

Transparency and Accountability in Court Orders: Analysis of Municipalities in Paraná

Transparência e Accountability nos Precatórios Judiciais Municipais: Uma Análise nos Municípios do Paraná

Isabella Hissae Bittencourt Fokuda¹ 

Kelly Cristina Mucio Marques² 

Romildo de Oliveira Moraes³ 

DOI: 10.22478/ufpb.2525-5584.2025v10n2.71217

Received in: 20/02/2024
Approved in: 22/05/2026

Abstract: This research aims to analyze how municipalities in the state of Paraná handle data related to court-ordered debts on their transparency portals. The study, which uses a descriptive and qualitative approach, was conducted through a checklist survey of online environments from August to October 2023. The results revealed that all listed municipalities publish their Budget Laws and accounting reports online, in compliance with the law. However, regarding court-ordered debts, only the municipality of Paranaguá provides explanations on small-value requests and court-ordered debts. An assessment of electronic advertising in municipalities in the state of Paraná reveals that the practice of communicating financial results to society, in compliance with accountability and transparency, has not yet been fully established.

Keywords: precatory; public governance; transparency; accountability; public accounts.

Resumo: A presente pesquisa tem como objetivo analisar como os municípios do Estado do Paraná tratam, nos seus portais de transparência, os dados referentes aos precatórios judiciais. O estudo, com abordagem descritiva e qualitativa, foi realizado por meio de levantamento nos ambientes de *Internet* mediante um *checklist*, nos meses de agosto a outubro de 2023. Como resultado, foi identificado que todos os municípios listados publicam na internet suas Leis Orçamentárias e relatórios contábeis, em atendimento à legislação.

¹ Universidade Estadual de Maringá (UEM). Email: pg405131@uem.br

² Universidade Estadual de Maringá (UEM). Email: kcmmarques@uem.br

³ Universidade Estadual de Maringá (UEM). Email: romoraes@uem.br

Contudo, no que tange aos precatórios judiciais, apenas o município de Paranaguá apresenta explicações sobre requisições de pequeno valor e precatórios. A avaliação da publicidade eletrônica dos municípios do estado do Paraná revela que ainda não está plenamente estabelecida a prática de comunicação de resultados de prestações de contas à sociedade, em atendimento à *accountability* e à transparência.

Palavras-chave: precatórios; governança pública; transparência; *accountability*; contas públicas.

1. INTRODUCTION

The issue of court-ordered debt has become a problem of national magnitude, compromising the proper functioning of republican institutions, where on one hand, states and municipalities refused to pay them, arguing insufficiency of funds; on the other hand, creditors demand respect for a legal right (Bugarin & Meneguín, 2012). Still according to Bugarin and Meneguín (2012), several proposals are moving through the National Congress, attempting to change the legislation in order to resolve the various problems of payment of court orders. For this reason, the delay in the payment of judicial court orders is termed systemic or structural (Moreira, et al., 2019).

Bugarin and Meneguín (2012) argue that the media frequently reports that Brazilian states and municipalities have growing accumulated debts regarding unpaid court-ordered debt from previous years. Based on data from the Supreme Federal Court (STF), they pointed out that in 2007, states, the Federal District, and municipalities owed about R\$ 78 billion in court orders, which represented approximately 3% of the Gross Domestic Product (GDP) of that year.

In this context, the Fiscal Responsibility Law (LRF) emerged as a response to the fiscal and financial imbalance of public entities, its basic objective being the regulation of public debt, which has as one of the causes of its lack of control the default on the payment of judicial court orders (Moreira et al., 2019).

In this sense, in Public Administration, Information and Communication Technologies (ICT) are used both in internal operations and in relationships with

the external community as tools to bring both closer together (Pinho, 2008). With this, the Principle of Transparency has been achieving a leading role in responsible fiscal management, given the need for accounting information disclosure to be endowed with useful and qualitative characteristics (Franco, et al., 2014).

Contemporaneously, the internet has emerged as a fundamental pillar in the dissemination of government activities, especially regarding the disclosure of the results of public accounts. This obligation was solidified by legislation such as the Fiscal Responsibility Law (LRF), the Access to Information Law (LAI), and Complementary Law nº 131/2009, which establish guidelines for responsibility in fiscal management. In this context, the essence of democratic systems is intrinsically linked to accountability (Cruz, et al., 2020). This is because information represents an essential pillar for transparency in public administration. Without adequate access to information on government matters, citizens are deprived of the ability to appropriately judge the actions of their political leaders.

For this reason, with new demands from governments and society, it becomes essential to develop a new standard of information generated by public accounting, in which its financial statements are developed to facilitate the interpretation of equity phenomena and the monitoring of the budget process (Soares & Scarpin, 2011).

The lens of disclosure theory (Verrechia, 1983), used in studies on accounting disclosure in capital market companies, can also serve as a basis for understanding information asymmetry problems in public entities (da Silva, et al., 2023). It is observed that public entities present results that citizens are not prepared to understand, thus increasing the asymmetry between the information produced by the agent (state) and the understanding of it by the principal (citizen). Therefore, the use of extremely technical language in financial statements can presuppose their lack of comprehensibility and assimilation by those adverse to the specific universe of accounting science and

technique (Soares & Scarpin, 2011), which further maximizes the distance between these two parties.

To exemplify this problem, Ferreira and Lima (2012) pointed out that a survey conducted by the STF in 2004 revealed that final and unappealable judicial proceedings owed by Brazilian states totaled 41 billion reais, but only 14 billion reais were evidenced in the Balance Sheets of these states in the 2005 fiscal year; they also showed that out of the 26 states and the Federal District, 21 of them did not present any information on the amounts due in their accounts.

Given this scenario, considering that the transparency of public accounts constitutes an essential attribute of responsible management, combined with the importance of the amounts of debt with court orders and the absence of empirical studies on the disclosure of orders on municipal portals, a doubt arises regarding the form of disclosure of this information on public websites.

Therefore, the question guiding this study is: How do the municipalities of Paraná handle data related to judicial court-ordered debts on their transparency portals?

In this regard, the objective is to analyze how the municipalities of Paraná handle data related to judicial court-ordered debts on their transparency portals.

To achieve the proposed objective, the Paraná State Transparency Portal website was chosen as a model and a checklist was developed using it as a parameter regarding the form of disclosure of information relevant to judicial court orders.

Thus, this relevant study is justified by the fact that it analyzes the effectiveness of transparency and disclosure of financial statements required by the LRF, focusing on judicial court-ordered debts, enabling popular participation regarding the control, allocation, and proper use of public resources. This is because information is considered a social right and the greater the transparency, the greater the accountability of government management.

As a contribution, the results of the study can show how improvements in transparency and the disclosure of government information can assist in the social function of accounting applied to the public sector, serving as a tool for social control over the acts of the Public Administration, the State, and the Government.

This research intends to bring this discussion to the national debate, as well as contribute to the academic bibliography, serving as a basis for future practical application, providing better quality information to the main users, including: the user of public services; external and internal control agents; the public agent themselves; and national and international investors.

The transparency of public accounts, as well as compliance with the principles of disclosure and publicity, constitutes conduct of respect and responsibility toward all citizens. Thus, it is necessary for government bodies to share information published in an understandable way to allow interaction between the Public Power and society and the construction of citizen knowledge about the logic governing the accountability process, thereby facilitating the social appropriation of public information (Augustinho, Oliveira, & Guimarães, 2015).

2. THEORETICAL REVIEW

2.1. Accountability related to the Fiscal Responsibility Law (LRF) and the Access to Information Law (LAI)

The issue of transparency and disclosure of public entities is supported by laws. The 1988 Federal Constitution enshrined the Principle of Publicity in its Art. 37, as well as established, in its Art. 70, regulations on accountability by rulers to allow verification of the fulfillment of public duty toward the citizen regarding the provision of public services. However, until the mid-1980s, Brazilian public accounts showed a manifest lack of reliable data on the budgetary and financial execution of governments. In other words, the few existing pieces of information were always made available past the deadline

and with levels of detail inadequate for analysis needs (Martins & Romero Marques, 2013).

In addition to this, at the time, one of the main regulations applied to accounting for the public sector was Federal Law nº 4320/64, which established general norms for the preparation and control of the budgets and balance sheets of the Union, States, Municipalities, and the Federal District, imposing content and form on Budget Laws. Furthermore, the presentation of public accountability also followed accounting doctrine and other regulations issued by the Federal Accounting Council and the Courts of Auditors, which established forms for the preparation of Budgetary, Financial, and Equity balance sheets (Franco et al., 2014).

In this context, the urgency for timely and reliable information arose to properly manage public accounts following the fiscal crises of the 1980s, which coincided with the emergence of new information and communication technologies. This scenario stimulated a broad institutional reform in the Brazilian government, accompanied by the introduction of modern management tools, which radically transformed the management of Brazilian public finances (Martins & Romero Marques, 2013).

The Fiscal Responsibility Law emerged as a response to this situation, stating that responsibility in fiscal management presupposes planned and transparent action, in which risks are prevented and deviations capable of affecting the balance of public accounts are corrected (Brasil, 2000). Thus, transparency in fiscal management is treated in the law as a principle, which aims to allow public access to information regarding the financial activities of the State and promote the procedures necessary for the disclosure of this information (Cruz et al., 2012).

It is also known that access to real-time information has never been as present globally as in recent decades, with the use and development of ICTs. Following this advancement, Complementary Law No. 131/2009, which added provisions to the LRF, established public finance norms directed at fiscal management to ensure greater transparency through the encouragement of

popular participation in the development of budget plans and goals, as well as free public access to the use of revenues and expenses, serving as an example of the transformations brought by New Public Governance (Bianchi, Vieira, & Kronbauer, 2017).

In this juncture, the Access to Information Law (LAI) emerged to regulate access to documentary records created by public bodies or entities, in addition to information produced or held by individuals or private entities resulting from any link with the public sector. According to its Art. 8, all bodies must disclose a minimum set of information of public interest in an easily accessible location within their competencies, an act termed active transparency. To this end, mandatory disclosure on the World Wide Web must contain a content search tool, be objective, clear, and in easily accessible language; as well as enable the saving of reports in various electronic formats and ensure that the information made available is authentic, complete, and updated (Bianchi et al., 2017).

Given the above, the LRF and LAI brought a new framework to the dictates of old regulations, exposing commands aimed at budgetary balance through compliance with methodological rules and limits for resource management, starting with a planned action of the public budget through goals defined in the Budget Guidelines Law (LDO); moving to the Program Budget, indicating the balance of public accounts through expenditure control, as well as prioritizing the disclosure of results; and, finally, linking its precepts and results to the sanctions of the Fiscal Crimes Law (Franco et al., 2014).

2.2. Transparency, accountability, and the disclosure of court-ordered debts

To achieve its objective, the State is politically structured in the form of government and organized through the use of its public functions, including the administrative one. Thus, because the state apparatus is financially sustained by society through the coercive collection of public resources, it is the duty of the State to prove, in the preparation of accountability, the good and regular use of these resources (Augustinho et al., 2015).

Transparency in public management requires encouraging popular participation both during the preparation and during the execution of budgets. In this sense, the accounts presented by rulers must be available to the public within the scope of the Legislative Branch and the public entity responsible for their preparation; therefore, transparency is one of the pillars of Public Governance (Franco et al., 2014).

For this external control to be possible, it is necessary for society to have mechanisms available to demand accountability from agents in state action. In other words, accountability must be seen as an instrument for controlling popular sovereignty over the acts of elected representatives and public agents in general (Raupp & de Pinho, 2009).

After analyzing the concept of accountability, Bovens (2007) proposes the following definition: it is a relationship between an actor and a forum, in which the actor has the obligation to explain and justify their conduct, the forum can ask questions and judge, and the actor may face consequences. This conception highlights that accountability is immersed in both the issue of transparency and the social control of public entities. Schillemans (2011) starts from the same idea as Bovens (2007), treating accountability as a mechanism composed of a three-phase process: informing, debating, and facing consequences. This model reinforces the idea that accountability is not limited to the simple disclosure of information but also involves a dialogic and responsive process.

Indeed, transparency is associated with the disclosure of information in a complete, objective, reliable, and high-quality manner, as well as access, understanding, and fully open communication channels (Figueiredo & Santos, 2013). In other words, transparency encompasses the following attributes: access, comprehensiveness, relevance, quality, and reliability, these being used for the development of the checklist applied to the sample.

In this regard, Public Accounting became the bridge in improving relations between the State and society, with the Public Administration having the role of providing complete, relevant, and timely information. That is,

information that not only fulfills the government's obligation to account but also contributes to the improvement of public management (Augustinho & De Lima, 2012).

One tool used to promote transparency in the public sector is ICTs. For Bertot et al. (2010), ICTs offer countries a new approach to creating transparency and promoting the fight against corruption; e-government, in particular, has been used in many comprehensive and prominent transparency efforts in various nations.

In the Brazil, however, the use of ICTs to promote transparency is not yet fully consolidated. It is also noted that the constitutional principle of publicity diverges from the concept of transparency set forth by the LRF, as the former only determines the disclosure of acts while the latter requires the disclosure to be understandable to citizens. Consequently, these are fundamentally distinct concepts. For transparency to be effective, therefore, providing disclosure is not enough. Broadly speaking, transparency is only effective when carried out in a comprehensive, clear, open, and simple manner for the common citizen. Thus, maintaining transparency is a challenge for promoting responsible fiscal and budgetary management (Cruz et al., 2020).

Regarding judicial court-ordered debts, the situation is even more arbitrary. When it comes to transparency, there is a complete absence of technical conditions for issuing fiscal reports, especially in smaller municipalities, as they have fewer resources and a more fragile internal structure, consequently failing to produce this specific information transparently. Additionally, there is little guidance from higher instances toward establishing unified criteria for promoting transparency and applying sanctions in case of non-compliance.

Thus, Complementary Law nº 350/2011 was enacted in the State of Paraná, effective from January 2012, which obliges municipal administrations to disclose in an electronic official gazette and print media all acts of the Executive, Legislative, and Judicial branches.

In addition to this, there is also regulation by the State Court of Auditors for municipal accountability, whose application is set forth in the Complementary Law of Paraná (LC-PR). Furthermore, the LAI stipulates that public bodies and entities must use all legitimate means and instruments available to them, with disclosure on official websites (internet) being mandatory. However, fiscal transparency is still incipient in Brazil (Franco et al., 2014).

For Ferreira and Lima (2012), court orders constitute a liquid and certain right for the claimant in the process and an effective debt for the public entity; they argue that the lack of disclosure of this information harms both the beneficiary of the judicial decision, who does not see their right reflected in the public accounts or have expectations for payment, and the government manager and society, who do not have reliable information to manage these amounts effectively.

The State of Paraná presented a consolidated debt stock of R\$ 29,202,226,015.14 in 2024, with 25.3% of the total value in overdue and unpaid court orders (Tesouro Nacional, 2025).

Analysis of the aggregated data shows that the volume of court orders currently due is significant and must be discussed not only from the perspective of Law in an abstract way but also regarding the way information about court orders is disclosed on electronic sites, allowing for the content of disclosure toward accountability to be analyzed.

The empirical research by Ferreira and Lima (2012) on the disclosure of court orders in the country analyzed the disclosure of public court orders in light of Accounting Theory, in addition to verifying the influence of current legislation on the accounting treatment of these values and whether the accounting record of public court orders reflects the reality of the commitments owed by the Brazilian Government; results showed that the influence of current legislation and the non-observance of the foundations of accounting doctrine are among the probable factors affecting the proper accounting of court orders within the scope of Brazilian Public Administration. Although on the same theme, the

current research differs from Ferreira and Lima (2012) by investigating how municipalities in Paraná handle data on court orders.

3. METHODOLOGY

The State of Paraná has a population of approximately 11,444,380 inhabitants, according to the 2022 census of the Brazilian Institute of Geography and Statistics (IBGE, 2022), which corresponds to 5.64% of the Brazilian population. It has 399 municipalities, including the capital Curitiba, with about 1,773,718 inhabitants. Its large demographic centers besides the capital, with more than 200,000 inhabitants, are the cities of Londrina, Maringá, Ponta Grossa, Cascavel, São José dos Pinhais, Foz do Iguaçu, and Colombo.

Indeed, the LRF identifies three large population groups for the purpose of applying the norm's disciplines: municipalities with up to 50,000 inhabitants, municipalities with 50,001 or more, and those with 200,000 or more inhabitants. Consequently, it is noted that Paraná, considering the Census (IBGE, 2022), presents the distribution detailed in Table 01.

Table 01: Demographic distribution of municipalities in Paraná by groups

Groups by number of inhabitants	Number of municipalities	Municipalities in Paraná
200.000 or more inhabitants	8	Curitiba, Londrina, Maringá, Ponta Grossa, Cascavel, São José dos Pinhais, Foz do Iguaçu, Colombo.
From 100.000 to 199.999 inhabitants	10	Guarapuava, Paranaguá, Apucarana, Toledo, Araucária, Pinhais, Campo Largo, Araongas, Almirante Tamandaré e Umuarama.
From 50.000 to 99.999 inhabitants	14	Cambé, Piraquara, Campo Mourão, Sarandi, Fazenda Rio Grande, Paranaíba, Francisco Beltrão, Pato Branco, Cianorte, Telêmaco Borba, Castro, Rolândia, Irati, União da Vitória.
Less than 50.000 inhabitants	367	The other municipalities.

Source: Adapted from IBGE (2022).

In this panorama, considering that transparency of public accounts constitutes an essential attribute of responsible management, this study is

guided by the objective of analyzing how municipalities in Paraná handle data related to judicial court orders on their transparency portals.

First, three municipalities were selected within each group presented in Table 01, chosen variably to cover all regions of the State of Paraná: Curitiba, Maringá, and Foz do Iguaçu for Group 01; Umuarama, Toledo, and Paranaguá for Group 02; Cianorte, Campo Mourão, and União da Vitória for Group 03; Nova Aliança do Ivaí, Jardim Olinda, and Santa Inês for Group 04, as they are the least populated cities in the State of Paraná according to the latest IBGE census (2022).

Segmenting the sample into four distinct groups is justified by the need to reflect the regional and structural diversity of municipalities in Paraná, allowing for a comparative analysis of transparency practices relative to judicial court orders. Thus, categorization based on population range points toward considerations regarding management capacity and the development of transparency portals that may affect the implementation and level of disclosure of public management.

In this regard, the choice of municipalities for the sample was based on the need to obtain a diversified representation of different regional realities; therefore, three municipalities were selected in each population group, covering all regions of the state. The intent is to ensure that the analysis reflects the different management capacities and transparency infrastructure of municipalities of varying sizes, providing a comprehensive view of the state scenario.

Subsequently, to achieve the proposed objective, the Paraná State Transparency Portal website was chosen as an information model, and a checklist was developed using it as a parameter regarding the form of disclosure of information on court orders.

The National Public Transparency Program (PNTP) is an action by the Association of Members of the Courts of Auditors in partnership with Courts of Auditors throughout Brazil, aimed at promoting actions geared toward expanding the transparency of Public Power information through the inspection

of Transparency Portals carried out as follows: survey of portal transparency, and structuring and disclosure of the National Public Transparency Radar, which will gather all data (TCU, 2024).

To this end, an Instruction Booklet was formulated with the classification of evaluation criteria to be applied by the PNTP (TCU, 2024), which also guided the preparation of the checklist for this work.

Later, the checklist was applied to the selected municipalities for data collection; then, the observation frequency of public sector accounting statements published on the internet was analyzed, specifically regarding court orders, which are mandatory elements under the legislation applicable to this matter.

In effect, the article presents the results of a survey-based, descriptive study with a qualitative approach, conducted during the months of August, September, and October 2023, searching the websites and electronic portals of municipalities in the state of Paraná. The Google® channel or mechanism (<http://www.google.com.br>) was used to search for all electronic addresses of the three municipalities in each category to develop a consistent database regarding the disclosure of information relevant to judicial court orders.

Finally, the investigation was conducted through content analysis, considering the frequency of checklist items and subsequently comparing findings among groups to verify similarities and/or discrepancies between the available information.

4. DATA ANALYSIS

The first aspect verified in the research involves analyzing the information from each site and observing the content of each institutional page.

Table 02: Frequency of publication of budget laws and accountability reports of selected municipalities on their municipal transparency portal websites.

Municipalities by Advertising Status	Budget Laws	Accountability Report
Municipalities that publish	12	12
Municipalities that do not publish	-	-
Total municipalities	12	12

Thus, it is inferred that all listed municipalities publish their Budget Laws and accounting reports namely, the Multi-Year Plan, the Budget Guidelines Law, and the Program Budget in compliance with the law. This shows a positive aspect, as even in smaller municipalities where full internal structuring is lacking, the regulation is respected, enabling citizens to monitor municipal accounting and finance.

It is important to highlight that compliance with the norm is directly linked to legal and punitive aspects, since Article 52 of the LRF provides for the impediment of receiving voluntary transfers for those public entities that fail to give wide publicity to accounting and financial reports (Brasil, 2000).

In this regard, to satisfy social needs, it is necessary to obtain public resources and develop procedures, which involves the financial activity of the State, regulated by budget laws (Júnior, 2006).

As stated, these are disclosed positively as prescribed by the LRF and LAI. However, the pure and simple publication of these laws does not fully communicate the necessary clarifications to form an understanding of the information provided by these same regulations (Cruz et al., 2020).

Next, a reflection of the results of the questionnaire application on the websites of the Municipal Governments and Municipal Transparency Portals of the selected sample is presented by population range to obtain a specific overview of how the theme of court orders has been disclosed by municipalities in the state of Paraná.

Table 03: Questionnaire applied to the websites of selected municipal entities by population range.

Questionnaire	Group 01	Group 02	Group 03	Group 04
Is the municipality's transparency portal, or the city hall's website, easily accessible?	Yes	Yes	Yes	Yes
Is there a section on the website that provides information about RPV/court-ordered debt?	No (Note regarding the Municipality of Foz do Iguaçu)	No (Note regarding the Municipality of Paranaguá)	No	No
Is the information access tab easy to find?	Yes	Yes	Yes	Yes
Is there any explanation of what the term "court-ordered debt" means?	No	No	No	No
If so, are simple (non-legal) terms used?				
Is there an explanation of how the payment procedure for a court-ordered debt works?	No	No	No	No
Is a phone number/email address provided for citizens to contact them?	Yes	Yes	Yes	Yes

Based on the results found, it is noted that despite different realities among the municipalities, the theme is treated equally: tangentially and obscurely.

Regarding the municipality of Foz do Iguaçu, there is a "tab" for "court order payments" within the website. However, when opening the link, the site encountered an error, not allowing confirmation of the information listed in the questionnaire.

In Group 02, the municipality of Paranaguá presented a space on its Transparency Portal that directs the citizen to explanations about what Small-Value Requests (RPV) and judicial court orders are, as well as how their payment procedure works. The language used was simple and didactic, allowing understanding by the average person.

Additionally, the Paranaguá Transparency Portal also offers direction to the website of the Court of Justice of the State of Paraná (TJPR), the body responsible for managing and providing court orders according to Judicial Decree No. 520/2020 of the TJPR and Resolution No. 303/2019 of the National Council of Justice. On the Court's website, it is possible to verify the chronological order of credit payment, making this an example municipality for transparency by positively fulfilling all requirements in the table.

The other municipalities not listed as exceptions showed the same result: they did not present explanations about court orders, which ultimately hinders the analysis of criteria listed as logical consequences.

The constitutional regime for judicial court orders is complex, requiring basic elucidations (Moreira et al, 2019). It is the way the State without having its assets seized in the face of an executive title imposing an obligation to pay a certain amount assumes the position of debtor and carries out the payment of such amount in money, making any individual a potential creditor given the wide range of activities the State performs (Júnior, 2006).

Thus, outside the structure of Public Administration, as a type of external control, lies social control, which is the constant monitoring and inspection of public acts by civil society (Cruz et al., 2020). Consequently, the scarcity of information on court orders hinders the analysis of norms related to state financial activity, given the need to understand how actual payment to the creditor is realized (Júnior, 2006).

The assessment of electronic publicity in municipalities in the state of Paraná reveals that the practice of communicating accountability results to society is not yet fully established.

In this regard, it is observed that the requirement for transparency appears at two levels: the first refers to the access attributed to information, which is a condition for the existence of transparency, without which it is impossible to analyze other characteristics related to validity and effectiveness, such as comprehensiveness, relevance, quality, and reliability (Figueiredo & Santos, 2013). The second concerns the complexity and technical language of

financial statements that hinder citizen understanding, increasing information asymmetry between the State and society (da Silva, Oliveira & Celestino, 2023) in light of Disclosure Theory.

Therefore, the lack of clarity and interactivity in public information compromises the accessibility and effectiveness of social control (Soares & Scarpin, 2011). Consequently, for this external control to be possible, society must have mechanisms available to demand accountability from agents in state action. In other words, accountability must be seen as an instrument for controlling popular sovereignty over the acts of elected representatives and public agents in general.

However, the application of accountability remains impeded by the lack of information disclosure on municipal transparency portals. Although payment management is the responsibility of the State Court of Justice, the debtor entity is the municipality, which must also take care to elucidate the population about the actual situation of court order payments or at least direct them to a secure source of information.

It is through the disclosure of government actions that society has access to the management of public funds. In this regard, a budget allocation is necessary for payment to be made according to the constitutional text in its Art. 167, section II. Therefore, the inclusion of such funds in the budget for the payment of judicial convictions is not optional for either the Executive or Legislative branches, under penalty of managers committing a crime of responsibility and also answering under fiscal legislation (Complementary Law nº 101/2000).

Reliability is the guarantee that information results from the reality lived by the body and needs to be legitimized by inspection bodies, providing security to the citizen that the information is truthful (Figueiredo & Santos, 2013). However, without its disclosure by municipalities in Paraná, it is not possible for citizens to carry out this analysis or apply any responsibility to the administrator.

5. FINAL CONSIDERATIONS

In recent years, pressure has been increasing for the implementation and realization of regulatory frameworks that guarantee access to government information in Brazil, aiming for periodic, complete, and accessible accountability by the State. The 1988 Constitution provided broad support for the disclosure of data of public interest, ensuring publicity and transparency within the Public Administration in several provisions (Andrade, 2020).

Following its promulgation, the Fiscal Responsibility Law and the Access to Information Law followed with the intention of promoting transparent information management and expanding citizen access to government data, offering society better conditions to inspect and evaluate the conduct of public agents. In other words, electronic transparency of budgetary instruments and accountability presupposes compliance with the principles of disclosure and publicity, which in Brazilian legislation is considered an essential attribute of responsible fiscal management.

In this scenario, the present study aimed to verify how municipalities in Paraná handle data related to judicial court orders on their transparency portals.

To reach the proposed objective, a survey was conducted in internet environments using a checklist from August to October 2023 in the municipalities of Paraná included in the sample.

As a result, it was identified that all listed municipalities publish their Budget Laws and accounting reports online in compliance with legislation. However, regarding court-ordered debt, the result followed a different path. With the exception of the municipality of Paranaguá, all others listed showed the same result: there is no space dealing with what judicial court orders are or how the payment procedure occurs.

In this context, the requirement for transparency manifests at two distinct levels. The first level refers to access to information, an essential element for achieving transparency. This is because without this access, any analysis of other characteristics involving the validity and effectiveness of the information disclosed becomes unfeasible. Therefore, the simple availability of data is a

preliminary and indispensable condition for a more in-depth evaluation of transparency effectiveness in public management.

The second level is related to the complexity and use of technical language in financial statements, which compromises understanding by citizens. This linguistic and technical barrier hinders the assimilation of information and, consequently, expands information asymmetry between the State and society.

From the perspective of Disclosure Theory, this scenario highlights the need for clearer and more accessible communication that enables citizens to fully exercise their supervisory and participatory roles in the management of public resources.

The evaluation of electronic publicity in municipalities in the state of Paraná reveals that the practice of communicating accountability results to society is not yet fully established. That is, the prerequisite for the existence of transparency access was not met, which ultimately makes it impossible to analyze any other attribute linked to the consolidation of transparency itself.

Regarding study limitations, it is noted that the forms adopted by legislation show recurring restrictions on government transparency, especially regarding terminologies and technical procedures related to public accounts. Another limitation identified refers to the sparse disclosure of information on judicial court orders, which hindered analysis of the technical level employed in the language and compromised the evaluation of the common citizen's understanding of the theme.

It is noted that each selected municipality was contacted through its public ombudsman's office to confirm the information presented in Table 03. However, there was no response from the municipalities composing the sample.

As a guide for future research, the development of an informative standard on court orders is recommended, to be applied to all municipalities in the State within their websites as a way to promote transparency of the payment procedure and accountability for both responsible bodies and society. It is suggested that this model also present a link for referral to the State Court

of Justice of Paraná website, where it is possible to verify the chronological order of payment and cross-reference it with information relative to the amount provisioned. Thus, future studies can be highly contributory by suggesting informative standards that prove effective in communicating results to society with appropriate and intelligible terminology for the "general public".

REFERÊNCIAS

Andrade, O. M. (2020). Transparência Democrática na Governança Pública: O Direito à Informação e as Tensões Jurídicas na Covid-19. *Ambiente: Gestão e Desenvolvimento*, 1, 175-192. <https://doi.org/10.24979/ambiente.v1i1.823>

Augustinho, S. M., Lima, I. A. de (2012). A Nova Contabilidade Pública Brasileira Como Instrumento de Transparência Sobre as Contas Públicas. *Revista Brasileira de Planejamento e Desenvolvimento*. ISSN: 2317-2363. v. 1, n. 1. Recuperado de <https://periodicos.utfrpr.edu.br/rbpd/article/view/3099/2117>

Augustinho, S. M., Oliveira, A. G. de, & Guimarães, I. A. (2015). Disclosure e accountability nas demonstrações contábeis públicas como instrumentos de controle social. *Revista De Educação e Pesquisa em Contabilidade (REPeC)*, 9(2). <https://doi.org/10.17524/repec.v9i2.1173>

Bertot, J. C., Jaeger, P. T., & Grimes, J. M. (2010). Using ICTs to create a culture of transparency: E-government and social media as openness and anti-corruption tools for societies. *Government information quarterly*, 27(3), 264-271. <https://doi.org/10.1016/j.giq.2010.03.001>

Bianchi, M., Vieira, E. M., & Kronbauer, C. A. (2017). Análise do Grau de Aderência à Lei de Responsabilidade Fiscal e à Lei de Acesso à Informação nos Municípios do Estado do Rio Grande do Sul com Mais de 50 Mil Habitantes. *Desenvolvimento Em Questão*, 15(41), 131-163. <https://doi.org/10.21527/2237-6453.2017.41.131-163>

Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework 1. *European law journal*, 13(4), 447-468. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>

Bugarin, M., & Meneguim, F. (2012). A Emenda Constitucional dos precatórios: histórico, incentivos e leilões de deságio. *Estudos Econômicos* (São Paulo), 42, 671-699. <https://doi.org/10.1590/S0101-41612012000400002>

Buta, B. O., Teixeira, M. A. C., & Schurgelies, V. (2018). Accountability nos atos da administração pública federal. *Revista Pretexto*, 46-62.

Coelho, M. V. F., Innocenti, M. A., Pieri, R. G. de, Sampaio, J. O., Schramm, C. C. (2023). *Efeitos da Postergação do Pagamento de Precatórios*. Recuperado de <https://portal.fgv.br/efeitos-postergacao-pagamento-precatorios>

Constituição da República Federativa do Brasil de 1988. Brasília, DF. Recuperado de https://www.planalto.gov.br/ccivil_03/constituicao/constituicao.htm

Cruz, C. F. da, & Afonso, L. E. (2018). Gestão fiscal e pilares da Lei de Responsabilidade Fiscal: evidências em grandes municípios. *Revista De Administração Pública*, 52(1), 126–148. <https://doi.org/10.1590/0034-7612165847>

Cruz, C. F. et al. (2012). Transparência da Gestão pública municipal: um estudo a partir dos portais eletrônicos dos maiores municípios brasileiros. *Revista de Administração Pública*, Rio de Janeiro, v. 46, n. 1, jan./fev.

Cruz, V. L. P.; Lima, N. C.; Silva, C. L. (2020). Gestão municipal: transparência dos portais eletrônicos como promotores do accountability. *AtoZ: Novas Práticas em Informação e Conhecimento*, v. 9, n. 2, p. 1-13. DOI: 10.5380/atoz.v9i2.73180.

Decreto Judiciário nº520, de 16 de novembro de 2020 (2020). Regulamenta, no âmbito da Justiça do Estado do Paraná, os procedimentos relativos a precatórios. Curitiba, PR. Recuperado de: https://portal.tjpr.jus.br/pesquisa_athos/publico/ajax_concursos.do;jsessionid=f2025e10988d40b047f1a881b8ed?tjpr.url.crypto=8a6c53f8698c7ff7801c49a82351569545dd27fb68d84af89c7272766cd6fc9f3d0bb4549bffc1b1fb9b361a8a3886e4bb64d7f139480093c8056b857b61d541e9dd0b0b975d50f7

Censo Demográfico 2022 do Instituto Brasileiro de Geografia e Estatística. Divulgação dos Resultados. (s.d.). Recuperado de: <https://censo2022.ibge.gov.br/etapas/divulgacao-dos-resultados.html>

Emenda Constitucional n. 114, de 16 de dezembro de 2021. Altera a Constituição Federal e o Ato das Disposições Constitucionais Transitórias para estabelecer o novo regime de pagamentos de precatórios, modificar normas relativas ao Novo Regime Fiscal e autorizar o parcelamento de débitos previdenciários dos Municípios; e dá outras providências. Brasília, DF. Recuperado de: https://www.planalto.gov.br/ccivil_03/constituicao/Emendas/Emc/emc114.htm

Ferreira, L. O. G., & de Lima, D. V. (2012). Análise do disclosure dos precatórios públicos: influência da legislação e fundamentos da Teoria Contábil. *Revista de Educação e Pesquisa em Contabilidade (REPeC)*, 6(1). <https://doi.org/10.17524/repec.v6i1.152>

Figueiredo, V. D. S., & Santos, W. J. L. D. (2013). Transparência e controle social na administração pública. *Temas de Administração Pública*, 8(1), 1-20.

Franco, L. M. G., Rezende, D. A., Figueiredo, F. de C., & Nascimento, C. do. (2014). Nível de Divulgação Eletrônica da Contabilidade Pública dos Municípios do Paraná no Ambiente da Internet. *Revista e Ciências a Administração*, 16(38), 140–153. <https://doi.org/10.5007/2175-8077.2014v16n38p140>

Ludicibus, S. D. (2021). *Teoria da Contabilidade* (12ª ed.). Grupo GE. <https://integrada.minhabiblioteca.com.br/books/9788597028041>

Júnior, A. M. (2006). O Regime Constitucional Do Precatório Judicial: Uma abordagem financeira do instituto do precatório. *Revista Controle: Doutrinas e artigos*, 6(1), 37-58.

Lei Complementar n. 131, de 27 de maio de 2009. Acrescenta dispositivos à Lei Complementar no 101, de 4 de maio de 2000, que estabelece normas de finanças públicas voltadas para a responsabilidade na gestão fiscal e dá outras providências, a fim de determinar a disponibilização, em tempo real, de informações pormenorizadas sobre a execução orçamentária e financeira da União, dos Estados, do Distrito Federal e dos Municípios. Brasília, DF. Recuperado de: https://www.planalto.gov.br/ccivil_03/leis/lcp/lcp131.htm

Lei Complementar nº 101, de 04 de maio de 2000. Estabelece normas de finanças públicas voltadas para a responsabilidade na gestão fiscal e dá outras providências. Brasília, DF. Recuperado de: https://www.planalto.gov.br/ccivil_03/leis/lcp/lcp101.htm

Lei n. 12.527, de 18 de novembro de 2011. Regula o acesso a informações previsto no inciso XXXIII do art. 5º, no inciso II do § 3º do art. 37 e no § 2º do art. 216 da Constituição Federal; altera a Lei nº 8.112, de 11 de dezembro de 1990; revoga a Lei nº 11.111, de 5 de maio de 2005, e dispositivos da Lei nº 8.159, de 8 de janeiro de 1991; e dá outras providências. Brasília, DF. Recuperado de: https://www.planalto.gov.br/ccivil_03/_ato2011-2014/2011/lei/l12527.htm

Lopes, F., Silva, M., Silva, M., & Silva, F. (2015). Uma luz na escuridão: a evidenciação contábil sob a égide da Lei de Responsabilidade Fiscal. *Revista Principia - Divulgação Científica e Tecnológica do IFPB*, 1(27), 61-71. doi: <http://dx.doi.org/10.18265/1517-03062015v1n27p61-71>

Martins, A. & Romero Marques, H. (2013). A contribuição da lei de responsabilidade fiscal na gestão pública¹. *Revista Controle - Doutrina e Artigos*. 11. 145-169. 10.32586/rcda.v11i1.261.

Moreira, E. B., Grupenmacher, B. T., Kanayama, R. L., Agottani, D. Z. (2019). *Precatórios e o seu novo regime jurídico: A visão do Direito Financeiro, integrada ao Direito Tributário e ao Direito Econômico*. Editora Thomson Reuters Brasil, 2. ed.

Mota, A. C. Y. H. de A. (2006). *Accountability no Brasil: os cidadãos e seus meios institucionais de controles dos representantes*. 243f. Tese de Doutorado,

Programa de Pós-Graduação em Ciências Política da Universidade de São Paulo, São Paulo.

Nunes, S. P. P., Marcelino, G. F., & Silva, C. A. T. (2019). Os Tribunais de Contas na interpretação da Lei de Responsabilidade Fiscal. *Revista De Contabilidade E Organizações*, 13, e145151. <https://doi.org/10.11606/issn.1982-6486.rco.2019.145151>

Panorama do Censo Demográfico 2022 do Instituto Brasileiro de Geografia e Estatística. Divulgação dos Resultados. (s.d.). https://censo2022.ibge.gov.br/panorama/?utm_source=ibge&utm_medium=home&utm_campaign=portal

Pinho, J. A. G. (2008). Investigando portais de governo eletrônico de estados no brasil: muita tecnologia, pouca democracia. *Revista de Administração Pública*, 42(3), 471–493. doi: <http://bibliotecadigital.fgv.br/ojs/index.php/rap/article/view/6642>

Portal da Transparência do Município de Paranaguá. Portal do Cidadão do Município de Paranaguá. Recuperado de: <https://paranagua.atende.net/transparencia/item/relacao-de-precatorios-ordem-cronologica>

Portal da Transparência do Município de Santa Inês. Portal da Transparência do Município de Santa Inês. Recuperado de: <http://177.185.208.134:8082/portaltransparencia/>

Portal da Transparência do Município de Campo Mourão. Portal da Transparência do Município de Campo Mourão. Recuperado de: <https://campomourao.atende.net/?pg=transparencia#!/>

Portal da Transparência do Município de Cianorte. Portal da Transparência do Município de Cianorte. Recuperado de: <http://ip.cianorte.pr.gov.br:8082/portaltransparencia/1/>

Portal da Transparência do Município de Jardim Olinda. Portal da Transparência do Município de Jardim Olinda. Recuperado de: <https://jardimolinda.eloweb.net/portaltransparencia/1/>

Portal da Transparência do Município de Nova Aliança do Ivaí. Portal da Transparência do Município de Nova Aliança do Ivaí. Recuperado de: <https://radar.tce.mt.gov.br/extensions/radar-da-transparencia-publica/panel.html>

Portal da Transparência do Município de União da Vitória. Portal da Transparência do Município de União da Vitória. Recuperado de: <https://transparencia.betha.cloud/#/Ob3s7lerWui2aWai6x3yWA>

Portal da Transparência da Prefeitura de Curitiba. Portal da Transparência do Município de Curitiba. Recuperado de: <https://www.transparencia.curitiba.pr.gov.br/>

Portal da Transparência do Município de Maringá. Portal da Transparência do Município de Maringá. Recuperado de: <http://venus.maringa.pr.gov.br:8090/portaltransparencia/16/>

Portal da Transparência do Município de Foz do Iguaçu. Portal da Transparência do Município de Foz do Iguaçu. Recuperado de: <http://www2.pmfi.pr.gov.br/giig/portais/portaldatransparencia/defaultPortalV2.aspx>

Portal da Transparência do Município de Umuarama. Portal da Transparência do Município de Umuarama. Recuperado de: <https://servicos.umuarama.pr.gov.br/portaltransparencia/1/>

Portal da Transparência do Município de Toledo. Portal da Transparência do Município de Toledo. Recuperado de: https://www.toledo.pr.gov.br/catalogo_de_servicos/transparencia

Raupp, F. M., & de Pinho, J. A. G (2009). Prestação de contas em câmaras municipais por meio da gestão de custos: incentivando a construção da accountability. *Anais do Congresso Brasileiro de Custos - ABC*. Recuperado de: <https://anaiscbc.emnuvens.com.br/anais/article/view/989>

Reale, M. (2013). *Lições Preliminares de Direito*. Saraiva. 25. ed.

Resolução nº303, de 19 de dezembro de 2019 (2019). Dispõe sobre a gestão dos precatórios e respectivos procedimentos operacionais no âmbito do Poder Judiciário. Brasília, DF. Recuperado de: <https://atos.cnj.jus.br/atos/detalhar/3130>

Rezende, F. A. (2007). *Finanças Públicas*. Atlas. 2ªed.

da Silva, M. C.; Oliveira, E. J. & Celestino, M. S. (2023). Análises do balanço patrimonial da cidade de São Paulo (2021-2022) com suporte da teoria da divulgação. *Revista de Gestão e Secretariado*, 14(8). <http://doi.org/10.7769/gesec.v14i10.2921>

Soares, M., & Scarpin, J. E. (2011). A convergência da contabilidade pública nacional às normas internacionais e os impactos na aplicação da DRE na administração direta. *Revista Catarinense Da Ciência Contábil*, 9 (27), p. 25–42. Recuperado de <https://revista.crcsc.org.br/index.php/CRCSC/article/view/1100>

Tesouro Nacional. (2025). *Capacidade de Pagamento (CAPAG)*. Tesouro Nacional Transparente. Recuperado de: <https://www.tesourotransparente.gov.br/temas/estados-e-municipios/capacidade-de-pagamento-capag>

Tomaz de Almeida, G., & Nunes Ribeiro, E. (2022). Análise do grau de aderência às Leis de Responsabilidade Fiscal e Acesso à Informação: um estudo dos portais da transparência dos municípios do Estado de São Paulo

Bittencourt Fokuda et al. *Transparency and Accountability in Court Orders: Analysis of Municipalities in Paraná*

com mais de 450 mil habitantes. *Revista Expectativa*, 21(1), 77–98.
Recuperado de: <https://doi.org/10.48075/revex.v21i1.28452>

Tribunal de Contas da União (2024). *Tribunais de Contas avaliam a transparência de oito mil portais públicos até o dia 15 de setembro*. Recuperado de: <https://portal.tcu.gov.br/imprensa/noticias/tribunais-de-contas-avaliam-a-transparencia-de-oito-mil-portais-publicos-ate-o-dia-15-de-setembro.html>