

LEVEL OF ACTIVE TRANSPARENCY OF LOCAL SOCIAL SECURITY SYSTEMS OF MUNICIPALITIES IN STATE OF MATO GROSSO DO SUL

NÍVEL DE TRANSPARÊNCIA ATIVA NOS REGIMES PRÓPRIO DE PREVIDÊNCIA EM MUNICÍPIOS DO ESTADO DE MATO GROSSO DO SUL

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Abstract

The present study sought to measure the level of active transparency of the Local Social Security Systems (RPPSs) of municipalities in the state of Mato Grosso do Sul, Brazil. To this end, the Indicator of Active Transparency of RPPSs (RITA) was constructed, supported by the observations present in the Access to Information Law (LAI), as well as in the RPPS Pro-Management Manual. The number of RPPSs in the sample for this study was 50 entities. The data for measuring the RITA were collected in each RPPS's institutional web portal. The results show that only 30% of the RPPSs analyzed showed a level of active transparency between moderate (11) and desired (4).

Keywords: Social Security System. Active Transparency. Accountability.

Resumo

Este estudo buscou mensurar o nível da transparência ativa dos Regimes Próprios de Previdência Social (RPPSs) nos municípios sul-mato-grossenses. Para isso, foi construído o indicador de transparência ativa dos RPPS (RITA), respaldado nas observações trazidas na Lei de Acesso à Informação (LAI), bem como no Manual de Pró-Gestão dos RPPS. O número de RPPS que integrou a amostra deste trabalho foi de 50 entidades. Os dados para a mensuração do RITA foram coletados no portal eletrônico institucional de cada RPPS. Os resultados demonstram que apenas 30% dos RPPS analisados apresentaram o nível da transparência ativa entre moderado (11) e desejado (4).

Palavras-chave: Regime Próprio de Previdência Social. Transparência Ativa. *Accountability*.

Introduction

The social security system in Brazil has gone through successive reforms and is a constant subject of debate. To you, do social security accounts generate surplus or deficit? Although it wasn't the goal of this study, reflecting upon that question is relevant in order to monitor and police the social security system to which one is linked. To that end, transparency is fundamental; it plays an important role in contemporary discussions of governance in the public sector as well as in the new public administration.

In the context of the public sector, there have been several studies aiming to ascertain the level of transparency of different sectors of the government (BALDISSERA; ASTA, 2020). The same should happen in relation to the autarchies and the municipal funds responsible for managing their own Local Social Security System (RPPS). This research was focused on that sector. It was, however, noted a scarcity of academic work related to subjects pertaining to the transparency of RPPSs (GOMES et al., 2017; ROSSO, 2017).

As for the subject, the study conducted by Gomes et al. (2017), which intended to analyze the level of transparency of RPPSs of municipalities in the state of Paraíba, Brazil, provided alarming results – only 25% had web portals. Rosso (2017), albeit with a different perspective, sought to, among other goals, determine the level of compliance to governance practices of the RPPSs of municipalities in Rio Grande do Sul, Brazil. The results found that the RPPSs demonstrated a low level of governance.

In light of what has been presented, the results instigate an analysis of the transparency level and good governance practices of other RPPSs from different regions. The present study, then, sought to answer the following question: What is the level of active transparency of the RPPSs of municipalities in the state Mato Grosso do Sul, Brazil?

Following that perspective, an indicator of said level of transparency was built, substantiated by the observations contained in the RPPS Pro-Management Manual, as well as in the Access to Information Act. Furthermore, the theory was supported by the good governance practices in the public sector, in which are contained the elements of transparency and accountability.

Theoretical background

Social Security Program

In Brazil, the Social Security system is considered one of the oldest public policies, preceding education and health in becoming a responsibility of the State. In this context, social security benefits are an important aspect of the lives of taxpayers and beneficiaries, offering support and a livelihood once those people are no longer fit for work. Some good examples of these are the Old Age Pension, the Survivors Pension, paid sick leaves, among others according to the model of each social security system.

The Brazilian Social Security System is structured in three different schemes. They are: General Social Security System (RGPS), Local Social Security System (RPPS) and the Private Social Security System (RPC) – complementary and optional in nature, added or not to RGPS and RPPS benefits. RPC benefits are provided through the accumulation of reserves which grant the benefit contracted.

RGPS and RPPS operate on a basis of contributory, solidary and mandatory participation. The difference between the two is that the RGPS is destined to salaried, domestic, rural and self-employed workers, business owners, optional contributors and civil servants not connected to the local system. RPPS, on the other hand, is destined to civil servants in effective posts – that is, those who are

appointed to their posts by virtue of public entrance examinations – or one who holds a life tenure in the public service. However, for a servant to be a beneficiary of the RPPS, the entity must have adopted the system.

The focus of this study was the RPPS, whose basic norms are laid down in the article 40 of the Federal Constitution of 1988, altered by the Constitutional Amendment n. 103/2019, and in Law 9.717/1998, which defines the general norms of organization and procedure for the RPPSs. It is, however, worth pointing out that the legislation once conceded to the Federal entities the ability to instate or not their own RPPSs, but now forbids new RPPSs from being instated. As for the governmental entities that have not instated their own local social security system, their employees in effective posts remain linked to the RGPS. Another particularity is that federal, state and municipal servants are not linked to the same social security scheme as one another; each governmental entity regulates their own RPPS according to their own laws.

Historically, in order to implement an RPPS, the entities should focus on certain analysis, such as a viability study, and, upon creation, observe the criteria that would preserve its financial and actuarial balance (BRASIL, 1988). The balance point between social security contributions received and the benefits granted is, then, a matter worth paying attention to.

Rosso (2017) highlighted that the search for such balance is one of the biggest challenges faced by those who manage RPPSs. The Secretariat for Social Security (SPREV), which is linked to the Ministry of Finance, edited an ordinance which created the Program for Institutional Certification and Management Modernization of RPPSs of the State, States and Municipalities. Adhering to the ordinance, however, was optional. The certification is based on the items listed in the RPPS Pro-Management Manual, which aims to establish good management practice and provide to those connected to the social security system protection of their interests, as well as vouch for the fulfillment of the demands and criteria of RPPSs by federal entities, Municipalities, States and the Federal District.

In the year 2017, the SPREV instated the RPPS (ISP-RPPS) Social Security Status Indicator with the goal to introduce parameters to measure the performance of RPPSs. Recently it has been reformulated by the Ordinance n. 14.762/2020, which presented indicators which would facilitate comprehension and aimed to improve management (SPREV, 2020). Even though these indicators demonstrate some advancement, seeing as there were no indicators which allowed for comparisons between other social security entities within the same system, it is necessary to ponder the idea of creating an indicator of transparency for RPPSs.

Transparency in the Public Sector

Transparency is discussed in several areas of knowledge and with recent technological advancements, interest in the subject has been growing exponentially. Society has notoriously become progressively more interconnected, creating a vast influx of information. Undoubtedly the internet has brought advancement to many fields; in the public sector one of those has been to bring government and society closer together through more efficient interactions, as is seen in the array of governmental services offered online, which includes public transparency in institutional websites, among others (WORLD BANK, 2003).

In Grimmelikhuijsen and Welch (2012)'s perspective, as access to the internet grows more prevalent, so should the offer of instantaneous services on government websites, as well as the level of transparency. Baldissera and Asta (2020) highlight that government web portals, on top of fomenting transparency, also improve the government's credibility, which in turn improves its relationship with the population.

Mabillard and Zumofen (2017) broached the interrelation between transparency and responsibility, but warned that the sole act of disclosing information through initiatives to foment transparency is not element enough for responsibility; it is, however, an important step towards increasing government responsibility. The authors considered that transparency is obtained as more information of public interest is demonstrated, allowing citizens to be apprised of the government's administration.

Constitutional support also brought greater relevance to the subject of transparency in Brazil. The Transparency Law offered said support. The law was later altered by the Fiscal Responsibility Law and the Access to Information Law (Complementary Law n. 12.527/2011), popularly known as LAI. These laws together characterize a transformation in the relationship between public administrators and citizens as they impose and strengthen the disclosure of results of public administration in Brazil (CRUZ et al., 2012).

For the purposes of this study, LAI was adopted. The law came to establish transparency under two perspectives: i) by determining access to information through a public administration initiative (active transparency) and ii) by assuring access to information via external request, through which any person or organization can request information from the public administration (passive transparency).

To Lima et al. (2020), the separation of the terms and the study of active and passive transparency are not constrained to an instructive character, but also include its methodologies. Active transparency is related to the voluntary or legally imposed disclosure of information and passive transparency culminates from a request (requisition) from a member of society.

In this context, Chart 1 illustrates the characteristics of each mechanism according to current legislation, as prescribed by LAI.

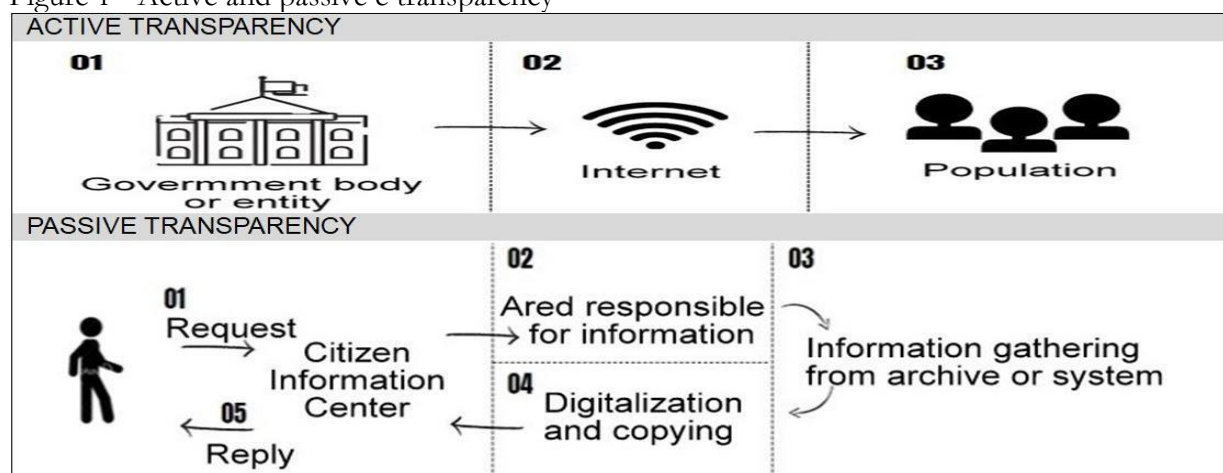
Chart 1 – Characteristics of active and passive transparency

CHARACTERISTICS	LAI	
	ACTIVE TRANSPARENCY	PASSIVE TRANSPARENCY
Information initiative	Public Administration (Art. 8º).	Any interested party (Art. 10).
Manner of access	Internet, through the governmental institution's web portal (Art. 8º, §2º).	Citizen Information Center (SIC) which can be made available online (e-SIC) ou in person at the organization (Art. 9º, I; Art. 10, §2º).
Content of information	Disclosing the minimum required content, in accordance with the LAI, in addition to common information about the organization (Art. 8º, §1º).	Any information required by any interested party, relevant to the scope of the organization (Art. 8º).
Time of disclosure	Real time.	Immediately, once available, or in up to 20 day, extendable to 10 more days (article 11, §§1º e 2º).

Fonte: Lima, Abdalla e Oliveira (2020, p. 240). Translation by the authors.

The CGU (2013) edited the LAI Manual, which deliberates on transparency and sought to elucidate the difference on mode of access for each modality, according to what is demonstrated on Figure 1.

Figure 1 - Active and passive e transparency



Source: Adapted from the CGU (2013).

With the illustration provided, it was possible to adapt the transparency relation in RPPSs. It is therefore understood that, for passive transparency, the insured person (active, retired or pensioner) of said social security scheme requests information to the RPPS management unit and subsequently the managers for the RPPSs should provide the requested information. As previously mentioned, for these purposes the law establishes the use of the Citizens' Information System (SIC) as well as timeframes for all responses to be issued.

Active transparency for RPPSs, on the other hand, means that the management unit discloses information of public interest on the institution's web portals habitually and independently of a third party request. In this mode of transparency, insured persons utilize the information disclosed in order to follow the management of their social security scheme.

According to the concepts introduced above, it is suitable to think that both models of transparency promotion – active and passive – are not mutually exclusive but rather complement one another, since both need to coexist in order for transparency in the public administration to be effective.

Accountability e Information Asymmetry

Paula et al. (2021) states that accountability is based on the obligation to account for one's deeds in a responsible and transparent manner; that is, publish pertinent and valuable information. In this context, when mentioning information disclosure, it is necessary to mention its role in fixing a key element in government-citizen relations: information asymmetry.

Information asymmetry is a concept that comes from the private sector and relates to agency theory, which in turn can be widely found in the public sector, for the same relation occurs in both: the competition between principal (society) and agent (State). Said competition is fundamented on conjectures of a contractual relationship, in which citizens fulfill the role of principal, public resource holders, that are faced with too high costs and too many hindrances for inspecting the proceedings of public administrators (agents), who are tutors of public resources and consequently posses more information on the risks, opportunities and results of the administration (BALDISSERA, 2018; FRAGA et al., 2019).

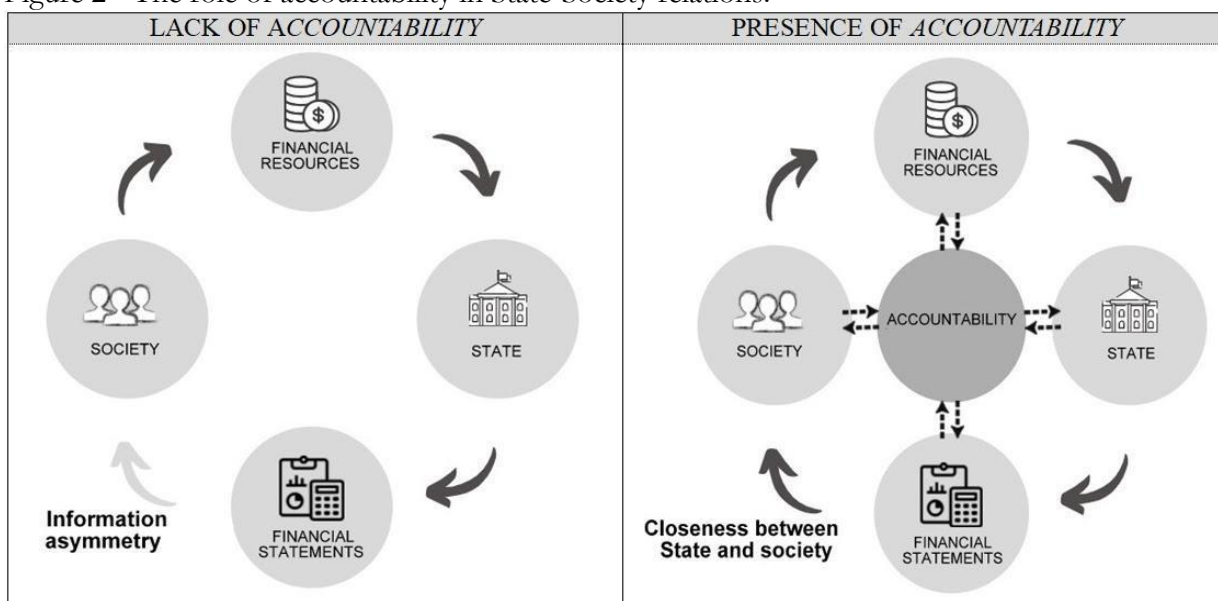
According to Santos (2013), information asymmetry results in a connection in which the State is the holder of certain information to which society is not privy; as a result, it promotes an alienation between State and society. Albuquerque et al. (2007) emphasizes that said alienation does, in fact, come to be when there is no equitable disclosure of clear and understandable information; that is, there is no

effective communication – something that is due to faulty communication channels and responsibility of the government.

Additionally, to Cruz (2010), the asymmetry is due to certain circumstances, such as ineffective communication channels and social dissatisfaction with public services, as well as insufficient promotion of public policies that focus on fomenting greater societal participation and with that promote citizenship.

Albuquerque et al. (2007) add that in order to bring State and society closer together, ensuring noise (information asymmetry) reduction, it is necessary to put accountability to use in conjunction with transparency and compatible information. In the current setting, the information influx implies that the emitter (agent) is not communicating with the receiver (principal), causing several losses due to a lack of both accountability and transparency. In Figure 2, two situations are demonstrated:

Figure 2 - The role of accountability in State-Society relations.



Source: Adapted from the Albuquerque et al. (2007).

In the current scenario, in which there is a lack of accountability, the flow happens in the following manner: society gives to the State tutelage of its financial resources, collected through taxes, tariffs and other contributions. Then, the State manages those resources in order to maintain itself and continue providing benefits to society.

The resources applied and managed by the State are demonstrated transversally by financial statements. In the event that information is not clearly shown, that is, when there is a lack of accountability, that configures inefficient communication between society and the State. That results in information asymmetry and, as a result, a separation between principal-agent (ALBUQUERQUE et al., 2007).

In a scenario in which there is accountability, however, the State uses the resources obtained from society, performing its role as administrator. The resources spent must first go through a tender (an instrument for transparency), so that the best option for the public administration is chosen.

It is, therefore, the best option for society that such resources are applied efficiently, and it is imperative that such a thing is achieved through public proceedings, allowing for easy access to information. It is mandatory that the State give an account of resources spent. Utilizing accountability as a guidance to the State promotes closeness between State and society, since it promotes transparency and effective communication, minimizing information asymmetry (ALBUQUERQUE et al., 2007).

Methodology

Concerning its purpose, the type of research conducted was an applied one. In consonance with Creswell (2007), applied research concerns itself with producing knowledge about practical questions and current issues. According to its goals, the research was classified as a descriptive study, considering that it sought to represent the level of active transparency evidenced in the web portals of the entities studied.

As for the procedural and technical methods, the study composed itself of a combination of bibliographic and documental research. The latter allowed for a bibliographic survey of preexisting material on the subject and offered support for the study's theoretical framework. The first was necessary to comprehend which information should be disclosed on web portals and which was in fact disclosed – to that end LAI and the RPPS Pro-Management Manual were used. In conjunction, those allowed for the creation of RITA and the RITA checklist (Chart 2). The checklist is composed of 74 items, with the goal to verify the amount of answers obtained for each item analyzed.

Chart 2 - Indicator of Active Transparency for RPPSs – RITA (RITA Checklist)

	QUESTION	ORIGIN
	Web page	
01	Does the RPPS have its own web pages or was the data collected from the municipality's web page?	LAI, art. 8, § 2°.
	Organizational Structure	
02	Does the web page disclose the RPPS's organization chart?	LAI, art. 8°, § 1°, I.
03	Does the web page disclose the names of those who occupy the main positions?	
	Reach us	
04	Does the web page disclose the RPPS's address?	LAI, art. 8°, § 1°, I.
05	Does the web page disclose the RPPS's phone number?	
06	Does the web page disclose the RPPS's open hours?	
07	Does the web page disclose emails?	LAI, art. 8°, § 3°, VII.
	Accessibility and helpfulness	
08	Does the web page offer accessibility (font size/contrast)?	LAI, art. 8°, § 3°, VIII
09	Does the web page offer a search tool?	LAI, art. 8°, § 3°, I
10	Does the web page offer answers to frequently asked questions?	LAI, art. 8°, § 1°, VI
	Instructions and guides pertaining the RPPS	
11	Is the Municipal Law which created it disclosed?	RPPS Pro-management Manual
12	Does the web page disclose the annual a Actuarial Evaluation/Reevaluation?	
13	Does the RPPS have a Code of Ethics? Access?	
	Reports	
14	Is the Management Report disclosed?	LAI, art. 9°, II
15	Is the Action Plan or Strategic Planning disclosed?	
16	Is the Investment Report disclosed?	
17	Does the web page disclose the Investment Policy?	
	Societal participation	
18	Is the council election process disclosed?	LAI, art. 9°, II
19	Are the members of the Fiscal Council disclosed?	
20	Is the duration of the Fiscal Counselors' mandates disclosed?	
21	Is the meeting schedule for the Fiscal Council disclosed?	
22	Are the meeting records for the latest council meetings disclosed?	
23	Are the members of the Administrative Council disclosed?	
24	Is the duration of the Administrative Counselor' mandates disclosed?	
25	Is the meeting schedule for the Administrative Council disclosed?	
26	Are the meeting records for the latest council meetings disclosed?	
27	Are the members of the Investment Committee disclosed?	
28	Is the duration of the Investment Committee members' mandates disclosed?	
29	Is the meeting schedule for the Investment Committee disclosed?	
30	Are the meeting records for the latest comittee meetings disclosed?	

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Ombudsman		
31	Does the RPPS have a channel for complaints/ombudsman?	RPPS Pro-management Manual
32	Is the service report disclosed?	
Tender		
33	Is the number/date of the tender notice disclosed?	
34	Is the modality disclosed?	
35	Is the goal of the tender process disclosed?	
36	Is the situation/status of the tender process disclosed?	
37	Is the content of the request for tender disclosed in its entirety?	RPPS Pro-management Manual,
Contract		
38	Is the object of the contract disclosed?	LAI,
39	Is the value of the contract disclosed?	art. 8º, § 1º, IV
40	Is the beneficiary of the contract disclosed?	
41	Is the number/year of the contract disclosed?	
42	Is the effective date of the contract disclosed?	
43	Is the tender which originated the contract disclosed?	
44	Is the content of the contract disclosed in its entirety??	
Revenue (revenue information)		
45	Is the revenue forecast disclosed?	LAI,
46	Is the tax collection disclosed?	art. 8º, § 1º, IV
47	Is the revenue classification disclosed?	
Commitment		
48	Is the number of the commitment disclosed?	
49	Is the value of the commitment disclosed?	LAI,
50	Is the date of emission disclosed?	art. 8º, § 1º, III.
51	Is the benefit?	
52	Is the description of the commitment disclosed?	
Personnel expenses		
53	Is the name of the employee disclosed?	LAI,
54	Is the post occupied disclosed?	art. 8º, § 1º, III.
55	Is the salary of the employee disclosed?	
Travel expenses		
56	Is the name of the beneficiary disclosed?	
57	Is the amount paid disclosed?	RPPS Pro-Management Manual
58	Is the duration of the trip disclosed?	
59	Is the destination of the trip disclosed?	
60	Is the reason for the trip disclosed?	
Payroll		
61	Is the payment amount disclosed?	
62	Is the payment date disclosed?	LAI,
63	Is the name of the beneficiary disclosed??	art. 8º, § 1º, III.
64	Is the referential commitment disclosed?	
65	Is the consultation of commitments or payments by beneficiary available?	
Accounting statements and social security statements		
66	Is the budget balance disclosed?	
67	Is the financial balance disclosed?	
68	Is the balance sheet disclosed?	
69	Is the Internal Control Report disclosed?	RPPS Pro-management Manual
70	Is the Income Statement from the Actuarial Evaluation disclosed?	
71	Is the Investment Policy Statement disclosed?	
72	Is the Statement of Applications and Investments of Resources disclosed?	
73	Is the Statement of Social Security Information and Transfers disclosed?	
74	Is the Social Security Regularity Certificate disclosed?	

Source: Adapted from the RPPS Pro-Management Manual (2020) and LAI (2011).

In that manner, RITA, as proposed in this study, has the goal to measure the level of active transparency of municipal RPPSs in the state of Mato Grosso do Sul, Brazil. The universe of this research comprehended all the municipalities in the state that adhered to the RPPS – a total of 51 municipal RPPSs, instated either as a municipal fund or as a municipal autarchy. One municipality, São

Gabriel do Oeste, was excluded from the universe since its RPPS was instated on month 10/2019, leaving insufficient data for its RITA to be analyzed. For these reasons, the number of organizations whose RPPSs integrated the sample of the present work was 50 entities.

In order to collect RITA, the number of clicks until a response was obtained was limited to four (4), counted from the main page of each electric portal, seeing public organizations should focus effort into minimizing the number of clicks necessary in order to make navigation easier and to comply with the LAI's precept: to facilitate access to information in web portal.

For the purpose of finding the links which would redirect to each RPPS's website, the engine search *Google* was used. In this phase, initially the keyword "Social security institute of the municipality (insert town name)", if that offered no results in the federal entities' webpage, other keywords were used, such as "social security fund for the municipality of (town name)" or "city hall of (town name)". Data collection initiated on April 2nd, 2021 and finished on April 13th, 2021. The information collected in order to fill the RITA checklist was referenced from the year base 2020.

During the post data collection phase, the filled questionnaires were moved to an Excel spreadsheet, which allowed codification and data processing. Thus, for each question a binary resolution was adopted: value 1 (um) when the information was made available by the RPPS in its web portal and 0 (zero) when it was not. The following mathematical equation was used to obtain the performance of active transparency of the RPPSs: RITA equals number of items divided by the total of items analyzed.

The expression above allowed the condensation in decimal percentages of the result found in each portal. Therefore, the score attributed can vary between 0 and 1, with the closest it is to 1 the higher the level of transparency is.

The method applied to measure RITA allowed the adoption of a scale for the level of active transparency of RPPSs which goes from nonexistent to desired, as presented on Chart 3. The nomenclature for the levels of transparency was adapted from the levels applied in the work of Bartoluzzio and Anjos (2020). The authors sought to measure the level of transparency of municipalities in the state of Pernambuco, Brazil, as well as analyze the socioeconomic characteristics that affected said level of transparency, creating the Municipal Transparency Index for the state of Pernambuco, ITM-PE. However, it is necessary to inform that Bartoluzzio e Anjos (2020) were not able to analyze the level of active transparency of those municipalities, let alone of their RPPSs. Thus, only the nomenclature for each ITM-PE level was employed here.

Chart 3 - Level of active transparency of RPPSs

LEVEL OF ACTIVE TRANSPARENCY	INTERVAL
Desired	$> 0,75 \leq 1,00$
Moderate	$> 0,50 \leq 0,75$
Insufficient	$> 0,25 \leq 0,50$
Critical	$> 0,00 \leq 0,25$
Non-existent	= 0

Source: Adapted from Bartoluzzio and Anjos (2020).

Finally, for the data analysis phase, descriptive analysis was used. That way, descriptive analysis had the goal of demonstrating the performance of the RITA, in addition to looking to describe and reunite the data collected in graphs and charts.

Data Analysis and Discussion

As already demonstrated, the present study was conducted with a total of 50 RPPSs of municipalities in Mato Grosso do Sul. For detailed information on the RITA score of each municipality, Chart 4 is presented.

Chart 4 - RITA score analyzed

ID	RPPS	SOURCE	RITA
Naviraí Prev	Naviraí	https://www.naviraiprev.ms.gov.br/	0,8514
PREVINA	Nova Andradina	https://www.previna.ms.gov.br/	0,8243
PREVMMAR	Maracaju	https://www.prevmmar.ms.gov.br/	0,8108
PREVNAS	Nova Alvorada do Sul	http://www.prevnas.ms.gov.br/	0,7703
IPMCS	Chapadão do Sul	http://www.ipmcs.ms.gov.br/	0,7027
Rio Verde Prev	Rio Verde de MT	https://www.rioverdeprev.ms.gov.br/	0,6486
PREVIM	Paranaíba	http://previm.ms.gov.br/site/	0,6351
IMPCG	Campo Grande	http://www.campogrande.ms.gov.br/	0,6216
IPAMAT	Aparecida do Taboado	https://www.aparecidataboado.ms.gov.br/	0,6081
TL PREV.	Três Lagoas	http://www.treslagoasprevidencia.ms.gov.br/	0,6081
PREVIPORÁ	Ponta Porã	https://www.previpora.ms.gov.br/	0,5946
Murtinho Prev	Porto Murtinho	http://www.portomurtinohprev.ms.gov.br/	0,5946
IMPSAJ	Antônio João	https://www.impsaj.ms.gov.br/	0,5270
PREVISCA	Cassilândia	https://www.previsca.ms.gov.br/	0,5135
Previ Sapucaia	Coronel Sapucaia	https://www.coronelsapucaia.ms.gov.br/	0,5135
PreviD	Dourados	http://www.previd.ms.gov.br/	0,5000
Itaqui-Previ	Itaquiraí	https://www.itaquiprev.ms.gov.br/	0,5000
Previlândia	Sidrolândia	https://www.previlandia.ms.gov.br/	0,5000
AquidauanaPrev	Aquidauana	https://aquidauanaprev.com.br/	0,4865
Eldorado-Prev	Eldorado	https://www.eldoradoprev.ms.gov.br/	0,4865
IPREFSUL	Fátima do Sul	http://www.iprefsul.ms.gov.br/	0,4054
IPSMGLL	Guia Lopes da Laguna	http://ipsmgll.ms.gov.br/	0,4054
Prev Ladário	Ladário	http://prev.ladario.ms.gov.br/	0,4054
IPREVI	Ivinhema	https://www.iprevi.ms.gov.br/	0,3649
Prev Brilhante	Rio Brilhante	http://www.prevbrilhante.ms.gov.br/	0,3514
IMPC	Coxim	http://impcoxim.com.br/	0,3378
IPA	Angélica	https://www.ipa.ms.gov.br/	0,3243
BODOPREV	Bodoquena	https://www.bodoprev.ms.gov.br/	0,3108
Sonora PREV	Sonora	https://www.funprev.ms.gov.br/	0,3108
IPSSQ	Sete Quedas	http://prevsetequedas.com.br/2020/	0,2973
ISSEM Tacuru	Tacuru	https://tacuru.ms.gov.br/	0,2568
PREVIBAÍ	Amambaí	http://www.previbai.com.br/	0,2027
PREVIPAR	Paranhos	https://www.paranhos.ms.gov.br/	0,2027
Prev Caarapó	Caarapó	https://www.prevcaarapo.com.br/	0,1757
Vicentina PREV	Vicentina	http://www.vicentinaprev.com.br/	0,1351
Camapuã Prev	Camapuã	http://www.camapuaprev.ms.gov.br/	0,1216
IPSMB	Bonito	https://www.bonito.ms.gov.br/	0,0676
Água Clara Prev	Água Clara	http://www.pmaguaclara.ms.gov.br/	0,0000
PREVI ARAL	Aral Moreira	http://www.aralmoreira.ms.gov.br/	0,0000
FUNPREV	Corumbá	https://www.corumba.ms.gov.br/	0,0000
SPMCR	Costa Rica	https://www.costarica.ms.gov.br/	0,0000
PREVDIB	Dois Irmãos do Buriti	http://www.prevdib.doisirmaosdoburiti.ms.gov.br/	0,0000
DINAPREV	Douradina	https://www.douradina.ms.gov.br/	0,0000
INOPREV	Inocência	https://www.inocencia.ms.gov.br/	0,0000
ITAPREV	Itaporã	https://www.itapora.ms.gov.br/	0,0000
IPJ	Jardim	https://www.jardim.ms.gov.br/	0,0000
Jateí Prev	Jateí	http://www.jatei.ms.gov.br/	0,0000
Mundo Novo Prev	Mundo Novo	http://www.mnprevidencia.com.br/	0,0000
IMPSR	Rochedo	https://www.rochedo.ms.gov.br/	0,0000
IAPESEM	Terenos	https://www.preverenos.ms.gov.br/	0,0000

Source: Elaborated by the authors.

It was possible to ascertain from chart 4 that, even though RITA could reach a maximum score of 1,00, the values found presented a score between 0,00 and 0,85. Chart 5, for its turn, showed the statistical analysis of RITA, which demonstrated that the average score obtained was 0,3395. It is notable that when framing the average of the study's sample, the level of active transparency is considered insufficient.

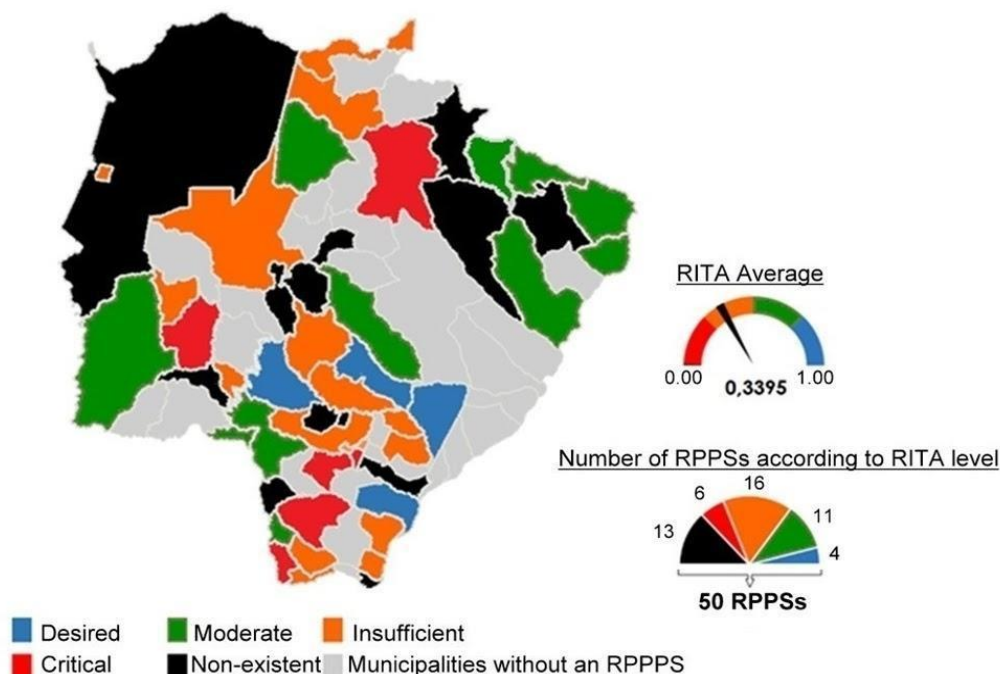
Chart 5 - RITA descriptive statistic.

	Min.	Max.	Average	Deviation
RITA	0,00	0,85	0,3395	0,2687

Source: Elaborated by the authors.

With the goal of facilitating the visualization of data and the joint analysis of the RPPSs, Figure 3 presents a panorama of all RPPSs analyzed according to the level of active transparency demonstrated in their institutional web portals.

Figure 3 - Panorama of RPPSs, according to RITA level.



Source: Elaborated by the authors.

Based on the data presented in Chart 4 and Figure 3, it is possible to say that only 30% of RPPSs – 15 administrative units – show a level of active transparency between moderate (11) and desired (4). A level of active transparency considered desired was shown in the following municipalities: Naviraí, Nova Andradina, Maracaju e Nova Alvorada do Sul.

On the other hand, there were a total of 13 municipalities which either did not have an institutional web portal at all; had one, but it did not provide a designated section for information on the RPPS; or whose pages were offline. When the last situation was encountered, other trials were conducted at different times and dates, within the data collection timeframe. That process was adopted for the RPPSs of Dois Irmãos do Buriti, Mundo Novo e Terenos. Another aspect pertains to the RPPSs of the following municipalities: Água Clara, Aral Moreira, Corumbá, Costa Rica, Douradina, Inocência, Itaporã, Jardim, Jateí, Mundo Novo and Rochedo; for these, the City website was adopted, but since in those pages there was no designated area for information on RPPSs, these municipalities achieved a RITA score of 0,00, meaning their level of active transparency was considered non-existent.

Gomes, Feire e Sales (2017) sought to analyze public transparency in portals of Municipal Institutes of Social Security in the state of Paraíba, Brazil. The main results showed that 75% of RPPSs in that state did not have institutional web portals and therefore no means to disclose any social security information; that percentage means that of 69 RPPSs in the state, only 17 had web portals.

Comparing the results of this study to that of Gomes, Feire e Sales (2017), they were almost completely reversed to one another – of all 50 RPPSs analyzed in Mato Grosso do Sul, only 13 did not have a web portal, meaning 74% of RPPSs in this state had one. However, evidence of the information disclosed still needs to be more widespread.

The data revealed that the information most published on web portals of the RPPSs analyzed covered basic institutional information, such as phone numbers (32 RPPSs), name of occupants of primary positions (22), followed by tax revenue, commitments and payments.

On the other hand, there was a lack of basic information, such as opening hours. Only 17 RPPSs made their opening hours available in each respective web portal. As for payment of day rates, only 15 RPPSs disclosed the duration of the trips taken by employees at the service of the organization.

Other concerning data was found, such as: only 5 RPPSs offered in their web pages the possibility to alter font size and contrast, essential accessibility tools for the visually impaired; only 4 RPPSs had a page dedicated to answers to frequently asked questions; and a very low number of RPPSs – only two in total – disclosed the internal expenses reports on the annual spending of the social security administration.

The alarming data shown above in itself already points to a scarcity of RPPSs which properly disclose this type of data in their web portals. However, when resuming joint analysis of the data, in consonance with what was shown in Chart 4 and Figures 3, it became evident that the levels of transparency considered non-existent critical and insufficient – those with scores in between 0,00 and 0,50 – are an even more worrisome statistic, since in those categories are concentrated 35 RPPSs, meaning 70% of the total of RPPSs in the state of Mato Grosso do Sul do not satisfactorily disclose information related to the observations in the RITA checklist.

As previously mentioned, the RITA checklist was conceptualized with its foundation based upon the observations found in the LAI and in the RPPSs Pro-Management Manual. Thus, it was expected that the RPPSs would show higher levels of transparency, seeing as the RPPS Pro-Management Manual focuses on uplifting practices of good governance, and the LAI seeks to guarantee success to information. In addition to that, that law ensures the application of sanctions for not highlighting information of public interest. In a way, information when not publicized in the websites of RPPSs makes it more difficult to instrumentalize accountability.

The study conducted by Paula et al. (2021) sought to analyze the elements of accountability that structure the RPPSs of municipalities in the state of Minas Gerais. Their findings show that 64.66% of the RPPSs analyzed showed low levels of transparency, control and sanctions, which results in a low level of accountability. Similarly to Paula et al. (2021), it can be said that the repercussions of the low level of active transparency in RPPSs in Mato Grosso do Sul demonstrates a lack of accountability, resulting in informational asymmetry and, consequently, a distancing between insured-managers and the RPPSs (ALBUQUERQUE et al., 2007; CRUZ, 2010; SANTOS, 2013).

This might be caused by several factors, such as an ingrained organizational culture, since the Pro-Management manual, which disposes of better practices of social security management, was instituted in a facultative manner due to a low level of oversight from controlling bodies over the RPPSs, which causes the LAI to be less effective in social security management.

Final Considerations

The purpose of this research was to measure the level of active transparency of local social security systems of municipalities in the state of Mato Grosso do Sul, Brazil. The methodology used to achieve that goal was descriptive, bibliographic, documentary and quantitative. The elaboration of RITA made it possible to ascertain the level of active transparency found in these RPPS's web pages. In order to develop that indicator (RITA) the Access to Information Law and the RPPS Pro-Management Manual were used.

The RITA checklist proposed in this study made it possible to measure the level of active transparency of the RPPSs. With the data, it was possible to apply a scale containing five levels of active transparency: nonexistent, critical, insufficient, moderate and desired. Alarming data was observed when taking into account the non-existent, critical and insufficient levels, i.e. RITA scores between 0.00 and 0.50. In this scope, 31 RPPS are concentrated, meaning that 70% of the RPPS in Mato Grosso do Sul do not provide, in a satisfactory way, information concerning the proposed checklist.

On the other hand, only the municipal RPPS of Naviraí, Nova Andradina, Maracaju and Nova Alvorada do Sul present the desired level of active transparency. However, no RPPS showed the maximum score obtained for RITA. It is understood, therefore, that the electronic portals of the RPPS analyzed do not disclose sufficient information for the monitoring and supervision of the pension management of the RPPS. In many cases, the information shown on the electronic portals is incomplete and outdated, far from the desirable result. All this represents obstacles to the promotion of accountability, responsibility, and decision-making.

Therefore, it is suggested to pension managers, especially those RPPSs with a non-existent, critical or insufficient level of transparency, that they promote active transparency on the RPPS's institutional electronic portal. In case the RPPS does not have its own page, contact the federal entity represented by the RPPS and request a specific area for RPPS-related information on the municipal portal.

It is worth reminding RPPS beneficiaries – or any person interested in obtaining information about social security administrations – that if said information is not readily available, it can be obtained through a requirement filed to the entity, or using the available public information channels (SIC) – in other terms, passive transparency. However, such efforts towards passive transparency can be greatly reduced when the social security administrators promote active transparency.

Thus, it is imperative that social security administrators seek to highlight information of public interest in institutional web portals, reducing information asymmetry through accountability and in doing so approaching society and fomenting spaces for social participation.

The study sought to collaborate with social security administrators by making available a tool with which to measure active transparency in RPPSs' web pages. It is believed that the RITA can assist administrators interested in improving the performance of RPPSs, be it through corrective actions or by facilitating a social security administration more and more transparent.

Inspection bodies are urged to reflect upon a matter which pertains to the implementation of active transparency indicators for RPPSs, focusing on monitoring information disclosure in institutional web portals, seeing as the indicators provided by the Secretary for Social Security of the Ministry of Finance do not cover active transparency.

To those insured by the RPPSs and to society as a whole, we urge them to participate and follow up the accounts of their social security management through the information shown on the RPPS' electronic portals, thus improving transparency and strengthening social control.

These contributions arise from the pretext that transparency, indicators and social participation tend to form a virtuous cycle, which complements and develops itself, even more so with the active participation of society. And in this context, everyone tends to win, the RPPS gain transparency in scale and tend to raise the level of governance according to the Pro-Management RPPS Manual, promote accountability, and with it also grows the legitimacy of managers, besides fostering democratic spaces for social participation, as well as reducing conflicts of interest.

It is also noteworthy that the main limitation of this study was the constraint of collecting data exclusively from the RPPS' or the municipality's web portals. In addition, the measurement of RITA considered a specific interval for collecting data, from April 2nd, 2021 to April 13th, 2021.

Finally, it is suggested to future studies the possibility of replicating this study in other municipal RPPSs in other states or even the replication of this same study, using the same sample in a longitudinal interval to compare the results with the ones found in this study. Additionally, it is suggested for future studies to study the determining (explanatory) factors for the level of active transparency of RPPSs.

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