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Transparency and Accountability: Analysis of Management Indicators of Federal Education Institutes

ABSTRACT

Objective: to understand whether the management indicators of the Federal Institutes of Education contain the level of transparency necessary to be considered an instrument for promoting accountability of the bureaucracy or only characterize the fulfillment of legal formalities.


Method: qualitative approach to the problem, the information was collected from the management indicators established by the Federal Court of Accounts and contained in the annual and consolidated Management Reports of the Federal Education Institutes – IFE's. From 2013 to 2017, search carried out on the participants' email addresses.


Originality/Relevance: research related to Management Reports is still limited in the view of Zorzal (2015). Studies related to the subject did not have as their scope the management indicators presented by the Federal Institutes of Education.


Results: the management indicators requested by the Brazilian Federal Court of Auditors (TCU) are not connected to the decision-making process of the IFEs, and formalism is perceived in their presentation.

Theoretical/Methodological contributions: the discussion on controls for the preservation of representative democracy, of information transparency is expanded, with attention to the attributes of visibility, capacity for inference and accountability.

Keywords: Accountability; Transparency; Performance Indicators; Management Reports; Federal Institutes of Education.

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1 INTRODUCTION

This work is focused on the existing controls on the Brazilian public bureaucracy. For Olivieri (2011), the bureaucratic apparatus is part of democracy and also it is responsible for maintaining the norms that give support to the political system. Pó and Abrucio (2004) emphasize that bureaucracy is the result of modern States and has an active role in the construction of public policies. The authors emphasize that the growth of the democratic apparatus allowed bureaucracy to acquire autonomy without accountability from a democratic perspective, as occurs with elected politicians, and then, bringing light to the need for the existence of accountability mechanisms for the bureaucracy..

The discussion about the monitoring of activities made by governments is undertaken in the theoretical field through the concept of accountability, understood as the capacity of the government and society to exercise supervision over the decisions taken by politicians and also by the bureaucracy (Pó & Abrucio, 2004; Pinho & Sacramento, 2009; Olivieri, 2011). The control bodies, when acting in the process of inspection and assessment of management performance, promote accountability, while citizens can practice social accountability by assessing whether the public acts performed are in line with social concerns (Bairral, Silva & Alves, 2015).

Management indicators are instruments that allow comprehension of the management performance and compliance, highlighting the need to verify compliance with the requested requirements, considering their respective accountability capabilities (Zorzal, 2015). Therefore, we seek to answer the following research question: to what extent the management indicators presented by the Federal Institutes of Education can be considered transparent and capable of promoting the required accountability, considering the way in which they are constructed and demonstrated?

To respond to the research question, we sought to see whether the management indicators of the Federal Institutes of Education contain the level of transparency necessary to be considered an instrument for promoting accountability of the bureaucracy or if they only characterize the fulfillment of legal formalities. For this purpose, we sought to verify the presentation of the management indicators proposed by TCU in judgment 2,267/2005, and contained in the Management Reports of the Federal Institutes of Education - IFE's -in the period from 2013 to 2017, as well as the compliance with the requested to realize how the IFE's public bureaucracy acts in relation to the transparency of management indicators.

The Federal Institutes of Education – IFE's- are constituted under the legal nature of autarchies, having administrative, patrimonial, financial, pedagogical and disciplinary autonomy in accordance with the sole paragraph of Article 1 of Law 11,892 of 2008. They are institutions designed to offer higher, basic and professional formation, being specialized in offering professional and technological education in the most varied teaching modalities and are present in all Brazilian states. There are 38 institutions that together add up to 589 teaching units, according to data presented by Nilo Peçanha Platform (www.plataformanilopecanha.org retrieved on June 16, 2018) in relation to the year 2017.

The management indicators proposed through the TCU Decision 2,267/2005 were the product of an audit performed at the Department of Professional and Technological Education - Setec of the Ministry of Education, the management report of the annual accounts being the instrument through which the disclosure should take place. The decision underscores that management indicators acquire relevance when presented in a comparative way between previous years. Then, it was recommended that in the management reports of subsequent years there should be a presentation of a historical series from the year 2005 that would allow analysis, by the manager, of the main aspects of the observed variations.

The management indicators showed by IFE's can be considered as vectors to provide accountability since information is disclosed about the actions carried out with the resources received by these institutions over a financial year and, consequently, they are presented as tools for the provision of accounts to Brazilian society (Zorzal & Rodrigues, 2015). Pinho and Sacramento (2009) stress the need to deepen this theme in the environment of Brazilian public organizations. Thus, it is expected that the increased discussion on transparency, indicators and existing controls on bureaucracy in the context of the IFE's will contribute to the development of accountability in the scenario of Brazilian public institutions.

2 DEMOCRATIC ACCOUNTABILITY AND PUBLIC TRANSPARENCY

In general, it is expected that in democracies the conduct of public agents and the results of their policies are subject to permanent verification and sanction. Therefore, elected politicians, directors appointed to senior management and career bureaucrats and employees in general must be subject to mechanisms to verify and control their actions (Arantes, Loureiro, Couto, & Teixeira, 2010).

As it was observed, besides the elected politicians, there is a need for controls over other political actors, with special emphasis on public bureaucracy, since, as stressed by Olivieri (2011), these political actors exert great influence on the functioning of democracy, making this theme to be an important object of research. For the aforementioned author, the bureaucratic apparatus has the function of guaranteeing the functioning of the norms under which the political system is established. Thus, the need for control over the actions of bureaucrats is debated in the literature, as the latter, despite not holding power as the elected politician, is responsible for moving forward with the execution of public policies (Olivieri, 2011; Abrucio & Loureiro, 2018).

Issues involving democratic control of public administration are discussed under the concept of accountability, presented as a mechanism available to government and society to monitor decisions taken by bureaucrats and politicians (Olivieri, 2011). Although it is not easy to conceptualize, accountability is fundamental for democratic development (Abrucio & Loureiro, 2018) and, according to O'Donnell (1998) it can be analyzed according to the place where it takes place. Then, Accountability can be vertical, focused on the State-society relationship, and horizontal, when it occurs within the State and its processing takes place through mechanisms known as checks and balances or checks and balances (Pinho & Sacramento, 2009).

O'Donnell (1998) explains that for an horizontal accountability to happen, the existence of state bodies endowed with legality and with sufficient autonomy to carry out actions aimed at monitoring, controlling, repairing and sanctioning, when necessary, other state bodies is necessary. Abrucio and Loureiro (2018) highlight the growth of institutions dedicated to the control of public policies and the performance of the Executive Branch through results audits or audits of accounts, as the Federal Court of Accounts – TCU. Zuccolotto and Teixeira (2014) emphasize that to expand accountability it is necessary to understand the term transparency, often approached without due conceptual attention. Transparency is conceptualized by Janssen, Matheus, Longo and Weerakkody (2017) as the ability to see what happens in public government and, although its concept is attractive and simple, it is challenging to achieve it.

Fox (2007) classifies transparency into two categories: proactively and on-demand. Active or proactive transparency occurs when the government makes information available about its actions and performance spontaneously, or when the disclosure of information is derived from imposed legal obligations. In both situations, the initiative to communicate what

happens within the administration comes from the government, which is the producer and holder of the information. Passive or on-demand transparency refers to the institutional commitment to respond to requests for information or documents that otherwise would not be accessible, excluding those for which confidentiality is legally imposed. In this form of transparency, information is not readily disseminated, with the need to be requested by the interested party. Nevertheless, even in this modality in which the government needs to be provoked for disclosure, the existing rule is based on freedom of information, with secrecy being the exception that must be established on a legal basis (Fox, 2007; Zuccolotto, Teixeira & Riccio, 2015).

Michener and Bersch (2013) highlight the attributes of visibility and the ability to make inferences as fundamental aspects in the process of identifying and assessing transparency. The authors present these attributes as representatives of the level at which information is complete and easily located, and the extent to which it offers subsidies so that precise conclusions can be made. Michener and Bersch (2013) state that to be visible, information must have a high degree of completeness, otherwise, we will be facing a percentage of visibility. Moreover, transparency allows opacity to be lost, as obscure and unknown environments allow undesirable behaviors to develop, such as inefficiency, corruption and incompetence, making it difficult for reliable information to be used as pillars for building solid democracies (Michener & Bersch, 2013). Fox (2007) claims that to move towards consistent accountability it is important to go beyond the limits of transparency, through actions that involve the government system and civil society in encouraging public accountability institutions to carry out their work.

TCU has asked educational institutions to present management indicators in their annual reports, aiming to build a historical series that provides subsidies for the process of monitoring academic actions capable of guiding public policies in these organizations (Fernandes, 2009). In this context, the indicators proposed through the TCU Decision 2,267/2005 cover, in addition to the budgetary and financial execution of such entities, the socioeconomic profile of both freshmen and graduates, not to mention the demand for places offered separately among secondary, technical and technological education, as well.

The Judgment highlights that the indicators acquire relevance when presented in a comparative way between previous years through a historical series that allows analysis, by the manager, of the main aspects of the observed variations. From the analysis of the content expressed through Ruling 2,267/2005, we can observe the demand made by a control body, the TCU, for instruments that permit greater transparency of the information provided, the management indicators, as instruments to promote accountability.

3 RESEARCH HYPOTHESIS

The Federal Court of Accounts – TCU- has been trying to implement performance audits, seeking to contribute to increasing the accountability of the public bureaucracy, responsible for implementing public policies. On the other hand, one of the problems is that the reports end up being prepared by bureaucracy itself.

The role of this bureaucratic actor takes place in a unique way in view of the level of discretion present in their activities (Cavalcanti, Lotta & Pires, 2018). The relationship of this in the accountability system is considered complex, as a greater level of discretion is verified, together with the difficulty of enforcing controls, either by the politician or by the public policy manager (Abrucio & Loureiro, 2018).

Fearing the loss of privileges or resources, this bureaucracy ends up producing formalistic reports to serve another bureaucracy, TCU, which also acts in a formalistic

manner. Formalism in the view of Vieira, Costa and Barbosa (1982) is an adequate element for analyzes of the behavior of the Brazilian public bureaucracy. For the authors, formalism is part of a domination strategy that promotes the connection between the framework of general and impersonal laws and systems based on personal relationships that allow such laws to be relativized and flexible.

In this study, TCU's Decision 2,267/2005 represents the legal foundation mentioned above, while IFE's employees, whether administrative technicians or teachers, represent the Brazilian public bureaucracy. The indicators show the results of the actions of the bureaucracy responsible for production and dissemination. As a result, the presentation of management indicators can derive from a formalistic reporting process aimed at meeting legal requirements. Based on this assumption, we present the following hypothesis:

H₀: The management indicators of the Federal Institutes of Education are formal, not very transparent and do not contribute to the accountability of the control bodies, which in practice act only by formality and not by performance.

Hence, it is expected through the analyzes to verify whether the management indicators of these organizations contain the level of transparency necessary to be considered vectors for promoting accountability to the bureaucracy or if they are only used to comply with legal formalities.

4 METHODOLOGY

This research is characterized as a documentar one because it uses management indicators as an element of study. Such information sources are capable of providing the researcher with sufficient data, either in quantity or quality, optimizing time, work and costs when compared to research in which the researcher produces the supporting information (Collis & Hussey, 2005). Content analysis was the research technique used for data analysis. Collis and Hussey (2005) consider it suitable for analyzing qualitative data, permitting them to be quantified, being appropriate when using public documents.

Analyzes of data of the 38 IFEs from 2013 to 2017 were made. It is important to highlight that the reports that annually consolidate the information of all teaching units that make up each Federal Institute were considered. The presentation of management indicators was instituted in 2005 by means of TCU's Decision 2,267/2005. The period between the beginning of the use of such instruments and the initial date of this research was considered reasonable for the development of the production and dissemination process of these data, providing clear and consistent information.

The chosen way to obtain data was to search for the term "management report" in the electronic addresses of the studied institutions, considering that they are public documents. Then, it was expected to obtain all management reports published by each institution for the defined period. The indicators established by the TCU Decision 2,267/2005 cover aspects related to the performance of the IFE's in the educational area, with regard to the following attributes: vacancy availability, efficiency and effectiveness, teaching workforce and budget adequacy.

The disclosure of the management indicators must meet some requirements established by the judgment: presentation of the individual values used as support for the calculation and exposure in a comparative manner with previous years in order to create a historical series in order to support managers in factor analysis determinants of the displayed variations. The indicators are shown in Table 1, being grouped according to four aspects of educational action. This grouping had been indicated by the Department of Professional and Technological Education - Setec to TCU, when the indicators were presented to the control

body. TCU determined the inclusion of the indicator “number of enrolled students classified according to family income per capita” in the TCU Decision 2,267/2005. Therefore, it is not related to one of the four aspects of educational action proposed by Setec. Taking into consideration that this indicator has similarity to those members of the “capacity to offer vacancies” group, we chose to fit it into this category.

Table 1

Presentation of Management Indicators Judgment TCU 2,267/2005

	Indicator	Description
1. Capacity to Offer Vacancies	Candidate/vacancy ratio	<ul style="list-style-type: none"> · Number of registrations · Number of vacancies offered
	Admissions/students ratio	<ul style="list-style-type: none"> · Total of enrollment in the year · Admissions (entrance examination + selection processes and other forms of admissions)
	Students by per capita income	<ul style="list-style-type: none"> · Reflect the socioeconomic profile of freshmen and seniors · Measure social inclusion level
2. Efficiency and efficacy	Graduates/student ratio	<ul style="list-style-type: none"> · Students able to graduate · Total of enrollment in the year
	Graduates academic efficiency	<ul style="list-style-type: none"> · Quantifies the efficiency of institutions
	Retention of school flow	<ul style="list-style-type: none"> · Total of enrolled students · Number of students who request a leave or failed
3. Adequacy of the teaching workforce	List of full-time students/teachers	<ul style="list-style-type: none"> · Teacher with academic activities exclusively in the classroom. · Workload 40h equals 1 and 20h equals 0.5 · Total of enrolled students
	Teaching qualification	<ul style="list-style-type: none"> · Considered the teaching staff, regardless of whether regular or substitute teachers. · Graduate – G; Specialized – S; Master – M; Doctor – D e post-doctor – PhD
4. Adequacy of the budget allocated to the institution	Current expenses per student	<ul style="list-style-type: none"> · All expenses excluded: investment; capital; court orders; inactives and pensioners
	Personnel costs expenses	<ul style="list-style-type: none"> · Active, inactive, pensioners, court sentences and precatory · Total expenses include all expense sources and groups
	Percentage of expenses with other costs	<ul style="list-style-type: none"> · Total expenses of other costs minus benefits, investments and financial investments
	Percentage of investment spending	<ul style="list-style-type: none"> · Expenses intended to the planning and execution of works · Acquisition of real estate or capital goods already in use · Securities representing the capital of companies

According to the indicators presented, and considering the objective of this research, which proposes to understand whether the management indicators of the Federal Institutes of Education contain the necessary level of transparency to be considered as an instrument for promoting bureaucracy or just accountability characterizes compliance with legal formality, Table 2 shows a checklist with the items that supported the analysis of the indicators presented in the management reports of the Federal Institutes of Education.

Initially, the attribute of information visibility was evaluated. Then, it was verified whether all the management indicators proposed by TCU 2,267/2005 were disclosed in all years of the researched period. Subsequently, it was observed whether there was disclosure of the historical series for each indicator as requested in the TCU 2,267/2005. This requirement was considered as fulfilled if the series had the data presented in a comparative way for at least three years. Finally, the last requirement assessed by this research involved the analysis disclosed regarding the results of each management indicator.

Table 2
Items evaluated in the research and foundation/basis

EVALUATED ITEM	BASIS
Search for the keyword “management report” in the respective electronic addresses of the analyzed entities.	Visibility (Michener and Bersch, 2013)
Presentation of indicators in management reports.	Item 30, I, a) TCU Judgment 2,267/2005.
Disclosure of the individual values of the components used for the calculation: Registration; Vacancies offered; Tickets; Students enrolled; Graduates; Leaves and failures; Full-time faculty; Total current expenses; Total expenses; Total personnel expenses; Total expenses with other costs; Total investment expenditures; financial investments.	Item 15, TCU Judgment 2,267/2005. Inference capacity (Michener and Bersch, 2013)
Presentation of the historical series of indicators.	Item 16, TCU Judgment 2,267/2005.
Analysis of the indicators and components for calculation, considering the historical series and relevant aspects of evolution.	Item 30, II, TCU Judgment 2,267/2005.

Analyzes were classified as: satisfactory, unsatisfactory and not performed. The analysis that contemplated the causes or origins capable of justifying the presented results was considered satisfactory, or even when it approached the results obtained in a comparative way in order to allow an understanding of the growth, stabilization or reduction of the result presented by the management indicator. In turn, the analysis was considered unsatisfactory when it only repeated the result presented by the indicator, mentioning that it increased or decreased, without any justification for the reason for the variation.

The searches of the IFE's electronic addresses were carried out on December 22, 23, 26 and 28, 2018. The management indicators were analyzed between January and March 2019 when the database was produced, with the aid of electronic spreadsheets for making of the attribute check sheets mentioned throughout this methodology topic.

5 RESULTS

The first assessed item was the compliance by IFEs with the attribute of visibility, in view of the concept discussed based on Michener and Bersch (2013). Therefore, the term "management report" was searched in the search fields contained in the electronic addresses of the participating institutions.

In the first attempts, it was not possible to access the management reports of some IFE's. To verify whether the institutes had neglected to publish the management reports or if these documents were not publicized in their electronic addresses, the Google search tool was used, through the expression “report+management+IFENAME+year researched”. Thus, it was possible to access the management reports of the institutes for which the search on their electronic addresses was not successful. For the reports accessed with the help of the Google search tool, partial compliance with the attribute of visibility was considered, as the form of access to the desired documents was not the proposal in the study methodology.

During the period analyzed, on average, it was possible to locate the management reports of 72% of the IFE's, which is equivalent to 27 institutions, as shown in Table 3.

Table 3
Visibility check

Visibility	2013	%	2014	%	2015	%	2016	%	2017	%
Meets the needs	27	71%	27	71%	28	74%	30	79%	25	66%
Parcially	7	18%	7	18%	9	24%	8	21%	9	24%
Does not meet the nedds	4	11%	4	11%	1	3%	0	0%	4	11%
IFE's	38		38		38		38		38	

It was not possible to encounter the management reports of four IFE's in 2013, 2014 and 2017. The highest success rate was verified in 2016, as it was possible to locate the management reports of the 38 IFE's surveyed, 30 of which were in compliance with visibility attribute and 08 with partial service.

The IFEs located in the northeast region were the ones that presented the worst performance in relation to the visibility criterion. Among all the institutions studied, the Federal Institute of Rio de Janeiro had the worst result in the visibility attribute, being possible to access only the management report for the year 2016. Two other IFE's in the Southeast region fulfilled the visibility attribute from 2013 to 2016 and neglected it in 2017. In a Midwestern IFE, a different situation was observed, as it was not possible to access the management reports, however, the Resolutions of the Superior Council that were intended to approve the management reports were located.

The second criterion evaluated was the presentation of the management indicators contained in the annual management reports of the IFE's, as per item 30, I, sub-paragraph a, of Judgment TCU 2,267/2005. Table 4 shows that it was not possible to access 13 management reports, 7% of the surveyed universe. The presentation of the management indicators evaluated by this work took place in an imposing manner through a judgment issued by a control body. Although the imposition produces standardization, it also imposes limitations on the quality of the information disclosed, as well as on the expansion of information transparency.

Table 4
Verification of the presentation of indicators

TCU Judgment Indicators 2,267/2005		Total Management Reports: 190		
		Released the indicator	Did not release the indicator	Not accessed management reports
Academics	Candidate/vacancy ratio	175 (92%)	2 (1%)	13 (7%)
	Admissions/students ratio	174 (92%)	3 (2%)	13 (7%)
	Graduates/student ratio	174 (92%)	3 (2%)	13 (7%)
	Academic efficiency of graduates	175 (92%)	2 (1%)	13 (7%)
	Retention of school flow	175 (92%)	2 (1%)	13 (7%)
	List of full-time students/teachers	174 (92%)	3 (2%)	13 (7%)
Administrative	Current expenses per student	168 (88%)	9 (5%)	13 (7%)
	Percentage of personnel expenses	166 (87%)	11 (6%)	13 (7%)
	Percentage of expenses with other costs	166 (87%)	11 (6%)	13 (7%)
	Percentage of investment spending	166 (87%)	11 (6%)	13 (7%)
Socioeconomic	Students by per capita income	153 (81%)	24 (13%)	13 (7%)
Personnel	Teaching qualification	169 (89%)	8 (4%)	13 (7%)

During the research, it can be seen that the twelve management indicators were grouped into the following dimensions: a) academic (candidate/vacancy ratio, income/student ratio, graduates/student ratio, academic efficiency of graduates, retention of school flow, student ratio /full-time faculty); b) administrative (current expenses per student, percentage of expenses with personnel, percentage of expenses with other costs, percentage of expenses with investments); c) socioeconomic (students by per capita income) and d) people management (professor degree). The form of grouping, despite not having the same nomenclature used by TCU in Ruling 2,267/2005, provides for the gathering of indices according to the essence of the information they reflect.

Academic indicators showed a higher frequency of success, being disclosed on average by 92% of IFE's. The socioeconomic factor was the one with the highest rate of negligence, not being presented in 24 management reports, 13% of the researched set. Some IFE's justified the non-presentation of the socioeconomic indicator because there is no methodology for the calculation and presentation established by Setec. Administrative indicators were not presented, on average, in 6% of the reports evaluated. Among these, the current expenditure per student had the highest frequency in the presentation.

The third attribute evaluated was the presentation of a historical series of management indicators, according to item 16 of TCU Judgment 2,267/2005, whose minimum criterion for compliance was the comparative demonstration of results of at least three years, as shown in Table 5.

Table 5
Verification of the historical series of indicators

TCU Judgment Indicators 2,267/2005		Total Management Reports: 190		
		Released the indicator	Did not disclose the indicator	Not accessed management reports
Academics	Candidate/vacancy ratio	168 (88%)	9 (5%)	13 (7%)
	Admissions/studants ratio	168 (88%)	9 (5%)	13 (7%)
	Graduates/student ratio	167 (88%)	10 (5%)	13 (7%)
	Academic efficiency of graduates	167 (88%)	10 (5%)	13 (7%)
	Retention of school flow	167 (88%)	10 (5%)	13 (7%)
	List of full-time students/teachers	160 (84%)	17 (9%)	13 (7%)
Administrative	Current expenses per student	160 (84%)	17 (9%)	13 (7%)
	Percentage of personnel expenses	158 (83%)	19 (10%)	13 (7%)
	Percentage of expenses with other costs	158 (83%)	19 (10%)	13 (7%)
	Percentage of investment spending	158 (83%)	19 (10%)	13 (7%)
Socioeconomic	Students by per capita income	109 (57%)	68 (36%)	13 (7%)
Personnel	Teaching qualification	161 85%	16 (8%)	13 (7%)

This requirement can also be seen more frequently in the presentation of academic indicators, followed by administrative and personnel. The socioeconomic indicator was the one with the worst result. From the documents evaluated, 53% presented the historical series for all indicators in a given year. From the surveyed IFEs, 26% presented a historical series for all indicators in all years surveyed. Some IFE's neglected to show the historical series in relation to all indicators surveyed in a given period.

In 36% of the population surveyed (68 reports), no historical series was presented for the indicator “students by per capita income”. This requirement was not met by 53% of the IFEs in any of the years surveyed, and ten institutions did not present it in any of the years surveyed.

The fourth criterion verified by this research was the disclosure of the components used to calculate the management indicators according to item 15 of Ruling 2,267/2005, presented in Table 6. This attribute had less frequency in the disclosure. The totality of components requested by the Judgment was fulfilled by 50% of the IFE's in any of the years analyzed. Among those who disclosed all the components used for the calculation, 42% did so in just one of the years. This attribute was fully complied with by 13 % of the surveyed IFE's.

Table 6
Presentation of the components used to calculate the indicators

Calculation Components	Total Management Reports: 190					
	Released	%	Did not release	%	Not accessed	%
Registrations	99	52%	78	41%	13	7%
Offered vacancies	104	55%	73	38%	13	7%
Admissions	103	54%	74	39%	13	7%
Students enrolled	112	59%	65	34%	13	7%
Graduates	96	51%	81	43%	13	7%
Leaves and Failures	89	47%	88	46%	13	7%
Full Time Teachers	91	48%	86	45%	13	7%
Current Expenses	84	44%	93	49%	13	7%
Total expenses	76	40%	101	53%	13	7%
Personnel expenses	76	40%	101	53%	13	7%
Expenses with other costs	76	40%	101	53%	13	7%
Financial Investiments	76	40%	101	53%	13	7%

The last verified item was the disclosure of the analysis of the management indicators, as requested by item 30, II, of Ruling 2,267/2005. Table 7 summarizes the results observed during the survey.

Table 7
Disclosure of Indicator Analysis

TCU Judgment Indicators 2,267/2005		Total Management Reports: 190			
		Satisfactory	Unsatisfactory	Not Made	Not accessed
Academics	Candidate/vacancy ratio	150 (79%)	11 (6%)	16 (8%)	13 (7%)
	Admissions/studants ratio	143 (75%)	14 (7%)	20 (11%)	13 (7%)
	Graduates/student ratio	148 (78%)	9 (5%)	20 (11%)	13 (7%)
	Academic efficiency of graduates	143 (75%)	12 (6%)	22 (12%)	13 (7%)
	Retention of school flow	143 (75%)	11 (6%)	23 (12%)	13 (7%)
	List of full-time students/teachers	138 (73%)	13 (7%)	26 (14%)	13 (7%)
	Current expenses per student	125 (66%)	13 (7%)	39 (21%)	13 (7%)
Administrative	Percentage of personnel expenses	Percentage of personnel expenses	9 (5%)	45 (24%)	13 (7%)
	Percentage of expenses with other costs	125 (66%)	11 (6%)	41 (22%)	13 (7%)
	Percentage of investment spending	123 (65%)	13 (7%)	41 (22%)	13 (7%)
Socioeconomic	Students by per capita income	126 (66%)	7 (4%)	44 (23%)	13 (7%)
Personnel	Teaching qualification	123 (65%)	7 (4%)	47 (25%)	13 (7%)

During the analyses, the occurrence of the three situations categorized as satisfactory, unsatisfactory and not performed can be observed, as shown in the description of the methodological aspects. Also for this criterion, the frequency of compliance observed by academic indicators was higher when compared to the others. On average, the analysis of academic indicators was not presented in 11% of the documents, for the others the average of non-presentation was 23%.

Generally, it can be noticed that the fulfillment of attributes associated with academic aspects of the IFE's presented better results in relation to the items requested by the TCU in Judgment 2,267/2005. In 38% of all reports subject to the survey, at least one management indicator was not analyzed. Furthermore, 27 institutions (72% of the IFEs) published analyzes considered satisfactory for all indicators in at least one of the evaluated years.

In observing the analysis of the indicators, it was not possible to observe a pattern in the way the information was presented. Some IFE's performed it succinctly, others used graphics and discussed the results showing the performance verified in their units. The Federal Institute Sertão-PE stood out because, in addition to explaining the outcomes, there was disclosure of measures that would be adopted to improve the results.

6 DISCUSSION

The disclosure of management indicators on the IFE's electronic addresses can be considered a simple activity, however, of great relevance for transparency, given that visibility is a necessary condition for transparency, according to the teachings of Michener and Bersch (2013). Then, to be transparent, the information must be complete and easily located, otherwise we will be faced with a percentage of transparency.

The verification of the visibility attribute allows assigning to IFEs three positions in relation to transparency: (i) transparent; (ii) show a percentage of transparency and (iii) non-transparent. In some IFEs, the positioning varied between the three categories over the period evaluated, such as the Federal Institute of Ceará, which was not transparent in 2013 and 2017 and presented a percentage of transparency for the other years. Or, the behaviors presented by the Federal Institute of Maranhão and the Federal Institute of Pernambuco that were transparent from 2013 to 2016 and in the year 2017 showed only a percentage of transparency.

The facts above mentioned and the need to make adjustments in the initial phase of the research evidenced the weakness present in the institutions surveyed in relation to compliance with the transparency of information through their electronic addresses in the internet environment. These results suggest that the IFE's still need to advance in relation to making information available in a visible way, that is, accessible in a simple and fast way. It was noticed that both transparency and accountability are not sufficiently matured in such institutions.

The first phase of the research highlighted the challenge presented by Janssen et. al. (2017) to shape what happens in the public government, in view of the influence that the parties interested in the information exert on the degree of transparency. Although there is a legal requirement for the disclosure of information in the internet environment, some IFE's do not comply with it yet. This fact suggests that the attention given to the transparency of information is not a consensus among the IFEs, in view of the success and failure cases observed.

The dysfunctions observed in relation to the visibility of information, which consequently impact the level of transparency present in the Federal Institutes of Education, highlight that the problems verified by Bairral *et al.* (2015) still persist in the federal public administration. Bairral *et al.* (2015) evaluated 115 annual management reports for the year 2010 and concluded that the average rate of public transparency at the federal level was forty-eight percent for the surveyed year.

Failure to comply with the requirements requested by TCU's Decision 2,267/2005, whether due to the non-presentation of management indicators, the non-disclosure of the historical series or the non-presentation of the components used for the calculation, show the complexity of the effectiveness of control mechanisms mentioned by Abrucio and Loureiro (2018). It was not possible to identify a factor that would justify the presentation of a given indicator and the negligence in disclosing the corresponding historical series. To illustrate, the one presented by the Federal Institute of Rondônia stands out: from 2013 to 2015 it released all indicators and historical series; in 2016 it released 07 of the 12 requested indicators, in

2017 it presented 08 of the 12 requested indicators, however, in these years it did not disclose a historical series.

These results suggest that, in spite of the establishment of the imposition of accountability for these indicators in 2005, the organizations analyzed have not yet adapted to the context. This survey starts from 2013, eight years after the initial requirement, and there is still a percentage of omission, another indication of resistance to the transparency of information.

Regarding the disclosure of the analysis of the indicators, they show signs of being internalized in a mechanical and repetitive way. The explanations varied little over the years, in some cases only changing the percentage value presented. No matter how complete and developed a given analysis may be, from reading the second report it was found that the arguments and contextualization presented denoted high similarity to those presented in the previous year's report.

In the analyses, even those ones which were considered satisfactory, disclosure of targets associated with most indicators was not observed. The closest parameter observed were limits, established by Setec, in relation to some indicators. For the candidate vacancy ratio indicator, some IFE's disclosed in their analysis that Setec establishes index 1 as ideal, that is, that there is a demand for a student for each vacancy offered. For the indicator ratio of full-time teaching students, the existence of 20 students for each teacher was presented as a parameter. Regarding the teaching title, it was presented in some reports that the maximum index to be reached has a value of 5, but there was no clear and objective disclosure if there was any type of strategy to reach this reference value.

The presentation of performance indicators that are not associated with tools to improve the management of the entities that disclose them, as observed in the IFE's, make this task tedious and of little or no use, as the resources associated with the production of indicators do not trigger dedicated actions the evolution of the results presented by them during a given period. In this sense, the disclosure of management indicators, which are not intended for the decision-making process, denotes the existence of formalism both on the part of the bureaucracy that produces it and that to which the indicators are designed.

Reservations regarding the use of management indicators proposed by TCU were made by Duque (2016) in the context of Brazilian Federal Universities, claiming that universities are challenged to use management indicators that effectively help the management process, promoting improved performance. For Duque (2016), the indicators proposed by TCU are used as a control instrument. This output is in line with the findings of the present research when realizing the formalism related to the presentation of the management indicators requested by the TCU in Ruling 2,267/2005 to the Federal Institutes of Education.

The lack of disclosure of any managerial indicator, mainly those requested by TCU, denotes a lack of organizational culture and strategic management. IFEs do not depend on Setec to develop a model capable of presenting and contextualizing the product of their educational performance in a socioeconomic way. This fact exemplifies the resistance of managers when they attribute a formal vision to management indicators, as opposed to the indicator's strategic vision, capable of helping and understanding the dynamics of the demands of the academic community.

Through the analyzes performed, it was not possible to reject the hypothesis that the management indicators of the Federal Institutes of Education are formal, not very transparent and do not contribute to accountability by the control bodies, which in practice act only by formality and not by performance.

7 CONCLUSIONS

Performance indicators are management instruments aimed at helping the decision-making process. In the case of IFEs, the institution of this management tool occurred through regulatory imposition established by a control body, TCU. Based on this characteristic, it was adopted as a premise that management reports are formal, not very transparent and do not contribute to accountability by the control bodies, which in practice act by formality and not by performance.

Along these lines, the findings found showed that the IFE's still have challenges to be overcome in relation to the transparency of information in their electronic addresses on the internet. There were problems in verifying the visibility of information, as well as in meeting the requirements established by the TCU as mandatory disclosure items for the management indicators of such institutions. This perspective demonstrated the difficulty addressed under theoretical aspects in relation to the effectiveness of instruments of control over bureaucracy.

Typically, it can be observed that the disclosure of indicators is fragile and methodologically incipient. The lack of established goals for a given indicator impairs the informational capacity. The absence of disclosed goals may be associated with two hypotheses, the first being the way in which the bureaucracy understands the presentation of indicators. In this case, it perceives it as something merely formal and of an obligatory nature. Or even, the lack of goals can denote the use of the bureaucratic apparatus for the benefit of the bureaucracy itself. When goals exist and are disclosed, the results have a parameter for comparison, allowing to review whether the performance was positive or negative. The fear usually resides in cases where objectives are not achieved, and justifications are needed to justify the performance below the projected. Furthermore, low income exposes the difficulties and deficiencies of bureaucracy.

Regarding the verification of the management indicators proposed by TCU for the years 2013 to 2017, access to the management reports of IFEs was considered as a requirement for meeting this objective, to verify the behavior of such institutions in relation to the attribute of visibility. Considering visibility as a premise for transparency, requiring complete disclosure of information, as well as its easy location, the results found show that, on average, 72% of the analyzed IFEs met this premise. Thus, it is possible to infer that the information was not visible or had a low percentage of visibility in 28% of the management reports that could be evaluated. Regarding the presentation of indicators, it was found that none of the requested indicators was disclosed in one hundred percent of the accessed reports. From the perspective of visibility, the non-disclosure of indicators in a management report can be considered as negligence regarding the transparency of information and, consequently, accountability.

The absence of goals disclosed for the management indicators associated with non-compliance in the presentation of the components that support the calculations impairs the understanding of the result of the public policies entrusted to IFEs. Furthermore, the quality associated with the use of the indicator as a management tool is limited in situations such as those seen in this research. As evidenced by Duque (2016) in relation to Brazilian public universities, in the IFEs, the absence of the use of indicators as an integral tool in the management decision-making process was evidenced.

Considering that none of the IFE's have *met all* the requirements assessed by this research and after discussing the results presented, we can possibly infer that the management indicators requested by TCU are not linked to the strategic or operational actions of the assessed institutions. As part of this evidence, the absence of targets disclosed for the

indicators, the repetition observed in the analyzes and the negligence in the presentation of items requested by the Judgment stand out.

The unfulfilled items suggest that the indicators requested by TCU are not perceived by the IFE's bureaucracy as elements to promote transparency and accountability and that compliance with the legal obligation overrides the quality of the information disclosed. Thus, it is possible to conclude that the presentation of indicators becomes formalistic and cannot be considered as transparent, according to the level of transparency verified in such institutions.

As a suggestion for future deepening, the need for a case study is underscored intending to seek understanding about the limitations that cause obstacles, such as those evidenced by this study, in relation to the visibility of information as well as the full compliance with disclosure items mandatory and requested through a normative instrument.

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Transparência e Accountability: Análise dos Indicadores de Gestão dos Institutos Federais de Educação

RESUMO

Objetivo: compreender se os indicadores de gestão dos Institutos Federais de Educação contêm o nível de transparência necessário para serem considerados instrumento para promoção de accountability da burocracia ou apenas caracteriza o cumprimento de formalidade legal.

Método: abordagem qualitativa do problema, as informações foram coletadas dos indicadores de gestão instituídos pelo Tribunal Contas da União e contidos nos Relatórios de Gestão anuais e consolidados dos Institutos Federais de Educação – IFE's. Período de 2013 a 2017, busca realizada no endereço eletrônico dos participantes.

Originalidade/Relevância: pesquisas relacionadas aos Relatórios de Gestão ainda são limitadas na visão de Zorzal (2015). Estudos relacionados ao tema não possuíam como escopo os indicadores de gestão apresentados pelos Institutos Federais de Educação.

Resultados: os indicadores de gestão solicitados pelo TCU não estão conexos ao processo de tomada de decisão dos IFE's, sendo percebido formalismo na apresentação.

Contribuições teóricas/metodológicas: amplia-se a discussão a respeito dos controles para preservação da democracia representativa, da transparência da informação, com atenção aos atributos da visibilidade, da capacidade de inferência e accountability.

Palavras-chave: Accountability, Transparência, Indicadores de Gestão, Relatórios de Gestão, Institutos Federais de Educação.

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