

The Journal of Accounting of Minas Gerais is an Open Access quarterly journal, published by Conselho Regional de Contabilidade de Minas Gerais - ISSN: 2446-9114 Journal of Accounting of Minas Gerais, Volume 26, Number 1, Article 4, Pages 55 - 67, january/april 2025. Available at: https://revista.crcmg.org.br/rmc DOI: https://doi.org/10.51320/rmc.v26i1.1592



# PERCEPTIONS OF MUNICIPAL EMPLOYEES INVOLVED IN LEGISLATIVE TRANSPARENCY IN MUNICIPALITIES IN MINAS GERAIS

# PERCEPÇÕES DOS SERVIDORES MUNICIPAIS ENVOLVIDOS COM A TRANSPARÊNCIA LEGISLATIVA NAS CIDADES MINEIRAS

This article was accepted and presented at the X Encontro Brasileiro de Administração Pública, held from June 5 to 7, 2023, in Brasília, Brazil.

# **ABSTRACT**

Although the three government branches fall subject to the same laws, there remain differences in their degrees of transparency. Moreover, studies show gaps regarding transparency in municipal legislature as the literature shows a predominance of the evaluations from transparency portals, with few in-depth analyses on this theme. Thus, this study aims to analyze the perception of the employees in the city councils in Minas Gerais about the quality of transparency of their electronic portals. To collect data, a structured questionnaire was applied to the councils in Minas Gerais. In total, 100 responses were obtained from the 853 considered municipalities. The data were analyzed by frequency tables, statistical tests, and the Cronbach's alpha to assess the degree of reliability of the obtained answers. Results showed that some characteristics of respondents influence the evaluation of transparency quality: civil servants with better training, effective agents, employees who have been working longer in their occupation, accountants, and internal controllers showed greater care when assessing transparency issues. The perception of the quality of transparency is associated with the training of civil servants. This socially relevant study can help the council managers in Minas Gerais to improve their transparency policies based on the knowledge of the characteristics and competencies of their staff.

Keywords: Public Transparency. City Councils. Perceptions. Minas Gerais.

#### RESUMO

Embora os três Poderes do Estado estejam sujeitos às mesmas leis, ainda persistem diferenças nos graus de transparência entre eles. Além disso, há uma lacuna nos estudos quanto à transparência no Legislativo municipal, sendo predominante na literatura as avaliações dos Portais da Transparência, havendo poucas análises em profundidade nessa temática. Portanto, o objetivo deste trabalho é analisar a percepção dos servidores das Câmaras Municipais de Minas Gerais sobre a qualidade da transparência de seus portais eletrônicos. Para a coleta dos dados, foi aplicado um questionário estruturado às câmaras mineiras, sendo obtidas 100 respostas dos 853 municípios considerados. Os dados foram analisados utilizando tabelas de frequência e testes estatísticos, complementados pelo cálculo do Alfa de Cronbach, para avaliar o grau de confiabilidade das respostas obtidas. A partir da análise das respostas, os resultados revelaram que algumas características dos respondentes influenciam na avaliação sobre a qualidade da transparência, como servidores com maior grau de formação, agentes efetivos, funcionários atuantes há mais tempo na função e ocupantes dos cargos de contador(a) e controlador(a) interno(a) são mais rigorosos ao avaliar as questões relativas à transparência. Demonstrou-se ainda que a percepção sobre a qualidade da transparência tem associação com a capacitação dos servidores. Esse estudo possui relevância social, uma vez que poderá auxiliar os gestores das Câmaras Mineiras na melhoria de suas políticas de transparência, a partir do conhecimento das características e competências de seu quadro de pessoal.

Palavras-chave: Transparência Pública. Câmaras Municipais. Percepções. Minas Gerais.

# Verônica Ketley Silva

Pós-graduada em Contabilidade, Auditoria e Controladoria pelo Centro Universitário Internacional (UNINTER). Bacharela em Ciências Contábeis pela Universidade Federal de Viçosa (UFV). Agente Administrativo na Prefeitura Municipal de Rio Paranaíba-MG. veronica.ketley@ufv.br. ORCID iD: https://orcid.org/0009-0006-3134-8458. Currículo Lattes: http://lattes.cnpq.br/1986706579609474

# Michelle Aparecida Vieira

Doutora em Ciências Contábeis pela Universidade Federal de Uberlândia (UFU). Mestre em Administração e Bacharela em Ciências Contábeis pela Universidade Federal de Viçosa (UFV). Docente do curso de Ciências Contábeis na Universidade Federal de Viçosa (UFV). michelle.vieira@ ufv.br. ORCID iD: https://orcid.org/0000-0002-9170-9749. Currículo Lattes: http://lattes.cnpq.br/8166604829932651

# Rodrigo Silva Diniz Leroy

Doutor em Ciências Contábeis pela Universidade Federal de Uberlândia (UFU). Mestre em Administração e Bacharel em Ciências Contábeis pela Universidade Federal de Viçosa (UFV). Docente do curso de Ciências Contábeis na Universidade Federal do Espírito Santo (UFES). E-mail: rodrigo.leroy@ufes.br. ORCID iD: https://orcid.org/0000-0003-4233-0940. Currículo Lattes: http://lattes.cnpq. br/8340295896149778

# **Robson Zuccolotto**

Doutor em Controladoria e Contabilidade pela Universidade de São Paulo (USP). Mestre em Ciências Contábeis pela Fundação Instituto Capixaba de Pesquisa em Contabilidade, Economia e Finanças (FUCAPE). Bacharel em Ciências Contábeis pelas Faculdades Integradas Castelo Branco (FCB). Docente do curso de Ciências Contábeis na Universidade Federal do Espírito Santo (UFES). robson. zuccolotto@ufes.br. ORCID ID: https://orcid.org/0000-0002-2629-5586. Currículo Lattes: http://lattes.cnpq.br/5840211354831676

Journal of Accounting of Minas Gerais - ISSN 2446-9114 – Open Access quarterly journal, published by Conselho Regional de Contabilidade de Minas Gerais (CRCMG). Received: 03 February 2024. Proofread: 09 December 2024. New alterations: 09 January 2025. Accepted: 20 February 2025, by Dr. João Estevão Barbosa Neto and Dr. Nálbia de Araújo Santos. Published: 16 May 2025. Published by: CRCMG





# 1. INTRODUCTION

Public transparency refers to public bodies providing information that enables citizens to monitor their actions and performance (Grimmelikhuijsen et al., 2013). Unveiling the acts of these bodies can increase their reliability in the eyes of society as it enables the latter to exercise social control to reduce corruption, promote public management efficiency, and encourage popular participation (Oliveira et al., 2018).

Thus, democratic societies are increasingly demanding toward the transparency of their public entities as it enables them to monitor the actions of their rulers (elected politicians, bureaucrats, and public managers) and exercise citizenship (Silva & Diniz Filho, 2019). Although the topic has gained more prominence, the Brazilian Federal Constitution has guaranteed access to public data since 1988, which the Fiscal Responsibility Law (Complementary Law no. 101, of May 4, 2000), the Transparency Law (Complementary Law no. 131, of May 27, 2009), and the more recent Law of Access to Information (Law no. 12,527, of November 18, 2011) — which provides for the obligation to make public information available by electronic means (Brasil, 1988, 2000, 2009, 2011) — have improved.

Moreover, the advancement of information and communication technologies has facilitated the dissemination of this information (Campagnoni et al., 2016), generating greater challenge to agencies since, in addition to making these data available, they must ensure that the content is understandable by society and easily accessible as transparency exceeds the simple disclosure of this information (Drehmer & Raupp, 2018). Thus, by its state capacities, public administration must seek to continuously improve its mechanisms that promote transparency.

In this context, although the three government branches fall subject to the same laws, there remain differences in their degrees of transparency, which Drehmer and Raupp (2018) explain by the forms of control and inspection to which each branch falls subject and the capacity of financial, personnel, and technological resources (or even negligence from the representatives and employees of these institutions) of promoting compliance with the legislation. Macedo et al. (2020) found that the greatest difficulties related to transparency in municipal executive powers mainly refer to their lack of technological resources and trained personnel, the neglect of the local public administration, and lack of demands by citizens. Moreover, the formalism culture of the judiciary configures the main obstacle to promoting transparency (Cruz & Zuccolotto, 2020).

However, little is known about the determinants of legislative transparency. According to Raupp and Pinho (2015), few studies have addressed the use of electronic legislation by city councils toward transparency and accountability since most research focuses on the federal and state levels. Also, among the three branches of the federal government (executive, legislative, and judiciary), the legislative shows the lowest transparency index, a worrying factor given its importance (Silva & Diniz Filho, 2019). Silva, Leroy, and Pereira (2022) observed that, in general, the city councils in the metropolitan region of Belo Horizonte, Minas Gerais, have low levels of transparency. More than half fail to comply with the provisions of the Law of Access to Information since they have no such law of their own on the subject.

To achieve its objectives, the State counts on essential tools, such as well-trained civil servants and financial resources, to expand the effectiveness of its action with society (Skocpol, 1985). Thus, despite all the available resources and instruments to implement a public policy of transparency, this process can suffer from the reality of the involved actors, corroborating the need to understand the perception of the members of the councils of Minas Gerais about the process of making public information available.

The regional and administrative relevance of the state justifies studying transparency in the city councils in Minas Gerais. The state has the largest number of municipalities in Brazil (853), each with its city council. Such administrative and social diversity offers a unique panorama for analyzing how transparency is implemented in different contexts.

Thus, the following guiding problem arises: What is the perception of the agents in city councils involved with transparency about the process of making information available? Thus, this study aims to analyze the perception of the members of the city councils of Minas Gerais about the quality of transparency of their electronic portals.

This research contributes to the literature on public transparency by having a unique approach that seeks to understand the internal view on transparency by finding the opinion and position of members of city councils on the quality of transparency of their electronic portals, discussing how the importance given to transparency interferes in its effectiveness in practice.

In addition to this introduction, this study has four other sections: theoretical framework, methodology, results, and final considerations. The literature review section starts by discussing the Brazilian laws that regulate transparency, then addressing state capacities, and finally, describing previous studies on transparency in the three governmental branches (executive, legislative, and judiciary).

# 2. LITERATURE REVIEW

# 2.1 Brazilian legislation regulating transparency

Since its redemocratization, Brazil has adopted several initiatives to promote transparency, especially a normative one. The 1988 Federal Constitution is considered the main milestone for the development of transparency in Brazil, guaranteeing access to information and ensuring the right to receive information of private, collective, or general interest



from public bodies (Art. 5, items XIV and XXXIII) (Brasil, 1988). Moreover, its art. 37 provides for the principle of publicity, which, according to Silva and Diniz Filho (2019), very clearly addresses the obligation of public administration entities to promote the transparency of their activities, widely disclosing this information.

Based on these precepts from the Federal Constitution of 1988, other legal provisions aimed to increasingly promote transparency in the Brazilian government, including the Fiscal Responsibility Law, the Transparency Law, and the Law of Access to Information. Complementary Law No. 101, of May 4, 2000, the Fiscal Responsibility Law, provides for transparency in fiscal management, establishing an entire chapter to discuss transparency, control, and inspection (Brasil, 2000).

For Silva and Sena (2007), it emerged due to the difficulties in managing public resources and the need for greater responsibility from its administrators. Since its publication, the requirements for the disclosure of information on public spending have increased (Raupp & Pinho, 2013) since it established the instruments of transparency in fiscal management, guidelines regarding accountability by public managers, and the obligation to widely disclose them in electronic means of public access.

Then, Complementary Law No. 131, of May 27, 2009, the Transparency Law, added provisions to the Fiscal Responsibility Law, emphasizing accountability by electronic means and real-time availability of information on budget and financial execution (Brasil, 2009). Finally, the most recent publication, the Law of Access to Information (Law no. 12,527 of November 18, 2011) regulates access to information, in which the State has become the guardian of public information instead of just the holder of official documents (Brasil, 2011; Michener et al., 2018).

Thus, the Law of Access to Information represents an important advance toward transparency provisions since it establishes the procedures for access to public information in which any interested party may request this access to the agencies and ensures transparent management and the government duty to disclose information of collective or general interest in places of easy access regardless of requirements (Rocha, 2012).

In this context, Lima (2019), studying the construction of transparency in Brazilian public bodies after the 1988 Constitution, observed that the enactment of transparency related to the theme configured great relevance for the evolution of transparency in Brazil, which remains very far from what is provided for in its laws and, above all, from meeting the demands of society. Thus, although such legislation has significantly advanced the transparency process, they will be insufficient in the absence of a culture of transparency from the State and society (Lima, 2019).

# 2.2 State Capacities related to promoting public transparency

In the current context — in which access to government information is a constitutional right regulated by the Law of Access to Information —, the State, represented by all its institutions, must seek to improve its mechanisms to comply with the requirements of the above law (Brandão & Barbosa, 2020). Gomide and Pires (2014) understand the existence of state capacities as necessary to manage the cycle of public policies in the states and municipalities. Considering that the Law of Access to Information configures a mechanism to materialize the transparency policy in Brazil, it is relevant to highlight the capacities of the Brazilian State, notably the municipal legislature, to produce and implement transparency policies.

Several authors have studied the concept of state capacities over the years, and it has numerous definitions based on different approaches (Aguiar & Lima, 2019; Grin, Demarco & Abrucio, 2021; Pires & Gomide, 2016; Souza, 2017). For Evans (1993), State capacity refers to the instruments and institutions the State has at its disposal to determine its objectives and be able to execute them.

As for Pires and Gomide (2016), the capacity of the State is related to the skills and competencies to solve problems and deliver results. In Fukuyama's conception (2004), state capacity refers to the ability of public agencies to plan and execute policies and cleanly and transparently enforce laws. Thus, in view of these concepts, state capacities can be analyzed considering two main dimensions: political-institutional and technical-administrative (Grin et al., 2021).

The first dimension — political-institutional capacity — analyzes the public policy instruments that ensure the management of the territory and influence the behavior of social actors and evaluates the resources to expand the channels of dialogue with society to meet social demands (Grin et al., 2021). The second dimension — technical-administrative capacity — is related to the organizational efficiency of the entity, evaluating the availability of adequate human, technological, and financial resources to perform its actions and the strategies to coordinate and monitor its activities (Gomide & Pires, 2014).

For Souza (2017), state capacities exceed the attributes a governmental structure can install, mainly including the conditions for action and organizational resources that can be mobilized to formulate and implement public policies. Thus, the State must act by resources, decisions, guidelines, legislation, and information to achieve its proposed objectives and the quality of any public policy (Silva & Almeida, 2022).

According to Bojórquez-Carrillo, Manzano-Loría, and Uc-Heredia (2015), administrative capacity stems from a broader concept: institutional capacity, the ability of organizations to respond to the demands and needs of the population. The analysis of transparency based on compliance with legal precepts requires evaluating the attributes and abilities of the State to produce and disseminate information about the management of the public machine, i.e., its capacities to implement policies are associated with the quality of public transparency.

Thus, government actions depend on their state capacities and their structures and relationship with social groups (Evans, 1995). Moreover, the more developed the state capacities of an entity, the greater its possibility of success in developing its functions and achieving its objectives (Grin, Nascimento, Abrucio & Fernandes, 2018).



# 2.3 Previous studies on public transparency in Brazil

This section describes some national research on legislative transparency. Raupp and Cunha (2010), for example, researched the level of transparency of the actions developed in city councils in the state of Santa Catarina by their electronic portals, finding that the municipal councils remain in the initial phases of promoting transparency by their electronic portals and highlighting a tendency for councils in municipalities with larger populations to have a high degree of transparency than those in municipalities with small populations.

Campagnoni et al. (2016) assessed the levels of transparency in electronic portals of the city councils of the Brazilian capitals using Nunes' multicriteria model (2013), finding low transparency in these chambers and that more than 50% of such portals showed little or no organized and updated information, thus requiring improvements.

Focusing on active transparency, Andrade, Raupp, and Pinho (2017) investigated the electronic portals of the councils of 133 Brazilian municipalities with a population of more than 200,000 inhabitants. Their observation protocol organized the councils into four groups according to the capacity of their portals: null, low, medium, or high. Results showed that most portals failed to meet the minimum expected for transparency, i.e., the legal requirements, pointing out that active transparency is yet to be a reality in the councils of the largest Brazilian municipalities.

Likewise, Ferracioli and Herman (2019) analyzed whether the transparency portals of state legislative and executive branches enabled citizens to understand their information. They found that states with greater financial resources provide greater quality and comprehensibility of the information made available, highlighting that the legislative and executive branches offer insufficient basic information to promote transparency, showing that such sites may only exist to comply with legal determinations.

Silva, Leroy, and Pereira (2022) observed that most municipal councils in the metropolitan region of Belo Horizonte, Minas Gerais, have low levels of transparency, failing to comply with the precepts of the Law of Access to Information and to regulate their own municipal law on the subject. They also found that municipalities with higher legislative spending tend to have less transparent chambers, whereas more populous municipalities tend to have better levels of transparency.

In view of these studies, this research aims to further the research on public transparency, addressing the legislative power of municipalities in Minas Gerais by analyzing the perceptions of the members of its city councils about the transparency of their electronic portals.

# 3. METHODOLOGICAL PROCEDURES

This quantitative research used statistical methods to analyze the data obtained by its questionnaire. For Richardson (1999), quantitative research begins by quantifying data collection, then treating them by specific techniques. Finally, such research includes surveys since it directly seeks information from its interest group about the studied problem, obtaining conclusions regarding the collected data by quantitative methods (Gil, 2008).

The instrument to collect data involved a structured questionnaire with 11 closed questions elaborated by an electronic form (Google Forms), sent via institutional e-mails to all city councils in Minas Gerais, and that had to be answered by only one legislative representative. To collect electronic addresses, consultations were directly carried out on the official websites of the councils and via request to the legislative assembly of Minas Gerais.

The questionnaire was submitted to a Research Ethics Committee and approved by it. Moreover, before data collection, the questionnaire was subject to a pre-test with the internal controller of a city council of Minas Gerais. Then, it was sent to all 853 councils of Minas Gerais, accepting responses from September 13, 2022 to January 25, 2023.

The emails were sent to the electronic addresses of the 853 city councils in Minas Gerais. Its questionnaire was intended for those responsible for transparency in the councils, thus mainly expecting responses from accountants, internal controllers, council presidents, councilors, legislative advisors, and secretaries.

Before participants could answer the questionnaire, an informed consent form was described on the first page of the form to explain this research and obtain consent for participation. The questionnaire was organized into three sections: the first one sought to characterize respondents' profile, collecting data on age, academic background, position, and time working at the institution, whereas the second section aimed to characterize the profile of the municipality relative to its mesoregion and population size.

The third section offered questions on respondents' perceptions of the entity state capacities to promote transparency elaborated as a 1-to-5 Likert scale, which considered one as very bad and five, very good. This section evaluated whether the councils have enough servers to meet demands of transparency and whether they are trained and updated on the transparency guidelines. Finally, the questionnaire included a question on respondents' perception of the quality of transparency in the council in which they work, to also be assessed as a 1-to-5 Likert scale.

The Likert scale "consists of developing a set of statements related to its definition for which the respondents will issue their degree of agreement" (Silva Júnior & Costa, 2014, p. 5). To evaluate the degree of reliability of the questionnaire and ensure that the obtained results correctly reproduce reality (Almeida et al., 2010), Cronbach's alpha coefficient was used. According to Hora, Monteiro, and Arica (2010, p. 89), Cronbach's alpha coefficient "measures the correlation between answers in a questionnaire by analyzing the profile of the answers given by the respondents, configuring an av-



erage correlation between questions." Its scale ranges from 0 to 1, and for the questionnaire to be considered reliable, the value must equal or exceed 0.7. To calculate Cronbach's alpha, the statistical software Stata was used, showing a 0.7252 coefficient that attests to the reliability of the research instrument.

Responses were obtained from 100 city councils, configuring a significant sample for the population of 853 Minas Gerais city councils, considering a confidence level of 95% and a margin of error of 10%. Moreover, this sample is considered probabilistic as its rate of responses had an equivalent distribution to the municipalities of Minas Gerais according to population size.

In some analyses, the chi-squared independence test was used when it aimed to find whether two or more variables were associated or dependent based on the comparison of the expected frequencies with the respective observed values of the tested variables (Bruni, 2013). The null hypothesis of independence claims that the quality of public transparency fails to depend on the number of civil servants and their training, considering the perception of the civil servants in this research. Thus, the null hypothesis would be rejected if the significance of the test (p-value) would remain below 0.05 (the significance level adopted in this study).

# 4. ANALYSIS OF THE RESULTS

# 4.1 Profile of the responding professionals

The first section of the questionnaire aimed to find respondents' characteristics (Table 1).

Table 1 - Descriptive Statistics of Respondents' Profile.

Variable	Characteristic	n	%
	Up to 30 years	12	12,0
Age group	From 30 to 49 years	74	74,0
	From 50 to 69 years	14	14,0
	High School/Technical	21	21,0
Education Level	Higher Education	31	31,0
Education Level	Graduate studies	42	42,0
	Master's degree	06	6,0
	Accounting	21	21,0
	Business Administration	16	16,0
Degree	Economy	02	2,00
(Undergraduate course)	Law	22	22,0
	Social Communication	07	7,00
	Other	32	32,0
	Accountant	09	9,00
	Internal Controller	15	15,0
	Legislative Advisor	24	24,0
Position Hold	Councilor	04	4,00
Position Held	Secretary	20	20,0
	Director	05	5,00
	Legislative Attorney	03	3,00
	Other	20	20,0
	Less than 1 year	06	6,00
	From 1 to 5 years	43	43,0
Time in the Position	From 6 to 10 years	14	14,0
	From 10 to 20 years	23	23,0
	Over 20 years	13	13,0
	Political Agent	05	5,00
Link with the Council	Effective	52	52,0
Link with the Council	Commissioned	39	40,0
	Other	03	3,00



Of the 100 respondents, most were aged from 30 to 49 years (74%). Regarding their level of education, 31.0% of respondents have completed higher education, of which 42% have graduate degrees and 6.0%, master's degrees. França (2019) highlights that the level of education is inversely related to the level of perceived transparency since participants with higher levels of education tend to more rigorously evaluate these issues, leading to lower levels of perception of transparency. Moreover, such members can increase the level of transparency and quality of information.

Allied to this, law, accounting, and administration stand out among the areas of undergraduate training as they more aptly address transparency due to their technical knowledge on these issues (Santos et al., 2019). Also, the positions held in the councils showed a good distribution; legislative advisors, secretaries, internal controllers, and accountants showed higher response rates.

Note the high percentage of responses referring to permanent and commissioned employees as 39% of responses came from commissioned employees, which can lead to a greater number of positive responses regarding transparency since commissioned employees (holders of positions of trust that lack the stability effective staff enjoy) generally seek to please their superiors to reach better positions or simply avoid the risk of leaving the organization (Estrela et al., 2015). Finally, 43% of respondents had worked in their position from one to five years.

# 4.2 Profile of the responding municipalities

The obtained answers traced the profile of the responding municipalities (Table 2).

Note that responses came from all 12 mesoregions of Minas Gerais and that only two of them (Vale do Mucuri and Northwestern Minas Gerais) provided a single response. Also, Southern/Southwestern Minas Gerais, Zona da Mata, and Central Minas Gerais configure the mesoregions with the highest number of responses.

	·		
Variable	Characteristic	no	%
	Campo das Vertentes	07	7,00
	Central Mineira	12	12,0
	Jequitinhonha	06	6,00
	Metropolitana de Belo Horizonte	08	8,00
	Northwestern Minas Gerais	01	1,00
M	Northern Minas Gerais	07	7,00
Mesoregion	Western Minas Gerais	04	4,00
	Southern/Southeastern Minas Gerais	26	26,0
	Triângulo Mineiro/Alto Paranaíba	07	7,00
	Vale do Mucuri	01	1,00
	Vale do Rio Doce	06	6,00
	Zona da Mata	15	15,0
	Up to 20,000 inhabitants	71	71,0
	From 20,001 to 50,000 inhabitants	12	12,0
Population Size	From 50,001 to 100,000 inhabitants	11	11,0
	From 100,001 to 900,000 inhabitants	06	6,00
	Above 900,001 inhabitants	-	-

Table 2 - Descriptive Statistics of the Profile of the Municipality.

Regarding population size, a higher degree of adherence to the answers occurred in municipalities with a population of up to 20,000 inhabitants, corresponding to 71% of the answers, whereas only 6% of the answers referred to municipalities with 100,000 to 900,000 inhabitants, and the only municipality with a population size above 900,000 inhabitants provided no response.

# 4.3 Perceptions according to respondents' profile

The data on the profile of the respondents and the municipalities showed the perceptions of participants on issues related to transparency according to their characteristics. Thus, first, we sought to relate the perceptions regarding the number of civil servants to meet demands of transparency according to population size (Table 3).



Table 3 - Perception of the number of civil servants by population size

Denvilation Cina		Total				
Population Size	1	2	3	4	5	Total
Up to 20,000 inhabitants	3	8	16	16	28	71
From 20,001 to 50,000 inhabitants	0	1	2	3	6	12
From 50,0001 to 100,000 inhabitants	0	1	3	4	3	11
From 100,001 to 900,000 inhabitants	0	0	3	1	2	06
Total	3	10	24	24	39	100

Table 3 shows that more than 70% of the respondents who consider the number of civil servants insufficient (1 to 3) correspond to municipalities housing up to 20,000 inhabitants. Such perception may be related to the fact that because smaller municipalities have fewer technologies as larger municipalities, they demand more time and human resources to carry out their transparency process, leading to the perception of insufficient servers to meet these demands.

Next, this study associated the perception of the training of civil servants regarding transparency guidelines according to the characteristics of the respondents (Table 4).

Table 4 - Perception of the training of civil servants according to characterization

		Traiı	Total				
		1	2	3	4	5	Totai
	Below 30 years	0	1	3	4	4	12
Age Group	From 30 to 49 years	3	9	19	22	21	74
r	From 50 to 69 years	1	2	5	2	4	14
	High School/Technical	3	2	3	5	8	21
Educational	Higher education	1	6	10	10	4	31
Level	Graduate studies	0	2	13	11	16	42
	Master's degree	0	2	1	2	1	6
	Political Agent	0	2	2	1	0	5
Link	Commissioned	2	2	5	15	16	40
	Effective	2	7	20	11	12	52
	Other	0	1	0	1	1	3
	Legislative Advisor	1	1	4	9	9	24
	Accountant	0	1	4	2	2	9
	Internal Controller	0	1	7	4	3	15
Position	Director	1	0	1	1	2	5
rosition	Legislative Attorney	0	0	2	0	1	3
	Secretary	0	4	3	6	7	20
	Councilor	0	1	1	2	0	4
	Other	0	5	6	5	4	20



		Traiı	Total					
					4	5	Total	
Less than 1 year		0	1	2	3	0	6	
	From 1 to 5 years	2	3	9	16	13	43	
Time in the Position	From 6 to 10 years	0	3	3	3	6	15	
0.00 1 00.0001	From 10 to 20 years		1	10	4	7	23	
	Over 20 years	1	4	3	2	3	13	
	Up to 20,000 inhabitants		8	16	18	25	71	
Population	From 20,001 to 50,000 inhabitants		1	6	3	2	12	
Size	From 50,0001 to 100,000 inhabitants		2	4	4	1	11	
	From 100,001 to 900,000 inhabitants	0	1	1	3	1	6	
	Total	4	12	27	28	29	100	

Table 4 shows that, regarding age group, most respondents were aged from 30 to 49 years, of whom 41.9% consider that the civil servants receive poor training. Regarding their level of education, respondents who have higher education more rigorously evaluated the training of civil servants since more than 40% of participants who have higher education, and graduate degrees consider the civil servants to be poorly trained, whereas only 22% of respondents who have a high school education have such perception.

As for the link with the councils, 55% of the permanent civil servants consider that the civil servants received poor training, whereas over 20% of commissioned staff have such view, which shows a tendency of the latter to better evaluate the proposed issues. Also, accountants, internal controllers, and civil servants with longer time in their position found that the servers are poorly trained.

Thus, a portion of respondents (which have a few predominant characteristics in common) considered the issue of training civil servants as a problem. Thus, respondents with a higher degree of training, effective agents, employees in their position for a longer time, accountants, and internal controllers found that the servers received poor training. França (2019) and Estrela, Souza, and Castro (2015) highlight that the level of education is conversely related to the level of perception on issues related to transparency and that commissioned civil servants tend to show positive evaluations due to their lack of stability in their positions, respectively.

Finally, we show the perception of the quality of transparency according to the characteristics of respondents (Table 5).

Table 5 stresses that, in general, most respondents judge the quality of transparency as good or very good (4 and 5), and only 17 participants evaluated it as 1, 2, or 3.

Table 5 - Perception of the quality of transparency according to characterization

						Quality of transparency					
		1	2	3	4	5	Total				
	Below 30 years	0	0	2	5	5	12				
Age Group	From 30 to 49 years	1	2	8	29	34	74				
Cloup	From 50 to 69 years	1	0	3	6	4	14				
	High School/Technical	2	1	3	5	10	21				
Educational	Higher education	0	0	7	13	11	31				
Level	Graduate studies	0	1	2	18	21	42				
	Master's degree	0	0	1	4	1	6				
	Political Agent	0	0	0	3	2	5				
Link	Commissioned		0	5	12	23	40				
LIIIK	Effective	1	2	8	24	17	52				
	Other	1	0	1	0	1	3				



		Quality of transparency					m / 1
		1	2	3	4	5	Total
	Advisor	0	1	3	9	11	24
	Accountant	0	0	0	4	5	9
	Internal Controller	0	0	1	9	5	15
Position	Director	0	0	1	2	2	5
FOSITION	Legislative Attorney	0	0	0	1	2	3
	Secretary	0	1	1	7	11	20
	Councilor		0	1	1	2	4
	Other		0	3	10	5	20
	Less than 1 year		0	1	3	2	6
	From 1 to 5 years		0	4	18	20	43
Time in the Position	From 6 to 10 years		0	3	4	7	15
in the rosition	From 10 to 20 years		1	2	8	12	23
	Over 20 years		1	2	6	3	13
	Up to 20,000 inhabitants	2	1	10	25	33	71
Population	From 20,001 to 50,000 inhabitants	0	0	1	5	6	12
Size	From 50,0001 to 100,000 inhabitants	0	1	1	7	2	11
	From 100,001 to 900,000 inhabitants	0	0	1	3	2	6
	Total	2	2	13	40	43	100

An important aspect to be highlighted is that 81% of the municipalities with a population of up to 20,000 inhabitants evaluated the quality of transparency as good, disagreeing with the literature, which generally shows that small municipalities have a poor quality of transparency. Raupp and Cunha (2010), for example, argue for the tendency of councils in municipalities with larger populations to have a high degree of transparency than those in smaller municipalities. Ferracioli and Herman (2019) observed that states with greater financial resources provided greater quality of transparency.

Specifically, regarding Minas Gerais, Leroy et al. (2024) point out that all councils fail to comply, to some extent, with the necessary requirements for a quality transparency portal. They also found the critical reality of the Minas Gerais city councils since their portals have low levels of transparency.

Thus, although a large portion of the participants gave a good assessment of transparency, the literature shows the opposite. As for those who offered below-maximum scores, some variables influenced such findings, analyzed in the next section.

# 4.4 Variables that influenced the perception of the quality of transparency

To understand the variation in perceptions of transparency quality, this study related the other variables in the questionnaire and applied the chi-squared test (Table 6).



Table 6 - Cross-tabulation: quality of transparency with enough well-trained servers

		s-tubulation. q		Quality					
			1	2	3	4	5	Total	p-value
	1	Observed	1	0	0	1	1	3	
	1	Expected	0,1	0,1	0,4	1,2	1,3	3	
	2	Observed	0	1	3	5	1	10	
	2	Expected	0,2	0,2	1,3	4,0	4,3	10	
Sufficient number of	3	Observed	0	1	4	12	7	24	0.0005
servers	3	Expected	0,5	0,5	3,1	9,6	10,3	24	0,0005
	,	Observed	1	0	3	13	7	24	
	4	Expected	0,5	0,5	3,1	9,6	10,3		
	5	Observed	0	0	3	9	27	39	
	٥	Expected	0,8	0,8	5,1	15,6	16,8		
	1	Observed	1	0	2	1	0	4	
		Expected	0,1	0,1	0,5	1,6	1,7		
	2	Observed	0	2	3	5	2	40	
	2	Expected	0,2	0,2	1,6	4,8	5,2	12	
Trained Servers	3	Observed	0	0	6	17	4	07	0,0000
Trained Servers	3	Expected	0,5	0,5	3,5	10,8	11,6	27	0,0000
	4	Observed	1	0	2	14	11	20	
	4	Expected	0,6	0,6	3,6	11,2	12,0	28	
	_	Observed	0	0	0	3	26		
	5	Expected	0,6	0,6	3,8	11,6	12,5	29	
	Total		2	2	13	40	43	100	

The chi-squared test of independence is based on the premise of the null hypothesis, in which the variables are independent of each other at a significance level of 5% ( $\alpha = 0.05$ ), rejecting the null hypothesis if p-value <0.05. The test rejected the null hypothesis that the variables are independent, showing a statistically significant relation between the perception of quality of transparency and the variables "number of servers" and "trained servers."

Thus, the association between the variables shows that as respondents consider that the sufficient number of civil servants, combined with their training and updating on the transparency guidelines, are associated with a better perception of the quality of transparency. We can explain this relation by the fact that a sufficient number of servers ensure that operational demands are met without overload and that training and updating ensure that professionals fully understand the legal requirements and good practices in managing transparency. If aligned, these factors contribute to the efficient implementation of transparency policies, resulting in more consistent and reliable practices, which respondents perceive as an improvement in the overall quality of transparency.

This result highlights the importance of investing in increasing staff and in continuous training programs as key elements to raise transparency standards and promote more efficient and responsible public management.

These findings corroborate Macedo et al. (2020), which related the lack of resources and trained personnel with the difficulties in promoting transparency. Moreover, Grin et al. (2018) stressed that the more developed the entity state capacities, the greater the possibility of success in developing its functions and achieving its objectives, reflecting on the quality of transparency.

Note that some municipalities considered having insufficient number of employees, but also considered them well trained, reflecting a good evaluation of transparency, which confirms the results of the chi-squared test. This evinces the importance of training civil servants to promote transparency with quality.



# 5 FINAL CONSIDERATIONS

This research mainly aimed to analyze the perception of the employees of the city councils of the state of Minas Gerais about the quality of transparency of their electronic portals due to its importance and scarcity of studies on transparency in municipal legislature. For this, it sent a structured questionnaire to all city councils in Minas Gerais.

The analyzed sample included the 100 city councils that responded to the questionnaire. In general, most responding chambers lie in municipalities with a population size of up to 20,000 inhabitants. Most responding professionals have completed higher education, a large portion of them have graduate studies, and about 24% work as accountants and/or internal controllers.

Results showed that some factors influence the perception of civil servants about the quality of transparency: the profile of the professionals, such as level of education, position, link with the chamber, and time of experience in the position constitute factors that affected respondents' evaluation of the issues related to transparency. Thus, civil servants with a higher degree of training, those effective positions, accountants or internal controllers, and those having worked longer in their function tended to more rigorously evaluate transparency, finding problems and offering lower evaluations.

On the other hand, civil servants who have been in the position for less time, those under commissions, and those with a lower level of education evaluated transparency as good. This assessment suggests a less technical and more superficial perception of transparency, which may indicate that a lack of knowledge or experience makes it difficult to find more complex problems, contributing to more favorable but potentially less accurate assessments. These differences in the perceptions of civil servants reinforce the importance of experience and technical knowledge to continuously improve transparency processes and suggest the need for technical training programs to ensure that objective and standardized criteria evaluate transparency.

Regarding the competencies councils to promote transparency regarding the number of sufficient and trained civil servants to meet the demands of transparency and its association with perceptions about the quality of transparency, the chi-squared test showed that the number of civil servants shows no association with the perception of the quality of transparency, whereas the presence of trained and updated servers influences this evaluation, thus highlighting the importance of public managers investing in training their employees.

Due to its unique approach to understanding the internal view on the subject, finding the perceptions of the members of councils about the quality of transparency, this socially relevant study can help the managers of Minas Gerais city councils to design public policies on transparency.

Despite the results, this study has some limitations, especially its difficulty in obtaining answers. Thus, sample calculation required a margin of error of 10% (higher than the usual margin of 5%), reducing its power to predict results.

Future research should compare the perceptions of civil servants with the transparency indicators from the Federal Senate and conduct direct interviews with stakeholders to explain points that he applied questionnaire failed to further develop. Finally, this study recommends a broader investigation comparing the perceptions of civil servants in the executive, legislative, and judiciary branches.

# REFERENCES

Aguiar, R. B. de, & Lima, L. L. (2019). Capacidade estatal: definições, dimensões e mensuração. BIB - Revista Brasileira de Informação Bibliográfica em Ciências Sociais, [S. l.](89), 1–28. https://doi.org/10.17666/bib8905/2019

Almeida, D., Santos, M. A. R. dos, & Costa, A. F. B. (2010, outubro). Aplicação do coeficiente Alfa de Cronbach nos resultados de um questionário para avaliação de desempenho da saúde pública. XXX Encontro Nacional de Engenharia de Produção.

Andrade, R. G. de, Raupp, F. M., & Pinho, J. A. G. de. (2017). Em busca da transparência ativa em Câmaras: uma investigação nos maiores municípios brasileiros. Advances in Scientific and Applied Accounting, 10(1), 3–20. https://doi.org/10.14392/asaa.2017100101

Bojórquez Carrillo, A. L., Manzano Loría, M. E., & Uc Heredia, L. J. (2015). Análisis de la relación entre la capacidad administrativa y la transparencia en gobiernos locales en México. Investigaciones Regionales – Journal of Regional Research, 31, 101–118.

Brandão, R. P., & Barbosa, J. C. G. (2020). O acesso à informação em agências reguladoras: uma análise sob a perspectiva da transparência passiva [Monografia/TCC]. Escola Nacional de Administração Pública.

Brasil. (1988). Constituição da República Federativa do Brasil de 1988. http://www.planalto.gov.br/ccivil\_03/constituicao/constituicao.htm

Brasil. (2000). Lei Complementar no 101, de 4 de maio de 2000. http://www.planalto.gov.br/ccivil\_03/leis/lcp/lcp101.htm

Brasil. (2009). Lei Complementar no 131, de 27 de maio de 2009. http://www.planalto.gov.br/ccivil 03/leis/lcp/lcp131.htm

Brasil. (2011). Lei no 12.527, de 18 de novembro de 2011. http://www.planalto.gov.br/ccivil\_03/\_ato2011-2014/2011/lei/l12527.htm

Bruni, A. L. (2013). Estatística Aplicada à Gestão Empresarial (40 ed). Atlas.

Campagnoni, M., Carvalho, R. D., Lyrio, M. V. L., Lunkes, R. J., & Rosa, F. S. da. (2016). Transparência no Poder Legislativo municipal: uma análise dos portais eletrônicos das Câmaras de Vereadores das capitais brasileiras. Revista Gestão Organizacional, 9(1), 21–42. https://doi.org/10.22277/rgo.v9i1.2934



- Drehmer, A. F., & Raupp, F. M. (2018). Comparando Transparência Passiva na esfera estadual: Executivo, Legislativo e Judiciário. Sociedade, Contabilidade e Gestão, 13(2), 28-46. https://doi.org/10.21446/scg\_ufrj.v13i2.13673
- Estrela, C. de S., Souza, D. S. de, & Castro, L. A. G. (2015). A gestão da informação enquanto ferramenta estratégica para uma administração de transparência no município de Camaçari - BA [Monografia do curso de Especialização em Gestão Pública Municipal]. Universidade da Integração Internacional da Lusofonia Afro-brasileira - UNILAB.
- Evans, P. (1993). O Estado como problema e solução. Lua Nova: Revista de Cultura e Política, 28-29, 107-157. https://doi. org/10.1590/S0102-64451993000100006
- Evans, P. (1995). Embedded autonomy: states and industrial transformation. Princeton University Press. https://doi. org/10.1515/9781400821723
- Ferracioli, P., & Herman, F. (2019). Habilitando o cidadão para a transparência Análise de portais estaduais do executivo e legislativo. Agenda Política, 7(1), 217-238. https://doi.org/10.31990/agenda.2019.1.9
- França, F. Í. L. (2019). Proposição e teste de uma escala de percepção da transparência organizacional [Dissertação]. Universidade de Brasília.
- Fukuyama, F. (2004). The Imperative of State-Building. Journal of Democracy, 15(2), 17-31. https://doi.org/10.1353/ jod.2004.0026
  - Gil, A. C. (2008). Métodos e Técnicas de Pesquisa Social (60 ed). Atlas.
  - Gomide, A. de Á., & Pires, R. R. C. (2014). Capacidades estatais e democracia: arranjos institucionais de políticas públicas. Ipea.
- Grimmelikhuijsen, S., Porumbescu, G., Hong, B., & Im, T. (2013). The Effect of Transparency on Trust in Government: A Cross-National Comparative Experiment. Public Administration Review, 73(4), 575-586. https://doi.org/10.1111/puar.12047
- Grin, E. J., Nascimento, A. B. do, Abrucio, F. L., & Fernandes, A. S. (2018). Sobre desconexões e hiatos: uma análise de capacidades estatais e finanças públicas em municípios brasileiros (About disconnections and gaps: an analysis of state capacity and public finances in brazilian municipalities). Cadernos Gestão Pública e Cidadania, 23(76), 312-336. https://doi.org/10.12660/cgpc.v23n76.75417
- Grin, J., Demarco, D. J., & Abrucio, F. L. (2021). Capacidades estatais municipais: o universo desconhecido no federalismo brasileiro (10 ed). Editora da UFRGS/CEGOV.
- Hora, H. R. M. da, Monteiro, G. T. R., & Arica, J. (2010). Confiabilidade em Questionários para Qualidade: Um Estudo com o Coeficiente Alfa de Cronbach. Produto & Produção, 11(2), 85-103. https://doi.org/10.22456/1983-8026.9321
- Leitão da Cruz, G. J., & Zuccolotto, R. (2020). Transparência ativa no Judiciário: um estudo dos portais eletrônicos dos Tribunais de Justiça. Cadernos Gestão Pública e Cidadania, 25(82). https://doi.org/10.12660/cgpc.v25n82.80149
- Leroy, R. S. D., Moreira, I. R. J., Raupp, F. M., Bernardo, J. S. (2024). Transparência dos portais legislativos: análise das câmaras municipais de Minas Gerais. Revista do Tribunal de Contas do Estado de Minas Gerais, 42(1). https://revista.tce.mg.gov.br/pagina/ article/view/159
- Lima, M. P. de. (2019). Um panorama sobre a construção da transparência no Brasil pós Constituição Federal de 1988. Anais do Encontro da Anpad - ENANPAD.
- Macedo, S. V., Valadares, J. L., Ribeiro Filho, W. F., & Da Silva Júnior, A. C. (2020). Transparência Local: Implicações da Lei de Acesso à Informação em Municípios Mineiros. Sociedade, Contabilidade e Gestão, 15(2), 100-117. https://doi.org/10.21446/scg\_ufrj. v0i0.18379
- Michener, G., Contreras, E., & Niskier, I. (2018). Da opacidade à transparência? Avaliando a Lei de Acesso à Informação no Brasil cinco anos depois. Revista De Administração Pública, 52(4), 610-629. https://doi.org/10.1590/0034-761220170289
- Nunes, G. S. D. F. (2013). Avaliação da transparência pública à luz da legislação brasileira: um estudo nos municípios da região sul do Brasil [Dissertação (mestrado)]. Universidade Federal de Santa Catarina.
- Oliveira, L. A. de, Fernandes, M. A. M., Pereira, R. A., & Campos, M. de S. (2018). A Lei de Acesso à Informação e sua Aplicação: Análise da Transparência nos Cinco Maiores Municípios do Alto Paranaíba. Revista Brasileira de Gestão e Engenharia, 9(2), 83-112.
- Pires, R. R. C., & Gomide, A. de Á. (2016). Governança e capacidades estatais: uma análise comparativa de programas federais. Revista de Sociologia e Política, 24(58), 121-143. https://doi.org/10.1590/1678-987316245806
- Raupp, F. M., & Cunha, D. R. (2010). Transparência por meio de Portais Eletrônicos de Câmaras Municipais. XVII Congresso Brasileiro de Custos
- Raupp, F. M., & Pinho, J. A. G. de. (2013). Os Vereadores Prestam Contas em Portais Eletrônicos? um Estudo Comparativo entre Municípios do Estado da Bahia e de Santa Catarina. Administração Pública E Gestão Social, 5(3), 89-97. https://doi.org/10.21118/
- Raupp, F. M., & Pinho, J. A. G. de. (2015). Prestação de contas no Legislativo local antes e após a Lei de Acesso à Informação. ConTexto - Contabilidade em Texto, 15(29), 30-46.
  - Richardson, R. J. (1999). Pesquisa Social: métodos e técnicas. Atlas.
- Rocha, H. H. N. (2012). Transparência e accountability no Estado Democrático de Direito: reflexões à luz da Lei de Acesso à Informação. Revista do Tribunal de Contas do Estado de Minas Gerais, 85, 84-95.
- Santos, M. R. L. dos, Bastos, R. V. G., & Bartoluzzio, A. I. S. de S. (2019). Contribuição da Auditoria Externa para Transparência à Sociedade: Uma Análise da Percepção dos Gestores das Entidades Sem Fins Lucrativos no Estado de Pernambuco. Anais do XI Congresso UFPE de Ciências Contábeis.



- Silva, L. B. da, & Almeida, L. de A. (2022). A implementação da Política de Resíduos Sólidos por governos estaduais: uma análise das capacidades estatais do Estado do Tocantins. Novos Cadernos NAEA, 25(1), 325-345. https://doi.org/10.18542/ncn.v25i1.8684
- Silva, L. R. da, Leroy, R. S. D., & Pereira, G. C. (2022). Determinantes da Transparência nas Câmaras Municipais da Região Metropolitana de Belo Horizonte. Congresso USP de Iniciação Científica em Contabilidade.
- Silva, M. S. da, & Diniz Filho, J. W. de F. (2019). O comportamento do índice de transparência na gestão fiscal nos três poderes do governo federal. Revista de Auditoria Governança é Contabilidade (RAGC), 7(29), 138-153.
- Silva Júnior, S. D. da, & Costa, F. J. (2014). Mensuração e Escalas de Verificação: uma Análise Comparativa das Escalas de Likert e Phrase Completion. Revista Brasileira de Pesquisa de Marketing, Opinião e Mídia. 15, 1-16.
- Silva, P. R., & Sena, L. B. (2007). Análise agregada dos municípios mineiros de grande porte quanto à adequação à Lei de Responsabilidade Fiscal (LRF). Revista Contemporânea de Contabilidade, 1(8), 99-119.
- Skocpol, T. (1985). Bringing the State Back In: Strategies of Analysis in Current Research. Em P. B. Evans, D. Rueschemeyer, & T. Skocpol (Orgs.), Bringing the State Back in (p. 3-37). Cambridge University Press. https://doi.org/10.1017/CBO9780511628283.002
- Souza, C. H. L. de. (2017). Capacidades estatais para a promoção de processos participativos: atributos do aparato burocrático ou condições temporárias para a ação? Sociedade e Cultura, 20(1), 105-126. https://doi.org/10.5216/sec.v20i1.50857