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Forum: Practical Perspectives

Paradoxes on the disclosure of civil servants' salary information by local governments

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Although local governments' payrolls are a significant expense, they are one of the most difficult to monitor. The disclosure of civil servants' salaries to improve control is a measure of public interest, but the mere information on the government's personnel expenses as provided by law may not be sufficient to detect irregularities. This study analyzes the paradoxes of disclosing salary information and the tensions among the parties related to this issue. We interviewed local government employees, unions, software companies, courts of accounts, nonprofit organizations, and journalists, gathering different interests and perspectives, addressing the issue as an example of the challenges to improve public transparency. Based on an inductive approach, the research offers a non-exhaustive list of irregularities in Brazil that are not detected by simply disclosing information in transparency portals. Our findings point out that detecting and addressing such irregularities require the cooperation of several control agents to combine multiple data sources and evidence.

Keywords: paradox; transparency; open government; payroll disclosure/salary disclosure.

Paradoxos na divulgação da informação de salários de servidores por municípios

A folha de pagamento é uma das maiores despesas do município, mas uma das mais difíceis de ser monitorada. E se a divulgação dos salários de servidores é de interesse público para controle, a divulgação das despesas com pessoal na forma como previsto em lei pode não ser suficiente para detectar diversos tipos de irregularidades. Analisamos os paradoxos envolvidos na divulgação de dados da folha de pagamento e as tensões que emergem do posicionamento de diversos interessados na questão. Entrevistamos profissionais de prefeituras, sindicatos, empresas de softwares, tribunais de contas, organizações sociais e jornalistas. Procuramos reunir diversas perspectivas e interesses envolvidos na divulgação de salários e benefícios de servidores como um exemplo dos desafios de ampliar a transparência pública. Em uma abordagem indutiva, apresentamos uma lista não exaustiva de irregularidades que reconhecidamente ocorrem no país, e que por não serem detectadas apenas com os dados divulgados nos portais de transparência, demandam cooperação entre diversos atores de controle.

Palavras-chave: paradoxo; transparência; governo aberto; folha de pagamento.

Paradojas en la difusión de información sobre los sueldos de los funcionarios por los municipios

La nómina es uno de los mayores gastos del municipio, pero también es uno de los más difíciles de monitorear. Si la divulgación de los salarios de los funcionarios públicos es de interés público para su control, la divulgación de los gastos en personal según lo dispuesto por la ley puede no ser suficiente para identificar algunas irregularidades. Analizamos las paradojas presentes en la apertura de dichos datos y las tensiones que surgen del posicionamiento de los diferentes interesados en el asunto. Entrevistamos a profesionales de alcaldías, sindicatos, empresas de software, tribunales de cuentas, organizaciones sociales y periodistas para reunir diversas perspectivas e intereses involucrados en la divulgación de sueldos y beneficios de los servidores públicos como ejemplo de los desafíos para ampliar la transparencia pública. Con un enfoque inductivo, presentamos una lista no exhaustiva de las irregularidades que a menudo ocurren en Brasil que, por no ser detectadas simplemente a través de los datos publicados en los portales de transparencia, exigen la cooperación entre los diferentes agentes de control para combinar múltiples fuentes de datos y evidencias.

Palabras clave: paradoja; transparencia; gobierno abierto; nómina de servidores.

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1. INTRODUCTION

I am here as a citizen outraged with the disregard of our city's authorities... there is notorious evidence and facts of many ghost workers [mentions the names of five people and their occupations] [...] These are some of many cases to be investigated [...] Please find attached the documentation 'collected' on the transparency portal [of the municipality], for this court to analyze" (Text of the complaint presented to the Ombudsman of the control bodies – Public Prosecutor's Office of the Brazilian state of Pernambuco and the State Court of Accounts of Pernambuco – by anonymous sources) (Tôrres, 2020).

The excerpt above is a complaint about ghost workers in the municipality of Sirinhaém, in the Brazilian state of Pernambuco. The author is a citizen outraged with the evidence of the irregularity, citing the name of those involved. This type of irregularity related to salaries of civil servants in Brazilian municipalities may be more common than those that come to light. Cases of ghost workers, salary splits – when politicians appropriate part of the salary of a civil servant they appoint – and civil servants who occupy multiple roles with conflicting work schedules are well-known and noticed in the media. However, these may not be the only irregularities.

In the current understanding of international agencies such as Transparency International or Budgetary Partnership, public transparency could be a way to inhibit such practices. Transparency research assumes that population pressure leads governments to take a stand in favor of transparency and better disclose their actions and use of resources, and municipalities with more material and human resources can be more transparent. Although government transparency has expanded in Brazil, it is still partial (Antunes, 2018; Cruz, T. A. B. Silva, & Spinelli, 2016; Leite, Colares, & Andrade, 2015; Michener, Contreras, & Niskier, 2018). A recurrent practice to limit actions of control is to disclose information such as salary expenses in files that cannot be easily edited (pdf files) or not organized in spreadsheets, which would facilitate crossing and analyzing data.

This study discusses transparency related to civil servants' salaries, observing the many interests at stake. The discussion goes beyond the logic of "government reports, citizens oversight" and considers the involvement of unions, civil servants associations, and audit bodies that interact in transparency practices. The disclosure of civil servants' salaries goes through a potential paradox of 'opacity and transparency,' with contradictions and tensions affecting several actors in society (Schad, Lewis, Raisch, & Smith, 2016) – some of them support this practice while others reject it.

In Brazil, the national regulation of government transparency was established in 2011 (Lei nº 12.527, de 18 de novembro de 2011; Decreto nº 7.724, de 16 de maio de 2012), ruling on the disclosure of civil servants' salaries. Historically, local governments operated at different levels of transparency/opacity of their activities (with a tendency toward opacity). With the new regulation, many municipalities and states increased transparency regarding budget execution, allocation of politically appointed job positions, and travel or daily expense reimbursement. However, the pressure to disclose the salaries of civil servants working in local governments (publishing the municipality's payroll, for example) is a socially and politically sensitive issue. Civil servants and their unions voiced several considerations in this regard.

Salaries represent a large part of municipalities' operational and mandatory expenses and are a source of public debt. Therefore, the need and interest in controlling the local government's payroll and staff are justified. In Brazil, the legal basis for controlling personnel expenses were the so-called *Lei Camata I* and *Lei Camata II*, laws that were later incorporated into the Brazilian Fiscal Responsibility Law. Wage control also provides evidence to analyze labor outsourcing as a strategy to circumvent fiscal ceilings on personnel expenses.

Thus, payroll disclosure goes beyond a fiscal issue. Better payroll disclosure helps detect irregularities such as ghost workers, nepotism, and accounting maneuvering to accommodate personnel expenses. On the other hand, such practice exposes civil servants to a debate and social judgment about the employment relationship and their salaries. This discussion gained attention recently due to the 2019 pension reform, the debate of Law 13,429/2017 (Lei nº 13.429, de 31 de março de 2017) waiving restrictions related to outsourcing core services, conflicts from keeping multiple contract types (Bastos, 2019), and the recent fiscal crisis that motivated proposals for administrative reform (Peci, Franzese, Lopez, Secchi, & Dias, 2021; Ribeiro, 2021; Secchi, Farranha, Rodrigues, Bergue, & Medeiros-Costa, 2021).

We do not intend to explain how the practices of salary disclosure vary in Brazilian municipalities. Our aim in this Practical Perspective Forum is to discuss whether payroll transparency is sufficient to detect well-known irregularities related to this public expenditure and identify the tensions and struggles related to such disclosure. We argue that payroll disclosure can reduce irregularities when allied with control agents working together, combining multiple data sources and evidence. In our view, it is a baseless optimism to expect that isolated or uncoordinated actions will solve this problem.

2. PUBLIC TRANSPARENCY AND PARADOXES

Public transparency is a state resulting from the openness of the public organizations to disclose or give access to previously restricted data (Janssen, 2012; Sandoval-Almazán, 2015). It is a temporary, dynamic state, which can be expanded or reduced, and varies for different matters (such as administrative acts, public procurements, administrative inquiries) and context (Grimmelikhuijsen & Feeney, 2017). The Brazilian literature on the subject treats transparency as a characteristic of the municipality or agency (Cruz et al., 2016; Zuccolotto, Riccio, & Sakata, 2014), and that public managers, in general, increase public transparency as a direct reaction to new legal demands (Dias, Aquino, P. B. Silva, & Albuquerque, 2020; Neves & P. B. Silva, 2019). One example of such reaction is the case of transparency portals, online tools promoted by the federal government in 2004 and adopted nationwide. The use of transparency portals took thousands of local governments from the total opacity of the public budget to some level (still restricted) of transparency (Antunes, 2018; Leite et al., 2015; Michener et al., 2018).

The international literature on transparency shows that legal demands lead to data disclosure, which affects the balance of groups with different interests on the issue (Janssen, Charalabidis, & Zuiderwijk, 2012). Also, the level of transparency is not just a matter of technology (Kornberger, Meyer, Brandtner, & Höllerer, 2017). Changes in the municipality's level of transparency due to data disclosure induce changes in government processes and routines (Felin, Lakhani, & Tushman, 2014; Hippel & Krogh, 2003), a new logic of action (Blasio & Selva, 2019), and a period of adjustment (Christensen & Cheney, 2014; Costas & Grey, 2014; Garsten & Montoya, 2008). Furthermore, this

process can bring tensions between democracy and bureaucracy (Josserand, Teo, & Clegg, 2006), and it does not always lead to democratic improvement (Janssen et al., 2012). Thus, the transparency literature discusses paradoxes and points out that each measure to increase transparency brings reactions, resistances, and consequences that are not always clear and convergent. The central issue is that interest groups have different positions concerning transparency and social participation and preferences about disclosing what and when.

We apply the concept of paradox or persistent overlapping contradictions or pressures to meet different goals that are not always easily reconcilable (Fairhurst & Banghart, 2016; Schad et al., 2016; Smith & Lewis, 2011). Pressures that are sometimes not reconcilable (such as obtaining greater transparency while preventing salary disclosure) require measures to solve or mitigate these dilemmas (Putnam, Fairhurst, & Banghart, 2016; Schad et al., 2016). Aquino and Cardoso (2019) analyzed how the federal government dealt with a temporal paradox introduced by the accounting regulation that brought the concept of financial sustainability to pension systems. The authors showed that the concept of financial sustainability was interpreted considering a short-term frame to accommodate pressures. Accounting maneuvering allowed protecting accounting regulation by removing the calculation threatening the governments' compliance to fiscal targets. Based on the literature on paradoxes, the authors suggest that politicians engage, accept, or accommodate conflicts by meeting one of the paradox poles (Aquino & Cardoso, 2019) and assimilate the existing tension until managing to accommodate the conflicting demands.

Treating transparency and opacity as opposite poles means that they are mutually exclusive. Each pole contains the opposite of the other, ontologically inseparable (Schad et al., 2016). In this case, the paradox is related to social, rhetorical construction (e.g., government transparency is desirable), enforced by legislation. Therefore, interest groups pressure the organization to accept the regulation and change its position on the paradox (Farjoun, 2010; Schad et al., 2016), either increasing transparency or maintaining opacity.

Greater openness of the organization, given the increased transparency, may open space for opponents to criticize managers' performance, mistakes, and matters previously accessed just by members of the organization (Dobusch et al., 2019). Although transparency increases the public managers' credibility (Darusalam et al., 2019), politicians may mostly prefer opacity to the detriment of transparency (Janssen et al., 2012; Michener, Contreras, & Niskier, 2018), and preserve the current *modus operandi* of public administration (Bannister & Connolly, 2011). Thus, although governments launch open data projects (Lindquist & Huse, 2017), they avoid unnecessary exposure and selectively maintain confidentiality on some topics (Hautz, Seidl, & Whittington, 2017; Wong & Welch, 2004). Finally, to deal with pressures for transparency, governments manage conflicting situations with citizens, regulatory bodies, unions, or civil servants, expanding or reducing levels of disclosure of certain topics, depending on the context (Kornberger et al., 2017).

The duality of the paradox remains latent, sometimes unnoticed, at different intensities. It can manifest depending on the context, such as in situations of scarcity, change, or crisis (Jay, 2013; Smith & Lewis, 2011). For example, when scandals involving civil servants arise, the groups of interest may question the payroll transparency, whether through narratives, lobbying, negotiations, or demonstrations. The organization's managers will look for solutions to accommodate the

pressures, and the result can be a constant oscillation between the poles (Ashforth & Reingen, 2014; Schad et al., 2016), as observed in the movements of opening and closing data when a new mayor starts her term (with a willingness/propensity for transparency or opacity), or with actions of interest groups.

Schad et al. (2016) list several answers found in the empirical literature on paradoxes. Among them are (i) recognizing and living with the paradox and its tensions, (ii) making the spatial and temporal separation, and (iii) seeking synthesis. Spatial separation, for example, involves giving different levels of transparency to different themes or departments and the synthesis to find a way to mitigate the source of the tension of some group, such as not disclosing the civil servant's personal data to avoid criticism based on privacy.

3. BRIEF CONTEXTUALIZATION OF TENSIONS IN THE DISCLOSURE OF CIVIL SERVANTS' SALARIES IN BRAZIL

The disclosure of civil servants' salaries in a nominal and individualized manner has gained momentum in Brazil and abroad in the last decade. In 2010, for example, the British prime minister released a list of the highest salaries of civil servants, with names, positions, and annual salaries. The British leader explained in the government's official blog that this was information of public interest since it refers to the use of public resources (The Guardian, 2010).

In Brazil, the municipality of São Paulo disclosed the list of civil servants by name and gross salaries in 2009. In response, unions and civil servants associations obtained an injunction from the Court of Justice of the State of São Paulo to interrupt the disclosure, arguing lack of legal support for the measure (Lei nº 14.720, de 25 de abril de 2008 and Decreto nº 50.070 de 02 de outubro de 2008 did not provide for the disclosure of salaries, but only the list of civil servants). The injunction was suspended following the decision of the Judge of the Supreme Court, Gilmar Mendes, in the same year of 2009. In his decision, the judge suggested a synthesis for the conflict: "a hypothetically viable solution for the desired purpose would replace the civil servants' names by their employee registration number." Two years later, the Freedom of Information Law (Lei nº 12.527, de 18 de novembro de 2011) and Decree 7,724/2012 (Decreto nº 7.724, de 16 de maio de 2012) established the obligation to make public the individual remuneration of those holding public positions. Other public bodies and entities in Brazil started to disclose salaries, such as the University of São Paulo in 2014, usually with reactions and questions from civil servants (G1, 2014).

An emblematic case involved the Legislative Assembly of the State of São Paulo, the association and the union of civil servants working in the legislative assembly and in the state's court of auditors. This case was the basis for the national consolidation of the issue (Extraordinary Appeal ARE 652777/SP). The argument in favor of disclosing salaries, the list of civil servants active, absent, or on leave, and the amounts paid monthly to each employee, assumed that the greater the transparency, the more the society's control could inhibit irregularities. The Office of the Comptroller General at the federal government (CGU in Portuguese acronym) at the time also defended salary disclosure (Case nº 00190.003938/2012-33), aligned with the international trend and with the Open Government Partnership. This international position proposes that salary transparency is part of the "fight against corruption, social participation, and fostering the development of new

technologies, in order to make governments more open, effective, and accountable” (Ministério da Cultura, 2012, our translation).

On the other hand, civil servant unions argued that salary disclosure goes against constitutional principles of the right to privacy. The controversy on the issue was resolved in 2015 when the Brazilian Supreme Court analyzed the Extraordinary Appeal, recognizing the general repercussion of the issue, taking a stand in favor of salary disclosure.

The controversy was in the tension between the principles of publicity and transparency and the principles of privacy (Mansour, 2017). The Brazilian Supreme Court decision supported the position of the rapporteur Judge of the Superior Court of Justice Napoleão Maia Filho in 2017, in favor of mandatory individualized and nominal disclosure of civil servants' salaries, with attention to preserving privacy. The synthesis of the paradox in the words of the rapporteur was described as “[having their salary disclosed] is the price paid for choosing a career as a civil servant in a republic” and the “personal and family risk [...] is attenuated with the prohibition of revealing home address, fiscal registration and ID number of the civil servant.”

Almost ten years later, Bill 3867/2020 (Projeto de lei nº 3.867, de 2020) proposed that the Brazilian Federal Revenue Service disclose the public administration entities' payrolls, enabling data cross-checking. FINALLY, the practice of salary-split was typified as administrative improbity or misappropriation of public funds, in a recent decision of the Superior Electoral Court when judging the annulment of the candidacy of a city councilor who run in the 2020 elections in São Paulo.

These are some of the past actions that show the potential tension of disclosing civil servants' salaries. Mayors or governors, legislature members, social observatories, unions, and civil servant associations take different positions that are sometimes expressed in the media, in the legislative debate, and in the specialized literature on public administration.

4. METHODOLOGY

We conducted 38 interviews lasting an average of 47 minutes with accountants, professionals responsible for managing fiscal transparency portals, union representatives, accounting system providers, heads of social observatories, journalists, and auditors from control bodies. The research also encompassed analysis of documents, public reports, and news articles published in the mass media, collecting the most frequent irregularities associated with the local governments' payroll.

The study sought to capture multiple perspectives on the same phenomenon. Rather than offering a definitive answer to the question, we intended to open a debate on the presence of multiple actors and tensions in the discussion of transparency. All the interviewees related to local governments were working in municipalities under the jurisdiction of the Court of Accounts of the State of São Paulo, so we maintained the same understanding of the control agencies regarding salary disclosure. Also, interviewees worked in municipalities that used the same integrated financial management information system (including the accounting and payroll modules), with the same solution for integrating payroll data to the transparency portal. This choice allowed us to isolate technology variations in payroll management and payroll disclosure. Even so, we observed different levels of data disaggregation on the municipalities' payroll, i.e., different levels of transparency.

This qualitative research adopted an inductive approach, which allowed the emergence of aspects that configured the paradox in the decisions about greater disclosure of civil servants' salaries. As mentioned before, it is not our objective to provide a broad response to the entire country, nor to explain why some local governments are more transparent than others. Previous studies have already addressed these issues (Leite et al., 2015; W. A. O. Silva & Bruni, 2019).

5. TRANSPARENCY AND IRREGULARITIES

The interviews pointed out some irregularities associated with the payroll. This is not an exhaustive list, and such irregularities occur at different frequencies across the country. Here we only want to show that salary disclosure does not always detect some types of irregularities.

The interviewees mentioned irregularities associated with (i) misuse of public resources in the form of payment of undue salaries and benefits, favoring people; (ii) maneuvers to comply with fiscal targets and budgetary and fiscal regulation in general, or (iii) maneuvers to guarantee cityhall's cash flow. In some cases, maneuvers to guarantee cash flow may be associated with maneuvers to comply with fiscal targets. Box 1 shows typical occurrences and how detailed payroll disclosure contributes to identifying these irregularities.

Examples of irregularities that favor people with diverted or improperly paid resources are the hiring of 'ghost workers,' receiving undue per diem or bonuses, occupying multiple positions without actually working, or accumulating positions not allowed by the federal constitution. Civil servants or groups favored by these practices tend to keep them hidden, even if the majority are not against disclosure. Furthermore, the disclosure of personnel expenses and the list of salaries available in transparency portals do not detect practices such as paying ghost workers. It is crucial to adopt measures that check the presence of the employee in the workplace. The cases are usually discovered after being denounced or identified together with other irregularities. Identifying unfulfilled working hours, work with infeasible hours, and ghost workers depend on the denunciation or testimony of people who monitor their teams and routines daily.

BOX 1 EXAMPLES OF IRREGULARITIES AND THE ROLE OF PAYROLL TRANSPARENCY

Type	Irregularities	Detection actions	Control Actors
(i)	Undue accumulation of job positions.	Denouncement or crossing of individual records with other databases.	Court of accounts and social accountability actors.
(i)	Ghost workers or salary-split.	Denouncement, or crossing of individual records with other databases.	Court of accounts and social accountability actors.
(i)	Undue payment of daily rates and refunds or gratuities (example: Mayors create gratuities for certain groups).	By analyzing the bonuses provided for in municipal legislation.	Court of accounts and social accountability actors.

Continue

Type	Irregularities	Detection actions	Control Actors
(i)	Crossed nepotism (example: Mayors allocate offices in exchange for favors with the legislature).	Denouncement, or crossing records with other databases outside the municipality.	Court of accounts and social accountability actors.
(i)	Payment of salary above the allowed by constitution.	Verifying the amount paid and the salary expenses in the payroll.	Court of accounts and social accountability actors.
(i)	People on the payroll who occupy positions that do not exist in municipal law.	By analyzing the municipal legislation that creates the positions in the civil service.	Court of accounts and social accountability actors.
(ii)	Accounting maneuvering to accommodate the disclosed payroll within fiscal targets.	By crossing payroll expense records with other current expenses.	Court of accounts and social accountability actors.
(iii)	Administrative improbity or misappropriation.	By verifying the bank order collecting the amount for payroll or Social security payment.	Court of accounts, federal government agencies, financial agents.

Source: Research data.

Thus, the actors involved in detection include auditors in the courts of accounts and social accountability actors such as social observatories. Detection can also come from complaints by civil servants or any person who has evidence of irregularity or even in cases where the defendant turns state's evidence.

Crossing payroll data between municipalities or tax authorities (Brazilian Federal Revenue Service) is essential to detect irregularities. In this case, a minimum standardization of the data layout sent by the different municipalities is necessary, which does not occur in the country. The lack of standardization prevents identifying when the same person accumulates job positions. Also, the legislation protects the disclosure of civil servants' personal information. One of the interviewees working in the court of auditors mentions that the incomplete or abbreviated disclosure of the civil servant's name makes data crossing impossible:

[...] we do not have the CPF [individual taxpayer registration number] of each civil servant, or the position, and there is no way to do this only through the transparency portals. [...] There were cases of people who accumulated 3, 4, 5 public job positions. [...] this is a double check that could be done from a minimum, standardized layout of all entities (union, states, and municipalities), it would be possible to automate these crossings.

According to another respondent, the Federal Court of Accounts (TCU in Portuguese acronymy) tries to invest on similar initiatives, crossing federal, state, and municipal data with data from the private sector. However, it depends on voluntary adherence of the regional courts of accounts that would share the payroll of the governments under their jurisdiction, but not all the regional courts of accounts have joined the project.

The courts of accounts can detect some irregularities. One example is the creation of undue bonuses to spend out the amount budgeted for education, unnecessarily increasing personnel expenses for the sake of meeting the expenditure ceiling. Another is to maneuver the accounts, artificially reducing personnel expenses (in this case, managers do not add the payment of doctors, lawyers, and outsourced accountants as personnel expenses). The courts detect these irregularities since they work with detailed data, but social accountability organizations that cannot manually segregate current expenses from total expenses will hardly notice these strategies.

Finally, the misappropriation of civil servants' resources occurs when local governments retain social security payments or installments of payroll loans from employees and do not pay the social security agency or the creditor as provided by the legislation or contract. Therefore, it is a maneuver where the government makes an unauthorized loan from the employees, not accounted for in its debt limits, to be paid in the future to the social security agency and creditors.

Despite this issue being internationally debated in terms of transparency and salary best practices (Chêne, 2009; Soreide, Tostensen, & Skage, 2012), the current level of transparency allows for few control actions. Data published on transparency portals in Brazil permit some control functions, but not for finding out the job positions filled with outsourced personnel or for conducting analysis over time to observe changes in salary patterns.

Disclosure of payroll data and likely detection of irregularities depend not only on available technology but also on a political decision about the scope and granularity of disclosed data. The disclosure type and details affect the chances of detecting irregularities. For example, the non-disclosure of payroll deductions preserves civil servants' privacy – as in the case of alimony and payroll loans the employee may have contracted – and is not relevant for detecting irregularities. However, the breakdown of benefits received is necessary because net income information alone is not enough to analyze any undue amounts such as bonuses and reimbursements.

Details on expenses reimbursement and per diem would be useful, as this is a way of improperly remunerating favored groups. Finally, the detection of some irregularities is only possible through the control agencies proactively adopting cross-checking of other data and evidence. In other cases, even the courts of accounts cannot detect irregularities, and identifying them is possible only after receiving a complaint. Thus, payroll disclosure is just a start in the control process.

6. TENSIONS RELATED TO PAYROLL DISCLOSURE

Nowadays, the detailed salary disclosure (information of public interest such as per diem, bonuses, and other benefits received) with the protection of personal information (such as payroll loans and alimony) is common law. However, this topic is still surrounded by different positions and exposes unions and civil servants, opening space for the population to inquire about civil servants' remuneration and privileges. In this sense, the interest of the general public affects the local authorities' bargaining power when negotiating salary increases and deciding on appointed positions to satisfy political coalitions.

Each of the groups of interest can demand specific information to fulfill their social roles. Perhaps the social observatory or a group in society wants to identify ghost workers by accessing payroll information. However, another group of interest, such as the civil servants association and union, may react to this request, fighting for their members' privacy – therefore, resisting the information

disclosure. Also, local authorities may use salary increases to raise political capital from civil servants and their families.

The interviews corroborated the analysis of the transparency portals, indicating that greater salary disclosure is not a matter of technological resources. On the one hand, interviewed accountants and technicians in the accounting sector understand that transparency is a “fiscal parameter enacted by the Court of Account.” Ultimately, local governments seek legitimacy based on the reputation gained through the opinion of the courts of accounts about the municipalities transparency portal: “[Our] transparency portal is perfect; we even get a good evaluation from the Court on this [...] Everything the Court needs is on the transparency portal.” In general, cityhalls seek to comply to the minimum required by the courts of accounts regarding payroll disclosure (Dias et al., 2020).

As another accountant interviewed said that, when it comes to following the court's understanding,

there is “nothing else to do,” “everything is on the portal,” and “no adjustments are necessary,” “I don't think there is anything else detailed to do, because everything is on the transparency portal. Matters related to the federal legislation are in the scope of the company hired and its software. [...] I don't see any necessary adjustments to improve [the portal]”.

On the other hand, all database integration technology and disclosure in electronic interfaces available to local governments do not guarantee that the level of disclosure is preserved. To access technology also does not prevent the local authorities remove data from the portal or reduce the level of transparency when convenient to them. One of the municipalities even reduced the disclosure of payroll information as it was beyond what other local governments were publicizing and what the court required: “The municipality asked the supplier to take this information [payroll discounts] out of the portal. Yes, because the law does not ask for information on these discounts, it only asks for the salary.” One interviewee mentioned an example of supplier control, saying that depending on how society uses the data, authorities may suppress information:

[...] the press started to use this to make complaints against the government. We were requested to remove some devices from the site to make this consultation more difficult, and nowadays it is more difficult to collect all payments for a certain supplier.

The many interests at stake in payroll disclosure involve potential tensions and conflicts. In the interviews, we identified pressures from two sources of conflict: (i) the interests of civil servants in the relationship between authorities, civil servants, and unions; and (ii) the fiscal and financial interest of the city in the interaction between mayors and the courts of accounts. Therefore, in the opacity versus transparency continuum, these two types of pressures push the level of disclosure toward one of the extremes of the paradox. The first source of pressure is more associated with the fear of exposing that some people may be gaining undue benefits; the second pressure is more related to budgetary and fiscal compliance goals. As described below, two different solutions emerge for the paradox.

As for the interests of civil servants, which occur in the interaction of the preferences of the mayors, civil servants, and unions, part of the justifications have already been resolved by the understanding of the Brazilian Supreme Court. If, on the one hand, there are political gains for mayors who adopt the

transparency, these authorities come into conflict with civil servant unions pressured by the society's perception regarding their salaries. On the other hand, unions are interested in transparency data to denounce hiring part-time and non-tenured civil servants, and more recently, to question arguments in favor of an administrative reform model designed to address super salaries in public service.

Finally, civil servants (particularly in top-management positions) can potentially be uncomfortable with disclosing their remuneration and would therefore prefer less detail on the government's payroll. Despite the first reaction against the disclosure in the past, civil servants themselves could be interested in denouncing crimes such as salary-splits or ghost workers supported by the data disclosed, as these crimes are difficult to identify only through information from the transparency portals.

The source of tension can be partially resolved by the synthesis of the paradox (Schad et al., 2016) given by the Brazilian Supreme Court, the "personal and family risk [...] is attenuated with the prohibition of revealing home address, fiscal registration and ID number of the civil servant." However, the synthesis resolves the issue of privacy, but not the other issues, such as social pressure when comparing average salaries with the private sector and the risk of exposing potential irregularities. To avoid such risks, in some cases, the city government publishes the full payroll, but not work shifts or job timetables, a type of spatial separation (Schad et al., 2016).

We also observed that, in critical periods, the city government can make a temporal separation (Schad et al., 2016) until the pressure decreases, removing data from the portal or interrupting the data series with some justification. For example, mayors with an unfounded justification of complying with electoral legislation withdraw public access to the transparency portal during an election year.

If unions and civil servants pressure to reduce public access to payroll details, and the cityhall chooses not to take the risks of wider disclosure, it remains for non-governmental organizations, the press, and the municipal council to generate pressure for openness. However, the municipal council is not always an example of support for salary transparency. As reported by one civil servant: "[...] we, from the local executive branch, are not allowed to access the salaries of the civil servants working in the legislative branch. But they know our salaries." We can also mention that the stance of a group regarding payroll transparency is affected depending on the position of the group's political party and whether it is part of the government or opposing the incumbent authorities. It is possible to observe that groups change stances on the issue according to political agreements.

Regarding the debate on fiscal matters, mayors can be fully audited by the courts of accounts regardless of increasing transparency in portals. The courts of accounts are the real beacons of transparency as control bodies. Our interviews with auditors from these courts showed that the payroll audit varies, but in general, it is superficial or precarious: "It's something recurrent for the Brazilian courts of accounts [...], we end up getting bogged down in details [...] but 'the elephant in the room' is the payroll and ends up not being seen and audited in the way it should be. [...] information still arrives with much precariousness for us [...] and this causes delays. It delays in the sense that we could be there doing an audit that is not just a compliance audit".

Courts also act timidly in certifying the content of the transparency portals and the information made available for social accountability (more recurrently, they analyze whether the information is made available on the portal but do not analyze the veracity of the information). The information disclosed on the transparency portals is not always reliable, and sometimes it differs from what is reported to the control bodies.

It seems that the way cityhalls solve the paradox in relation to the court of accounts is to accommodate the level of disclosure to the courts' level of inspection on the transparency portals. As the court of accounts has full access to the payroll and does not depend on the portal's data, the local government separates two pieces of information, one submitted to the court (the complete payroll) and the other informed on the portal for public access. The solution given is spatial separation (Schad et al., 2016), two pieces of information at different levels of transparency for each group of interest.

In short, the decision on the level of transparency lies with the cityhall who accommodate the paradox pressures with strategies (spatial and temporal separation). In any case, these strategies, despite reducing pressures, do not necessarily increase the chances of detecting irregularities. The way the paradox is accommodated favors reduced transparency and less chance of detecting irregularities related to payrolls.

7. CONCLUSION AND IMPLICATIONS

The level of transparency was treated as a consequence of manifested or latent tensions and pressures in a paradox, to which local governments' respond by accommodating the interests at stake. This vision contrasts with the traditional literature that treats transparency as a level to be reached, depending on the financial, technological, or social resources in that municipality or the government's political orientation.

As with other matters that demand government transparency, payroll disclosure results from a complex social interaction and deals with the interest of groups that influence local authorities. The literature on paradoxes points out that tensions resulting from these phenomena may remain unnoticed, in a potential, latent stage, until the emergence of conflicts between certain groups or changes in the context (Smith & Lewis, 2011). When payroll disclosure became a national debate, the tensions around the issue of civil servants' individual privacy arose until the Brazilian Supreme Court summed up the issue defending payroll disclosure with the preservation of the civil servants' identity.

This solution has not reduced other sources of concern, and municipalities practice two levels of payroll disclosure, (i) a detailed and complete delivery of payroll data to courts of accounts, and (ii) the disclosure of salaries and benefits with less detail, helping the government to withstand the pressures of civil servants, unions, politicians, and society. In isolated cases, when possible scandals arise that put the reputation of political agents at risk, transparency can be further reduced. Finally, the levels of openness and transparency should not be seen as static but in constant dynamic equilibrium, a consequence of tensions and pressures in the context.

The accommodation of salary transparency at the current level and how the pressures of paradox are balanced implies that, first, data transparency will remain under the pressures of paradox as long as authorities have to accommodate these pressures. It is up to the public organization to disclose data, but a greater national standardization of the courts of accounts on how the payroll should be disclosed (favoring data crossing and comparisons) would help to increase social accountability. Such standardization could contribute to increasing the level of details disclosed by local governments.

With the current level of salary and benefits disclosure, it is practically impossible to detect certain irregularities. Most courts of accounts collect detailed payroll data that are unavailable to social accountability actors, and the courts' auditors often do not fully explore this information. The

mechanisms of intergovernmental cooperation for sharing databases are fragile or non-existent, and the sharing of payroll data for control is not a widespread reality, not even among the courts of accounts (some still resist adhering to initiatives to share this information).

This scenario makes it difficult to advance inter-institutional control actions to fight cases of illicit accumulation of job positions, ghost workers, nepotism, and other deviations. As some irregularities are detectable only through data crossing and the collaboration of several actors, and such data are not available, society depends on a stroke of luck to identify and combat these misconducts.

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