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A CASE STUDY ON THE ADVANTAGES AND DISADVANTAGES OF IMPLEMENTING ESOCIAL IN THE MUNICIPAL GOVERNMENT OF LIVRAMENTO/PB

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ABSTRACT

This article presents as its theme, a case study of the advantages and disadvantages of the implementation of eSocial in the municipal government of Livramento/PB. Aiming to show what were the challenges after the implementation of the system in the city hall, showing its advantages and disadvantages. It should be noted that the specific objectives sought to conceptualize the eSocial system; conceptualize the sectors of human resources in public management; to present the main advantages and disadvantages of the eSocial system in the municipal government of Livramento/PB; and analyze the challenges of the eSocial system in the performance of the human resources sector in the municipality. To obtain this information, a survey was carried out based on a bibliographical survey, such as articles; articles published between 2014 and 2023, found on sites such as; Scielo; Academic Google; in addition to an interview made through an instant messaging application to the civil servant of the human resources department of the municipality of Livramento/PB, thus classifying itself as a qualitative research. After the analysis, it was possible to identify that eSocial has numerous advantages, such as data unification, less bureaucracy, among others. It was obtained as disadvantages; there is no infrastructure in the city hall, an error in the data feed can harm the servers, etc. The research results show that eSocial improved the lives of human resources and accounting professionals in the municipality of Livramento, in addition, it reduced costs in matters of paper printing, more agility, less bureaucracy, concluding that its advantages are much more beneficial than the disadvantages, which affect only in the initial stages.

Keywords: eSocial. Human Resource. Livramento/PB.

1. INTRODUCTION

With the technological advancements that have occurred worldwide in recent decades and the need for greater transparency and reduced bureaucracy in the public sector, the Brazilian government saw an opportunity to create a system that would bring progress to the accounting and human resources sectors, generating more efficiency and less red tape for professionals and employees.

In this context, through Decree No. 8,373 of December 11, 2014, the eSocial system—Digital Bookkeeping System for Tax, Social Security, and Labor Obligations (BRASIL, 2014)—was created. It is a program aimed at unifying information and enabling public servants to access benefits and rights (Canovas, Santos, and Sousa; p. 2, 2022).

Zanin et al. (2015) consider that the eSocial system is one of the greatest advances in the relationship between employees and employers. According to Moreira (2018), the implementation of the eSocial system simplifies tax obligations and replaces the submission of forms and declarations that were previously sent separately to federal agencies such as the Federal Savings Bank, INSS (National Social Security Institute), among others.

Silva and Fonseca (2019) highlight that eSocial represents a new era in the relationship between employees and the government. This new tool allows civil servants to act more accurately and with more attention to their specific obligations. Meanwhile, Ricardo and Pagnussat (2020) emphasize the importance of eSocial for the government itself, as it enables better compliance with legislation and more easily detects potential errors by public agencies.

Given this context, this article aims to answer the following question: What were the challenges of implementing the eSocial system in the municipal government of Livramento/PB, and what are its advantages and disadvantages?

Thus, the objective is to identify the challenges of the eSocial system in the municipal government of Livramento/PB. This study is relevant to the literature because it addresses a novel issue, and studies of this nature are important for contributing to the body of knowledge in Brazil, especially regarding the municipality analyzed, by providing more insights, particularly for human resources personnel.

The research seeks to conceptualize the eSocial system, define the human resources sector within public administration, present the main advantages and disadvantages of the eSocial system in the municipal government of Livramento/PB, and finally, analyze the challenges of the eSocial system in the operation of the human resources sector in the municipality.

The justification for this study lies in its academic contribution to professionals in human resources and accounting departments in Brazilian municipalities, offering new information on the implementation of the eSocial system, as well as contributing to future academic research for students pursuing a Bachelor's degree in Public Administration.

In addition to this introduction, the article is divided into four more sections. The following section is dedicated to the theoretical framework. The third section describes the methodology. The fourth section presents the results and discussion. Finally, the last section contains the final considerations.

2. THEORETICAL FRAMEWORK

2.1. The Concept of eSocial

Based on Decree No. 8,373, of December 11, 2014, established by then-President Dilma Rousseff, Article 1 creates the Digital Bookkeeping System for Tax, Social Security, and Labor Obligations - eSocial (BRASIL, 2014).

The decree serves as a tool for unifying the submission of information. Article 3 outlines the following principles: “it ensures social security and labor rights, rationalizes and simplifies the fulfillment of obligations, among others” (BRASIL, 2014).

In this context, various departments will need to adapt to the new rules. According to the schedule provided by the Federal Government, public agencies entered the final phase of eSocial implementation, which began in January 2020 and was set to be completed by July 2021 (Ricardo and Pagnussat, 2020).

Among the departments affected are human resources sectors, which will have to comply with certain obligations. According to Ferreira and Soares (2019), human resources departments will be required to submit all monthly tax obligations to the Federal Government. According to Melo (2019), the data to be submitted will include job changes, medical leave, workplace accidents, etc.

According to Ferreira and Soares (2019), with the implementation of eSocial, some obligations of the accounting departments will be eliminated. These obligations include:

> “**CAGED** - (General Employment Register). **GFIP** - (FGTS Collection Form and Social Security Information). **DIRF** - (Withholding Income Tax Statement). **DIRF** - (Third-Party Information). **GPS** - (Social Security Payment Form). **RAIS** - (Annual Social Information Report). **Payroll. Employee Register and MANAD** - (Normative Manual for Digital Files)” (Ferreira and Soares, p. 5, 2019).

The obligations highlighted by Ferreira and Soares (2019) show that the eSocial system will significantly reduce the responsibilities of the accounting and human resources departments, making services more efficient and less bureaucratic, aiming to simplify processes. According to Vier (2022), eSocial will help prevent fraud and ensure compliance with the rules and penalties outlined in the CLT (Consolidation of Labor Laws). Niehus (2022) notes that eSocial is a simplified form of digital payroll. In another section of his article, Niehus (2022) adds that the system ensures workers’ rights.

Therefore, eSocial guarantees a modernization in how public agencies submit data, with less bureaucracy and more control by federal institutions, ensuring that updated information is sent as required.

2.2. Human Resources Management in the Public Sector

After Decree No. 8,373/14, some sectors experienced changes in how they submit data. Among these sectors is human resources, as it is responsible for managing all the documentary data of public servants.

Human resources sectors exist in both private and public organizations. In the public sector, however, the role of human resources, according to Matoso, Coriola, and Reglio (2015), primarily focuses on operational activities such as payroll, monitoring public service exams, granting retirements, among others. Nevertheless, human resources management has limited space in academic journals, which consequently makes it more challenging to understand certain topics.

Costa (2019) considers human resources departments to be extremely important, as they develop certain competencies such as motivation, leadership, compensation, etc. According to the aforementioned authors—Matoso, Coriola, Reglio (2015), and Costa (2019)—the importance of human resources management to the new managerial public administration is evident.

According to Cardoso (2012), the objective of human resources departments is to align managerial public administration ideas with the realities of public servants. In Brazil, however, human resources departments initially emerged solely to meet legal requirements, unlike what happened in developed countries (Caldas, Tonelli, and Lacombe, 2002).

Given this context, one may ask: When did human resources management undergo changes? Santos (2021) claims that human resources departments began to change significantly from 1990 onwards. Santos (2021), citing Carvalho et al. (2009), highlights that the main changes included the enhancement of the state's capacity, career restructuring, and salary adjustments, among others.

The importance of human resources departments in municipalities is especially notable after the implementation of the eSocial system. These departments manage all the documentary data of public servants and work to resolve potential workplace issues. Additionally, they collaborate with accounting departments, periodically updating data such as vacations, payrolls, and more.

2.3. Advantages and Disadvantages of the eSocial System

2.3.1. Advantages

Based on the previous concepts, it is important to analyze the advantages and disadvantages of eSocial. Like all systems, eSocial has both positive and negative aspects when implemented in public agencies.

Silva et al. (2019) show that the system brought advantages such as process simplification and increased productivity, in addition to focusing on reducing bureaucracy. Anicío and Silva (2019) emphasize that eSocial helps with daily processes by providing real-time information. They also highlight the importance of reducing bureaucracy and consolidating data in a single system.

One of the main advantages is for the Federal Revenue Service, as it makes it easier to audit the information. eSocial helps prevent under-the-table payments, negligence, or the omission of labor rights (Sousa and Orth, 2020).

In the public sector, eSocial has benefited various areas, such as reducing the use of paper, simplifying administrative processes for municipalities, and reducing expenses. This has a direct impact on the human resources sector by decreasing bureaucracy and increasing efficiency.

2.3.2. Disadvantages

This subsection aims to present some disadvantages that arose after the implementation of the eSocial system in the public sector. One of the initial drawbacks is the need to re-register all public servants. Additionally, there are issues related to filling out forms that were previously considered obsolete by human resources staff.

According to Anício and Silva (2020), some disadvantages can be highlighted, such as: fines and penalties, software updates, new practices for the team, and impacts on daily routines. According to the same authors:

> Among the disadvantages are: The occurrence of fines and penalties in cases of partial submission; software updates to adapt payroll systems and their integration with eSocial; the creation of new practices for the team to improve the submission process, which requires employees to undergo training. It also impacts the work routine as internal processes in the department are modified to meet auditing needs. (Anício and Silva, p. 7, 2020).

Thus, Anício and Silva (2020) present the main disadvantages that eSocial can cause for institutions and public agencies. They highlight issues such as the need to hire professionals trained in information technology, which may lead to additional initial costs.

In the municipality, the prominent disadvantages are related to the lack of infrastructure and updated equipment, as well as the challenges in reviewing all public servant data, especially considering that some have been working for more than twenty years, and in such cases, documents are often deteriorated due to the passage of time.

In summary, some disadvantages of implementing the eSocial system have affected human resources departments, such as the need to train staff, update infrastructure and software, among other aspects.

2.3.3. Challenges of eSocial in the Human Resources Sector

Given the facts presented, with the advantages and disadvantages of eSocial, the following question arises: What are the challenges of implementing the system in public agencies, specifically in the human resources sectors? The human resources sectors stand out because they are responsible for accessing all the documentary data of public servants.

By consulting articles that address the topic, it is clear that the organizational factor will be one of the main challenges, along with the difficulties of training human resources professionals, infrastructure issues, among others that will be presented below.

Silveira and Martins (2020), cited by Leal et al. (2016), highlight the need for investments, especially related to the system. Ricardo and Pagnassat (2020) add that the system required the hiring of trained and updated professionals.

Moreover, it is mentioned that among the challenges are the training of the workforce in the involved departments, the delivery of information (some monthly and others in real-time), such as documents related to admissions and temporary leaves (Ricardo and Pagnassat, 2020).

Amorin, Pereira, and Gonçalves (2023) agree with Silveira and Martins (2020), cited by Leal et al. (2016), when they state that the biggest challenge was the system's adaptation and the training of the responsible professionals. According to these authors

> Another challenge encountered was that, although both employer and employee benefit from being able to track information related to employment relationships in a simplified manner, the concentration of a large amount of data required extensive organization in terms of standardization, review, and unification of data, as well as changes in the routines of employees responsible for contracts and admissions processes. (Amorim, Pereira, and Gonçalves; p. 14, 2023).

In other words, Amorim, Pereira, and Gonçalves (2023) state that eSocial required increased attention from professionals to avoid data errors or deviations from required standards, as well as special attention to issues such as vacation management, among others.

It is evident that different authors, such as Amorim, Pereira, and Gonçalves (2023), Silveira and Martins (2020), and Ricardo and Pagnassat (2020), identify several challenges in the implementation of eSocial, with a particular emphasis on factors such as the training of professionals responsible for the affected sectors (human resources and accounting), in addition to improvements in equipment infrastructure.

Given the above, public agencies (municipalities) must adapt their human resources and accounting sectors to technological innovations, such as acquiring laptops capable of meeting the demands of eSocial, as well as training the human resources staff and hiring professionals with degrees in IT (Information Technology).

3. METHODOLOGY

This article is based on bibliographical research. Gil (2008) explains that bibliographical research is developed through consultations of books and scientific articles. Additionally, Gil (2008) states that research is a rational and systematic procedure with the aim of providing answers to a specific problem. In this case, the research addresses the problem of clarifying the challenges of implementing the eSocial system in the Municipal Government of Livramento/PB, while aiming to highlight its advantages and disadvantages.

To address this issue, an exploratory research approach is used, which, according to Gil (2008), is considered "quite flexible and serves to refine ideas, allowing for a better understanding of the studied topic."

A case study was employed after conducting an interview via a messaging application (WhatsApp) with a public servant from the municipality of Livramento/PB. According to Gil (2008), the case study serves different purposes, one of which is "to describe the situation within the context of the specific investigation."

In this context, much of this article is based on bibliographical surveys, focusing on scientific articles such as the studies of Ricardo and Pagnussat (2020), Silva et al. (2019), and Canovas, Santos, and Sousa (2022), among others, which present the concepts, advantages, and disadvantages of eSocial.

The analyzed articles were published between 2014 and 2023 and are available on Google Scholar, Scielo, and the official website of Planalto, specifically the decree (Planalto.gov.br). To gather results from these scientific articles, keywords such as eSocial, human resources, public sector, and eSocial challenges were used. This resulted in a significant number of hits, around seventeen thousand works.

The exclusion criteria for the articles were based on the analysis of case studies focused on human resources sectors that presented the challenges, advantages, and disadvantages of eSocial in their research. Additionally, studies in the format of dissertations, theses, and monographs that addressed case studies related to the eSocial topic were also identified.

Through a messaging application (WhatsApp), an interview was conducted with the public servant responsible for the human resources department in the municipality of Livramento/PB to understand the benefits of the eSocial system. As a result, the following questions were posed: What was the impact of the eSocial system on the human resources department? What was the advantage of this system? What was the disadvantage? Which department was responsible for the installation, the human resources department, or the administration and finance department? The questions were asked on March 18, 2023.

Lastly, qualitative research was conducted. The qualitative research aimed to analyze, observe, describe, and implement practices to understand a specific meaning (Rodrigues, Oliveira, and Santos; 2021).

Thus, the results and discussions will be based on the key concepts of the authors previously cited, as well as on the details of the responses obtained from the consultation conducted via a messaging application with the public servant from the municipality of Livramento-PB.

4. RESULTS AND DISCUSSIONS

4.1 Results and discussions of the advantages and disadvantages of eSocial

This section presents the results and discussions derived from the bibliographic research, developed based on the specific objectives outlined in the introduction, aiming to address the proposed general objective. Initially, it is important to highlight that Decree No. 8,373/14 refers to the Digital Bookkeeping System for tax, social security, and labor obligations – eSocial (BRAZIL, 2014).

One of the main purposes of the eSocial system is to provide more advantages, thereby eliminating some obligations, as stated by Ferreira and Soares (2019) in their previous research. Additionally, the eSocial system seeks to ensure technological advances for public administration, primarily by preventing fraud and promoting compliance with the rules established in the CLT (Consolidation of Labor Laws), as demonstrated in the research by Vier (2022) and Niehus (2022).

More specifically, when observing the statements of Niehus (2022), Ferreira and Soares (2019), and Vier (2022), it can be concluded that eSocial is a platform designed to simplify the procedures performed in accounting and human resources departments. Its goal is to streamline daily tasks in these sectors while ensuring employee rights.

In this context, during the bibliographic research, the main advantages of this system were identified, as well as the negative points highlighted by all the authors analyzed from 2014 to 2023. One of the main advantages of the system is the simplification of processes, which increases productivity and focuses on reducing bureaucracy. This reduction in bureaucracy occurs because the system centralizes various services into a single platform, eliminating the need to send the same data to multiple different government platforms, as was previously required.

Regarding the reduction of bureaucracy, it is important to note that the system centralizes the provision of data in a single platform. According to Anício and Silva (2019) and Silva et al. (2019), eSocial offers advantages such as streamlining the work processes of human resources professionals, reducing bureaucracy, and minimizing the amount of paperwork, as all data is properly recorded in the platform.

In addition to the positive points, the research also addresses some negative aspects, including the need for software updates, which implies hiring new professionals. This demand for hiring leads to additional investments, making this one of the main negative points, especially at the start of implementation. Finally, another disadvantage for professionals already trained in the use of eSocial is the requirement for greater attention when registering data to avoid errors.

Given the facts presented, it is evident that eSocial is an innovation that demands effort from everyone for its functions to be fully achieved. To facilitate understanding, a table is presented below, highlighting the main results found in the readings:

Table 1: Advantages and Disadvantages of eSocial in the Literature

ADVANTAGES OF DECREE 8,373/2014	**AUTHORS**	**DISADVANTAGES OF DECREE 8,373/2014**	**AUTHORS**
• Debureaucratization	• Anício and Silva (2019); Ferreira and Soares (2019); Sousa and Orth (2020); Ricardo and Pagnassat (2020).	• Re-registration of all public servants.	• Prepared by the author (2023).
• Data unification/ simplification of	• Ferreira and Soares (2019).	• Software update.	• Anício and Silva (2019).

processes.			
• Facilitates information auditing	• Sousa and Orth (2020).	• Hiring of professionals with degrees in IT (Information Technology).	• Anício and Silva (2020).
Reduction of Expenses (Purchase of paper by the municipality of Livramento/PB).	• Prepared by the author (2023).	Lack of infrastructure in the municipality of Livramento/PB (Lack of equipment).	• Prepared by the author (2023).
• Digitization of public services.	• Prepared by the author (2023).	• New equipment (Notebooks with good storage).	• Prepared by the author (2023).
• Technological advancements.	• Prepared by the author (2023).		

SOURCE: Prepared by the authors (2023).

The table above presents the main results of the research, observed both in the literature review of articles published between 2014 and 2023 and in the research conducted in the city of Livramento - PB. Important factors stand out, such as the reduction of bureaucracy and the ease of supervision, which are identified as the main positive aspects. On the other hand, the increased expenses due to the need to hire new professionals are highlighted as a negative factor.

It is therefore emphasized that the implementation of the eSocial system in human resources sectors presents positive aspects such as greater agility, reduced paper usage, and technological advances.

As for the negative factors, the re-registration of all professionals is a challenge for the municipality, as some employees have been working for over twenty years, and in some cases, the documentation of these employees is in a state of decay, making data updating difficult.

In conclusion, the advantages of this new platform are significantly beneficial to the public sector, facilitating the work of all professionals and advancing public management. Additionally, the public sector is keeping pace with globalization and the necessary technological advances.

In the subsection dedicated to presenting human resource management in the public sector, the definitions of Costa (2019), Matoso, Coriola, and Reglio (2015), among other authors, were presented. It was concluded that human resource departments in the public sector are primarily focused on routine activities, such as retirements, monitoring of public competitions, and other similar processes.

The human resources sector develops skills such as motivation, leadership, and compensation, among others. However, are these functions really being applied in public management today? It is important to highlight the statement by Matoso, Coriola, and Reglio (2015), which shows that, in reality, human resources departments have been more focused on fulfilling bureaucratic tasks such as retirements, vacations, and declarations.

The main challenges for human resources departments with the implementation of eSocial were mainly the training of personnel in the involved departments and the timely submission of information, some monthly and others in real-time. Despite these challenges, it is emphasized that eSocial is a tool that brings more ease than difficulty to professionals.

In the following table, the main articles used in the literature review are addressed, highlighting the authors and years of publication, the objectives of each scientific article investigated, and finally, the main results of the respective research.

Table 2 presents the main objectives of previous research that served as the basis for this article. It is observed that there was a significant impact on the careers of accounting professionals, which also occurred with personnel administration professionals (Amorim, Pereira, and Gonçalves, 2023).

Table 2: Presents the main results and objectives of previous research on the subject.

AUTHORS	OBJECTIVES	MAIN RESULTS
• Amorim, Pereira and Gonçalves (2023).	• To demonstrate the benefits and challenges that companies faced during the implementation of eSocial.	• "There was a significant impact on the careers of accounting professionals, and the same occurred with personnel administration professionals. Although eSocial serves as a facilitator for submitting information to federal databases, most accounting professionals stated that they were unprepared for the reality brought by the innovative ancillary obligation."
• Matoso, Coraiola and Roglio (2015).	• To assess the perception of public servants regarding the quality of the roles performed by the Human Resources (HR) department.	• "The data analysis indicates that there are no significant differences between the average evaluations of the HR roles in the Mato Grosso State Government and the averages found in research conducted in private companies. The results show the need for HR to establish greater coherence between its self-image and the expectations and needs of public servants regarding the services provided by the department."
• Moreira (2018).	• Identify the challenges generated by the implementation of eSocial in HR routines	• "Challenges and the need for procedural changes were identified, but the implementation of the system on a national scale represents progress regarding collective construction

	and procedures at Prodemge.	models and shared information management."
• Vier (2022).	• Investigate the implementation of eSocial in the municipalities of the Vale do Rio dos Sinos based on the systems life cycle.	• "Regarding the success and critical factors in the implementation of eSocial in the municipalities, the training of public servants and incomplete records in the city halls are mentioned, respectively."
• Silva and Fonseca (2019).	• The objective is to identify the difficulties in the implementation of eSocial in companies in the municipality of São Luís.	• "The results showed that 59% of the companies agreed they were performing activities in disagreement with labor law requirements, and 46% agreed they have difficulties with the registration of both periodic and non-periodic eSocial events. In terms of support from other organizational areas to HR in the implementation of eSocial, 58% agreed."
• Sousa and Orth (2020).	• Conduct a brief analysis of the eSocial system and its technology. It was launched on December 12, 2014, and published through Decree No. 8373 at the federal level.	• "It was found that the program will bring more security and prevent inconsistencies in information, which are sometimes outdated between the various forms submitted. The collected information will automatically feed the databases of the agencies involved in the project. The submission of documents is online and can mean cost and time reduction for the sector, highlighting the reality of companies."
• Ferreira and Soares (2019).	• Analyze the eSocial policy in order to identify its functionalities within the organizational landscape, consequently showcasing the functionality of this system.	• "This one is responsible for the use of information, and is also an instrument for unifying the provision of this information related to the recording of tax, social security, and labor obligations. It also has the role of standardizing its transmission, validation, storage, and distribution, forming a national environment."
• Leal *et al.* (2016).	• Identify the perspectives of accounting professionals regarding the benefits and challenges of the implementation of eSocial.	• "It was concluded that professionals believe that the provision of information will be more controlled and monitored, as well as becoming faster and more accurate due to the system offering a single database that will eliminate ancillary obligations. They also believe that challenges such as intense data organization, meeting event deadlines, software customization, lack of qualified professionals due to the absence of training at the moment, and the potential increase in administrative costs, may be faced during the implementation of eSocial."
• Ricardo and	• It aims to investigate	• "The result obtained by the research is that,

Pangssat (2020).	the main difficulties that accounting firms in the municipality of Juína–MT faced during the implementation of the eSocial electronic system."	although there has been an improvement in the quality of services provided, the difficulties with the lack of preparation and training available in the market have placed greater responsibility on the professionals in charge of this department. The research indicated that there is difficulty in adapting to the compliance with deadlines and regulations, and that there is a need to raise awareness among administrators and business owners about the importance of following the regulations established by the government through eSocial."
• Anício and Silva (2020).	• Identify the main difficulties encountered during the eSocial implementation process and the advantages and disadvantages of using the system.	• "It was found that there were no problems during the system implementation process. Among the advantages, the company highlighted the ability to send information in real-time, which prevents tasks from accumulating over time. The main disadvantage mentioned by the company under study was related to the submission of information to eSocial and other systems required by the government, such as Sefip and Caged."
• Silveira and Martins (2020).	• Evaluate the impacts and challenges faced by HR professionals and business owners in accounting firms in cities of Pernambuco during the implementation of eSocial.	• "According to the research results, it was also found that the difficulties faced by accounting firms during the implementation of eSocial contributed to the non-acceptance of eSocial by HR professionals and business owners. Due to this impact, the majority believe that eSocial should be abolished, not simplified, as suggested by the government."

The 'difficulty in adapting to deadlines and regulations, highlighting the need for greater awareness on the part of administrators' is also cited (Ricardo & Pangssat, 2020). It is further emphasized that 'the provision of information will be more controlled and monitored, as well as becoming more agile and precise, thanks to the system that offers a single database, eliminating accessory obligations' (Leal et al., 2016). In addition to having the 'role of standardizing the transmission, validation, storage, and distribution of information, constituting a national environment,' as pointed out by Silva and Fonseca (2019), it is concluded, based on previous studies, that eSocial aims to promote significant improvements in the modernization of information, both in the public and private sectors.

4.2 An Analysis of eSocial in Livramento/PB

The city of Livramento is located in the state of Paraíba, approximately 243 kilometers from the capital, João Pessoa. According to IBGE (2021), the current population is 7,274 people. The Gross Domestic Product (GDP) of the municipality is approximately 8.5 million reais (IBGE, 2020). The headquarters of the local executive power is located at 386 Ministro José Américo de Almeida Street, in the city center.

The municipal government of Livramento/PB is composed of the following departments: Social Action, Administration and Finance, Agriculture, Environment and Water Resources, Education, Health, General Planning, Culture, Tourism, Sports, and Leisure (Livramento/PB, 2023).

In the City Hall, the Human Resources department was the focus of the interview conducted on March 18, 2023, via WhatsApp, with the responsible public servant. The department is linked to the Department of Administration and Finance, and due to the city's low population, there is only one public servant responsible for all demands in this area.

During the interview via messaging app (WhatsApp), the following questions were asked: 1. What was the impact of the eSocial system on the Human Resources department? 2. What was the advantage of this system? 3. What was the disadvantage? 4. Which department was responsible for the installation: the Human Resources Department or the Administration and Finance Department?

In Table 3 below, the answers obtained during the interview conducted on March 18, 2023, are presented.

Table 3: Responses from the interview conducted in the Human Resources department in Livramento/PB.

QUESTIONS	ANSWERS
1. Qual foi o impacto do sistema eSocial para o setor de Recursos humanos?	"The implementation[1] of this system in the personnel department at the city hall had an impact on organization, meaning the unification of data at the municipal, state, and federal levels, thus providing greater connectivity in social programs for public servants."
2. What was the advantage of this system?	"The main advantage of this system is the ease and reduction of bureaucracy in data correction and the unification of payroll programs."
3. What was the disadvantage of eSocial?	“The disadvantage of the system is that an error in data entry can negatively affect the public servant.”

[1] Information provided by the head of the Human Resources department, Livramento/PB. March 18, 2023.

4. Which department was responsible for the installation, the Human Resources department or the Administration and Finance department?	"The department responsible for the implementation of this system was the Finance Department, in partnership with the accounting office, thereby providing better performance in data entry within the personnel department."

Source: Research data (2023).

Based on the responses from the professional in the municipality of Livramento/PB, it can be highlighted that eSocial has provided significant advantages to the Human Resources department. As previously noted by Silva et al. (2019), the system's benefit lies in simplifying processes, thereby generating greater productivity in the performance of the Human Resources sector.

The findings of authors such as Vier (2022), Amorim, Pereira, and Gonçalves (2023), and Anício and Silva (2020) also pointed to increased efficiency, the streamlining of services, the unification of payroll, and technological advancements for municipal management.

In the public servant's responses, relevant information can be observed, such as the following: 'The department responsible for the implementation of this system was the Finance Department, in partnership with the accounting office, thereby providing better performance in data entry within the personnel department.' It is also emphasized that possible errors in data entry may negatively affect the public servants. In other words, after the implementation of the eSocial system, more attention is required."

It is concluded that the implementation of eSocial in the investigated municipality brought about changes in the routine and work processes, requiring greater attention. However, one of the main advantages for the department stands out: the ease provided to professionals due to the simplification of processes in the various activities and practices implemented to manage personnel. These processes are essential for the effective functioning of the organization, contributing to the well-being of employees and the achievement of the company's strategic objectives.

5. FINAL CONSIDERATIONS

eSocial is a system developed by the Brazilian government for the digital bookkeeping of fiscal, social security, and labor obligations. Implemented to simplify and unify the submission of information by employers to the government, eSocial integrates data that was previously sent separately to different agencies, such as the Federal Revenue Service, the Ministry of Labor, the

National Social Security Institute (INSS), and Caixa Econômica Federal. The goal of this research was to identify the advantages and disadvantages of the eSocial system, as well as the challenges faced by the Municipal Government of Livramento/PB in adapting after the system's implementation. The research thus presents its main concepts and definitions in the Human Resources sector.

This study is important for new professionals in Human Resources and contributes to future academic work, not only for students in the Bachelor's in Public Administration program but also for various fields. Furthermore, the study served to analyze the use of technologies in public services, identifying whether these technologies bring more difficulties or benefits.

During the preparation of this article, several studies published over the past nine years were analyzed. As a result, it was possible to identify the main concepts, as well as the positive and negative aspects of the eSocial system. Among the positive aspects, the research findings from the articles by Anício and Silva (2019), Ferreira and Soares (2019), Sousa and Orth (2020), and Ricardo and Pagnassat (2020) highlight: streamlining of processes, unification of data, and the facilitation of government oversight.

On the other hand, the negative aspects identified in the studies by Anício and Silva (2019) and Ferreira and Soares (2019) include: the need for software updates, lack of infrastructure, and the need to hire new professionals.

Among the challenges, the following results were identified in the studies by Ricardo and Pagnassat (2020), Silveira and Martins (2020), and Amorim, Pereira, and Gonçalves (2023): real-time information submission, professional training, and the re-registration of all public servants.

From the results cited by the public servant in the Human Resources department of the municipality of Livramento/PB, a disadvantage stands out: that data entry errors may harm the public servants. On the other hand, the advantage mentioned by the public servant is the streamlining of processes and the unification of payroll.

eSocial is a platform that aims to simplify procedures in the accounting and Human Resources departments, making daily tasks easier in these sectors and ensuring employees' rights. In the Human Resources department, the software's processes are mainly aimed at routine activities such as retirements, and monitoring of public competitions, among others.

In light of the entire study, it is suggested that future research should address these themes more broadly to allow for a deeper understanding of the data with more in-depth analysis. Considering that there are small municipalities, like Livramento/PB, and large municipalities, like the capital João Pessoa/PB, the implementation of the system may be perceived differently. Thus, it is important that future research includes specific comparisons to evaluate whether the

implementation of eSocial is more advantageous in larger cities with larger populations or in smaller cities, and whether factors such as GDP also influence this advantage.

It is also important to conduct new research that compares the implementation of eSocial in the public and private sectors, as there is a scarcity of academic work in this regard, which was one of the main challenges in completing this article.

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