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Maturity of Public Governance in Municipalities of Paraná Based on Brazilian National Indices

ABSTRACT

Objective: The study sought to assess the maturity of Public Governance in municipalities in Paraná, using the IGM/CFA, IPDM, IEGM/TCE-PR, and ITP/TCE-PR indices.

Method: Based on the aforementioned indices, Frequency Analysis and Descriptive Statistics were used to compute overall averages and assess the maturity of Public Governance in the municipalities of Paraná.


Originality/Relevance: Few studies analyzing governance maturity in municipalities were identified in the literature, and none used the approach of this research (measuring governance maturity through management indices in a way that, from the perspective of Agency Theory, allows reflection on mechanisms that help minimize conflicts of interest).

Results: 71.68% of municipalities are at an intermediate stage of maturity in Public Governance, while 28.32% are at an advanced stage. The overall average of municipalities (65.78%) falls within the intermediate level of maturity, but is close to the advanced stage. These results point to harmony between governments and societies, with aligned interests and a possible reduction in agency conflict.

Theoretical/Methodological Contributions: This study contributes to the academic literature by demonstrating that the maturity of public governance in municipalities can be measured using management indices and statistical methods, and that these indices can explain potential agency conflicts.

Keywords: Maturity, Public Governance, Municipalities, Management Indicators.

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1 INTRODUCTION

Brazilian Public Administration has evolved through different management models: from the patrimonialist model during the colonial period to the bureaucratic model until the 1990s, passing through the managerial model and culminating in governance — the paradigm of the New Public Administration (Sobreira & Rodrigues Júnior, 2018). The models are distinguished as follows: the bureaucratic model prioritizes impersonality, neutrality, and rationality; the managerial model emphasizes efficiency and social responsibility; and the patrimonialist model is characterized by nepotism in public positions (Almquist et al., 2013; Martins & Peixe, 2020).

Public Governance, a set of leadership, control, and strategy mechanisms to direct, monitor, and evaluate the Management of Public Policies (Brazil, 2017b; Brazil, 2020), represents an evolution from traditional models, due to its characteristics that impact both Administrative Management and Politics (Kissler & Heidemann, 2006).

To measure the effectiveness of governance, indicators are needed that assess adherence, maturity, and impact (Silva, 2022; Oliveira & Pisa, 2015). However, at the municipal level, there are conceptual and methodological gaps (Silva, 2022): a lack of clear indicators to improve communication between government and society (Pinto & Pereira, 2008; Ramos, 2014).

Given this, a literature review was conducted on the maturity of governance in municipalities in Paraná, analyzing the IGM/CFA, IPDM, IEGM, and ITP/TCE-PR indices together. Few studies focused on municipalities were identified, especially with the approach of this research. Thus, the following question was established: What is the level of maturity of public governance in the municipalities of Paraná?

Therefore, this study aimed to assess the maturity of Public Governance in

municipalities in Paraná using the IGM, IPDM, IEGM, and ITP indices, drawing on research such as Sobreira & Rodrigues Júnior (2018) and Silva et al. (2021). The study is justified by comparing municipal Public Governance assessment instruments and, from the perspective of Agency Theory, by reflecting on mechanisms that help minimize conflicts, thereby reinforcing the importance of management practices grounded in transparency, effectiveness, and social control for effective public policies.

2 THEORETICAL FRAMEWORK

2.1 Agency Theory

Agency theory concerns the relationship in a contract in which an individual, the principal, entrusts another, the agent, with performing a certain function by delegating authority and responsibility (Jensen & Meckling, 1976). In this relationship, the agent often prioritizes their own interests over the principal's, leading to conflict. These divergences, arising from the ambitions of those involved (principal and agent), generate risk for the organization (Eisenhardt, 2015).

In the context of Public Administration, the agency relationship takes on more complex contours than those observed in the private sector: the agency conflict arises when citizens (principals) detect that the public manager (agent) is not acting in accordance with society's interests (Martins et al., 2016). Monteduro and Allegrini (2020) expand on this understanding, citing that the agency relationship is also established at a hierarchical level in Public Administration, between the manager (principal) and permanent Public Servants (agent).

It is understood that the literature recognizes multiple agency relationships, such as between citizens and government officials, between political leaders and heads of public agencies, between managers and civil servants, and among different interconnected public

organizations (Martins et al., 2016; Monteduro & Allegrini, 2020; Fantinelli & Lana, 2022). These relationships are marked by information asymmetry, conflicting interests, and monitoring challenges, leading to agency problems (Fantinelli & Lana, 2022).

Although the present study recognizes this complexity, agency theory is approached analytically and instrumentally, emphasizing the relationship between society (the principal) and municipal public managers (the agents). From this perspective, agency problems occur when government officials do not act in line with collective interests, thereby undermining the efficiency, legitimacy, and effectiveness of public policies (Martins et al., 2016; Monteduro & Allegrini, 2020).

Given this scenario, institutional mechanisms of Public Governance—such as transparency, accountability, formal controls, and evaluation tools—are among the possible ways to reduce agency conflicts by decreasing informational asymmetry and increasing the principal's monitoring capacity (Bueno et al., 2016; Oliveira & Pisa, 2015). Therefore, Public Governance in this study is not seen as a single solution, but as a collection of tools that can help align the interests of agents and principals.

2.2 Public Governance in Brazil

The development of Brazilian Public Administration is characterized by the succession and coexistence of different management models, shaped by both national and international historical, political, and economic factors. From patrimonialism to the bureaucratic model, then to the managerial model and, more recently, Public Governance, an ongoing process of institutional change can be seen, culminating in what some literature refers to as New Public Administration (Kickert, 1997; Kissler & Heidemann, 2006; Sobreira & Rodrigues Júnior, 2018).

In theoretical terms, the New Public Administration is not a homogeneous paradigm. On the contrary, it incorporates elements of both the New Public Management, with its

emphasis on efficiency, performance, and managerial rationality, and the New Public Governance, which values networks, social participation, and interorganizational coordination (Pedersen & Johannsen, 2018). These approaches are not mutually exclusive and frequently coexist in contemporary administrative practices, especially in what is called representative democracy (Dias & Cario, 2014; Santos & Rover, 2019).

Oliveira and Pisa (2015) argue that levels of public governance can impact the performance of public policies, enabling the conversion of good practices into social development. Marino et al. (2016) corroborate this, stating that governance contributes to the efficient management of public resources and can provide socioeconomic improvements.

It is understood that governance allows the State to strengthen its relationship with society and ratify its support for the market, through innovative actions that promote development (Kormendi & Meguire, 1985; Kissler & Heidemann, 2006; Matias-Pereira, 2010; Santos & Rover, 2019), based on the formulation, implementation and evaluation of public policies through mechanisms of leadership, strategy and social control (Brazil, 2017b; Brazil, 2020).

2.3 Maturity of Public Governance

The concept of maturity, in the field of management, is associated with the degree of development and institutionalization of organizational processes, reflecting an organization's ability to structure, execute, monitor, and improve its practices over time (Urdang & Flexner, 1968 apud Silva et al., 2021; Michaelis, 2023).

Silveira (2009) suggests that companies can structure processes based on stages or levels. It is observed that measurement models use the concept of maturity level, represented by a measure of effectiveness or capacity in a specific process, in terms of total performance levels or maximum capacity (Silveira, 2009). Junior et al. (2018) emphasize that, in

performance management, maturity refers to the degree to which the practice is institutionalized.

In this study, maturity is defined as Public Governance maturity, that is, the institutional capacity of municipalities to implement mechanisms for direction, control, transparency, and accountability in a systematic and integrated manner (Silveira et al., 2007). This concept should not be confused with efficiency or effectiveness in isolation, but rather related to the organizational capacity to sustain governance practices over time (Silva et al., 2021).

The literature indicates that high levels of governance maturity tend to be associated with better organizational performance, as they increase predictability, reduce information asymmetries, and strengthen coordination and control mechanisms (Silveira et al., 2007; Silva et al., 2021). However, the relationships among maturity, efficiency, effectiveness, and efficacy depend on the institutional context and the dimensions analyzed, and should not be assumed to be automatic or linear (Junior et al., 2018; Silva et al., 2021).

For the analysis of governance maturity at the local level, it is also proposed to consider heterogeneity among municipalities, as administrative capacity, resource availability, organizational structure, and the complexity of public demands can vary across territories.

In the context of municipalities in Paraná, this heterogeneity manifests itself in both socioeconomic differences and institutional asymmetries, both related to size, administrative structure, and fiscal capacity; aspects identified as conditioning factors of local governance (IPARDES, 2021b; Santos & Rover, 2019; Silva, 2022).

From this perspective, governance maturity can be seen as a measure of a municipality's ability to organize and maintain governance practices consistently; this means recognizing that similar levels of maturity can arise from different circumstances, and that

municipalities with limited administrative capabilities may show greater fluctuations in governance dimensions (Silveira, 2009; Junior et al., 2018; Silva et al., 2021).

Therefore, it is recommended to contextualize this research by considering structural characteristics such as size, regional divisions, and socioeconomic profiles, and to avoid inferring from "the municipality of Paraná" as a homogeneous unit. This approach broadens the study's explanatory power and enables the identification of patterns of convergence and maturity asymmetries across municipalities (Junior et al., 2018; Silva et al., 2021).

Thus, by employing Governance and Public Management indices as measurement instruments, this study adopts Governance maturity as a measure of institutional capacity, aligned with the understanding of governance as an incremental and dynamic process, subject to advances, limitations, and local specificities (Silveira, 2009).

2.4 Public Governance and Management Indices

Effective public management, grounded in governance, needs to be measurable (Bovaird & Löffler, 2003), and indices are recommended as tools for this purpose. The Brazilian Federal Court of Accounts (TCU) defines indices as appropriate instruments for identifying, measuring, and describing, by both the Public Power and citizens, the actions or omissions of the State (Oliveira & Pisa, 2015; Brazil, 2020). The indices used in this study to evaluate governance maturity in municipalities are presented below.

2.4.1 Municipal Governance Index (IGM)

The Municipal Governance Index (IGM), proposed by the Federal Council of Administration (CFA), estimates the quality of governance in Brazilian municipalities. The index analyzes the dimensions of Finance, Management, and Performance and is based on secondary data (Brazil, 2022).

The Finance dimension addresses indicators of Fiscal Management, Legislative Costs, Pension Balance, and Per Capita Investment in Health and Education. The Management

dimension comprises indicators for Planning, Transparency, Investment Quality, and Employees. Finally, the Performance dimension brings together indicators of Housing Quality, Security, Social Vulnerability, Education, and Health (Brazil, 2022).

The IGM structure is based on a bottom-up hierarchy, using raw data as variables, with their averages forming the basis for creating the indicators. The averages of these indicators form the dimensions, and the average of these dimensions yields the overall index score (Brazil, 2022). From the variables, averages are calculated to compose the indicator. Then, the average of these indicators constitutes the dimension, and finally, the average of the three dimensions yields the IGM.

The calculation considers the municipality's performance and the index target: the greater the distance between current performance and the target, the lower the score; the smaller the distance, the higher the score. The calculated difference is converted to an index ranging from 0 to 10 (Brazil, 2022).

2.4.2 IPARDES Municipal Performance Index (IPDM)

Another evaluation method is the IPARDES Municipal Performance Index (IPDM), a study by the Paraná Institute for Economic and Social Development, used to measure the performance of the 399 municipalities of Paraná in three dimensions: Income (composed of income, employment, and agricultural production), Education, and Health (Paraná, 2021b).

According to IPARDES (Paraná, 2018, p. 3), "The choice of indicators was made considering aspects important to local development. Therefore, as far as possible, variables that are more sensitive to the actions of public agents were prioritized." In its classification, the IPDM presents values between 0 and 1, representing, respectively, minimum and maximum performance positions (Paraná, 2021b).

The level classification is divided into four performance categories: Low (0 to 0.4), Medium-Low (0.4 to 0.6), Medium (0.6 to 0.8), and High (0.8 to 1). The closer to 1, the

higher the municipality's performance (Paraná, 2021b). Based on the analysis of the socioeconomic conditions of the municipalities in the State of Paraná, the IPDM provides a perspective on the most relevant factors for local development (Paraná, 2021b).

2.4.3 Municipal Management Effectiveness Index (IEGM)

The contribution to the evaluation of the management of Public Bodies and Federative Entities comes from various sources. For example, in 2014, the Court of Auditors of the State of Paraná developed the Municipal Management Effectiveness Index (IEGM), which evaluates the quality of municipal spending and the public policies and activities of the municipal manager (Paraná, 2021c).

Table 1

IEGM classification criteria

Range	Situation	Criteria
A	Highly effective	IEGM with at least 90% of the maximum score and at least 5 (five) component indices with an A grade.
B+	Very effective	IEGM greater than or equal to 75% and less than 90% of the maximum score.
B	Effective	IEGM greater than or equal to 60% and less than 75% of the maximum score.
C+	Currently being adapted.	IEGM greater than or equal to 50% and less than 60% of the maximum score.
C	Low level of adequacy	IEGM less than or equal to 49.99%

Source: adapted from TCE-PR (Paraná, 2021c).

The index determines whether municipalities' vision and strategic objectives are being effectively achieved (Paraná, 2021c). The IEGM comprises government data, Municipal Information System (SIM-AM) data, and information gathered through questionnaires administered to municipalities (Paraná, 2021c). The result of the index calculation is presented as score ranges in Table 1.

Based on the individual assessment of seven dimensions of the public budget, the IEGM (Municipal Governance Excellence Index) is calculated, considering the following

weights: Education, 20%; Health, 20%; Planning, 20%; Fiscal Management, 20%; Environment, 10%; Protected Cities, 5%; and IT Governance, 5% (Paraná, 2021c). Then, the range in which each municipality is situated is determined. The model aims to avoid numerical exposure and ranking, as well as managers' exclusive attention to a single dimension at the expense of others (Paraná, 2021c).

2.4.4 Public Administration Transparency Index (ITP)

Another index established by the TCE-PR (Court of Accounts of Paraná) is the Public Administration Transparency Index (ITP), which, in partnership with society, measures the degree of transparency of the electronic portals of Public Entities (Paraná, 2022). The method, developed in 2018, aims to make the Public Administration of Paraná a national reference for transparency.

According to the TCE-PR (Paraná, 2022, p. 4), "the criteria for verifying transparency include five dimensions in the common matrix (Administrative Transparency, Financial Transparency, Passive Transparency, Good Practices and Usability) and one dimension in the specific matrix (Executive Branch or Legislative Branch)". The result of the ITP calculation complies with the guidelines of the Association of Members of the Courts of Accounts of Brazil (ATRICON), as outlined in its Resolution No. 09/2018.

The classification of the analyzed entity is based on its level of transparency: performance equal to or below 25% indicates an insignificant level; performance between 25.01% and 50% indicates a deficient level; municipalities with performance between 50.01% and 75% should be classified at the moderate level; and performance above 75% is at the high level (Paraná, 2022).

Entities with performance below 50% need to focus more on the transparency of information on their portals (Paraná, 2022). Those at the moderate and high levels should

maintain rigorous transparency and address unmet criteria, given that they are not free of errors and deficiencies (Paraná, 2022).

3 RESEARCH METHODS AND PROCEDURES

This research is applied in nature, as it generates knowledge useful for practical application and solutions to specific problems (Gerhardt & Silveira, 2009). The approach is quantitative, based on the collection of numerical data, and, even without formulating hypotheses, the analysis exhibits a deductive view of the relationship between the results and the theory (Bryman, 2016).

This type of research is classified as descriptive in terms of its objectives, as it seeks to describe and understand the characteristics of a given phenomenon (Richardson, 2012). Data collection was carried out on the websites of institutions such as CFA (IGM), TCE-PR (IEGM and ITP), and IPARDES (IPDM). Fonseca (2002) states that this type of data originates from diverse sources, is dispersed, and lacks specific analytical treatment for the research, necessitating its processing from reports, official documents, and other sources.

The study population comprises the 399 municipalities of Paraná state. The reference period for the indices was the last year published: IGM/CFA and ITP/TCE-PR (2023); IEGM and IPDM (2021). Frequency analysis and descriptive statistics were applied to the data using the aforementioned indices. The analyses were conducted using Microsoft Excel and the Statistical Package for the Social Sciences (SPSS) version 22.

To measure the maturity of Public Governance, the classification established by the TCU (Brazil, 2018) was used, with the average calculated from the aforementioned indices. Subsequently, the municipalities were classified into maturity stages (Table 2) based on the average found.

Table 2

Level of Maturity of Public Governance

Phase	Maturity Level
INEXPRESSIVE	0 – 14,99%
BEGINNER	15% – 39,99%
INTERMEDIARY	40% – 70%
ENHANCED	70,01% – 100%

Source: prepared by the author (2024), based on the TCU (Brazil, 2018).

The classification is based on governance practices. In the initial stage, there are two groups: the first, those with insignificant performance, whose governance practices reach a maximum of 14.99%; and the second, beginners, whose practices are between 15% and 39.99% compliant (Brazil, 2018). The following stages include entities with a higher degree of governance maturity. The intermediate stage comprises compliance between 40% and 70% of practices, and the advanced stage, between 70.01% and 100%.

Thus, within the municipalities analyzed, the results can be presented clearly and objectively, in line with the purpose of this research. In the discussion of the results, key points regarding the indices of the municipalities under study will be emphasized.

4 PRESENTATION AND ANALYSIS OF RESULTS

This section presents the data collected and analyzed in accordance with the study's objective, starting with the IGM, followed by the IPDM, IEGM, and ITP. The statistical analysis was performed considering the list of municipalities in alphabetical order.

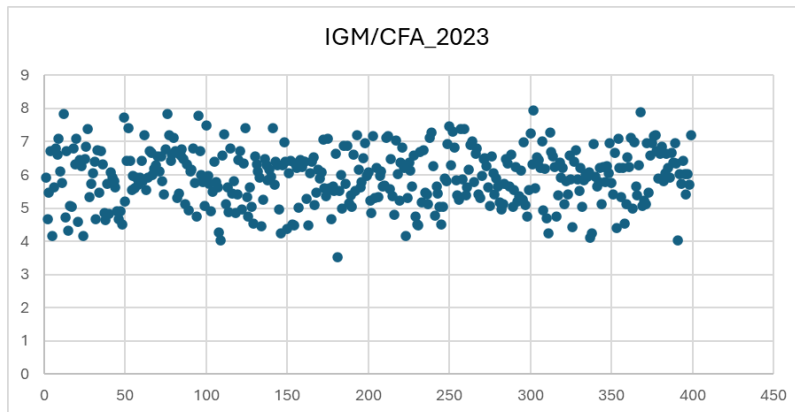
4.1 Municipal Governance Index

For the IGM (Municipal Governance Index), the highest score was 7.93, and the lowest was 3.53. Of the 399 municipalities surveyed, 39 had scores above 7.00 (approximately 10% of the sample). 156 municipalities (39.1% of the sample) fall within the

index range of 6.00-6.99, and 150 municipalities (37.6% of the sample) have scores of 5.00-5.99. The remaining 54 municipalities (13.5% of the sample) had an index below 5.00.

Figure 1

Concentration of data relating to the 2023 IGM.



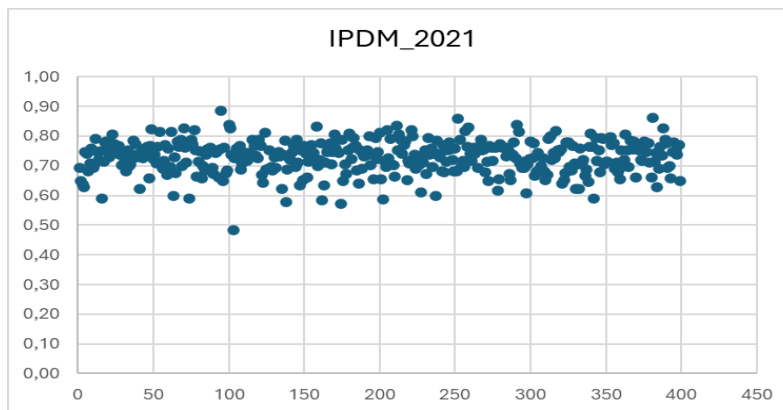
Source: compiled by the author (2024).

The average IGM score is 5.93, while the median is 5.97, indicating similar values across the municipalities' indicators. The variance and standard deviation show similar values, 0.68 and 0.82, respectively, indicating that there is no great dispersion of the data, as shown in Figure 1.

The concentration of data, as shown in Figure 3, corroborates the positioning of municipalities at similar scores for the degree of maturity of Public Governance.

4.2 IPARDES Municipal Development Index (IPDM)

Regarding the IPDM (Municipal Development Index), with a 0-1 classification, a similar number of municipalities have a high performance index (above 0.80). The majority (301 municipalities; 75.44%) show satisfactory management performance, being classified as medium to high. 98 municipalities (24.56%) were classified as having low performance. To illustrate the data, Figure 2 shows its distribution.

Figure 2*Concentration of data relating to IPDM 2021*

Source: prepared by the author (2024).

The number of municipalities concentrated in the median range of the index, between 0.7 and 0.8, is much greater than those with performance below 0.7, with few showing significantly lower scores: 7 municipalities with an index below 0.6 and only 1 below 0.5.

The average IPDM was 0.73, showing a high concentration of data (Figure 4). The median is 0.74. The standard deviation is 0.05, indicating that the existing dispersion is negligible and that most of the data are very close to the mean; a fact corroborated by the variance, which is 0.003.

Therefore, most municipalities in Paraná exhibit satisfactory management performance, classified as medium to high. Based on the dimensions of the IPDM (Municipal Development Index), a standardized profile of municipal management is suggested for analyzing indicators such as Income, Education, and Health.

4.3 Municipal Management Effectiveness Index (IEGM)

The IEGM (Municipal Governance Effectiveness Index) found that almost half of the municipalities (183) have management effectiveness between 50% and 59%, representing the majority of the sample. This percentage includes municipalities that are in the process of

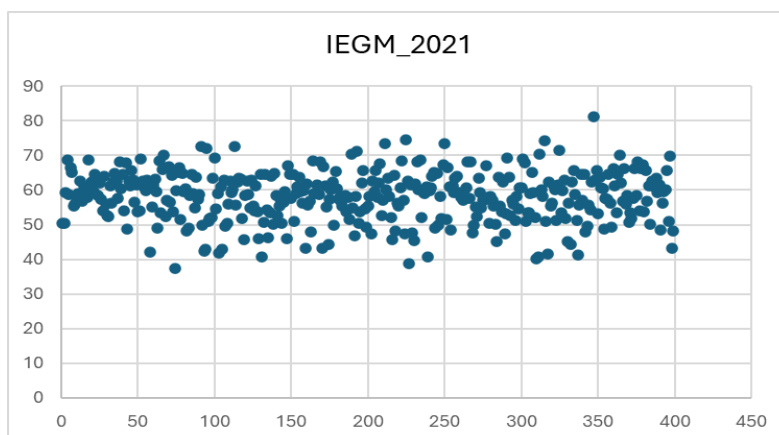
adapting. Municipalities in the 60%-74.9% range (effective management) account for 41.10% of the sample (164 municipalities).

Below 50% effectiveness, at a low level of adequacy, are only 51 municipalities, representing approximately 13% of the total. Finally, only 1 municipality has a management considered very effective (IEGM between 75% and 90%), with an index of 81.3%.

It is important to highlight the consistency between the statistical average of municipalities' indices (58.10) and the median (58.6), suggesting a reality quite close to the sample's classification for the IEGM, given that the index calculation considers 7 dimensions of public budget execution. In Figure 3, despite the slight dispersion, the data show a strong concentration around the average.

Figure 3

Concentration of data relating to IEGM 2021



Source: prepared by the author (2024).

The standard deviation found for the sample is 7.099. Considering the 0-100% scale for meeting the management effectiveness requirements, this value indicates that most of the data is distributed within approximately 7 points of the mean. Considering that the scale goes up to 100, this dispersion suggests that the data are relatively close to each other and around the mean; that is, a low standard deviation. The resulting variance of 50.40 confirms the

standard deviation and indicates that the data are not extremely dispersed and are reasonably consistent around the mean.

In summary, the largest concentration of municipalities is in the adequacy phase, where they demonstrate management effectiveness of 50%- 59%. Next are the municipalities with management considered effective, whose indices range from 60% to 75%. In third place are the municipalities with a low level of management adequacy, indicating flawed effectiveness, as they meet fewer than 50% of the classification requirements for the IEGM (Municipal Governance Effectiveness Index).

4.4 Public Administration Transparency Index (ITP)

The ITP, an index that measures management transparency through electronic portals, indicates how much each municipality has disclosed about local government performance. According to a 2023 report from the TCE-PR (Court of Accounts of Paraná), 15 did not present data.

Regarding the others, only 3 municipalities fully meet the transparency requirements (100%). In addition to these, another 208 are classified as having a high level of transparency, as they fall between 75% and 99.9% of the legal requirements.

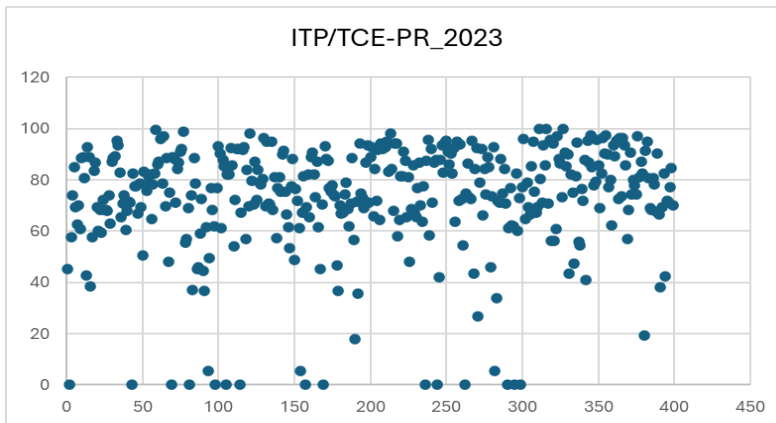
There are 142 municipalities classified at a moderate level of transparency, meeting between 50% and 74.9% of the requirements, and only 31 municipalities are considered "deficient" in transparency compliance; this may not seem like much, but when added to the 15 municipalities that did not present data or information on compliance with management transparency in 2023, it could be worrying, as it represents 11.53% of municipalities that, in principle, are not in compliance with the legislation. No municipalities were identified as critical (transparency between 0% and 24.99%).

The data obtained yielded a mean of 72.76 and a median of 76.86, both of which were close. The standard deviation is 21.58, and the variance is 465.94, indicating significant

variation in ITP across the surveyed municipalities, as shown in Figure 4.

Figure 4

Concentration of data relating to ITP 2023.



Source: prepared by the author (2024).

Unlike previous indices, the ITP presents widely dispersed data, indicating a lack of uniformity among municipalities in terms of transparency. On a scale from 0 to 100%, the standard deviation and variance were relatively high, indicating substantial variation in classification levels. One cause that may have contributed to this is municipalities classified as deficient, or that did not provide information for the index, which account for more than 11% of the sample.

4.5 Discussion of the results

Based on the averages for each index, a new statistical analysis was performed to assess the degree of maturity of Public Governance in the municipalities. It was necessary to standardize the averages, given that one index ranges from 1 to 10, another from 0 to 1, and the other two are percentages. Therefore, all averages were converted to percentages, yielding the averages of the individual indices.

Regarding the degree of Governance maturity, the following values were obtained: IGM, 59.32%; IPDM, 72.90%; IEGM, 58.10%; and ITP, 72.76%. The overall average across

the four indices for the 399 municipalities is 65.78%, which falls within the intermediate maturity range and is closer to the advanced stage.

According to the criteria established by the TCU (Brazil, 2018) for classifying governance maturity, values between 40% and 70% are classified as the intermediate stage, which is the case for 286 municipalities in Paraná (71.68% of the sample). However, most of them (249) had averages closer to the advanced stage (70.01% – 100%) than to the insignificant stage (15% – 39.99%). Another 113 municipalities (28.43%) are in the advanced stage. No municipalities were identified in the insignificant or beginner stages.

Thus, although the overall average (65.78%) for municipalities indicates an intermediate stage, there is an expectation of improvement, as only 4.23 percentage points separate it from the optimal maturity stage. According to Silveira (2009), maturity refers to an organization's effectiveness or capacity to achieve optimal performance in a specific process, suggesting that each municipality may practice governance according to its capacity.

According to Junior et al. (2018), maturity refers to the degree to which certain practices are institutionalized within organizations. Based on the overall analysis, 113 municipalities are at the advanced stage. Of these, only 2 (Maringá and Dois Vizinhos) exceed 80% maturity; the other 111 have an average of 70% to 79.99%, with Cianorte (79.85%) and Palmeira (79.78%) standing out, demonstrating maturity levels close to 80%.

The remaining municipalities (286) are concentrated in the intermediate stage. No municipality was classified as insignificant, a factor that may have been crucial in corroborating the good overall average. The conclusion regarding these results aligns with the premise that Public Governance is institutionalized in the municipalities, showing harmony with the words of Junior et al. (2018).

By drawing on the international standards and practices of IFAC/CIPFA (2014), as well as the principles of good governance established by the World Bank (PISA, 2014), the

indicators point to a trend of increasing public governance practices in municipalities, aiming for an improved stage of maturity, as established by the TCU (Brazil, 2018).

These indications are supported by the assertion that governance mechanisms contribute to the efficient management of public resources and better performance of public policies, contributing to full socioeconomic development (Oliveira & Pisa, 2015; Marino et al., 2016), in addition to providing managers with a better view of the institution's performance as a whole (Silva et al., 2021).

It is possible to understand that governance represents a paradigm in Public Administration, insofar as government officials perceive, in Governance practices, that management should be results-oriented, through the evaluation of scenarios, the expectations of the population, and the development of clear and consistent strategies that direct policies towards the achievement of goals and objectives (Rocha, 2021).

The findings of Kormendi and Meguire (1985), Kissler and Heidemann (2006), Matias-Pereira (2010), and Santos and Rover (2019) validate the aforementioned observation, arguing that the adoption of governance practices allows the State to strengthen its relationship with society, as it shifts from a purely governmental role to a much broader governance role, promoting economic growth and development.

It is clear that local governments share this view, as evidenced by the high maturity of Public Governance in Paraná municipalities, which is close to reaching the highest classification level. These findings suggest a certain harmony between governments and societies, with an alignment of interests between governments and citizens (Jesus & Costa, 2014; Oliveira & Pisa, 2015; Brasil, 2017a).

The results reveal this cooperative behavior in the economic and social context (Lourenço & Sauerbronn, 2017), given the level of governance in which the municipalities find themselves (some at an advanced stage and others quite close to it). One reason may be

the legally established control mechanisms that obligate agents (governors) to act in accordance with the principal's (society's) interests, according to Gong (2003).

These mechanisms are effective in shaping public policy and reducing divergences of interest between parties, potentially mitigating agency conflict (Eisenhardt, 1989; Oliveira, 2019). Therefore, in addition to reducing the distance between agent and principal, control mechanisms provide transparency into the actions of the parties involved, reducing information asymmetry and limiting opportunistic behavior, so that the product of recognition is reward rather than punishment (Fontes Filho & Balassiano, 2005; Mello, 2006).

5 CONCLUSION

To gain a clearer understanding of municipal public management practices, it is essential to evaluate factors such as governance, transparency, and economic and social development. To assess the maturity of public governance, this study presents a comparative analysis using the ITP, IEGM, IPDM, and IGM/CFA indices.

Given that good governance should prioritize the care of public assets and the fulfillment of the collective interest, the mechanisms and practices that ensure effective management can ultimately benefit society. Therefore, an integrated evaluation of these indicators provides a comprehensive understanding of public management practices and underscores the importance of ongoing initiatives to enhance efficiency and transparency in municipal administration.

By comparing the indices used in this study, it was possible to verify that 71.68% of the municipalities are at an intermediate stage of maturity in Public Governance, and 28.32% are at an advanced stage. The overall average for the municipalities is 65.78% across the four indices analyzed and falls within the intermediate maturity level, but is close to the highest maturity stage (advanced, between 70.01% and 100%).

A combined reading of the indices suggests that governance maturity—interpreted here as the institutional capacity to sustain mechanisms of direction, control, and accountability—is not distributed homogeneously among municipalities, especially when comparing the dispersion of the ITP with that of the other indices.

While IGM, IPDM, and IEGM show a greater concentration around the averages, ITP shows high variability, highlighting that the dimensions of transparency, information governance, and portal maintenance tend to be more sensitive to differences in administrative structure, technical qualifications, and local policies.

For a theoretical contribution, it is recommended to interpret the results in light of two mechanisms associated with Agency Theory. The first is the informational mechanism, in which transparency and public disclosure (ITP) reduce information asymmetries between society (the principal) and managers (the agents), expanding monitoring capacity and reducing the scope for opportunistic behavior.

The second mechanism concerns the capacity for control, in which the dimensions of effectiveness, planning, and fiscal management (IEGM) and sectoral performance (IPDM) reflect institutional conditions for the execution and coordination of policies, thereby affecting predictability and accountability.

In this logic, regional and size differences can balance the intensity of these mechanisms and help explain why some municipalities are closer to the advanced stage, while others remain in the intermediate stage.

As a final contribution to the literature in Accounting and Public Administration, this study demonstrates that the maturity of public governance in municipalities can be measured using management indices. It has also become evident that such indices can explain potential conflicts between the government and society, as Agency Theory advocates.

It is important to note that the results obtained in this research should not be generalized, as they are limited to the sample investigated and the indices used specifically for the study. Furthermore, the results are directly influenced by the methodology used in this study, which may make the variables sensitive to analysis in other ways.

Further research is suggested to determine whether discrepancies in the municipalities' figures are due to the information used to feed the indices or to other factors affecting the final result, such as the dimensions considered in the composition of each index.

Furthermore, it is recommended to evaluate municipalities' governance practices based on citizen approval of their management and on whether governments of more mature municipalities can maximize social well-being, as recommended by Lourenço and Sauerbronn (2017).

Another point that requires investigation is the cost of monitoring control mechanisms, since they are efficient but not detailed. Therefore, it is necessary to assess the extent to which the costs of monitoring and control warrant attention and maintenance, from both an objective (financial) perspective and a subjective (prevention of misconduct) perspective.

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Maturidade Da Governança Pública Nos Municípios Paranaenses A Partir de Índices Nacionais Brasileiros

RESUMO

Objetivo: O estudo buscou verificar a maturidade da Governança Pública nos municípios paranaenses, a partir dos índices IGM/CFA, IPDM, IEGM/TCE-PR e ITP/TCE-PR.

Método: Com base nos índices mencionados, foram utilizadas Análise de Frequência e Estatística Descritiva, extraíndo-se a média geral dos índices para aferição da maturidade da Governança Pública nos municípios paranaenses.

Originalidade/Relevância: Foram identificados, na literatura, poucos estudos que analisam a maturidade da Governança em municípios e, nenhum deles com a abordagem desta pesquisa (aferição da maturidade da Governança por meio de índices de gestão, de forma que permita, sob a ótica da Teoria da Agência, refletir sobre mecanismos que ajudam a minimizar conflitos de interesses).

Resultados: Foi possível verificar que 71,68% dos municípios estão no estágio intermediário de maturidade da Governança Pública e 28,32% estão no estágio aprimorado. A média geral dos municípios (65,78%) se enquadra no nível intermediário de maturidade, porém, próximo do estágio aprimorado. Esses resultados apontam para uma sintonia entre governos e sociedades, com alinhamento de interesses e possível minimização do conflito de agência

Contribuições Teóricas/Metodológicas: O presente estudo contribui para a literatura acadêmica ao demonstrar que a maturidade da Governança Pública de municípios pode ser aferida por meio de índices de gestão, com emprego de métodos estatísticos, e que tais índices podem explicar possíveis conflitos de agência.

Palavras-chave: Maturidade, Governança Pública, Municípios, Índices de Gestão.

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