



REUNIR: Journal of Administration, Accounting and Sustainability

www.reunir.revistas.ufcg.edu.br



ORIGINAL ARTICLE: Submitted on: 06.29.2023. Reviewed on: 05.24.2024. Approved for publication on: 01.07.2025 Organization responsible: UFCG.

Taxonomy of public transparency: an integrative systematic review

Taxonomia da transparência pública: uma revisão sistemática integrativa

Taxonomía de la transparencia pública: una revisión sistemática integradora

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KEYWORDS

Public Transparency.
Taxonomy. Integrative
Review.

Abstract: The aim of this study is to explore the classifications of public transparency, aiming to construct a "taxonomy" that allows for the description and identification of its typologies. To achieve this, a descriptive and bibliographic research with a qualitative approach was conducted. A systematic integrative review was carried out, searching and analyzing studies in the scientific databases Web of Science (WoS) and Scientific Electronic Library Online (Scielo). Ten works, including books and articles, were identified, which allowed for the systematization of public transparency classifications. As a result, it is concluded that transparency can be classified according to the direction, variety, initiative, object, and information restriction. The most commonly found descriptions in the academic literature refer to transparency by initiative (active and passive) and the object studied.

PALAVRAS-CHAVE

Transparência Pública.
Taxonomia. Revisão
Integrativa

Resumo: O objetivo deste estudo é explorar as classificações da transparência pública, visando construir uma "taxonomia" que permita descrever e identificar suas tipologias. Para isso, realizou-se uma pesquisa descritiva e bibliográfica com abordagem qualitativa. Foi conduzida uma revisão sistemática integrativa, buscando e analisando pesquisas nas bases científicas Web of Science (WoS) e Scientific Electronic Library Online (Scielo). Foram identificados 10 trabalhos, incluindo livros e artigos, que permitiram sistematizar as classificações da transparência pública. Como resultado, conclui-se que a transparência pode ser classificada de acordo com a direção, variedade, iniciativa, objeto e restrição da informação. As descrições mais comumente encontradas na produção acadêmica referem-se à transparência pela iniciativa (ativa e passiva) e ao objeto estudado.



PALABRAS CLAVE

Transparencia Pública.
Taxonomía. Revisión
Integrativa.

Resumen: El objetivo de este estudio es explorar las clasificaciones de la transparencia pública, con el fin de construir una "taxonomía" que permita describir e identificar sus tipologías. Para este propósito, se llevó a cabo una investigación descriptiva y bibliográfica con enfoque cualitativo. Se realizó una revisión sistemática integrativa, buscando y analizando investigaciones en las bases científicas Web of Science (WoS) y Scientific Electronic Library Online (Scielo). Se identificaron diez trabajos, incluyendo libros y artículos, que permitieron sistematizar las clasificaciones de la transparencia pública. Como resultado, se concluye que la transparencia puede ser clasificada según la dirección, variedad, iniciativa, objeto y restricción de la información. Las descripciones más comúnmente encontradas en la producción académica se refieren a la transparencia a través de la iniciativa (activa y pasiva) y el objeto estudiado.

Introduction

This article aims to explore the classifications of public transparency, seeking to construct a "taxonomy" that allows for the description and identification of its typologies. The debate surrounding governmental transparency is not recent (Lourenço et al., 2017) and has become a central point in public administration discussions for at least two centuries (Hood, 2010), being addressed even before the term itself existed (*idem*, 2006).

However, it was from the 1990s onwards that an exponential growth in interest and demand for public transparency was observed (Oztoprak & Ruijter, 2016). This was reflected in the increase in "freedom of information laws" worldwide. Until that decade, only nine countries had any legal provisions in this regard, but by the 2000s, this number had risen to thirty, and currently, more than one hundred countries have laws establishing mechanisms for greater governmental transparency (Grimmelikhuijsen et al., 2019).

Two social developments stand out in this context: (1) the emergence and revolution of ICT (Information and Communication Technologies) and (2) the strengthening of New Public Administration (NPA) as a means of organizing and managing governments (Cucciniello et al., 2017). The NPA movement, and later the New Public Governance (NPG), established transparency as one of its principles and an essential condition, becoming a focus of state reform proposals and definitively integrating it into the academic and governmental agenda (Teixeira & Gomes, 2019).

As a result of these developments, various fields of knowledge have emphasized the importance and potential of transparency, but a term with defined parameters or measures has yet to be established, rendering its concept imprecise and even incommunicable (Hood, 2007). Thus, despite the increase in academic production on transparency, its concept remains "nebulous" (Grimmelikhuijsen, 2010) and under construction (Zuccolotto & Teixeira, 2019), with no consensus

on its meanings and boundaries.

According to Marino et al. (2017), there is a trend of empirical research on transparency over the years, but limited theorization on the subject (Hood, 2006a). One of the challenges in addressing the polysemic and evolving concept of public transparency is the use of classifications that facilitate discussion and operationalization of its application in everyday public management. The classification of transparency requires refinement and may result in overlapping types of transparency with undefined boundaries, making it impossible to exhaust its potential dimensions (Cucciniello et al., 2017).

Given the difficulty in defining, classifying, and establishing the boundaries of transparency, Heald (2006b) developed what he called the "anatomy of transparency" in an attempt to conceptualize the term in its various dimensions. However, the topic remains scarce in the literature, lacking comprehensive classification approaches.

In this context, the present study aims to identify and classify the typologies of transparency in the literature. It seeks to contribute to the construction of a "taxonomy" that allows for the analytical field to be delineated, enabling the definition and measurement of transparency from both a conceptual and instrumental perspective (Zuccolotto & Teixeira, 2019).

To achieve the proposed objectives, an integrative systematic review of the literature from the last two decades, covering the period from 2002 to 2022, was conducted. Following the introduction, a brief theoretical review on the evolution of the concept of public transparency will be presented, followed by a section detailing the methodological procedures adopted. Subsequently, the results of the review will be presented, and finally, a brief conclusion will be offered.

Theoretical Elements of the Research

Over the decades, governmental transparency has come to be seen not merely as the disclosure of administrative acts, or the fulfillment of formalities (Raupp & Pinho, 2021), but as a "more demanding" management tool (Gomes Filho, 2005). This represents a shift in the use of the term, rooted in

its semantic origins, in Bobbio's (2007) concept of "visible power," denoting the power that "allows light to pass through, so that what lies behind becomes entirely visible" (Transparente, 2022).

In the realm of public administration, certain key elements are present in most definitions. Broadly, transparency can be understood as the availability of relevant and high-quality information provided by organizations to internal and external actors, enabling the monitoring of decision-making processes, budgets, and the performance of a government (Grimmelikhuijsen et al., 2019).

According to Meijer (2009), there are two types of definitions for transparency: (1) descriptive, defining transparency as an institutional relationship, and (2) normative, framing transparency as a principle that not only defines what transparency is but also what it should achieve. From a descriptive perspective, Oliver (2004) simplifies transparency into three main elements: (1) an observer, (2) something available to be observed, and (3) a means or method for observation. This definition highlights the necessity of mediated transparency, which has evolved from direct scenarios, such as meetings and assemblies, to the use of communication media and, ultimately, information systems (Hood, 2006b).

These transformations, particularly in mediation, have been instrumental in changing the forms and meanings of transparency (Oliver, 2004). From this perspective, the concept of transparency is constantly constructed and reconstructed, driving legal changes, such as freedom of information laws; political changes, such as open government initiatives; and practical changes, such as the development of electronic portals (Meijer, 2013).

From the normative perspective, Williams (2015) identifies two frequent criteria in debates about what constitutes transparency: (1) transparency involves increasing the quantity and quality of information available to stakeholders, and (2) transparency involves strengthening constraints on public agents to enable citizens to

hold these agents accountable for their actions. This division between the informational component and the accountability component proposed by Williams (ibid.) is supported by Piotrowski (2017), who expands it by introducing two overarching perspectives of transparency: (1) intrinsic value, referring to transparency as a principle of publicity and a structural component of modern democracies; and (2) instrumental value, meaning transparency as a means to achieve other objectives.

The first perspective, transparency as an intrinsic value, can be summarized as the "right to know," a fundamental democratic right (Fox, 2007) and, as such, the cornerstone of freedom of information laws. In this view, transparency is understood as a value in itself, serving as a central issue (Heald, 2006a). In contrast, transparency as an instrumental value is seen within a broader context, as a foundation to achieve other public policy objectives (Cucciniello et al., 2017).

Heald (2006a) argues that transparency should be valued instrumentally, attributing to it the potential to bring significant benefits to economies, governments, and societies when integrated into an effective strategy of openness and access to information (Cucciniello & Nasi, 2014). Consequently, both academics and professionals have focused on understanding the economic, social, and political importance of transparency (Williams, 2015).

This perspective highlights an "almost religious" stance (Hood, 2006b) on the necessity of transparency and its importance as an inherent aspect of public administration. Silva (2019) presents five integrated views of public transparency: (1) transparency as publicity; (2) transparency as accountability; (3) transparency as open government; (4) transparency as a human right, ensuring citizenship; and (5) transparency as a driver of smarter and more innovative governmental management. It is evident that the broad effects of transparency encompass impacts on citizens, such as legitimacy, participation, trust in government, and satisfaction, as well as impacts on government, including accountability,

corruption reduction, performance improvement, decision-making processes, financial management, and even intergovernmental collaboration (Cucciniello et al., 2017).

These perspectives invariably link the relevance of transparency to the sphere of accountability (Williams, 2015), as a mechanism for rendering accounts, without which holding public agents accountable would be impossible (Grimmelikhuijsen et al., 2017). This involves making information available (Williams, 2015), representing its intrinsic value, but it goes further, requiring consideration of the quality and intentionality of the information provided to also achieve its instrumental value.

In this context, within Schedler's (1999) two-dimensional conceptualization, public transparency falls under *answerability* (information and justification), which, combined with *enforcement* (punishment), constitutes the "three different ways to prevent and remedy abuses of political power" (p. 14). The author thus views accountability as a duty of governors and a right of citizens (Schedler, 2004). Ensuring transparent governments, therefore, can serve as the starting point for greater governmental efficiency and, consequently, a stronger democracy.

From this perspective, the debate on the role of transparency in public administration studies revolves around what transparency can achieve and, perhaps more importantly, what it cannot (Cucciniello et al., 2017). This involves revisiting the functions of transparency and how it is implemented: who the information serves, how it will be made available, and, most importantly, how it will be used (Halachmi & Greiling, 2013).

Throughout this conceptual evolution, it is evident that the notion of transparency has shifted from its literal meaning, as the power to "lift the veil of secrecy" (Meijer, 2009), to its modern usage, which attributes instrumental importance to transparency by linking it to public management. However, this more recent interpretation, with its symbolic meanings, remains fluid (Zuccolotto & Teixeira, 2019). In other words, while the term has evolved and changed over the years, a unified

definition is still lacking (Oliver, 2004).

Methodological Elements of the Research

To fulfill the research objective, a systematic descriptive study with a qualitative approach was conducted, using articles from two international databases as sources of evidence. The adopted methodology followed the stages of systematic literature review as proposed by EBSE (2007), which include research planning, study collection, analysis, and interpretation of results. Additionally, an integrative approach was utilized, allowing for the combination of diverse studies to obtain a comprehensive perspective on the topic.

The synthesis matrix was the tool used to extract and organize data from the selected articles, facilitating the interpretation and writing of the integrative review. The study followed the steps proposed by Botelho, Cunha, and Macedo (2011), which included identifying the topic, establishing inclusion and exclusion criteria, identifying and categorizing the selected studies, analyzing and interpreting the results, and presenting the knowledge review. A qualitative approach was adopted to ensure adequate detail in the research process.

Thus, to build the theoretical framework on public transparency classifications, the initial focus was on selecting national and international articles from the past 22 years, specifically between 2002 and 2024. The article collection process occurred in two phases: June 2021 and July 2024.

The databases Web of Science (WoS) and Scientific Electronic Library Online (SciELO) were used, as both offer well-defined search criteria and provide a vast number of publications relevant to this study (Oliveira et al., 2022). Keywords and Boolean operators were applied as follows: "public transparency" OR "governmental transparency" OR "government transparency", targeting topics in the first database and abstracts in the second, with a language restriction to works in English, Portuguese, and Spanish. Initially, 406 results were found in WoS and 224 in SciELO. After a primary verification of alignment based on titles and

abstracts, these numbers were reduced to 120 and 84, respectively.

As part of the filtering procedure, a preliminary analysis of the general content of the articles was conducted to identify works addressing possible classifications of transparency, given that such criteria were not explicitly identified in the abstracts or keywords. After reading the selected works, additional studies were included based on citations found, including books, which were not part of the initial search scope. This approach allowed for a deeper exploration of the topic and the identification of seminal works, surpassing the temporal and source limitations initially set in the review. Ultimately, five national and five international studies were selected.

Presentation and Discussion of Results

The ten works selected as the foundation for constructing typologies of public transparency are detailed in Table 1. Regarding their typology, the sample consists of eight articles and two books. Additionally, only two works explicitly focus on identifying classifications of transparency, supporting the assumption that the topic has received limited attention in the academic field.

Table 1
Analyzed Research

Nº	Year	Authors	Title
1	2006	Heald, D.	<i>Varieties of transparency</i>
2	2007	Hood, C.	<i>What happens when transparency meets blame-avoidance?</i>
3	2007	Fox, J. A.	<i>The uncertain relationship between transparency and accountability</i>
4	2012	Grimmelikh uijzen, S. G.; Welch, E. W.	<i>Developing and Testing a Theoretical Framework for Computer-Mediated Transparency of Local Governments</i>
5	2015	Zuccolotto, R.; Teixeira, M. A. C.; Riccio, E. L.	<i>Transparência: reposicionando o debate</i>
6	2017	Cucciniello,	<i>25 Years of</i>

		M.; Porumbescu, G. A.; Grimmelikh uijzen, S.	<i>Transparency Research: Evidence and Future Directions</i>
7	2017	Piotrowski, S. J.	<i>The "Open Government Reform" Movement</i>
8	2019	Zuccolotto, R.; Teixeira, M. A. C.	<i>Transparência: aspectos conceituais e avanços no contexto brasileiro</i>
9	2020	Rodrigues, K. F.	<i>Desvelando o conceito de transparência: seus limites, suas variedades e a criação de uma tipologia</i>
10	2021	Cruz, T.; Michener, G.; Andretti, B.	<i>Transparência interna: cumprimento e punição no processo orçamentário municipal brasileiro</i>

Source: Developed by the authors. .

Thus, the classifications proposed by Heald (2006b), combined with the analytical perspectives introduced by Zuccolotto, Teixeira, and Riccio (2015), the subtypes described by Rodrigues (2020), and the findings from the other seven reviewed studies, form what is referred to in this research as the "Taxonomy of Transparency," as summarized in Table 2.

Table 2
Taxonomy of Transparency

Classification	Subclassification Transparency	
By Direction	Vertical	Downward
		Upward
	Horizontal	Inward
		Outward
By Variety	Information Flow	Lateral
		Events
	Timeliness	Processes
		Retrospective
	Effectiveness	Real Time
		Nominal
By Initiative	Effective	
	Timing of Transparency Introduction	
By Object	Passive Transparency	
	Active Transparency	
	Budgetary (fiscal/financial)	

	Administrative (institutional)
	Political
	Accounting
	Social (civic)
	Procurement process
	Contracts and agreements
	Media (electronic)
By Restriction of Information	Full
	Nominal
	Conditioned
	Attribution and management of secrecy

Source: Prepared by the authors, based on data from Cucciniello, Porumbescu, and Grimmelhuijsen (2017); Grimmelhuijsen and Welch (2012); Heald (2006b); Piotrowski (2017); Rodrigues (2020); and Zuccolotto and Teixeira (2019).

By Directions

In debates about the benefits and costs of transparency, the various directions transparency can take are usually left implicit (Heald, 2006b). In his studies, Heald (*ibidem*) identifies four directions that transparency can follow. According to the author, vertical transparency refers to upward and downward transparency, while horizontal transparency encompasses the other two directions: inward and outward.

It is important to differentiate these classifications from the well-known discussions on vertical and horizontal accountability, introduced by O'Donnell (1998). These primarily refer to the accountability and responsibility of public agents, either vertically, within the hierarchy between the population and the state, with elections being the main example, or horizontally, among state agencies at the same level that supervise, control, correct, and sanction one another (*ibidem*). While these concepts presuppose the availability of reliable and adequate information (*ibidem*), in other words, transparency, this would be only one of its dimensions.

The classifications addressed in this section pertain to the directions of information availability or, more specifically, to analyses of information flow. In Heald's (2006b) classification, upward (vertical) transparency can be understood in hierarchical terms, where the superior can observe "the behavior, conduct, and/or results" of the

subordinate. In other words, this direction has a managerial focus (Heald, 2012) and can be interpreted as the availability of information between the bureaucracy and the government, such as bureaucrats enabling information for political agents to oversee them (Zuccolotto et al., 2015), as well as between citizens and the government (Heald, 2012).

In the other direction, downward (vertical) transparency occurs when the governed can observe "the behavior, conduct, and/or results" of the governors (Heald, 2006b). From one perspective, those at the base of the organization can see what those at the top are doing (Piotrowski, 2017). Alternatively, under the "agency theory" framework, the principal-agent analysis can be applied, with the population/electorate as the principal and the government as the agent (Baldissera, 2018). This direction holds a prominent place in democratic theory and practice, often under the umbrella of accountability, emphasizing the rights of the governed in relation to their governors (Zuccolotto et al., 2015).

These two directions, upward and downward, can coexist, resulting in symmetrical or reciprocal vertical transparency (Heald, 2006b). Otherwise, there may be either a complete absence of vertical transparency or its asymmetry (*ibid.*), where only one direction exists, either from the elected to the voters or the reverse.

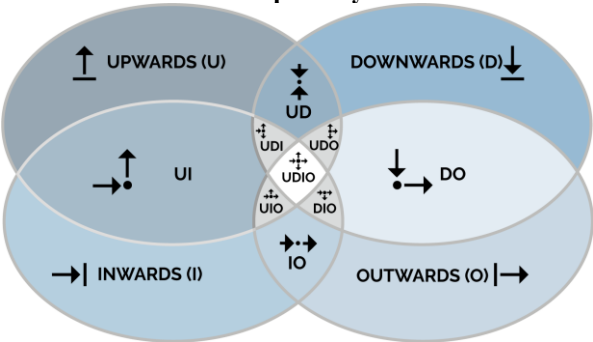
The third direction addressed by Heald (*ibidem*) is outward (horizontal) transparency, which occurs when the agent can observe what happens outside the organization. The author asserts that the ability to look outward is essential for an organization's capacity to understand the environment in which it operates and to monitor the behavior of its peers and/or competitors. This highlights the importance of this direction of transparency in federative structures, such as Brazil's, given the need for subnational entities to monitor their peers to evaluate their strategies (Zuccolotto et al., 2015).

Finally, the fourth direction refers to inward (horizontal) transparency, described as the "aquarium transparency" metaphor (Meijer, 2015),

where those outside can observe what is happening within organizations (Heald, 2006b). This direction is fundamental to freedom of information laws and social control mechanisms that impose behavioral standards (ibid.), such as the Fiscal Responsibility Law - FRL (Zuccolotto et al., 2015). Similar to vertical transparency, when the two horizontal directions—inward and outward—coexist, it is referred to as symmetrical horizontal transparency (Heald, 2006b). Otherwise, horizontal transparency either does not exist or is asymmetrical.

In Figure 1, using a Venn-Euler diagram, the four directions and their areas of intersection are represented, showing where they occur simultaneously. When all directions are simultaneously covered, fully symmetrical transparency is achieved (Heald, 2006b). Heald (2012) points out that, in the current phase of transparency demands, no normative evaluations are conducted to determine which intersections of directions are desirable. He further explains that certain combinations of asymmetries are undesirable, and the absence of such analyses illustrates why views on transparency are often ambivalent in practice.

Figure 1
The Directions of Transparency



Source: Adapted from Heald (2006).

Complementing the classifications proposed by Heald (2006), Piotrowski (2017) introduces a fifth horizontal direction, which she calls lateral transparency. In this direction, transparency flows laterally from one part of the organization to another within the same structure. Unlike upward and downward transparency, which may represent transparency within an organization in hierarchical

relationships, lateral transparency occurs between "peer organizations" (ibidem). It differs from outward transparency, which involves observing the external environment; in this case, these organizations or agencies are typically part of a larger organizational structure. An example could be transparency between sectors, departments, or even secretariats within the same public entity.

Complementing these scenarios, Hood (2007) introduces four types of transparency, derived from the dichotomy of "who" and "how," as illustrated in Table 3. The first two refer to how transparency operates: direct transparency, involving broad information disclosure to the general public, and indirect transparency, where activities are reserved for a specific group of technical agents or specialists, who then communicate the information (ibidem). Next, regarding who transparency applies to: general transparency, representing a society without anonymity or privacy, and specific transparency, where the division between private and public domains is well-defined, with transparency applying exclusively to the latter (ibidem). In liberal democracies, there is direct and specific transparency (3) in the context of access to information, from Heald's (2006b) perspective, representing vertical transparency. Additionally, "bureaucratic transparency" (4) is found in the institutional procedures for oversight of public administration by external control bodies (Hood, 2007), representing horizontal transparency.

Table 3
Transparency Taxonomy

To whom transparency applies	How transparency works	
	DIRECT	INDIRECT
GENERAL	(1) Open to mutual scrutiny – e.g., in a total institution, such as prisons	(2) General surveillance – e.g., monitoring
SPECIFIC	(3) Public forum for public officeholders	(4) Bureaucratic transparency

Source: Adapted from Hood (2007).

This indirect and specific transparency is referred to by Cruz, Michener, and Andretti (2021) as “internal transparency” or “intragovernmental”

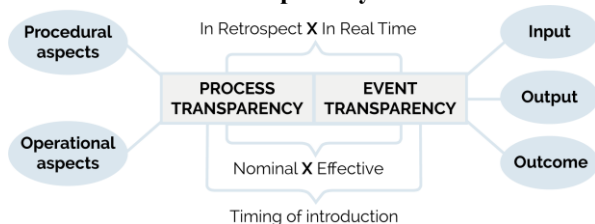
transparency. This type has been a focus for local governments, as the short-term costs of noncompliance are often higher than those associated with failing to meet external transparency requirements (ibidem). A prominent example is the blocking of voluntary transfers by the federal government due to the rejection of accounts by the responsible courts (ibidem).

By Variety

In another form of classification, Heald (2006b) analyzes the structure of transparency through three pairs of dichotomous variables, illustrated in Figure 8, namely: event transparency versus process transparency; retrospective transparency versus real-time transparency; and nominal transparency versus effective transparency. The author also examines a fourth variable related to the timing of transparency introduction.

Figure 1

The Directions of Transparency



Source: Adapted from Heald (2006).

In the first dichotomy, event/process, public policy transparency focuses on event transparency, which is concerned with the disclosure of inputs, outputs, and results, based on the assumption that these are measurable or externally visible (Piotrowski, 2017). Disclosure would thus involve the traditional public expenditure system (inputs), the level of activity in the sector (outputs), and results, which are more challenging to make available and evaluate, as they involve subjective issues of quality, impact, and scope (Zuccolotto et al., 2015). Heald (2006b) concludes that for governments to focus solely on event transparency, inputs, outputs, and results must have reliable measurements; otherwise, political attention may shift toward the measurement systems themselves rather than performance issues.

Although there are challenges in measuring events, process transparency is even more complex to achieve (Zuccolotto et al., 2015). This is because processes can be described but are not measurable in the same way as events (Heald, 2006). In the case of process transparency, the focus would be on the rules, regulations, and procedures adopted by the organization, as well as their applications (Piotrowski, 2017).

It thus incorporates a distinction between procedural and operational aspects, noting that it is far less intrusive for an organization to have its processes and procedures documented in the public domain than to have its operational practices constantly visible to the public (Heald, 2012). Heald (2006b) warns that process transparency could, in certain scenarios, be detrimental to efficiency and effectiveness, as it consumes resources and may induce defensive behaviors among organization members in response to what might be perceived as "oppressive surveillance."

To the event versus process dichotomy proposed by Heald (2006b), Grimmeliikhuijsen and Welch (2012) suggested an adaptation to make it more suitable for empirical research in the field of public administration (Cucciniello et al., 2017). They identified three major areas where governments determine the level of transparency: (1) transparency in decision-making processes, which concerns the degree of openness about the steps taken to reach a decision and the rationale behind it. In Brazil, this can be exemplified by participatory budgeting initiatives.

Next, (2) transparency of public policy content, which includes: what measures are adopted, how they are expected to solve a problem, how they will be implemented, and what implications they will have for citizens and other interested groups. This can be exemplified by the organization of public hearings. Finally, (3) transparency of the outcomes or effects of public policies, which involves the timely provision of information about the effects of implemented policies. This is what Cucciniello, Porumbescu, and Grimmeliikhuijsen (2017) classify as "activity transparency."

As the government makes decisions about public policies, it engages in a search process in which problems are presented, potential solutions are identified, and choices are made based on the constraints and opportunities existing at that moment (Grimmelikhuijsen & Welch, 2012). This process aligns with the "public policy cycle," which begins with agenda-setting (Souza, 2006). Transparency in decision-making refers to the degree of openness about the steps taken to reach a decision and the rationale behind it (Grimmelikhuijsen & Welch, 2012). In Brazil, this can be exemplified by participatory budgeting initiatives.

Transparency of policy content refers to the information disclosed by the government about the policy itself, such as: what measures are adopted, how they are expected to solve a problem, how they will be implemented, and what implications they will have for citizens and other interested groups (ibidem). This can be exemplified by the organization of public hearings. Finally, transparency of policy outcomes captures the timely provision of information about the effects of implemented policies (ibidem).

Grimmelikhuijsen and Welch (2012) highlight that the levels of transparency within the same local government may not be equivalent across all events and processes. For example, a municipal government may be much more willing to provide information about the content and implications of a completed policy than to present information about the decision-making process itself. Similarly, the authors caution that the factors determining transparency levels may differ depending on the process or event. For instance, in local governments with relatively low technical capacity, it may be more feasible to provide information about the content of a public policy than about its outcomes, as the latter could require substantial data collection and analysis skills.

The second dichotomy in the structure of transparency, as discussed by Heald (2006b), concerns the timeliness of transparency, that is, when information is disclosed (Piotrowski, 2017). "Retrospective transparency" refers to the ex post

disclosure of information (Zuccolotto et al., 2015) at periodic intervals, such as in financial statements and annual reports. In this case, it pertains to events that have already occurred and cannot be altered or adjusted. On the other hand, "real-time transparency" refers to continuous access to information, allowing processes and decisions to be modified or corrected through social oversight (ibidem).

Heald (2012) highlights that, in retrospective transparency, the window for accountability is open only during defined periods, following the delay caused by the periodicity of reports, making it a less intrusive arrangement for the organization. In contrast, in real-time transparency, the window for accountability is always open, and monitoring is continuous, as illustrated in Figure 3.

Figure 2
Retrospective transparency vs. real time transparency



Source: Adapted from Heald (2012).

Understanding which of the two models, retrospective or real-time, is more appropriate for a specific activity should be analyzed according to the circumstances (Heald, 2006b). While real-time transparency allows for greater control, it can also be more costly and may prevent the organization from focusing solely on its productive activities (ibidem). Additionally, it may present issues with unaudited information and the lack of standardized formats (Zuccolotto & Teixeira, 2019).

Finally, the last dichotomy presented by Heald (2006b), "nominal transparency" versus "effective transparency," addresses the difference between what is represented as happening and the underlying reality (Heald, 2012). This divergence is referred to by the author as the "illusion of transparency," where transparency meets

established metrics but the information is not effectively understood or utilized by its recipients (Heald, 2018).

Other authors address this gap, with Fox (2007) distinguishing between "clear transparency" and "opaque transparency." According to the author, opaque or diffuse transparency involves the dissemination of information that does not reveal how institutions actually behave in practice, whether in terms of decision-making processes or the outcomes of their actions. This may include information disclosed only nominally or information that is revealed but not reliable (ibidem). In contrast, clear transparency consists of the disclosure of information that is useful to stakeholders and allows, for instance, the pursuit of strategies for constructive change (ibidem).

Fox (2007) links these two classifications to the potential for building accountability, stating that only clear transparency can achieve its instrumental value, as demonstrated in Table 4. Using the two-dimensional division of accountability proposed by Schedler (1999)—*answerability* and *enforcement*, or its soft and hard aspects (Fox, 2007)—it can be inferred that clear transparency represents a form of soft accountability or, as previously highlighted, corresponds to the dimension of *answerability*.

Table 3
Relationship between transparency and accountability

Transparency		Accountability	
Opaque	Clear	Soft	Hard
Dissemination and Access to Information “Intrinsic Value”			
	“Answerability” Institutional “Instrumental Value”		
			Sanctions, compensations, and/or remediation

Source: Adapted from Fox (2007) and Heald (2006a).

Given the above, it can be concluded that opaque transparency does not build accountability, and it cannot be expected that transparency alone will generate "hard" accountability (Fox, 2007). Achieving this requires going beyond the limits of

transparency and addressing both the nature of the governance regime and the capacity of civil society to encourage accountability institutions to fulfill their roles (ibidem).

Following the dichotomy of "nominal transparency" versus "effective transparency," some authors introduce the distinction as "formal transparency," primarily associated with the disclosure of information based solely on legal requirements, and "useful transparency," which relates to the dissemination of information that society is genuinely interested in (Cucciniello & Nasi, 2014). Raupp and Pinho (2021) also analyze transparency through the lens of formalism, as the dissonance between legal requirements and the actions actually taken—the *pays légal* and *pays réel* (O'Donnell, 1998). Their study delves into Brazilian transparency portals and their inability to achieve effective transparency (Raupp & Pinho, 2021).

From this perspective, governments can simulate the political virtues of transparency through rhetorical manipulation (Balkin, 1999). However, this "simulated" transparency does not fulfill the underlying political values that motivate transparency (ibidem). Conversely, there is transparency that obscures and conceals (ibidem), which is a form of transparency that is not genuinely transparente, referred to as opaque transparency (Fox, 2007).

Finally, the last point raised by Heald (2006b) does not concern what is disseminated or its frequency. Instead, the author highlights, as a final aspect of the structure of transparency, the timing of information disclosure. He argues that sudden and unforeseen transparency shifts can disrupt established expectations (ibidem). A political actor’s choice of an opportune moment to disclose information can have material impacts in terms of costs and benefits. Furthermore, this deliberate control over timing may generate suspicions of malevolence, whether justified or not (ibidem).

By Initiative

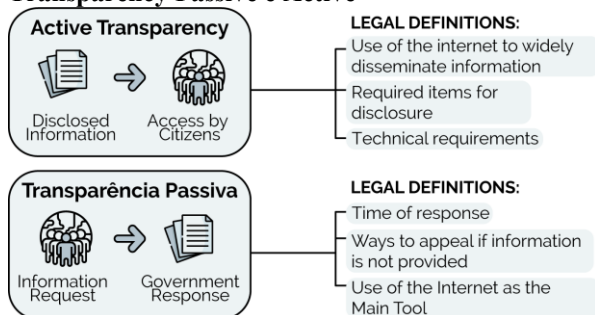
In the classification of transparency by

initiative, there are two forms: active transparency and passive transparency (Godínez-Terrones, 2019). The first, active transparency, refers to the systematic and periodic disclosure of information by the government (*ibidem*), either voluntarily or to comply with legal obligations (Zuccolotto & Teixeira, 2019). The second, passive transparency, refers to the obligation of the State to provide all citizens who request it with timely access to information held by public agencies (Emmerich, 2004).

As illustrated in Figure 4, Brazilian legislation establishes the minimum information that must be made available, as well as the methods and criteria for its disclosure and for handling requests. Confidentiality is therefore the exception, and access to information is the rule (Corrêa et al., 2017). However, the boundary between what must be constantly disclosed to the public, what should be disclosed only upon request, and which documents and data should remain confidential is still unclear and frequently subject to violations, even of legal provisions (Zuccolotto & Teixeira, 2019).

Figure 3

Transparency Passive e Active



Source: Adapted from Corrêa et al. (2017).

In this perspective of initiative, Oliver (2004) discusses the shift in the "habitat of transparency" (Heald, 2006b) with the revolution of ICT, moving from a predominantly passive view of transparency, requiring either organizational motivation to disclose or individual effort to seek information, to a new form of transparency, which the author calls "imperative" (Oliver, 2004). It transformed from a mere intellectual curiosity into a real-life, real-time requirement. Transparency thus shifted from a reactive opportunity to a

proactive requirement (*ibidem*).

Fung, Graham, and Weil (2007), in line with these conceptions of initiative, divide public transparency policies into three complementary generations, representing historical stages in the evolution of access to information. In the first generation, the focus is on the "right to know," which provides citizens with access to information the government would prefer to keep secret. In the second generation, transparency policies reflect legislative efforts to mandate the disclosure of information to reduce risks and improve services. Finally, the third generation allows citizens to initiate the transparency system, enabled by the technological revolution, and to use deep and varied information that meets their diverse needs in a form of "collaborative transparency" (*ibidem*).

By Object

Another way to classify public transparency is based on the area of government (object) it clarifies (Cucciniello et al., 2015). This method of classification focuses on a set of activities associated with a certain object (*ibidem*). However, it has its limitation in the possibility of these "objects" intertwining and even overlapping. Moreover, it is not a finite list, but rather an attempt to identify and analyze the most researched areas of governmental transparency (Zuccolotto & Teixeira, 2019).

In the international literature, a division into three broad objects is identified, which are investigated either individually or jointly (Cucciniello et al., 2017): (1) budgetary transparency, which refers to the disclosure of information about a government's financial situation and describes how financial resources are allocated (Pina et al., 2009); (2) administrative transparency, which concerns the disclosure of information about the administration (institution) relevant to the activities of public agencies, their mission and activities (Cucciniello & Nasi, 2014), as well as their responsibilities, regulations, and reports (Zuccolotto & Teixeira, 2019); and (3) political transparency, which pertains to the

openness of elected bodies, such as parliaments or local councils, and refers to information about political representation (Cucciniello et al., 2015).

Beyond these classifications, Zuccolotto, Teixeira, and Riccio (2015) propose what they call "analytical perspectives," based on classifications found in reports from international organizations. These include: (4) accounting transparency, involving patrimonial and financial information; (5) social (civic) transparency, which consists of information emphasizing citizenship and utility for citizens; (6) procurement process transparency, concerning disclosures related to public procurement procedures; and finally, (7) transparency of contracts and agreements, covering information on agreements and partnerships established by government entities.

Added to this object-based transparency is media (electronic) transparency, which does not focus on a specific area of government but rather on the isolated study of one or more of these objects, with an exclusive emphasis on electronic means (Zuccolotto & Teixeira, 2019). Public transparency, with the development of ICT, has become directly associated with this perspective of internet-mediated information, open data movements, and open government portals (Lourengo et al., 2017). This perspective has also been the one that has received the most attention in the literature in recent years (Cucciniello et al., 2017).

By Information Restriction

Based on the studies by Michener and Bersch (2011) on the quality of transparency, Rodrigues (2020) introduces four possible subtypes of transparency that coexist in public organizations, as presented in Table 5. Thus, the greater or lesser restriction on the "visibility" and "inferability" of information allows transparency to be categorized into: (1) full transparency; (2) nominal transparency; (3) conditioned transparency; and (4) transparency in the attribution and management of secrecy.

The first two subtypes align with the classifications previously discussed, proposed by

Heald (2006b) and Fox (2007). "Full transparency" occurs when there is a high degree of both visibility and inferability. This corresponds to effective transparency (Heald, 2006b), which achieves its instrumental value. On another level, when transparency provides visibility but restricts inferability, it is classified as "nominal transparency", which may meet legal requirements but is incapable of building accountability (Fox, 2007).

Table 4
Transparency by restriction of visibility and inferability

		Visibility	
		Lower	Higher
Inferability	Level of restriction		
	Lower	(1) Full transparency	(3) Conditioned transparency
	Higher	(2) Nominal transparency	(4) Transparency in the attribution and management of secrecy

Source: Adapted from Rodrigues (2020).

In contrast, "conditioned transparency" involves restricted visibility but unrestricted inferability. It refers to information that is conditioned on a request, such as passive transparency (Rodrigues, 2020). When used with appropriate criteria—clear and justified (ibidem)—it does not necessarily represent a lower level of transparency.

Finally, "transparency in the attribution and management of secrecy" refers to situations where both visibility and inferability are restricted. This should occur when "democratically legitimate public policies require secrecy to be implemented" (ibidem). In Brazil, although such situations are stipulated by law, there is a lack of comprehensive mechanisms to verify access restrictions (ibidem). The issue became even more prominent during the pandemic, with discussions about the secrecy of information, which still lack clear parameters (Cristóvam & Hahn, 2020).

Considerações Finais

The present study aimed to identify typologies of public transparency in the literature, seeking to build a "taxonomy" that enables both empirical and theoretical analysis. A scarcity of studies on the subject was observed, reflecting limited applicability and consideration in transparency policies.

The findings of this research reveal that transparency can be effectively classified based on several key dimensions, such as direction, variety, initiative, object, and information restriction. It is important to note that, within the academic literature, descriptions of transparency based on initiative (active and passive) and object emerged as the most frequently encountered typologies. However, the literature still lacks detailed explanations about the types of transparency (Raupp & Pinho, 2016).

This work contributes to the existing body of knowledge by offering a comprehensive and nuanced understanding of the multifaceted nature of public transparency. Furthermore, the developed "taxonomy" serves as a tool for researchers, policymakers, and practitioners, facilitating more precise and comprehensive discussions, evaluations, and implementations in the context of public transparency.

This study presents limitations in data collection and analysis due to the scarcity of works addressing transparency typologies in indexed fields, making their selection and analysis challenging. Future research could explore how these theoretical categories are applicable to legislation and the empirical context of governmental transparency.

According to Hood (2007), transparency has been more propagated than practiced and more demanded than defined. In this context, the development of academic research aimed at understanding the concept of transparency, going beyond its mere application, becomes indispensable. Such research can contribute to reducing opacity and strengthening a culture of effective governmental transparency.

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