Analysis of Public Transparency in Municipal People Management in the State of Rondônia, Brazil

José Carlos de Souza Colares[1], Henrique de Castro Neves[2], Márcio José Matias Cavalcante[3], Rosangela Aparecida da Silva[3], Jean Carlo Silva dos Santos[4] & Flavio de São Pedro Filho[5]

[1] Public Finance and State Administration, Universidad Nacional de La Matanza, Buenos Aires, Argentina

[2] Business Administration, Universidad Nacional de La Matanza, Buenos Aires, Argentina

[3] Faculdade União das Escolas Superiores de Rondônia-Uniron-Uniron, Brazil

[4] Ufrgs-Ea, Brazil

[5] Management and Economics, University of Beira Interior (UBI), Brazil

Correspondence: José Carlos de Souza Colares, Postgraduate Program in Economic Sciences, Public Finance and State Administration, Universidad Nacional de La Matanza, Buenos Aires, Argentina.

Abstract

This article aims to investigate and present the current situation instituted by the municipalities of the State of Rondônia in the processes of transparency and accountability in people management. The scope of this study covered the research on whether the municipalities of the State, represented by the respective municipal governments, use institutional mechanisms to promote public transparency and to apply accountability in people management processes. The analysis was carried out in twenty municipalities previously selected using a quali-quantitative research instrument that encompasses four dimensions and eleven indicators designed to measure the extent to which these mechanisms are being applied. As a research method, the case study was used, being carried out an exploratory and descriptive research with a qualitative and quantitative approach. As a research source, bibliographic, documentary and field research were sought. The results showed that transparent information and accountability in people management is precarious, which compromises the participation and interaction of society in the monitoring and control of actions, indicating weakness in the monitoring and evaluation of accountability regarding the management of human resources of these institutions.

Keywords: transparency, accountability, people management, human resources

1. Introduction

Transparency in government organizations should reflect the possibility for citizens to access any information related to the administrative and operational processes undertaken by public administration bodies. More than the obligation to inform, the procedure must be willing to make available to the parties involved the information that is of interest to them and not just that imposed by laws or regulations. For the transparency process to be efficient, it is desirable that the Public Administration to provide for the society information involving reports not only on economic performance, but also about other factors that guide its actions. Such an offer is a preliminary condition to legitimize the acts of public administrators. Transparency, therefore, is a requirement for civil society to exercise state control more effectively.

Associated with transparency, the term accountability competes so that this legitimate control can be exercised efficiently. This word, even without a consensual translation in Portuguese, is attached to the responsibility, ethics and obligation imposed on the agent with regard to the rendering of accounts transparent and sufficiently intelligible to allow any interested party to examine the administrator's accounts.

In the case of the public service, the expression accountability indicates that the manager must act smoothly in honour of moral principles, in addition, the administrator must take objective and subjective responsibility for his actions. Moreover, accountability, if properly applied, requires the administrator to submit, whenever necessary, the reasons why a certain action is no longer held. This administrative and accounting tool leads the managers to the

accountability not only for the financial aspect, but also on all their actions and behaviour, expanding the possibility of control over the resources used in the development of their activities. In addition, accountability imposes the monitoring and control of actions to legitimize possible rewards or punishments on the results obtained by the public administrator. Thus, the accountability process involves an extensive internal universe, when it refers to the efficiency of the production process, and external when it relates to the efficiency and the effectiveness of the services offered to society. In this way, accountability is combined with transparency, forming a set of useful tools for measuring the performance of public managers in the process of monitoring their actions and in the effective control of results.

It is known that in order to undertake its actions, the public administration makes use of various material, financial and human resources, destined to support the triggering of the necessary actions for the regular progress of finalistic services. In this universe, the process of transparency and accountability is concerned to oblige managers to show to society how these resources are being applied and whether legal principles are being effectively followed. For the purpose of this work, the human resources aspects were focused in order to measure the efficiency of public transparency in people management by the prefectures of the municipalities involved in the research.

Given the importance of the subject, this paper seeks to address two main issues: (i) to examine whether the municipalities of the State of Rondônia apply public transparency measures and accountability in the people management process; and (ii) to verify the current state to know the level of efficiency of the process of public transparency and accountability in the management of human resources in the public agencies participating in the research. With this, it was intended to identify what is the current scenario of public transparency and accountability in processes related to people management in the municipal administration of the State of Rondônia.

2. Research Problem and Objectives

The central problem of this research is to ascertain if the municipalities belonging to the State of Rondônia, represented by the respective municipal prefectures, make use of institutional mechanisms to promote public transparency and to apply the accountability in people management processes. Through this procedure seeks to understand and to elucidate whether the techniques of transparency and accountability are present in the human resource management models of the prefectures of the investigated municipalities. In view of the above, as a pillar of this study, the following question proposed: "what is the scenario of transparency and accountability in people management processes in the municipalities of the State of Rondônia?".

In order to answer the research question, the general objective is to investigate the current situation instituted by the municipalities of the State of Rondônia in the processes of transparency and accountability in people management. As specific objectives it is proposed: to research which transparency control structure is used by municipalities to account its activities in people management (a); to ascertain whether the municipalities adopt comparative measures of performance among personnel expenses, as well as between the planning and the results achieved by human resources (b); to analyse the usefulness of the information provided by the municipalities, with regard to production, the decision-making process and human resource control systems (c); and to verify the effectiveness of the disclosure of the people management processes with regard to the policies adopted, the communication on personnel expenses, the participation of society in the decisions, and the publicity regarding the appointment to the positions of free provision (d).

3. Theoretical Review

According to the World Bank (2003), transparency is a requirement for state control by civil society, therefore, it is a model that must bring together and disseminate all practices carried out by public managers so that society as a whole has full access and understanding about the agents' actions from the exercise of public power that was granted to them. For Jacobi (2003), access to transparent information serves to boost the participation of society and bring it closer to its representatives. Thus, promoting the transparency of the administration's acts, before a public duty, is a citizen's right. The evolution of social participation in the decisions and practices of public agents necessarily passes through the responsibility of organizations to ensure accessibility and transparency of their management actions, as prescribed by Jacobi (2003) and Cruz, Silva and Santos (2009).

Gama and Rodrigues (2017) wrote an important article dealing with the transparency of the public accounts and the new international standard for government accounting information. The objective of that paper was to verify the importance of the internationalization process of governmental accounting rules in relation to the conjuncture of governmental public transparency, with a focus on the availability of accounting information with regard to financial, budgetary and equity aspects. The authors faced the problem of training public servants and the lack of effective

management that deals with the practice of information in the Brazilian public sector. The results presented that Brazilian standards should be directed towards international standards, whick are more complete. Such convergence can contribute to advances in the process of public transparency and, thus, provide the enhancement of social control and the fight against corruption. In theis conclusions, the authors indicated that, despite advances in legislation, in practical terms, the Brazilian government has made little progress in the aspects of transparency of accounting information.

3.1 Public Transparency

For Canhadas (2018), public transparency is a legal principle supported by the foundations of the republic and its application must occur in the greatest degree of coverage possible in a specific case, safeguarded the cases protected by confidentiality defined by law. For the author, the practice of transparency should encompass any and all information obtained or produced by public authorities and, therefore, must allow full accessibility to any interested party, regardless of motivation. Thereby, the public authorities must make the information content available in a clear, complete and organized manner, in order to allow society in general to not only have access to the data, but also above all to understand it. The author adds that, because it is a principle, public transparency is covered by an absolute social right, as violating a principle would be even more serious than violating a law. Thus, the Public Administration has the duty to promote public transparency in a crystalline way, under penalty of committing an act of administrative improbity for violation of its principles defined in the Federal Constitution.

Angélico (2017) prescribes that an efficient process of public transparency and accountability is a preponderant factor in the relationship between the State and society. The author comments that in Brazil Law number 12,527 of November 18, 2011, published in the Extra Edition of the Official Diary on the same day, established the regulatory framework on transparency in the Brazilian Public Administration, defining the ways in which access to information held or produced by public bodies. The author asserts that the referred rule provided means for the State to provide important information about its actions. This procedure has the purpose of combating corruption, increasing social participation and enriching the public debate in order to allow the catalysis of suggestions and elements that can contribute to the improvement of the public machinery, since, with greater participation of society, public agents will have more subsidies to improve the decision-making process.

Kreutz and Pinto (2018) assert that, in order to provide a higher level of transparency, the public authorities need to establish mechanisms that enable the daily monitoring of government actions, enabling society to participate more in matters of public interest and in project management, thus avoiding deviations and stoppages that can compromise the effectiveness of services aimed at the comfort of society. The authors emphasize that project management presents itself as a tool capable of improving the process of public transparency, since the model facilitates the understanding of the objectives and goals established by the government and provides and improvement in the management of results from the conception of the plans to the results control phase.

When researching the use of Web 2.0 and social media tools in European Union municipalities to increase transparency and social participation, in order to verify whether there is in fact a corporate dialogue with citizens, Bonsón et al (2012) identified that the normally use these tools, however, it was found that the practice of corporate dialogue to promote social participation in the processes is quite reduced. The authors note that the internet stands out as a potential tool to increase society's interaction with the government. In addition, this potential contributes decisively to enable greater openness of public entities and, consequently, to promote a greater level of accountability of public agents for acts that may deviate from the form. The authors emphasize that it is very important that governments seek to establish new styles of public governance in order to promote greater engagement by society in management control, since this participation has the potential to enhance the level of citizen's trust in governments.

Meijer (2009) addressed the effects of computer-mediated public transparency to analyze school performance in the Netherlands. In this research, the author sought a better understanding of transparency from three perspectives: the pre-modern, the modern and the post-modern. According to the author, the defenders of the pre-modern perspective have reservations about the use of the media to promote public transparency, since the forms structured in one direction and outside the context of real transparency, would result in the loss of social trust in the government. Defenders of the modern perspective, on the other hand, understand that computer-mediated transparency is beneficial for public administration, as it provides the population with more rational and useful information for the public interest. As for postmodernists, in addition to defending the use of computers to mediate transparency, they question that the public authorities should use varied and diverse forms of computer-mediated transparency to boost information to the public and encourage the participation of the population in social control. The study's author

concludes that the diversity of transparency systems maximizes the effects on society's trust. Therefore, it would be of interest to the public manager that this trust be encouraged and, for that, the use of the computer is a useful measure for this process.

For Silva (2009) the provision of transparent information, at the right time and of a relevant nature, constitutes an act of responsibility of the public agents in charge of handling and managing values. However, the author points out that public transparency is still little applied in Brazil, given that the profusion of public information occurs in a political and cultural environment dominated by diverse and often divergent interests from social interests. Pires (2011) adds that social participation puts pressure on public entities to become faster and more transparent. For this author, the public administration, by sharpening its actions, provides a favourable environment for new demands by the community, which ends up giving greater legitimacy to its decisions.

Fox (2007) emphasizes that public transparency gained social expression and became part of the governmental agenda as one of the pillars of the democratic process, since this posture guarantees citizens full information about the actions of public managers. When the history of political options is not known, it is difficult to punish bad administrators or public officials who engage in illegal and corrupt practices.

Matias-Pereira (2006) recommends that public transparency materializes through the full access, by the citizen, of information about the acts of public agents, making the relations between civil society and the State more democratic. For this, adds the author, the disclosure must be sufficiently translucent, in order to allow understanding by anyone who wants to have access to them. For the author, such information should not be limited to the simple publication of quantitative reports, but should also contain qualitative information about performance, projects, health, education, culture, sports, sanitation and human resources management. Transparent management allows citizens to monitor and analyse governmental acts and its procedures, contributing to the reduction of deviations and allowing control over the faithful fulfilment of public policies. Therefore, transparency is associated with the disclosure of the managers' acts, which allows the evaluation of the agents' actions and the consequent accountability for their acts, if applicable. Matias-Pereira concludes that, to be effective, the information disseminated must be sufficiently useful to citizens and interested groups.

In view of the exposed by these renowned authors, it appears that the effective development of a transparent management requires, above all, that public managers adopt an effective posture with regard to guaranteeing the efficiency, efficacy and effectiveness of transparent and responsible disclosure of the information. The authenticity of transparency can only be measured based on the possibility that the community obtains, understands and clarifies the information provided. In addition, the information made public by management must be accompanied by the necessary evidence, in order to generate reliability. These conditions would provide an effective debate between public representatives and the population, generating the possibility of an efficient accountability. The question related to the term accountability is the topic to be discussed in the next topic.

3.2 Accountability

Willeman (2017) notes that the bond of trust between society and public authorities must be formed through means of control that make it possible to monitor the conduct of matters of public interest by the State, as prescribed in the Declaration of the Rights of Man and the Citizen (1789) which established the principle of political and personal responsibility of each and all citizen that exercise the public power, referring especially to the right of society to require from the agents the adequate accountability of their actions while at the public administration. In this sense, the author informs that the accountability process is presented as a renewed version of the aforementioned Declaration, constituting a preponderant factor for the evaluation of the acts of public agents and as a crucial element of support for the democratic rule of law. The author emphasizes that the accountability emerged in Brazil in the late 1980s as an element in the fight against the corruption that made the nation's democratic quality vulnerable. Thus, for this author, accountability imposes a frequent dialogue between public authorities and society, whether through public hearings, ombudsmen, transparency portals, among others, in order to assert the State's duty in rendering accounts regarding its performance and to disseminate the results of its respective management, in the search to strengthen the articulation between the civil society actors and the public power, as essential support to the efficiency of the processes, the efficacy of the results and the effectiveness of the actions.

For Olsen (2018), in representative democracies accountability is seen as an ideal and an achievement. For this author, accountability is based on a retroactive process that allows society to inform the public agent if a particular action has had positive or negative effects. In addition, accountability is based on the interactive learning provided by the integration of the information provided by the government to the respective evaluation by the population. Olsen explains that society does not undertake laws or public services, nor does it create public policies in the space where

it lives, however, the community is not powerless. It has the power to demand accountability from its leaders, who are responsible for creating the political order and undertaking actions aimed at serving the public interest. The author stresses that the accountability theory stands out because its principles contribute in practice, and not in theory, to organizational learning and improving the performance of the institutions.

For the Tribunal de Contas da União - TCU (Brazil, 2014), the Federal Audit Court in Brazil, accountability refers to the ability of organizations to be accountable and perfecting the performance of people management, through the evaluation of the results and the identification of improvement opportunities. It involves a sense of transparency, responsibility and the capacity for accountability for people management. This understanding corroborates that the concept defined by the Centro Latinoamericano de Administración para el Desarrollo - CLAD (2000), the Latin American Centre for Administration for Development, which defines accountability as the term that requires public officials to report to parliament, the supervisory body and society itself.

Pinho and Sacramento (2009) note that accountability can be defined as the concept that involves responsibility (objective and subjective), control, transparency, the obligation to be accountable, the presentation of justifications for actions that were or not made, as well as the rewards and punishments foreseen on the results achieved.

Schedler (1999) prescribes that, in public administration, the term accountability takes on an even more relevant scope. For the author, this term expresses uninterrupted care with vigilance in relation to the exercise of power, being essential for citizens to act with respect to the careful participation in the actions of government officials, whether inspecting their works or participating in their actions through organized civil society. In this sense, the public administration needs to be sufficiently equipped to allow the full exercise of citizenship by the population, which can be achieved through an efficient governance system.

A clear definition of what accountability would be in terms of public governance is offered by Abrucio and Loureiro (2004) when proposing that the term requires the existence of institutional mechanisms through which government officials are constrained to respond continuously for their acts or omissions before the governed.

O'Donnell (1988), Mainwaring (2005) and Rocha (2008) say that accountability can be exercised in a vertical or horizontal way. Vertical accountability is carried out by society when it elects or removes the agents, although the people are the true holder of public actions and values (shareholders). Horizontal accountability, on the other hand, would be exercised by the appropriate state apparatus plus the society interested in monitoring and inspecting the actions of the public agents. In other words, vertical accountability is a political action exercised by the citizen and horizontal accountability is the product obtained from the control exercised by the internal agencies of the State and by society as a whole.

In view of the examined framework, two explicit recommendations are perceived in the original idea of the term: readiness for accountability and personal responsibility for the acts. For this to happen efficiently, management must have a sufficient structure and be able to generate useful information for society. Thus, an effective accountability process is not limited to generating data and information. In fact, the effective process must impose duties and penalties for inappropriate behaviour, aiming at controlling the acts practiced by state agents.

For the purposes of this paper, it is interesting to know how the process of transparency and accountability is being applied by public organizations in the conduct of people management processes, a topic that will be discussed as follows.

3.3 Transparency and Accountability in Municipal People Management

Denhardt and Catlaw (2017) note that, in public administration, the concept of accountability applied to the field of people management suggests a new view of the behaviour of the state agent. For the authors, the public servant must exercise the role of leader, host and bearer of the public interest. Thus, allied to the manager's own legal principles, the public official must be prepared to ensure responses to citizens' demands at the right time, in the desired quantity and in the required quality. Therefore, in an effective accountability process as an instrument for assessing human performance in public administration, it is important for society to know what the public agent does, how it does it, at what cost and how it behaves in doing so.

The question then rests on the challenge to develop ways to measure quantitatively and qualitatively the contribution of human resources policies and practices on the organization's results and what repercussions this represents for society. Thereby, the evaluation process should not be limited to traditional people management practices (recruitment, selection, training, remuneration, etc). Nor should the measurement of people's performance be restricted to a mere survey of indicators, it being necessary to expand the evaluation process for qualitative issues in relation to organizational strategies and those directed at people management. More than that, both strategies, the

expected and the achieved results must be communicated in a clear and objective way to the community, giving them the chance to discuss such results and whether the practices are adequate to the social desire, as prescribed by Wrigth (2005) and Youndt (2004).

Mainwaring (2005) considers that the process of measuring results should be aligned with the organization's willingness to report on how people management is being carried out in public administration and what the impacts of these practices are for society. In addition, the government must open space so that the population can give an opinion on the practices adopted, in order to identify opportunities for improvement. In this sense, O'Donnell (1988) and Jacobi (2003) add that the public organization must be instrumentalized by an efficient internal control aimed at evaluating and providing accountability in people management. Such information (quantitative and qualitative) must have sufficient elements of external validation (certified information) to demonstrate how the objectives were (and how they were) achieved. Moreover, the performance evaluation system must present how this procedure is carried out, clearly demonstrating which instruments were chosen, the measures adopted, the objectives achieved (or not) and the corrective measures employed.

Schedler (1999) and Fox (2007) assert that, for the effective evaluation of performance, the public organization must provide comparative information on revenues and expenses with personnel that involve at least the previous two years and the updated projection for the current year, demonstrating performance by program including non-financial performance data. Such data should generate consistent information expected for the next two years. In addition, this information should make it clear which control model is adopted, which inputs are used and which results are achieved in terms of economy, efficiency and efficacy. The information must be understandable, so the unit must demonstrate what the decisions were made in relation to people management, as well as explain in a crystalline way the reasons that justify such decisions. Rocha (2008), Cruz, Silva and Santos (2009) add that the institution must be equipped with a robust control system that allows it to guarantee, with the greatest precision and confidence, the budgetary-financial statements and the extra budgetary of personnel expenses. For these authors, all of this information related to human resources policies and practices must be organized in a minimum annual report and made available to the general public.

Rocha (2008), Matias-Pereira (2006) and Silva (2009) indicate that the reports on the budgetary-financial execution of personnel expenses must be detailed and demonstrated in real time, also disclosed by electronic means, being very important that the public administration disclose which decisions are made on people management as a result of the opinion of the society and the internal public of others obtained by research. These authors emphasize that, in order to allow society to supervise the practice of nepotism, the organization must declare and publish the model and procedures adopted for the nomination of positions in a free appointment committee occupied by civil servants. This last requirement is revealed as an important weapon in the fight against nepotism and the preservation of administrative morality, as well as ensuring that public administration gives prestige to technical aptitude and guarantees democracy as a policy of access to positions, jobs and public functions.

Therefore, it is concluded that the management of transparency and accountability must be guided by the obligation and the desire to inform and make available, to all interested parties, the information on the use of organizational resources. In this research, the proper execution of transparency and the effective practice of accountability in people management was analysed from the perspective of the control structure, the comparative measures of performance, the usefulness of the information provided and the effectiveness of the disclosure. The evaluated indicatives are explained in the best way in the following topic, which expands the methodology used to achieve the objectives of this work.

4. Method and Procedures Applied to This Task

The research was conducted in 20 (twenty) municipalities located in the state of Rondônia. The investigation strategy was a case study designed to collect qualitative data from real events in order to explore and describe the phenomenon inserted in the context itself, seeking to explain in detail the object of the research to deepen its understanding (YIN, 2001).

In the investigation, an exploratory and descriptive research was carried out, addressing quali-quantitative questions. Documentary, bibliographic and field research was used as a means of analysis. The fieldwork took place from June 2018 to February 2019, through an interview using a structured questionnaire applied to designated managers in accordance with the selected municipalities, at which were collected relevant information to support the research report.

Data collection was based on the instrument outlined with 4 (four) dimensions and 11 (eleven) indicators based on the theoretical framework used in this research, prepared to meet the objectives of this paper, where the following transparency and accountability indicators were analysed.

Table 1. Verification indicators of the scenario of transparency and accountability in people management processes

	Performance Indicator	Investigated Question
Performance **Transparency Control Structure**	1. Internal control:	It was asked whether the organization has an internal control system that is used to provide accountability in people management.
	2. External validation	It was questioned whether the organization is accountable for people management activities at all levels, providing sufficient certified information on whether the objectives are achieved, and the form of management and control that have been carried out.
Compared Measures	3. Adoption of comparative performance measures:	It was verified whether the organization adopts performance measures that clearly demonstrate the results achieved in relation to the planned strategic objectives, the instruments chosen and the measures taken to correct deviations.
	4. Comparative information on personnel expenses:	It was questioned whether the organization provides comparative information on actual personnel revenues and expenses during the past two years and an updated projection for the current year, with information for each program in a comparative way, including non-financial performance data, combining information for the next two years.
Utility of the Information of the Available	5. Availability of Human Resources production information:	It was asked whether the institution provides clear information on the control of what is produced, as well as what are the inputs used and what the results are generated in terms of economy, efficiency and efficacy in the area of human resources.
	6. Statement of decisions:	It was questioned whether the organization demonstrates the methods used in the decision-making process on the management of human resources, as well as the reasons that justified the decisions.
	7. Control system:	It was asked whether the institution has a Control System that guarantees the accuracy and reliability of the budgetary and extrabudgetary Financial Statements of personnel expenses.
Effectiveness of the Disclosure	8. Report on Human Resources policies:	It was asked whether the organization makes an annual report available to the public regarding policies and actions related to people management.
	9. Analytical budgetary-financial report on Human Resources spending.	It was verified whether the organization provides detailed information on the budgetary and financial execution of personnel expenses in real time, using publicly accessible electronic means.
	10. Society participation in decisions:	It was questioned whether the organization discloses information on decisions made about people management as a result of the opinion of society and the internal public of others obtained by research.
	11. Publicity on appointment to positions of free provision:	It was asked whether the organization declares and discloses information on the procedures adopted for the appointment of commissioned posts with or without a bond, as well as information on the percentage of freely appointed positions held by non-bonded civil servants (without public tender).

Source: Built by the author from the literature used in the research.

In the exploratory phase, a structured questionnaire was used based on these eleven staggered indicators. The sample consisted of 20 (twenty) municipalities located in the state of Rondônia with more than 20 (twenty) thousand inhabitants, which corresponds to 38% of the total municipalities in the state. In the descriptive phase, information was made available on the internet (transparency portal of the municipalities involved) and in the documents provided by the institutions, when the supply was authorized.

The data collected from the surveyed indicatives were organized in a questionnaire with a preponderance of questions on a Likert-type scale, with a variance of 1 to 3, corresponding to the following criteria: "yes"; "No" and "I don't know". In the sequence, the mathematical model presented by Colares et al (2020) was used, with adaptations for calculation through weighted average designed to identify the current situation adopted by the municipalities of the state of Rondônia in the processes of transparency and accountability in people management. The proposed mathematical formulation is described below (COLARES et al, 2020):

Matrix 1: It is the score (total of points) given to People Management Alignment to the Organizational Strategy, whose maximum score is 110 points, represented by the sum of the averages of the 11 indicatives (callsigns). It translates into the following formula:

$$D_a = \sum_{i=1}^{q=11} Mi$$

Where:

Da - Grade on the dimension of transparency and accountability processes in people management;

q - Quantity of indicatives of the dimension Da.

Mi - Average of indicative i;

i=1 - First instalment to be added: dimension 1

Matrix 2: It is the average of each indicative. In all, 11 callsigns are calculated. It translates into the following formula:

$$M_i = \frac{5}{3q_t} \times \left[\frac{q_{i1}}{2} \times \left(\frac{N_{ip1}}{q_{i1}} + \frac{N_{ir1}}{q_{i1}} + 1 \right) + q_{i2} \times \left(\frac{N_{ip2}}{q_{i2}} + \frac{N_{ir2}}{q_{i2}} + 1 \right) + 2q_{i3} \times \left(\frac{N_{ip3}}{q_{i3}} + \frac{N_{ir3}}{q_{i3}} + 1 \right) \right]$$

Where:

M_i - Average of indicative **i**;

5/3 - Constant for defining the weight of each phase (proposed, under implementation, implemented);

q_t - Total number of units evaluated in each type of administration;

q_{i1} - Number of units with the indicative i in the proposal phase;

1/2 - Constant for defining the weight of each phase (proposed, under implementation, implemented);

N_{ip1} - Number of evidences of indicative i in the proposal phase;

N_{ir1} - Number of results of the indicative i in the proposal phase;

q_{i1} - Number of units with indicative i in the proposal phase;

N_{ip3} - Number of evidences of the indicative i implemented;

N_{ir3} - Number of results of the indicative i implemented;

q_{i3} - Number of units with the indicative i implemented;

q_{i2} - Number of units with the indicative i in the implementation phase;

N_{ip2} - Number of evidences of indicative i in the implementation phase;

N_{ir2} - Number of results for indicative i in the implementation phase;

2 - Constant for defining the weight of each phase (proposed, under implementation, implemented);

In the qualitative term, the documents presented as evidence of the implementation of the specific actions listed in the survey form and the results achieved by the organizations were analysed.

For the evaluation of the factors, the parameters suggested by Colares et al (2020) were used to form the mathematical model and format the results table, as follows: (I) yes, no, I don't know; (II) subject being proposed; (III) activity in the implementation phase; (IV) activity implemented; and (V) result obtained.

In order to validate the responses presented, the units were asked to provide evidence (documentary evidence such as projects, letters, memos, memorials, reports, etc) for the cases of positive statements regarding the actions that are under implementation or already implemented, as well as for cases in which the institution responded that there are favourable results arising from actions practiced. After that, the data were inserted in an Excel spreadsheet where the formulas described in Matrices 1 and 2 were formatted and the responses of the units were inserted. With that, it was possible to classify the scenario of transparency and accountability in people management in 6 (six) categories, namely:

(I) **NULL (NIL)**: when the answer is "no" or "I don't know" and, therefore, the index for implementing actions to implement transparency and accountability in people management is at most 5%;

(II) **PRECARIOUS (PRC)**: when the implementation rate of the actions to implement transparency and accountability in people management varies from 6% to 20%. This range demonstrates that the organization already has some action, but in a scarce, deficient degree, unable to generate the expected results;

(III) **INSUFFICIENT (INF)**: when the implementation rate of the actions for execution of transparency and accountability in people management varies from 21% to 30%. In this phase, it is considered that the administration already has more consistent proposals, but not yet sufficient to produce more beneficial outcomes for the proposed purpose;

(IV) **BEGINNER (ICT)**: when the implementation rate of the actions to implement transparency and accountability in people management varies from 31% to 49%. In this perspective, it is considered that it already has some effective actions with proven results;

(V) **ACCEPTABLE (ACT)**: when the implementation rate of the actions to implement transparency and accountability in people management varies from 50% to 80%. At this stage, it is considered that management already has considerable levels of established standards and with effective results; and,

(VI) **SATISFACTORY (SFT)**: when the implementation rate of the actions for the implementation of transparency and accountability in people management is above 80%. It is the best performance and indicates that management's actions have reached the level with efficiency, efficacy and effectiveness.

5. Results and Discussion

After the condensation of the data was possible to extract information that permits to reach the results and conclusions of the study, content that is discussed in this topic. In order to ascertain the scenario of transparency and accountability in people management processes in the municipalities of the state of Rondônia, the four dimensions proposed in the survey were analysed (Table 1), namely: the transparency control structure, the comparative measures of performance, the usefulness of the information provided and the effectiveness of the dissemination. The results are shown in the Table below:

Table 2. Scenario of transparency and accountability in people management processes

Dimensions	Indicators	Answers obtained						General performance					
		YES		NO		DO NOT KNOW		F1	F2	F3	T	%	CC
		Q	%	Q	%	Q	%						
Transparency control structure	1. Internal control:	17	85%	1	5%	2	10%	0.0	0.0	1.4	4.7	46.67	**ICT**
	2. External validation:	1	5%	14	70%	5	25%	0.0	0.1	0.0	0.1	0.83	**NIL**
Compared performance	3. Adoption of comparative performance	2	10%	7	35%	11	55%	0.0	0.1	0.0	0.2	1.67	**NIL**

measures	measures:												
	4. Comparative information on personnel expenses:	3	15%	8	40%	9	45%	0.0	0.3	0.0	0.4	4.17	**NIL**
Utility of the information available	5. Availability of Human Resources production information:	0	0%	17	85%	3	15%	0.0	0.0	0.0	0.0	0.00	**NIL**
	6. Statement of the decisions:	0	0%	19	95%	1	5%	0.0	0.0	0.0	0.0	0.00	**NIL**
	7. Control systems:	19	95%	0	0%	1	5%	0.0	0.0	1.5	4.8	48.33	**ICT**
Effectiveness of the disclosure	8. HR policy report:	0	0%	17	85%	3	15%	0.0	0.0	0.0	0.0	0.00	**NIL**
	9. Analytical budgetary-financial report on Human Resources spending.	5	25%	10	50%	5	25%	0.0	0.3	0.0	0.4	4.17	**NIL**
	10. Society participation in decisions:	0	0%	19	95%	1	5%	0.0	0.0	0.0	0.0	0.00	**NIL**
	11. Publicity about appointment to positions of free provision:	11	55%	4	20%	5	25%	0.1	0.2	0.3	1.2	11.67	**PRC**
TG (relative to 110 possible points)											11.75	10.68	**PRC**

Source: Research data.

Superscription:

Q: Quantity

F1: When the actions are still in the proposal stage (the weight is equal to 0.83333).

F2: When the actions are still under implementation phase (the weight is equal to 1.66667).

F2: When the actions are already implemented (the weight is equal to 3.33333).

T: Total points achieved by the indicators (maximum 10).

R: Result.

CC: Classified category.

TG: Grand total of points of the analysed dimensions (maximum 110).

In relation to the structure of control and transparency, it was analysed whether the organizations are structured with a system of internal control and whether they practice external validation of their actions related to the human resources management. With regard to the existence of an instrumented internal control system to provide accountability in people management, 85% of the Units declared that they have this structure, 5% said they did not have it and 10% informed they did not know how to inform about the subject. This indicator was classified as a beginner, indicating that there are already some effective actions with proven results. However, when asked whether the organization effectively accounts for people management activities at all levels, providing sufficient certified information on whether the objectives were achieved, only 1 (one) municipality reported that it adopts this practice, that is, 95% of the agencies stated that they do not apply or do not know if the action is carried out. Thus, the classification in relation to external validation is null, as it reached an index of 0.83%. Therefore, it is concluded that

the transparency control structure is impaired. Apparently, the internal control departments are limited to exert control in general terms and do not have specific actions to control focused on the management of human resources of these organizations. It is emphasized that an inappropriate structure undermines the effectiveness of transparency and shows that there is little accountability commitment.

Regarding the comparative measures of performance, two indicators were analysed. In the first, it was verified whether the organization adopts performance measures that clearly demonstrate the results achieved, the instruments chosen and the measures taken to correct deviations. It was found that 90% of the units do not adopt this practice. In the second, it was questioned whether the organization provides comparative information on actual personnel revenues and expenses during the past two years and an updated projection for the current year, with information for each program in a comparative way, including non-financial performance data, combining information for the next two years. 85% of the agencies responded that they do not adopt this practice. In view of these results, it appears that city halls do not take actions to measure performance in a comparative way. The absence of these procedures contradicts the good practices of transparency and accountability and leaves the population without the necessary information to examine the accounts, especially with regard to the results achieved in terms of economy, efficiency and effectiveness in the use of human resources.

About the usefulness of the information provided, three indicators were analysed. In the first, it was verified whether the administration provides information on the production of Human Resources. In this sense, it was asked whether the institution provides clear information on the control of what is produced, as well as what are the inputs used and what results are generated in terms of economy, efficiency and effectiveness in the area of resources. None of the units surveyed reported whether they adopt this practice. Second, it was asked whether the organization demonstrates the methods that were adopted in the decision-making process on human resources management, as well as the justifying reasons that supported the decisions. Likewise, 100% of the units responded that they do not adopt this procedure. Finally, I was asked whether the institution has a Control System that guarantees the accuracy and reliability of the budgetary and extrabudgetary Financial Statements of personnel expenses. Consulted to municipal managers, 19 mayors answered yes, corresponding to a percentage of 95% of accomplishment. However, only 5 units presented proof of their statements. In this last indicator, the performance was 48.33%, being classified in the category of beginner. As per the results obtained, it appears that the information provided by the agencies on people management is not sufficiently useful to society, preventing a more effective control over the use of these resources in the activities undertaken by the respective municipalities.

Finally, the effectiveness of the disclosure was verified. Four indicators were analysed, the first three of which were aimed at verifying whether information is presented to society in the form of a report on human resources policies, an analytical financial budget on human resources expenditure and if there is any involvement of society in decisions, were declared as non-existent in these organizations. Only in relation to the last indicative (publicity on appointment to positions of free provision) a percentage of 55% of positive responses was obtained, since eleven municipalities had declared that they disclose information on the procedures adopted for appointment of positions in committee with or without bond, as well as information on the percentage of freely appointed positions held by civil servants without a bond (without public tender). However, only five of these submitted documents supporting their statements. In other words, the disclosure of reports on human resources management is not effective enough to allow the generation of results of effective controls by the population on policies, expenses, participation of society and disclosure of appointment of positions related to human resources management in the units surveyed.

It is possible to affirm that, in general, the conjuncture of the analysed public administration reached the rate of 10.68% of efficiency in transparency and accountability in the people management processes. That is, of the 110 (one hundred and ten) possible points, organizations achieved only 11.75 points, being classified in the precarious category. In this sense, it is possible to infer that the process of supervision and social control in this area is hampered by inhibiting the accountability of agents in possible cases of misconduct related to the use of human resources in public organizations surveyed.

6. Conclusion

In this work it was analysed the current conjuncture instituted by the municipalities of the State of Rondônia in the processes of transparency and accountability in people management. To this end, an accurate bibliographic review on the topic was used and a field research was carried out in order to collect data to allow the conclusions, using a mathematical model (with adaptations by the authors) proposed by Colares et al (2020) to assess the efficiency of the process in researched public organizations.

The results showed that the scenario presented by the surveyed municipalities was classified in the precarious category, since the rate of implementation of the actions for effective transparency and accountability in people management was only 10.68%. This range demonstrates that the organization already has some action, but in a

scarce, deficient degree, unable to generate the expected results. Thus, the overall objective of the research, which is to identify the scenario presented by public units in relation to transparency and accountability process of people management has been achieved.

The specific objectives of the work were also achieved, since it was possible to identify the control structure used by the municipalities to account for activities in people management is impaired. In addition, the survey allowed verifying that the municipalities do not adopt comparative measures of performance between the expenses with personnel, nor between the planning and the results achieved by the human resources. In addition, the work made it possible to verify the usefulness of the information made available by the municipalities, with regard to production, the decision-making process and human resource control systems. Finally, the research allowed verifying that the disclosure of the people management processes regarding the policies adopted, the communication on personnel expenses, the participation of society in decision making, and advertising on the appointment for the free provision positions is ineffective.

The results obtained showed an unfavourable scenario to the transparency process. This situation puts social control and inspection by the population of the acts of their government at risk, which can harm the integration of the community with the public administration and, consequently, the solution of social problems and deficiencies in the public service lose their capacity to be solved with more commitment and efficiency. Likewise, the scenario in relation to the accountability process proved to be ineffective, which ends up creating unfavourable conditions for the accountability of public agents for acts that may be causing losses to the public administration.

Thus, it was possible to conclude that the scenario of transparency and accountability instituted by the prefectures in the process of managing people focused on control, inspection and accountability of the acts of public agents feasible is still a precarious element and they lack transparent information and a greater possibility of society's involvement. Such finding indicates weakness in the monitoring and evaluation of accountability related to the human resources management of these institutions.

The product presented in this work is of public and political interest, considering that the literature discussed in this research demonstrates that public transparency is a tool that must be implemented and maintained by the government, to enable citizens to have a high level of participation in the process of planning and management of public resources available to achieve basic services and to satisfy the needs and interests of society. Thus, once the inefficiency of the process in the area of people management is demonstrated, the work offers an opportunity for public agents to revisit the procedures and instruments used in the agencies, carry out a critical analysis and, if necessary, adopt corrective measures. And from improving the improvement of processes aimed at public transparency.

For coming researches, aiming to deepen the subject and considering its social and political interest, it is suggested to study the aspects of social control from the perspective of the population itself, in order to gauge through the opinion of citizens, what is the perception of these in relation to the public transparency provided by the government and the level of participation of society in this process. This suggestion aims at improving the subject in question, as well as, deepening the theme with a view to raising debates aimed at improving the control of public resources management.

References

Abrucio, F. L., & Loureiro, M. R. (2004). Finanças públicas, democracia e accountability. In P. R. Arvate, & C. Biderman (Eds.), *Economia do Setor Público no Brasil*. Rio de Janeiro: Elsevier/Campus.

Banco Mundial. (2003). *Responsabilidade e Transparência no Banco Mundial*. Washington, DC. Retrieved from http://siteresources.worldbank.org/EXTINSPECTIONPANEL/Resources/PortFM.pdf

Bonsón, E., Torres, L., Royo, S., & Flores, F. (2012). Local egovernment 2.0: Social media and corporate transparency in municipalities. *Government Information Quarterly, 29*(2), 123-132. https://doi.org/10.1016/j.giq.2011.10.001

Brasil, Tribunal de Contas da União. (2014). *Governança Pública: referencial básico de governança aplicável a órgãos e entidades da administração pública e ações indutoras de melhoria / Tribunal de Contas da União*. Brasília: TCU, Secretaria de Planejamento, Governança e Gestão.

Canhadas, F. A. M. (2018). *O Direito de acesso à informação pública: O princípio da transparência administrativa*. Curitiba/PR: Appris.

Clad. (2000). *La responsabilización en la nueva gestión pública latinoamericana*. Buenos Aires.

Colares, J. C. D. S., Neves, H. D. C., Santos, J. C. S. D., Cavalcante, M. J. M., Silva, R. A. D., & Filho, F. D. S. P. (2020). Efficiency in Public Administration Focusing on Strategic Alignment. *International Journal of Business Administration,11*(5), 58-70. https://doi.org/10.5430/ijba.v11n5p58

Cruz, C. F., Silva, L. M., & Santos, R. (2009). *Transparência da gestão fiscal: um estudo a partir dos portais eletrônicos dos maiores municípios do Estado do Rio de Janeiro*. II Encontro de Administração da Informação, 2009, Recife: ANPAD.

Denhardt, J. V., & Thomas, J. C. (2017). *Teorias da Administração Pública* (7th ed.). São Paulo: CENGAGE Learning BR.

Fabiano, A. (2017). Lei de Acesso à Informação. Belo Horizonte: Editora Fórum. In L. D. Acesso à Informação (Ed.), *Reforço ao Controle Democrático*. Brasília.

Fox, J. (2007). Government transparency and policymaking. *Public Choice*, *131*(1), 23-44. https://doi.org/10.1007/s11127-006-9103-3

Gomes, J. A. de P., & Sacramento, A. R. S. (2009). Accountability: já podemos traduzi-la para o português?. *Revista de Administração Pública (RAP)*, *43*(6), 1343-1368. Retrieved from http://www.scielo.br/pdf/rap/v43n6/06.pdf

Kalil, P. A. (2011). *Gestão pública e desenvolvimento* (Vol. 6). Brasília: IPEA.

Kreutz, R. R., & Pinto, N. G. M. (2018). Transparência no Setor Público: Uma Análise das Publicações Científicas Internacionais. *Revista da Universidade Vale do Rio Verde, 16*(2). https://doi.org/10.5892/ruvrd.v16i2.4468

Mainwaring, S., & Welna. (2005). *Democratic Accountability in Latin America*. Oxford Studies in Democratizacion Series. Oxford: Oxford University Press.

Matias-Pereira, J. (2006). *Finanças Públicas*. São Paulo: Atlas.

Meijer, A. (2009). Understanding modern transparency. *International Review of Administrative Sciences, 75*(2), 255-269. Retrieved from https://journals.sagepub.com/doi/pdf/10.1177/0020852309104175

O'Donnell. (1888). Accountability horizontal e novas poliarquias. *Revista Lua Nova*, (44), 27-54. https://doi.org/10.1590/S0102-64451998000200003

Olsen, J. P. (2018). *Accountability democrática, ordem política e mudança: explorando processos de accountability em uma era de transformação europeia*. Tradução, Eliane Rio Branco. Brasília: Enap. https://doi.org/10.21874/rsp.v68i4.3186

Pedro, J. (2003). Educação ambiental, cidadania e sustentabilidade. *Caderno de Pesquisa*, *118*, 189-206. Retrieved from http://www.scielo.br/pdf/cp/n118/16834.pdf

Rezende, G. J., & Medleg, R. G. (2017). A transparência das contas públicas e o novo padrão internacional da informação contábil governamental. *Revista Informação & Informação, Londrina, 22*(3).

Rocha, A. C. (2008). O Processo *Orçamentário Brasileiro como Instrumento de Accountability*. Anais do Encontro Nacional da Associação Nacional de Pós-Graduação e Pesquisa em Administração. São Paulo, SP, Brasil.

Schedler, A. (1999). *Conceptualizing Accountability*. In A. Schedler, L. Diamond, & M. Plattner (Eds.), *Self-Restraining State - Power and Accountability in New Democracies*. Boulder: Lynne Rienner Publishers. Retrieved from https://works.bepress.com/andreas_schedler/22/

Silva, L. M. (2009). *Contabilidade governamental: um enfoque administrativo* (8th ed.). São Paulo.

Willeman, M. M. (2017). *Accountability democrática e o desenho institucional dos tribunais de contas no Brasil*. Belo Horizonte: Fórum.

Wright, P. M., Gardner, L. M., Moynihan, L. M., & Allen, M. R. (2005). The relationship between human resource practices and firm performance: Examining causal order. *Personnel Psychology, 58*, 409-446. https://doi.org/10.1111/j.1744-6570.2005.00487.x

Yin, R. K. (2009). *Case study research, design and methods (applied social research methods)*. Thousand Oaks. California: Sage Publications.

Youndt, M. A., Subramaniam, M., & Snell, S. A. (2004). Intellectual capital profiles: An examination of investments and returns. *Journal of Management Studies, 41*(2), 335-361. https://doi.org/10.1111/j.1467-6486.2004.00435.x

Copyrights