political training for the population. involved in the OP. The lack of preparation compromises the ability of citizens to understand budget data, question technical decisions and participate actively participate in the debates. In this regard, Gomes and Orfão (2021) highlight that the formation continued is essential to strengthen social control and ensure critical action in participatory spaces. Without this support, participatory budgeting can become a symbolic space, where few actors effectively influence decisions.

The strategic use of participation by public authorities is also an obstacle significant. In many cases, the adoption of OP occurs more as a response to pressures external or as a way of legitimizing management rather than as a genuine commitment with participatory democracy. Mesquita and Azevedo (2023) analyze how certain forums of public participation, although formally open, operate in a way that restricts the debate and effective accountability of managers. This instrumental use of participation compromises transparency and empties the political content of the OP.

Another critical point is the asymmetry between the social groups that participate in the process. The absence of inclusion policies ends up reproducing inequalities in participatory spaces, favoring more articulated groups or those with greater social capital and making it difficult for the most vulnerable populations to express their demands. According to Silva and Muniz (2022), without affirmative actions and inclusive mobilization strategies, the OP can become a mechanism for reproducing inequalities, instead of promoting social justice and territorial equity.

However, despite these challenges, there are promising prospects for the strengthening of participatory budgeting in Brazil. The incorporation of technologies digital, for example, has the potential to expand access to information and communication channels participation, as long as it is accompanied by digital inclusion and mediation policies pedagogical. Studies such as those by Viegas et al. (2022) and Marco and Terci (2022) suggest that digital transparency, when well structured, can foster civic engagement and qualify public debate, bringing the State closer to society.

It is clear that the effectiveness of the OP depends on the articulation between commitment political, institutionalization of participatory processes and active promotion of civic culture.

Invest in education for citizenship, technical qualification of participants, strengthening public transparency and institutional stability are paths fundamental for the participatory budget to fulfill its role as an instrument of democratic transformation. Building solid participatory governance requires time, persistence and continuous involvement of all social actors.

### **3 RESULTS AND DISCUSSION**

The analysis of the literature made it possible to demonstrate that public transparency and control social are central elements for the effectiveness of participatory budgeting (PB), especially in democratic contexts where public management is guided by principles of citizen participation and accountability. As Oliveira and Fujita (2024) point out, transparency must be understood as an informational practice that provides conditions for the exercise of social control and active citizenship. In the case of OP, the provision of clear and accessible budgetary information becomes a prerequisite for understanding public priorities and for qualified citizen intervention in the decision-making process.

Another recurring point in the literature is the understanding of participatory budgeting as an institutional mechanism of participatory democracy, whose implementation has potential to reduce power asymmetries and promote distributive justice (Gomes; Orfão, 2021). However, the effectiveness of this instrument is conditioned by the way in which processes are designed and operationalized. Studies such as those by Barddal and Torres (2020) and Silva and Muniz (2022) show that the simple institutionalization of OP does not guarantees its effectiveness, making it necessary to invest in training participants, in expansion of local political culture and the structuring of truly deliberative spaces binding.

The literature also highlights different models of PB implementation in Brazil, which vary according to the territorial scale, the resource allocation criteria, the deliberation mechanisms and the linking of popular decisions to the public budget.

Such variations reflect political-institutional specificities and directly influence in the results obtained. Ceneviva and Farah (2012) observe that, for participation to be significant, it is essential that there are mechanisms for accountability and transparency on the prioritization criteria adopted, as well as the execution of works and services chosen by the population.

However, the effectiveness of OP faces several challenges, including administrative discontinuity, the institutional fragility of participatory processes and the low political education of the population (Mesquita; Azevedo, 2023). As pointed out by Cotta, Cazal and Rodrigues (2009), the lack of access to qualified information compromises the performance of advisors and other participants in control spaces social, limiting its capacity for proposition and supervision. This informational limitation reflects the need for public policies aimed at civic education and the expansion of political literacy of the population.

Another challenge concerns the strategic use of participatory discourse by public power as a form of political legitimacy, without there being, in fact, a transfer of decision-making power. Studies such as that of Marco and Terci (2022) show that, often, participation channels are maintained only formally, with low transparency in processes and without effective mechanisms for feedback of decisions to the population. In these cases, the participation ends up being symbolic and does not result in concrete transformations in management public.

The link between transparency and participation is central to overcoming such limitations. As discussed by Melo and Fuchigami (2019), the availability of public information in accessible and timely formats expands the capacity of citizens to monitor and intervene in public policies, enhancing social control. Furthermore, instruments such as public hearings, transparency portals and reports accountability must be integrated into the OP stages to ensure that the population have access to data on budget execution, work schedules and results achieved.

The literature review also points out that successful experiences of participatory budgeting shares characteristics such as leadership performance trained community organizations, the existence of organized social networks, the presence of teams

engaged techniques and the political will of the local government (Ugá et al., 2001; Gonçalves et al., 2013). Such factors contribute to the sustainability of participatory initiatives and to the strengthening of democratic culture in the territories.

However, the realization of these conditions requires facing barriers structural, such as the fiscal fragility of municipalities and the difficulty of articulation intersectoral between different public bodies. According to Silva and Crisóstomo (2019), the efficiency of public management is directly related to its ability to integrate planning, execution and control instruments, which requires not only good practices administrative measures, but also the continued engagement of civil society and regulatory bodies external supervision.

The studies analyzed highlight the potential of digital technologies to expand participation and transparency, as long as they are accompanied by digital inclusion policies, as evidenced by Machado and Resende (2019) and Viegas et al. (2022). Experiences that use digital platforms for public consultations, monitoring of works and accountability have demonstrated potential to expand the scope of OP, especially in territories with low physical presence of the State (Machado; Resende, 2019; Viegas et al., 2022). However, such initiatives must be accompanied by actions to digital inclusion, at the risk of reinforcing existing inequalities.

In summary, the results of the review indicate that participatory budgeting represents a relevant instrument for deepening democracy, as long as articulated with effective transparency practices, political education strategies and institutional accountability mechanisms. Overcoming the challenges identified therefore requires an ongoing commitment between the State and society in building a public management guided by qualified participation and active social control.

# FINAL CONSIDERATIONS

This study was developed with the objective of analyzing the importance of transparency and social control in the context of participatory budgeting, including the relationship between access to public information and the effectiveness of mechanisms citizen participation. Based on the perspective that the democratization of public decisions

necessarily involves the construction of participatory and informational channels consistent, the research sought to understand how these elements are articulated in practice of municipal public management in Brazil. Participatory budgeting was adopted as the axis of analysis because it represents one of the most expressive forms of exercising citizenship deliberative in the country.

Based on the thematic delimitation, the research problem was established as difficulty in ensuring the effectiveness of participatory budgeting in the face of challenges related to low transparency, limited social control and barriers sociopolitical conditions that restrict qualified popular participation. In this sense, the question guiding principle consisted of investigating how public transparency can contribute to strengthen social control and citizen participation in the budget participatory, considering its potential and limitations in the Brazilian context.

The proposed objectives were fully met throughout the research.

Through the literature review, it was possible to understand the theoretical foundations of transparency and social control, historically contextualize the participatory budget, examine its application in different municipal realities and identify the factors that favor or compromise its effectiveness. Furthermore, the discussion developed allowed a critical analysis of the obstacles faced in the implementation of the OP, highlighting the role of public information in qualifying social participation.

The investigation concluded that providing clear, accessible and plays a central role in expanding citizens' capacity to monitor, deliberate and influence public decisions, enhancing social control. However, research also recognizes limitations, especially related to the absence of empirical studies field and the variability of municipal experiences, which demands caution in generalization of the results. Still, the findings demonstrate that the articulation between transparency, participation and accountability are indispensable conditions for consolidation of effective and sustainable participatory processes.

Finally, the results presented here can serve as a subsidy for managers public, counselors, community leaders and researchers interested in qualification of participatory processes and institutionalization of transparent practices in public administration. It is suggested, as a future development, that studies be carried out

empirical studies in different municipal contexts, in order to deepen the understanding of the factors that promote or limit the effectiveness of participatory budgeting, as well as the assessing the impact of digital transparency tools on expanding participation social.

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