Accountability in The Own Social Security Regimes (RPPS) in the different mesoregions of Minas Gerais

Accountability em Regimes Próprios de Previdência Social (RPPS) nas diferentes mesorregiões de Minas Gerais

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Abstract

The objective of this study is to analyze the elements of accountability in the laws that structure the Own Social Security Regimes (RPPS) of the counties of *Minas Gerais*. Through the content analysis method, the legislations of the RPPS were used to identify the following elements: transparent information, participation, control and sanction. There was a predominance of low levels of accountability, demonstrating the fragility of RPPS legislation.

Keywords: Accountability. RPPS. Legal Structure.

Resumo

O objetivo deste trabalho é analisar os elementos de *accountability* nas leis que estruturam os Regimes Próprios de Previdência Social (RPPS) dos Municípios de Minas Gerais. Foram analisadas, através do método de análise de conteúdo, as legislações, buscando identificar os seguintes elementos: informação transparente, participação, controle e sanção. Houve uma predominância de níveis baixos de *accountability*, demonstrando a fragilidade da legislação dos RPPS.

Palavras-chave: Accountability. RPPS. Estrutura Legal.

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1 INTRODUCTION

In the current Brazilian socio-political scene, it is possible to identify distinct strands of thought that clearly delimit ideological currents of the country. On one hand, there is a great support for the government and, on the other, strong opposition. In the middle of national bipolarization, as regards to honesty, transparency and management efficiency, there is the Pension Reform as one of crucial points of popular discussion and in academic circles. This object of study was chosen due to this scenario that brought up discussions about its result and to the transparency used in rendering accounts to the population and to the State itself.

The relationship established between this curruption political scene and the need for governmental transparency made it possible to analyze the difficulty of translating accountability based on propositions of Campos (1990), which a social culture is needed to allow the development of the concept of accountability, that is, the awakening of a culture of accountability. This term has been debated, therefore, by several authors over the years, mainly after Campos (1990) wrote the work that instigated Brazilian researchers to deepen their studies in the field of public administration, focusing on understanding this emerging term. Concepts such as responsibility, transparency and inspection are directly related to the concept of *accountability*, but they cannot be considered as their exact translation into Portuguese.

Based on these statements and considering the need for a culture that provides conditions for understanding and internalizing accountability, it appears that the recent history of democracy in the country was an obstacle to the development of the term and the concrete notion of government transparency in Brazilian context, including regards to the legislation of RPPS of the municipalities of Minas Gerais. In addition to the poor disclosure of the legislation itself, there are few articles that refer to the access of policyholders to management information and their participation in decision making. In addition, there is great similarity between the laws, analyzed from the perspective of neo-institutionalism and isomorphism concept, expressing the lack of interest in adapting each municipal legislation to the peculiarities of its municipality and to the principles of popular participation, consequently to the detriment of having an *accountable* regime.

Due to the greater adherence of municipalities to system of their own regime, which aims to guarantee social security protection to their public servants, dependents and family members, the relevance of the *accountability* analysis is observed in the social security logic in the spectrum of municipal laws that institute and rule Civil Servant Pension (RPPS, in Portuguese). Therefore, this research aims to answer the following question: how is *accountability* manifested in the municipal laws that govern the RPPS? To answer this question, the main objective is to identify elements that form *accountability* (transparent information, participation, control and sanction) in the municipal laws that govern the RPPS. In addition to this one, there are intermediary objectives to identify manifestations of elements of transparent information, as well as participation, control and sanction elements.

2 THEORETICAL FRAMEWORK

2.1 *Accountability* contextualization

In Brazil, this study of the term accountability started in the 1980s, with political redemocratization and the emergence of cultural notion of political transparency after dissatisfaction with the continuous years of authoritarian governments and the feeling - although mistaken - of control and social

participation. Undoubtedly, formulation of the new 1988 Constitution, known as Citizen Constitution, was a national landmark of respect for all and social inclusion never seen before in Brazilian scenario, since several rights emerged that were, until then, unimaginable (BRASIL, 1988).

Brazilian political scene had undergone enormous transformations and the population felt more influent, due to new rights conquered. However, for Campos (1990), there were still characteristics that would be major obstacles to the translation of the word *accountability* into Portuguese, such as: a) the low level of civil society organization, since it was observed that the Brazilian people still felt at the mercy of the government and had no organization to claim for improvements under its constitutional right; b) the low level of expectation in relation to government action, since the trauma related to the previous years of censorship and limited freedom of expression hung in the air; c) the weakness of the institutions, clearly observed by the prohibition of opposition; and d) the low level of people participation.

In addition to Campos (1990), Pinho and Sacramento (2009) also analyzed the difficulty of translating this term, as they considered it extremely important that the country had internalized the notion of government accountability. For this, the authors made a historical reading of the events that occurred in the 1990s and 2000s, in order to observe the evolution of the concept of *accountability* in Brazilian society. In addition, the discussion about the meaning of democracy in Brazilian politics has become an essential factor for understanding the term.

2.2 *Accountability* types and their elements

Pinho and Sacramento (2009) and Carneiro and Costa (2001) present the different types of *accountability* and their characteristics and importance enabling to make a government more accountable. Based on O'Donnell (1998) and Smulovitz and Peruzzotti (2000), they explain the concepts of vertical, horizontal and societal *accountability* and their relationships.

Vertical *accountability* can be characterized as the relationship between the people and the State, through information made available to the population that provides the basis for a political or electoral decision that favors or not a specific government. Thus, it is essential that the people have indiscriminate access to all this information that will serve as a basis for positive or negative sanction in relation to the government. It is seen as a form of electoral *accountability*, as it manifests itself through the vote.

Horizontal *accountability* would be the relationship between state agents, who would have the delegation to supervise and enforce the pre-stipulated rules, being able to punish illegal actions using mechanisms such as the Courts of Accounts (VIEIRA, 2005). So, for this relationship between state agents to work, it is necessary to have availability of information that is important for inspection to be made in efficient and effective ways. In this aspect of *accountability*, government mechanisms themselves are able to inspect and, if necessary, punish those who do not comply with what has been assigned to them.

The third type of *accountability*, called societal, originates from society and reaches government layers (VIEIRA, 2005). It is an aspect of vertical *accountability*, but it differs from vertical when, being a relationship between society and the government, it does not have an electoral nature, but uses institutional and non-institutional tools such as legal actions and complaints in the media. Using these tools, there is an exposure of government failures that can - and should - influence political decisions as a whole (SMULOVITZ; PERUZZOTTI, 2000).

Based on these concepts, Martins (2015) explains how the components of

accountability work in the evaluation of social security management in the RPPS and the importance of each one for responsible government activity. The transparent information would be the rendering of accounts to the population of the decisions taken or not by the State, being able to be divided in Channels of Information, Active Transparency and Passive Transparency. Information channels would be the means used for the dissemination of relevant information, in a legible and easily accessible form for the population, such as the internet, newspapers of great circulation, among others. The difference between active and passive transparency is in your initiative.

Active transparency consists of making available to the public all information that is relevant for assessing the performance of the government in its functions, both for legal obligations of the governors and for actions of an informative nature only, in a succinct and clear way. Passive transparency, on the other hand, is the provision of any provided information, since it does not have any legal protection, for all those, from the government or the people, who request it (ZUCCOLOTTO; TEIXEIRA; RICCIO, 2015).

Participation consists of opening up the government to people interaction in governmental decision making, including those administered in the process of monitoring the activity of the State. In social security management, it can be divided into Encouraging Participation and Policyholder Interest. The first item concerns to the level of participation offered by the management to the insured, usually through the Councils, and the second refers to the initiative of the insured to participate, expressed by the frequency of meetings in which responsive activity of management is monitored (MARTINS, 2015).

Control mechanisms refer to the institutionalized ones that allow the inspection of the exercise of the public function internally or externally. In addition to the type of control, the fact that it is internal or external, there is the formal aspect that materializes in compliance with the law and preventive inspection, manifested through mechanisms that aim at the effectiveness of inspection mechanisms.

Positive or negative sanctions concern the legal consequences of conduct practiced in the management exercise, which can be exemplified through reelection (positive) or change of government (negative), in vertical *accountability*, and the opening of an administrative process against some government, by the state agents themselves, in horizontal *accountability*. In terms of societal *accountability*, there are mechanisms for punishing negative sanctions, such as information disseminated by the media or the opening of popular initiative projects.

In addition to legal control, the term "*accountability*" includes political control (XAVIER, 2011). Thus, it presents itself as "a two-dimensional structure", in other words, two phases: *answerability* and *enforcement* (SCHEDLER, 1999).

The *Answerability* phase concerns to obligation of public agent to publicize information and justify his actions in the exercise of the power entrusted to him/her. Public agent can be an administrator of public goods or a representative of the will of people, and this leads to "two-dimensional" *answerability*, that is, regarding to management or representation (SCHEDLER, 1999).

Enforcement refers to the function of legal structures or agencies to exercise control or impose sanctions on agents who violate the obligations imposed by the position, whether administrative or political (SCHEDLER, 1999). From this perspective, *accountability* emerges as a tool for preventing and/or correcting misconduct in the management and application of power (SCHEDLER, 1999).

2.3 Social Security

Social Security has the function of guaranteeing assistance to people in situations of need, through a solidarity contribution. Thus, if there is any problem in relation to the performance of the work activity, that worker will be assisted through this system for the maintenance of the insured himself/herself, as well as his dependents and family members. Therefore, social security has a mandatory contributory nature, as it is based on the principle of contributory solidarity.

Civil Servant Pension (RPPS, in Portuguese), however, is only a sub-regime with its own characteristics for civil servants occupying a position, both civil - which will be worked on in this research by the municipal scope - as well as military. There is, however, General Social Security Regime that is intended for workers in private sector, also of a mandatory contributory nature. In addition to these two main regimes, there is the Official and Private Complementary Social Security Regime, for those entering public service after Constitutional Amendment 41 of 2003 and the general population, respectively.

With a focus on the RPPS of the municipalities of Minas Gerais, it is important to note that those supported by this system are due to the need to guarantee job stability in public functions regardless of political parties or pressures. Therefore, there is a specific social security system, also with solidarity as a guiding principle.

2.4 Neo-Institutional Theory and Isomorphism in Legislation

The concept of isomorphism served as a basis for the interpretation of the similarity of the legislation, which can be clearly observed in the organization and composition of Councils, in the costing plans, in covered benefits, in the form of information disclosure (when there is such disclosure), in the functioning of the Regime and in the forms of punishment for wrong actions (when there is this explanation).

This similarity can therefore be analyzed from the perspective of the concept of isomorphism, since "the main forces that organizations must take into account are other organizations" (DIMAGGIO; POWELL, 2005). Thus, they are based on laws of other cities to guarantee legitimacy and comply with the general rules used, making them more homogeneous with each other. In addition, one should analyze this apparent similarity in the existing bureaucracy and in the writing of legislation from the perspective of sociological neo-institutionalism defined by Hall and Taylor (2003) in which it is concluded that "(...) these forms and procedures should be considered as cultural practices, comparable to the myths and ceremonies elaborated by numerous societies. (...)" (HALL; TAYLOR, 2003, p. 207). These similarities in the form of laws and in their procedures and institutional symbols are common, therefore, not because they increase the effectiveness of the law or because they are complete according to the context of each municipality, but because they are part of a political cultural practice.

Municipal autonomy does not cease to exist, as it is necessary that management objectives of each city are fulfilled in relation to social security legislation and local interests must be, in turn, answered, but it is undeniable that there are organizational strategies that drive and legitimize institutional isomorphic practice.

3 METHODOLOGICAL PROCEDURES

The study has a quantitative, qualitative and descriptive approach (GODOY, 1995; COLLIS; HUSSEY, 2005). Quantitative, as it was possible to measure, through the frequency of occurrences and statistical techniques, the level of *accountability* of the RPPS. Qualitative, due to the data source being laws, which conducted to a documentary research; and descriptive, since it mapped

the presence of elements that would lead to *accountability*, expressed in the laws that institute or restructure the RPPS, and how they manifest themselves.

As a unit of analysis, the 853 municipalities of the State of Minas Gerais were adopted. Among them, 212 municipalities adopt Civil Servant Pension Scheme. However, as only 133 made the legal text available on the websites of

institutes or pension funds, when they existed, on the websites of city halls and city councils, or by e-mail when required, 133 municipal laws were adopted as the object of analysis.

From the documentary analysis of legal texts, clippings were obtained, categorized as proposed by Martins (2015), shown in Table 1.

Table 1 - Categories and subcategories used in the analysis of legislation

Category	Category definition	Source	Subcategory	Subcategory characterization
Transparent Information	Act of publicizing information in a transparent manner, justifying decisions and reporting on acts in a reliable and intelligible manner, within a reasonable time.	(ABRUCIO; DURAND, 2005) (ALBUQUERQUE; OLIVEIRA, 2012) (CENEVIVA; FARAH,2012) (PIRES; COSTA; CORDEIRO, 2013) (ROCHA,2013) (SCHEDLER,1999).	Active Transparency	Spontaneous dissemination of data and information. Frequency of disclosure.
			Passive Transparency	Disclosure of information and clarifications when requested.
			Information Channel	Means of disseminating information: print or internet.
Participation	Possibilities of involving policyholders in the implementation and execution of public policies enabling the exercise of social control in the verification of responsive behaviors of public agent.	(BEVIR,2011) (ROBL FILHO,2013) (PETERS,2005) (SMULOVITZ; PERUZZOTTI,2000) (TENÓRIO et. al.,2012).	Encouraging participation	Mechanisms that provide interaction and participation. Frequency with which the mechanisms are used.
			Policyholder Interest	Frequency with which policyholders seek information and participation.
Control	Institutionalized mechanisms that allow the inspection of the exercise of public function, internally and externally.	(ABRUCIO; DURAND,2005) (ARATO, 2002) (ARDANAZ 2010) (O'DONNELL,1998) (PÓ; ABRUCIO, 2006) (ROCHA,2013) (SCHEDLER,1999).	Control species	Internal. External.
			Quality of control	Formal aspect (compliance with the law). Substantial aspect (integration between control agents and Public Administration). Preventive inspection.
Sanction	Legal consequences of the conduct exercised in social security management.	(ABRUCIO; LOUREIRO,2004) (ABRUCIO; DURAND,2005) (ARATO,2002) (O'DONNELL,1998) (ROCHA,2013) (SCHEDLER,1999).	Kind of sanction	Positive (prize). Negative (punishment).
			Nature of the sanction	Administrative. Civil. Penal.

Source: Adapted from Martins (2015).

The total number of registration units (BARDIN, 2009), which are parts of the legislation, was 5844 units. Within these units, *accountability* elements were analyzed, presented in the analysis categories. After the category records, it was possible to quantify, through the frequency and occurrence of the elements, thus generating scores for each of the subcategories presented in table 1. After quantification, it was possible to measure

the reliability of proposed constructs by the subcategories, using the Alpha of Cronbach. After measuring reliability, a confirmatory factor analysis was performed, grouping variables according to the pre-established meanings. Thus, it confirmed the constructs tested by Cronbach's Alpha and generated factor scores for each of the constructs: Transparent Information, Participation, Control and Sanction.

Before adding the factors to created indexes, reparametrizations were made based on the lowest and highest values observed for the factor scores associated with Brazilian municipalities, using the equation:

$$F_{ij} = \frac{(F - F_{min})}{(F_{max} - F_{min})}$$

where F*min* and F*max* are the maximum and minimum values observed for the factor scores associated with the municipalities. Subsequently, the values were multiplied by their factor loads, the means were averaged and finally, the values were multiplied by 100 to obtain a comparison percentage. With this, the total value of each individualized construct and a total score were obtained, capable of measuring the level of *accountability* of each RPPS.

4 PRESENTATION AND DATA ANALYSIS

Among the elements defined as the unit of analysis, Control was the one that most highlighted with 3600 records, Social participation being the second with 890 records, Sanction the third with 722 and Transparent Information the last with 632 records. Figure 1 highlights the discrepancy between records.

Figure 1 - Overview of municipalities according to the categories analyzed
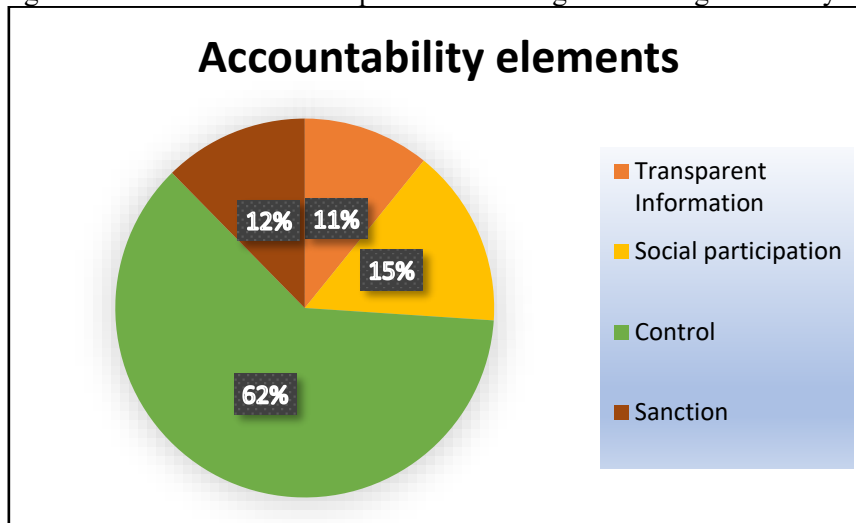
Source: Research data

For the analysis of constructs reliability used in this research, Cronbach's Alpha was calculated for each category corresponding to an accountability principle. According to Hair, Black, Babin, Anderson and Tatham (2009), it is able to reveal the degree to which the items of an instrument are homogeneous and reflect a certain implicit construct. Cronbach's alpha coefficient varies between 0.00 and 1.00, with values from 0.60 to 0.70 being considered the lower limit of acceptability.

Table 1 - Cronbach's alpha for categories considered in the research

Category	Variables	Cronbach's alpha
Transparent Information	Active Transparency Passive Transparency Information Channel	0,644
Participation	Encouraging participation	0,643

	Policyholder Interest	
Control	Control species Quality of control	0,651
Sanction	Kind of sanction Nature of the sanction	0,977

Source: Research Data

After analyzing the results, it can be seen, in Table 2, that the values are above the lower limit of acceptability, which shows the existence of reliability in the measurement of established principles. For greater reliability of the results, factor analysis was used to extract factors. This procedure could be dispensable since the constructs were based on proposed theoretical model, and these were validated by Cronbach's Alpha, however if the factors extracted by this test represent the constructed principles it will collaborate with the validation of the results. After confirmatory factor analysis, it is observed that the variables used showed a significant adjustment represented by the result of the KMO test (Kaiser-Meyer-Olkin) of 0.789 and the Bartlett test, significant, above 0.01% of probability.

The factor analysis resulted in the extraction of four factors, intentionally, with a characteristic root (*eigenvalues*) greater than 1 (one) in three factors that together account for 85.50% of the total variance of the data, as shown in Table 2. According to Hair et al. (2009), in Social Sciences, where information is generally less accurate, a solution that explains 60% of total variance and some cases, even less, is considered satisfactory.

Table 2 - Variables used in the factor analysis

Factor	Characteristic Root	Variance Explained by the Factor (%)	Accumulated Variance (%)
1	3,834	42,595	42,595
2	1,802	20,018	62,612
3	1,283	14,258	76,870
4	,777	8,631	85,501

Source: Research data

Due to the analysis of the factor loads corresponding to the correlation coefficients between variable *i* and factor *j*, after orthogonal rotation by the Varimax method, it was possible to classify five factors and define them according to their homogeneous representation, as shown in Table 3.

Table 3 - Factor matrix after VARIMAX orthogonal rotation

Variables	Rotated components			
	Factor 1	Factor 2	Factor 3	Factor 4
Active Transparency			,931	
Passive Transparency			,903	
Information Channel			,908	
Encouraging participation	,880			
Policyholder Interest	,872			
Control species				,666
Quality of control				,608
Kind of sanction		,966		
Nature of the sanction		,956		

Source: Research Data

Collaborating with the proposed construction, the factors were exactly the same as those previously tested, which further validates the construct of the scores. For better presentation of the results, the

analyzes will be divided into four subsections below.

Factor 1 - Social Participation

The Participation factor refers to the possibilities of involving policyholders in the implementation and execution of public policies in a way to allow the exercise of social control in the verification of responsible conduct of the public agent. This factor obtained a higher percentage of explained variance (42.59%), probably due to the greater discriminant function, since it is the category that finds the greatest discrepancy between the number of records of the RPPS studied. The participation element presented the second highest number of registrations and is generally associated with the registration units that deal with the Administrative, Fiscal Councils or in the units that present guidelines for the functioning of these institutions, such as the frequency in which the councils must meet. In some municipalities, they are replaced by Municipal Social Security Council.

Participation occurs only in vertical *accountability*, because in the horizontal dimension there is the State-State relationship, that is, control and information remain within the scope of Public Administration. In terms of participation, this is restricted to the presence of the insured or pensioner on the administrative and fiscal councils. This would weaken the ability to control and sanction the acts practiced by the managers of the RPPS.

Regarding the levels of participation found, after parameterizing the factor scores in percentage values, it can be seen in Table 4 that most municipalities have indicators below 70%, with a large part of them framed with medium and low level of participation.

Table 4 - Distribution of Social Participation scores

Range	Number of RPPS	Percent
0-40% (Low)	55	41,35%
40,01% a 70,00% (Medium)	61	45,86%
70,01 a 100% (High)	17	12,78%

Source: Research Data

These results point to a worrying reality, since Participation is important for social control and thus to increase the level of *accountability* of these RPPS. In addition to the levels of Participation, we sought to analyze whether there is greater interaction among regimes in nearby geographic regions, through the isomorphism of these legal structures. The results can be seen in Figure 2.

It is observed that there are regional groupings between the medium and low levels, pointing out the isomorphism between these institutions. However, it is observed that the "benchmarked" institutions are not those that have more complete structures, causing homogeneity among institutions with low and medium levels of participation.

Figure 2 - Overview of Participation in RPPS
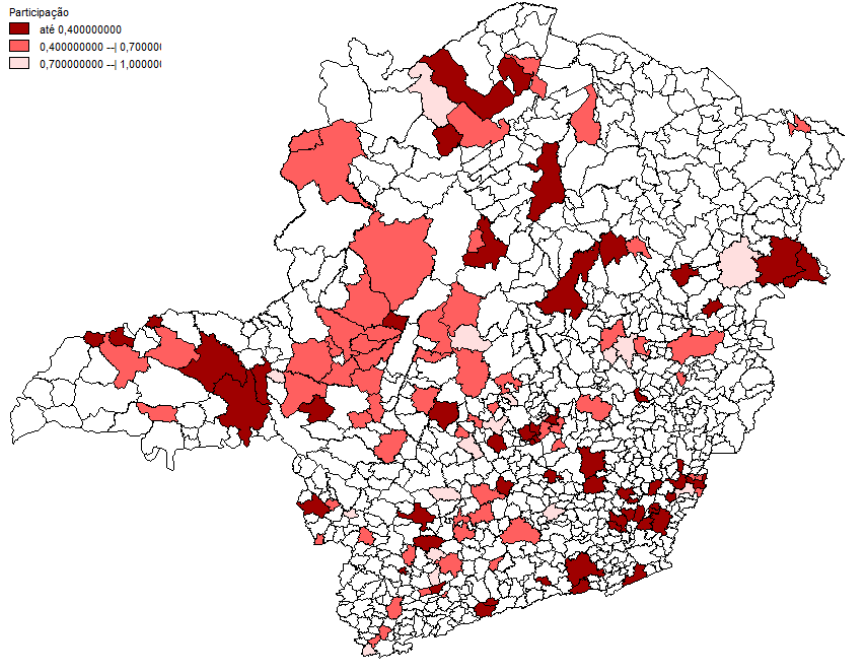
Source: Research data

Factor 2 - Sanction

Sanction refers to the field concerning the legal consequences of the conduct practiced in the exercise of public function that aim to guarantee the performance of Public Administration according to the law.

Sanction element, analyzed based on "Sanction Species" and "Nature of Sanction", appeared 722 times, being only the third with the highest number of records. The Sanction forecasts refer to financial management, participation in councils and the functioning of the unit of management structure. In all cases, sanctions of a negative nature appeared, that is, they provide for administrative, criminal or civil penalties.

The "*Sanction*" element occurs in the enforcement phases. It is directly linked to the control mechanisms and, therefore, in a vertical term, the main way to apply the sanction would be not to re-elect directors or chief executive who exercised inappropriate attitudes during his term. In horizontal terms, the sanction mechanisms would be provided for laws, punishing the administrative agent, criminally and civilly.

This element is extremely important, since *accountability* will not complete its cycle without the punishment of those who did not obey the legal rules and attacked the efficiency in Regimes management.

Regarding the degrees of Sanction found, it can be seen in Table 5 that the majority of Municipalities have indicators below 40%, with most of them framed with a low level of sanction.

Table 5 - Distribution of Sanction scores

| Range	Number of RPPS	Percent
0-40%	102	76,69%
40,01% a 70,00%	27	20,30%
70,01 a 100%	4	3,01%

Source: Research Data

The results are worrisome, since by not providing for punishment mechanisms, it increases the possibilities for managers to seek their individual interests in an

opportunistic manner. The lack of punishment mechanisms weakens the ability to control and sanction acts performed by RPPS managers. And, analyzing the geographic distribution of the results, it is impossible to conclude whether there is isomorphism in the Sanction element, since most RPPS have low levels in this category.

Figure 3 - Overview of Sanctions in the RPPS
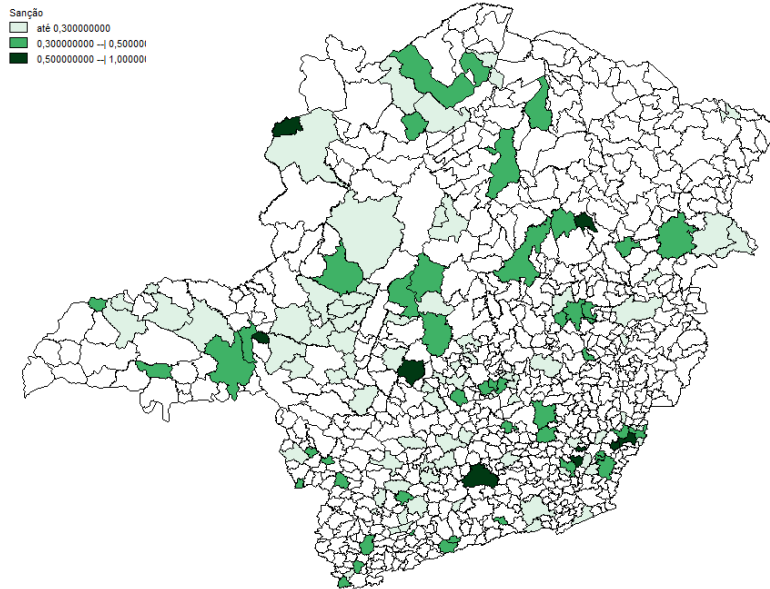
Source: Research data

Factor 3 - Transparent Information

Transparent Information Factor means to disseminate information justifying decisions and reporting on acts in a timely, reliable and intelligible manner. Transparent information is related to the disclosure of information from the Institute or Pension Fund, both to policyholders (vertical *answerability*) and to internal and external control bodies (horizontal *answerability*). This disclosure takes place actively, when referring to an initiative of the fund or institute itself, and passively, when the information is requested by the insured, by the control bodies or by the management unit itself.

The element Transparent Information, identified through the subcategories "Passive Transparency", "Active Transparency" and "Information Channels", appeared 632 times. Regarding the total frequency of identification of transparent information element, approximately 60.28% of the records correspond to active transparency, mostly focused on horizontal *answerability*. Which reveals the prevalence of information dissemination to the Public Administration itself.

Regarding the levels of transparent information found, it can be seen in Table 6 that most Municipalities have indicators below 40%, with a large part of them framed with a low level of Transparent Information.

Table 6 - Distribution of Transparent Information scores

Range	Number of RPPS	Percent
0-40%	86	64,66%
40,01% a 70,00%	37	27,82%
70,01 a 100%	10	7,52%

Source: Research Data

The results demonstrate that, in addition to not having *Enforcement*, through the sanction elements, these organizations do not have *Answerability*, that is, when the laws were being drafted, there was no great concern with the culture of being *accountable*.

Analyzing geographic distribution of the results, in figure 4, it is again not possible to conclude whether there is an isomorphism in the Transparent Information element, since most RPPS have low levels in this category.

Figure 4 - Overview of Transparent Information in RPPS
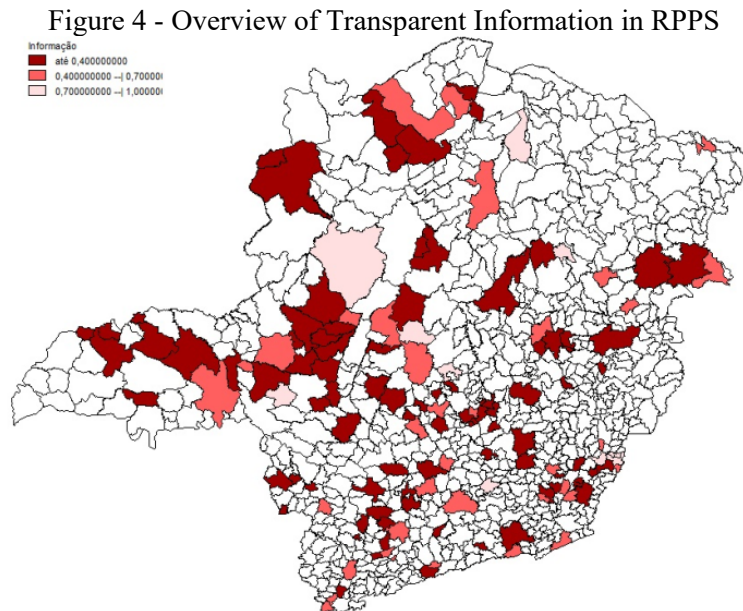
Source: Research data

Factor 4 - Control

Control factor refers to institutionalized mechanisms that allow the inspection of the exercise of public function within the entity/institution (internal) or externally as a power-duty of the agents responsible for carrying out these controls.

The control element is related to the State-State structure, due to the fact that the laws provide that the information must be forwarded to the internal control institutions and to the external ones. It was found that the registration units that point to the possibility of applying the control element, mostly, deal with the financial management of the municipal RPPS and forwarding the financial statements to the Court of Auditors; as well as the functions of the counselors and, sometimes, of the unit of management executive board.

Among the elements defined as the unit of analysis, Control is the one that highlights the most, since the subcategories "Species of Control" and "Quality of Control" appear 3600 times.

When operationalizing the research, there was a greater concern with the type of control (internal or external) than with the quality of the control itself. Thus, it focuses on the legal requirements and not the purpose for which the control is proposed.

Regarding the control scores found, it can be seen in Table 7 that 82.71% of the Municipalities have indicators lower than 40%, with most of them classified as having a low level of Control.

Table 7 - Distribution of Control scores

Range	Number of RPPS	Percent
0-40%	110	82,71%
40,01% a 70,00%	22	16,54%
70,01 a 100%	1	0,75%

Source: Research Data

Analyzing the geographic distribution of the results, reducing the scale to over 50%, to highlight the differences, there is a great dispersion among the RPPS with a high level of control, with no geographic isomorphism.

Figure 5 - Overview of Control in RPPS
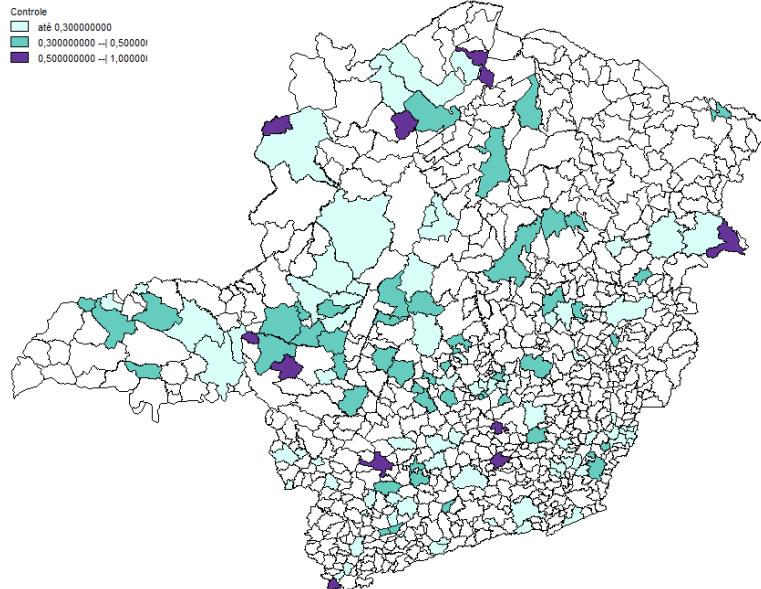
Source: Research data

Finally, to create an *accountability* index, the values of the elements were multiplied by their factor loads, to assign differentiated weights, and the values were multiplied by 100 to obtain a percentage value. The value of the scores by range can be seen in table 8.

Table 8 - Distribution of Total Accountability scores

| Range	Number of RPPS	Percent
0 a 20%	21	15,79%
20,01% a 40%	42	31,58%
40,01 a 60%	47	35,34%
60,01% a 80%	18	13,53%
80,01 a 100%	5	3,76%

Source: Research Data

It is observed that most of the municipalities are in ranges below 60%, demonstrating that these RPPS do not have a Governance structure that guarantees that the actions are carried out following the central elements of accountability.

The scenario is worrying, as these institutions start to depend on the willingness of managers to be *accountable*, since *enforcement* is not put into practice.

This structure allows opportunism by agents, since social control does not work, and managers do not suffer sanctions.

Regarding the geographic distribution of the general index, it can be seen, in figure 6, that there is no apparent concentration, demonstrating that the analyzed RPPS do not benchmark the institutions with the best governance structure.

Figure 5 - Overview of General Accountability in RPPS
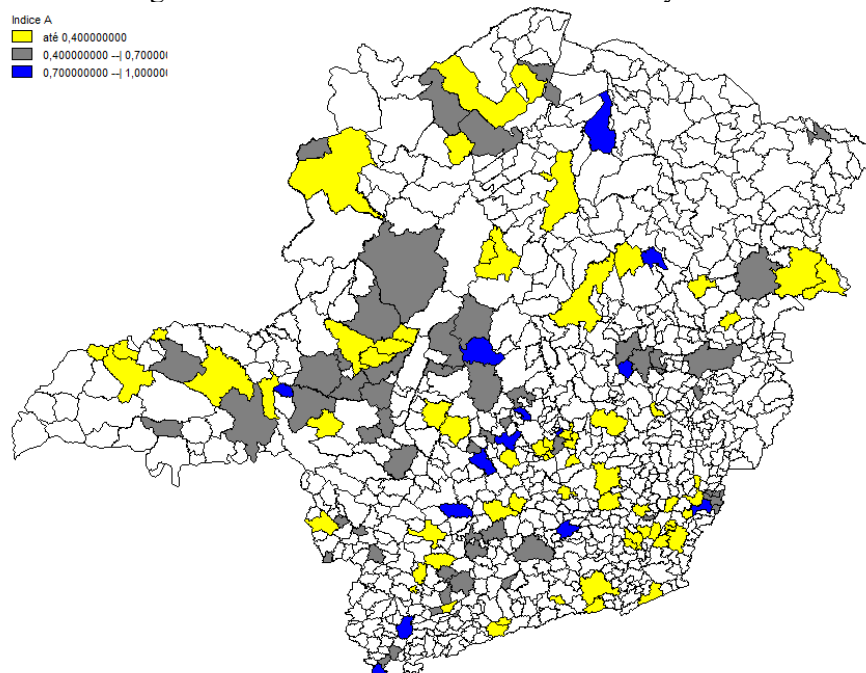
Source: Research data

These results suggest the need for these regimes to adopt isomorphism with management practice, as this would make it possible to better adapt the legal structure to the best governance and *accountability* mechanisms, increasing the control and the possibility of sanctioning the RPPS managers.

5 CONCLUSIONS AND RECOMMENDATIONS

From the reflections presented, it is observed that *accountability*, despite not having an exact translation into Portuguese, can be understood as a set of government actions guided by the principles of transparent information, participation and interaction, control mechanisms and sanctions for government entities for their attitudes towards society. All these aspects, which are part of an *accountable* posture of the State, can be understood if applied to the sphere of Civil Servant Pension, since these include governmental measures that aim to favor the social inclusion of the people, as well as in society itself and in collective decision making.

Regarding the main elements of *accountability*, it was noticed that most RPPS have low levels of participation, sanction, control and transparent information, which generates a low level of general *accountability*. Thus, it is suggested that, based on the results, the RPPS with lower levels of *accountability* seek isomorphism through the analysis of the best governance structures, reducing the risk of opportunistic attitudes by managers.

As a suggestion for future research, we suggest quantitative studies aiming to understand the factors that influence the levels of *accountability* in the RPPS, and also quantitative studies that analyze the units with better levels of governance, seeking to assess, in depth, how these structures influence in the management of these organizations.

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