



**REVISTA**

**CADERNOS DE**

**FINANÇAS PÚBLICAS**

**01 | 2023**



## **LAW No. 14,133/2021 AND THE USE OF PAYMENT CARDS FOR PROCUREMENT EXEMPTION**

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### **SUMMARY**

This article aims to analyze the operationalization of procurement through payment cards in order to comply with Law No. 14,133/2021. In Brazil, public procurement was exclusively governed by Law No. 8,666/93 from 1993 to 2021. In 2021, a new law emerged, which is the subject of this study, Law No. 14,133, which came into effect on April 1st. One of the provisions of Law 14,133/2021 regarding Procurement Exemption is that these contracts should preferably be paid using payment cards. The adoption of this instrument tends to expedite the procurement process. The research used semi-structured questionnaires to investigate what is being done in relation to payments in procurement exemptions at all Federal Institutes. It was concluded that payment cards should streamline acquisitions, resulting in benefits for everyone. However, according to the data obtained from this research, its implementation has been neglected.

**Keywords:** Public Administration. Procurement. Payment Card. Law No. 14,133/2021.

## **SUMMARY**

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## 1. INTRODUCTION

Procurement is an ancient process that dates back to the Middle Ages in Europe, through a process known as "candle and nail." Under this system, a construction project was auctioned while a candle was lit, and during this short period, bidders made their bids; when the candle burned out, the project was awarded to the best proposal for the State. The word "procurement" derives from the Latin "*licitatione*," which can be translated as "auction bidding."

The Federal Constitution of 1988, in its Article 22, establishes that only the Union can legislate on various topics, including procurement, as defined in its item XXVII:

XXVII - general rules for bidding and contracting, in all modalities, for direct, autarchic, and foundational public administrations of the Union, States, Federal District, and Municipalities, in compliance with the provisions of Article 37, XXI, and for public companies and mixed-capital companies, as provided for in Article 173, § 1º, III.

However, until 1993, there were no rules governing procurement until the enactment of Law No. 8,666 on June 21, 1993, which established the current regulations for the procurement process. On June 17, 2002, the bidding modality was created through Law No. 10,520. In 2011, a new provision was created to expedite works for upcoming sports events: the 2014 FIFA World Cup and the 2016 Olympics in Rio de Janeiro, among other sports events. This provision was called the Differentiated Public Procurement Regime (RDC).

However, Law No. 8,666/1993 has been modified over time since its promulgation; this law has been amended over 200 times, with the latest modification (until now) in June 2022.

In 2021, a new law emerged, which is the subject of this study, Law No. 14,133, which came into effect on April 1st. It updated various regulations from the previous law and established a two-year transition period for the complete repeal of Laws 8,666/93 and 10,520/2002, as well as partial repeal of Law 12,462/2011 regarding the RDC. Law 14,133/2021, in its updates, has generated various doubts, including regarding procurement exemption, as stated in Article 75, and the National Public Procurement Portal (PNCP):"

One of the predictions of Law 14.133/2021 regarding the Dispensation of Bidding is that these contracts should preferably be paid using a payment card. The adoption of this instrument tends to make the contracting process faster, although there is still an obligation to

follow all the formal procedures defined by the legislator.

In this aspect, this research aims to analyze the operationalization of purchasing through a payment card as a way to comply with Law No. 14.133/2021. Bidding processes in Brazil were exclusively governed by Law No. 8.666/93 from 1993 to 2021, published five years after the country's democratization.

The study is justified considering the recent promulgation of Law No. 14.133/2021 and its importance for public administration.

## **2. LITERATURE REVIEW**

This section is divided into two subsections, namely: the legislation in Brazil and its regulation, and the payment card.

### **2.1 Law No. 14.133/2021 and Bidding Processes**

Bidding is an administrative act carried out by the Public Administration as a means to promote the acquisition of goods or services based on the interests of the Administration. This procedure exposes the needs to interested parties and invites them to submit their proposals, with the contract awarded to the most advantageous offer for the Public Administration (DI PIETRO, 2012).

Therefore, it is a procedure carried out to guarantee the realization of works, acquisition of goods, and other acquisitions aimed at serving the population, directly or indirectly. Interested parties are attracted to submit their proposals according to the rules established in the bidding notice (NASCIMENTO, 2015).

Bidding is a process that seeks the integrity of acquisitions, as well as their predictability, in accordance with the budget. The regulation of procurement processes in Brazil was previously governed by Law No. 8.666/1993, which was enacted to establish specific legal parameters for the Public Administration to conduct its bidding processes. This regulation remained in force for 28 years as the main legislation in this matter, during which it received much criticism and underwent changes.

Article 3 of Law No. 8.666/1993 defines its principles:

Bidding aims to ensure compliance with the constitutional principle of equality, the selection of the most advantageous proposal for the administration, and the promotion of sustainable national development. It shall be processed and judged in

strict conformity with the basic principles of legality, impersonality, morality, equality, publicity, administrative probity, adherence to the bidding instrument, objective judgment, and related principles.

Law No. 14.133/2021, which came to replace the previous law, lists the objectives of bidding in Article 11:

Article 11. The bidding process aims to:

I - ensure the selection of the proposal capable of generating the most advantageous contracting result for the Public Administration, including regarding the life cycle of the object;

II - ensure equal treatment among bidders, as well as fair competition;

III - prevent overpriced contracts or contracts with manifestly unfeasible prices and overpricing in contract execution;

IV - promote innovation and sustainable national development.

According to the law, therefore, three main purposes must be identified in the bidding process:

- 1 - Identification of the most advantageous proposal for the Administration;
- 2 - Equality in the process of acquiring goods and services;
- 3 - Pursuit of local and sustainable development (FERREIRA, 2012).

According to Article 37, XXI of the Brazilian Federal Constitution of 1988, these acquisitions should be made only through the bidding process, except for specific cases.

It is observed, according to the excerpts from legislation, that purchases made by the Public Administration occur strictly within the legal framework. Unlike private companies, public organizations cannot freely contract; instead, they must undergo a formal legal-administrative process (PEREIRA JUNIOR; DOTTI, 2012).

Bidding has its own modalities, defined according to the object of the acquisition and the estimated value for it. These modalities are determined in Article 22 of Law No. 8.666/1993, as well as in Article 28 of Law No. 14.133/2021, which updated them.

The defined modalities are as follows:

- a) Competition: used for the acquisition of engineering services and works, as well as goods and services within a certain value range, according to each legislation;
- b) Price quotation: for engineering works and services, up to the limit of R\$ 1,500,000.00, and for goods and services, up to R\$ 650,000.00; this modality no longer exists in Law No. 14.133/2021.

- c) Invitation: like the previous ones, also for engineering works and services, within the limit of R\$ 150,000.00, and for goods and services up to R\$ 80,000.00; similar to the Bidding process, it no longer exists in Law No. 14,133/2021;
- d) Contest: for those who offer technical, artistic, or scientific works, involving remunerated prizes for the winner, with prior publication in an official press;
- e) Auction: for the sale of unusable, movable assets owned by the Administration or that have been pledged or seized, or even for the sale of immovable property to individuals based on the highest price;
- f) Competitive Dialogue: established by Law No. 14,133/2021 for the contracting of goods, works, or services in which the Public Administration holds discussions with pre-selected bidders. These discussions or dialogues must be guided by objective criteria in order to develop alternatives capable of meeting the needs of the contract. Bidders must submit a proposal after the conclusion of the dialogues.

Table 1: Comparison of procurement methods before and after Law No. 14,133/2021.

**Quadro 1:** Modalidades de licitação antes e depois da Lei nº 14.133/2021

Before Law No. 14,133/2021	After Law No. 14,133/2021
<ul style="list-style-type: none"> <li>• Bidding</li> <li>• Request for Quotation</li> <li>• Invitation</li> <li>• Contest</li> <li>• Auction</li> <li>• Bidding (Law No. 10,520/2002)</li> <li>• Differentiated Hiring Regime (Law No. 12,462/2011)</li> </ul>	<ul style="list-style-type: none"> <li>• Public Auction</li> <li>• Competition</li> <li>• Contest</li> <li>• Auction</li> <li>• Competitive Dialogue</li> </ul>

Source: The autor

Law No. 8,666/1993 provided limits for almost all modalities, except for contest and auction, as they were considered highly specific. Law No. 14,133/2021, on the other hand, focuses more on the conceptualization of each modality, offering a new legal framework for their use.

As a side note, prior to this law, federal civil servants needed to be familiar with 283 different regulations to carry out their daily work (DALLARI, 2021). Thus, a statute that

consolidates these regulations, resolves possible discrepancies, and can serve as a single point of reference is essential for a better foundation in this field of work.

In fact, there were intense criticisms of Law No. 8,666/1993, which addressed public procurement, as well as all other related laws and sub-legal documents, especially due to the difficulty of understanding. Law No. 8,666/1993 has 12 distinct forms of Procurement Exemption, and the laws complementing it increase this number to over 30 (ARAÚJO, 2021).

Due to this problem, there were several moments in which attempts were made in the Legislative branch to circumvent the issues brought about by Law No. 8,666/93. The law has been amended 225 times throughout its history, with the last amendment occurring in 2021, through Law No. 14,130, even with the imminent publication of Law No. 14,133, which would revoke it. There are still provisions in Laws No. 10,520/2002 (bidding) and No. 12,462/2011, respectively addressing bidding and the differentiated hiring regime (DALLARI, 2021).

The social isolation promoted in response to the Covid-19 pandemic accentuated many of the problems of Law No. 8,666/93, especially at a time when it was crucial for the Public Administration to be swift amidst the health and economic crisis and the aspirations of the population. Laws No. 13,979/2020 and 14,124/2021 implemented an emergency system to overcome the difficulties (ARAÚJO, 2021).

The transformations brought about by Law No. 14,133/2021 are significant, and therefore, a disruptive scenario was not proposed. On the contrary, Law No. 8,666/93 was not completely discarded, and many of its provisions remained in force for at least two years during the transition period. Law No. 14,133/21, in turn, can have a series of impacts on the involved parties, whether it be the Public Administration, control agencies, bidders, companies, or the population.

Moreover, there are still many uncertainties, as there are debates about various provisions of Law No. 14,133/2021, with contradictory interpretations and uncertainty about which ones will prevail (DALLARI, 2021). Therefore, the aforementioned transition period, lasting two years according to Article 191, allows the use of either legislation. The decision regarding the use of Law No. 8,666/93 or Law No. 14,133/2021 depends on a comparative analysis of both in order to project their effects on the procurement that will be carried out.

There are still infralegal norms in force that influence the acquisition process by the Public Administration, such as, for example, IN SEGES No. 73/2020, which deals with price research, and IN No. 40/2020, which discusses Preliminary Technical Studies (PTS). Although these norms have validity over the old procurement law, they are not applicable to



Law No. 14.133/2021. However, the PTS is intended to present the best solution for the procurement, making it an instrument with content required by the articles of Law No. 14.133/2021.

Law No. 14.133/2021 also determines the procedure to be followed in price research, both for estimated values for goods and general services, and for engineering services, in order to include the estimated value for the object, allowing to demonstrate the conformity of the contracted value with market prices. This estimate can be based on invoices and values up to one year prior to the contracting date.

Thus, it is possible to identify, through the comparison between the two norms, that there are several differences between them not only in relation to the values for this modality, but also in the procedures to be observed. Therefore, there is a demand for greater planning on the part of the work team for the implementation of this new *modus operandi*.

Furthermore, in addition to being difficult to read, Law No. 14.133/2021 has a large number of references, which are added to the provision of various regulations, making its applicability difficult. In its Article 187, for example, States, the Federal District, and Municipalities are allowed to apply the regulations issued by the Union; however, it remains unclear whether they can issue their own regulations (DALLARI, 2021).

The doubts are particularly compounded due to the text of Article 191 of Law No. 14.133/2021, which establishes a two-year period during which the Administration will choose between direct contracting or bidding according to Law No. 8.666/93 or Law No. 14.133/2021.

Therefore, Article 191 of Law No. 14.133/2021, if read literally, establishes that for two years, the old and the new procurement laws will be used simultaneously for bidding procedures, both for cases of non-competitive procurement and for exceptions to competitive bidding.

According to the text of Article 191, once a choice is made between the new legislation or the old law, it must be expressly indicated in the bid notice, or in the instrument used for direct contracting or in the notice regarding the adopted norm. Combining one law with the other is prohibited.

Thus, once the need for procurement or purchase by bidding, non-competitive procurement, or exception is identified within the agency, it is up to the manager to indicate the legislation that will be adopted for that procurement, usually indicating in the preamble of the bid the norm that will be adopted in the procedure. Then, the manager must ensure

compliance with all the rules of the procurement based on the chosen legislation, whether in bidding or in the instrument of direct contracting or exception.

As mentioned, there is a prohibition on using parts of Law No. 14.133/2021 and parts of Law No. 8.666/93 in the same bidding process. Similarly, parts of Law No. 14.133/2021 and parts of Law No. 10.520/02, which deals with the acquisition of common goods, cannot be used in the same bid notice.

Discussing specifically the exception to competitive bidding, these restrictions regarding the norm used in procurement remain. The rules of Law No. 14.133/2021 in their entirety must be used, or alternatively, the rules of Law No. 8.666/93. It is therefore essential to deeply understand all the impacts of this choice, as each of these legislations has its limits, foundations, and procedures.

In this context of uncertainties and difficulties, including in the field of knowledge, where there is a demand for specialization and deepening in the domain of legislation, the competence of leaders in knowledge management is emphasized, especially in dealing with opposites, which is common in work groups, seeking continuous improvement in the face of transformations and new challenges (TAKEUCHI; NONAKA, 2008).

## **2.2 The Procurement Exception Payment Card**

The Federal Government Payment Card is a tool designed to expedite payments and optimize resource management control. It is issued in the name of the Managing Unit, identified to its holder. In general, it is used for expenses that can be paid through Cash Advances, which are advances to the agency with an issued commitment note and intended for exceptional situations (REIS, 2018).

In Article 75, Law No. 14.133/2021 presents the legal situations in which the manager can make acquisitions through the exception to competitive bidding, both regarding the purchase value and the object's characteristics, or in cases of failed or deserted bidding.

The legislator states:

Article 75. Competitive bidding is dispensable:

[...] § 4. Contracts referred to in items I and II of the caput of this article shall be preferably paid through payment cards, whose statement shall be disclosed and made available to the public on the National Public Procurement Portal (PNCP) (BRASIL, 2021, p. 1).

The law establishes in items I and II of Article 75 that, in the case of construction or engineering services or the maintenance of motor vehicles, procurement through the exception to competitive bidding is possible as long as the total value does not exceed R\$ 100,000. Furthermore, for other services, procurement can also be exempted from bidding if the total value does not exceed R\$ 50,000. These values are therefore higher than those in the previous legislation and can be doubled when it comes to contracts established through public consortiums, foundations, and qualified autonomous agencies, with prior legal definition. The values of these items are adjusted annually by presidential decree.

Another provision of Law No. 14.133/2021 is that these contracts should preferably be paid using the payment card, an innovation that has significant impacts. The adoption of this instrument tends to expedite the procurement process, although there is still an obligation to follow all the formal procedures defined by the legislator.

As discussed in the previous section, it is possible to identify several differences between the two norms regarding the exception to competitive bidding, not only regarding the values for this modality but also in the procedures to be observed.

Therefore, there is a demand for greater planning on the part of the work team and operationalization of the use of the payment card, which is why a project plan is necessary for the implementation of this new *modus operandi*.

Given the need for greater planning by the work team, due to the transformations established by the new norm and the coexistence of two norms during the two-year transitional period, it is important to discuss how the operationalization of the payment card in the exception to competitive bidding will be carried out, which is the theme of this research.

A project for the operationalization of the payment card aims primarily to establish a workflow for the management and provision of the corporate card for bidding dispensations, in accordance with articles I and II of art. 75 of Law No. 14,133/2021.

Thus, it is expected that there will be a faster process for procurement through dispensation of bidding, as well as the implementation of a management system for the use of the payment card, aiming to facilitate accountability.

### **3. METHODOLOGICAL PROCEDURES**

This research is primarily characterized as exploratory since no studies on the topic were found at the moment. Marconi and Lakatos (2003, p. 183) define exploratory research as follows:

"[...] empirical research investigations aimed at formulating questions or a problem, with a triple purpose: developing hypotheses, increasing the researcher's familiarity with an environment, fact, or phenomenon for more precise future research, or modifying and clarifying concepts." (Marconi and Lakatos, 2003, p. 183)

The method was chosen based on the proposed objectives and research problem. Thus, contact was made with studies on how the payment card can be operationalized in cases of dispensation of bidding in order to comply with the provisions of Law No. 14,133/2021. Additionally, data was obtained through semi-structured questionnaires to gather information from all Federal Institutes regarding their current practices related to payment in cases of dispensation of bidding.

Regarding questionnaires, Manzato and Santos (2012, p. 1) state: "Data collection for quantitative research using questionnaires requires special care. It is necessary to consider that it is not enough to collect responses to questions of interest; it is also important to know how to statistically analyze them to validate the results."

Thus, the questionnaire used in this research consists of multiple-choice questions as well as open-ended questions where respondents can answer in their own words and provide their understanding of the topic, with the aim of obtaining further information from the respondents. This is done to achieve the third, fourth, and fifth specific objectives, which are to: assess the implementation of the payment card in other higher education institutions, identify tools and techniques for payment card utilization, and propose a model for payment card usage.

The questionnaire was sent to all administrative directors and bidding and contract coordinators of the Federal Institutes in the State of São Paulo, as well as to all pro-rectorates of administration or their equivalents in all Federal Institutes nationwide. The questionnaire aimed to understand the current reality experienced by the Federal Institutes and to assess the tools and techniques used for payment processes via payment cards in cases of dispensation of bidding.

The research was conducted using a Google Forms questionnaire on the website <https://forms.gle/K4Xf8Mu4C11j2gHM6> with extensive promotion. It was sent to all Pro-Rectorates of Administration and all bidding and contract departments of all Federal Institutes in the country, resulting in 128 completed questionnaires, which constitute the study sample. The obtained questionnaire responses were tabulated, and their validation was conducted through research on public websites, analyzing the studies according to Content Analysis methodology (CA).

## 4. RESULTS AND DISCUSSION

This chapter is divided into 4 sections: Profile of Respondents, Experience with the New Bidding Law, Perception of the Payment Card, and Payment Card Protocol.

### 4.1 Profile of Respondents

The survey was answered by active employees of Federal Institutes from various Brazilian states, totaling 128 responses. There were responses from 24 out of the 27 Federative Units in Brazil. The highest number of responses came from São Paulo, representing 17.19% of the total, followed by Mato Grosso do Sul with 11.72%, and Minas Gerais in third place with 10.94%. Therefore, the responses were distributed across the entire national territory, although approximately 40% were concentrated in these three states.

Out of the 128 participants, 116 (91%) responded that they currently work or have previously worked in the field, making them eligible to answer the subsequent questions, as the research topic is related to their daily work. The largest group consisted of individuals who have been working with procurement for over 5 years (62, representing 54% of the respondents), followed by those who have been working with procurement for at least 2 years but less than 5 years (29, totaling 25%). Therefore, 79% of the participants are individuals with at least two years of experience in procurement, demonstrating their expertise in the field.

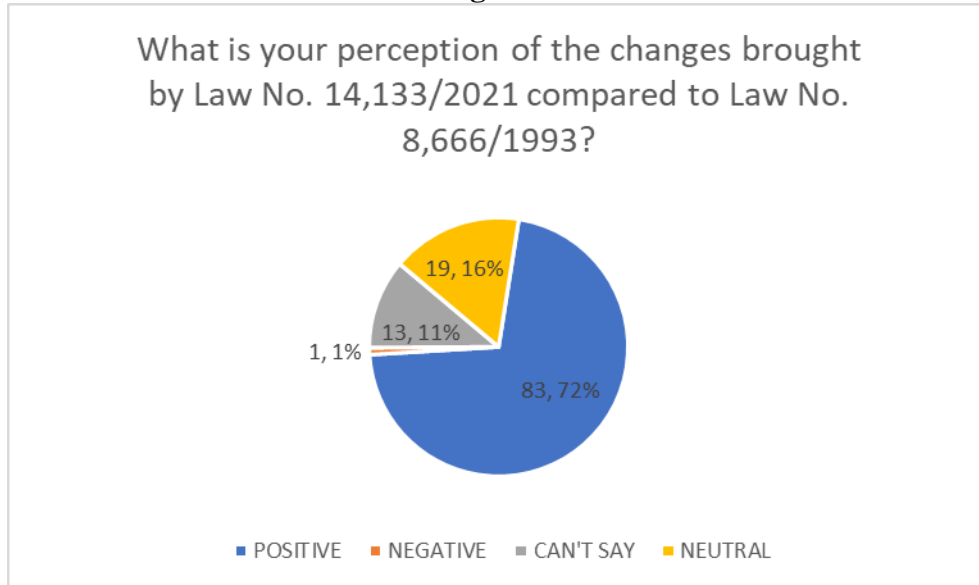
However, even those who have been working with bidding for less than two years (21% of the respondents) have already worked with Law No. 8,666/1993 and have their perception regarding the changes introduced by the new law. However, it is worth noting that there are individuals who have been working with the old law for many years, and more than half of the respondents have been working under its regulations for over 5 years.

### 4.2 Experience with the new bidding law

When asked about their perception of the changes introduced by Law No. 14,144/2021, particularly in comparison with Law No. 8,666/1993, 83 of the respondents (72%) considered the changes to be generally positive. 19 (16%) considered them neutral, indicating that there was no clear improvement or detriment overall. 1 (1%) respondent considered the change to be negative, and 13 (11%) did not have an opinion (Figure 1).

Therefore, the scenario is one of positive expectations regarding the changes, given the interpretation of the new law and its implementation during the transition period (2021-2023). This coincides with another finding that states, "In general, optimism is observed regarding the benefits and improvements that these changes will bring to the development of their activities and, in the long run, to public management" (GONÇALVES; SILVA, 2023, p. 50).

**Figure 1**



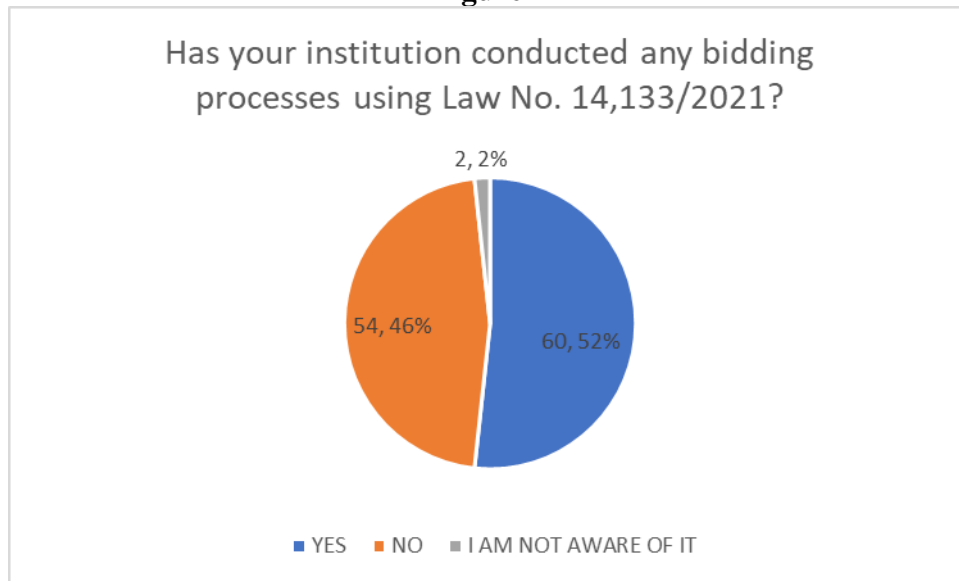
Source: The author

These positive expectations were revisited later on in other questions, as well as the negative perceptions of those who considered the change to be neutral (16% of the respondents), those who considered it negative (1%), and those who did not have an opinion (11%).

Considering that the majority of these workers have been involved in bidding for at least two years (79% of them), it should be noted that they may not have yet worked with the new bidding law, as it is still recent. Therefore, the next question asked whether their institution had already carried out processes using this new law.

Among the respondents, 60 (52%) answered yes, stating that their institution already uses the new law. 54 (46%) answered no, and 2 (2%) answered that they did not know (Figure 2). This may come as a surprise, but it is important to remember that these respondents indicated that they work or have worked with bidding. Therefore, it is possible that some of them may no longer be active in the field, have taken a leave of absence from their duties, or for some other reason may not be aware of the current situation in their institution.

**Figure 2**



Source: The author

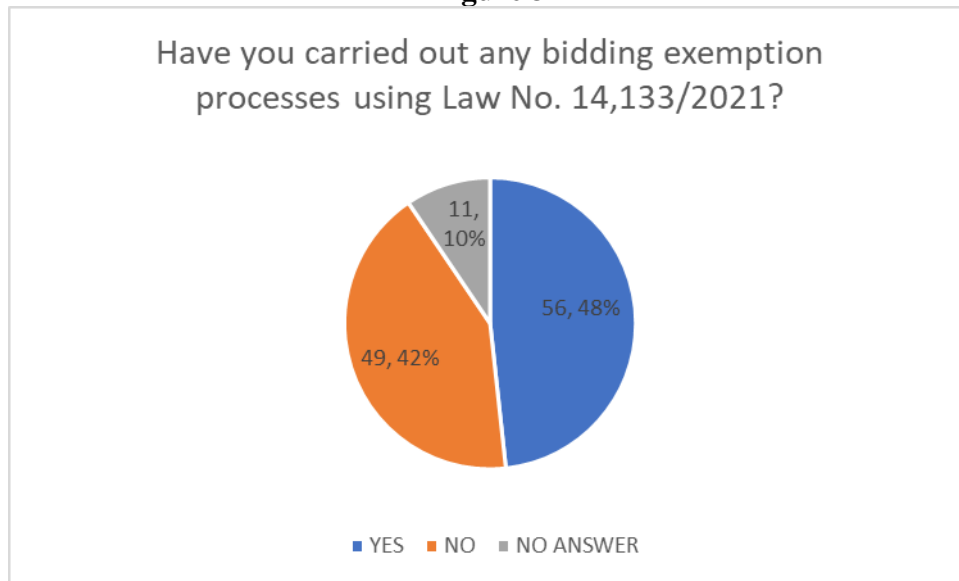
Indeed, during the transition period, institutions have the option to use both bidding laws, which justifies the negative response from 46% of the respondents. However, the situation is concerning because starting from 2023, there will be an obligation to solely adopt Law No. 14.133/2021, and institutions that are not adapted to it may face many difficulties.

The literature points out that there is resistance to change:

"However, the initial difficulties faced in its adoption are related to behavioral issues regarding resistance to change on the part of some public servants and organizational aspects, such as internal regulations that govern the applicability of bidding and the need to restructure the secretariats of end services through purchasing planning, linked to the budget, as well as the competent preparation of terms of reference" (GONÇALVES; SILVA, 2023, p. 50).

Likewise, the use of the new bidding law for bidding exemptions was reported to be minimal by the respondents. 49 (42%) stated that they have already conducted exemptions using the rules of the new law, while 11 (10%) responded that they have not. 56 (48%) did not respond, equivalent to those who answered "No" and "I don't know" in the previous question. Therefore, none of them, having not witnessed the use of the new law for bidding in their institution, also did not observe or know about its use for bidding exemptions (Figure 3).

**Figure 3**



On the other hand, among the 60 respondents who confirmed the use of Law No. 14.133/2021 in their institution for bidding, 49 also conducted exemptions using the new law, while 11 have not yet gone through this process. The scenario is promising, demonstrating progress in the use of the law in all its forms, especially for exemptions, where it brings several innovations and opportunities for benefits to the organizations.

### 4.3 Perception of the Payment Card

Having observed this scenario, in which only about half of the respondents have actually used the new bidding law, we come to the central question of the research, regarding the payment card. They were asked if the payment card was used in the dispensation of bidding through the new law. The 49 respondents answered no.

This, coupled with the fact that more than half of the respondents indicated that the new bidding law is not being used, indicates a concerning situation since Law No. 14.133/2021 will be the only one in force from 2023 onwards, and the payment card should be definitively implemented as the preferred method for bidding exemptions.

The lack of proper utilization of the payment card and the lack of promotion for its use is not something new. As Fontes et al. (2021, p. 325) point out:

"Among the consequences arising from the absence of planning in the use of public resources discussed in the article, regarding the Federal Government Payment Card, it can be observed that the actual use of the payment card by the government has not been fully implemented."

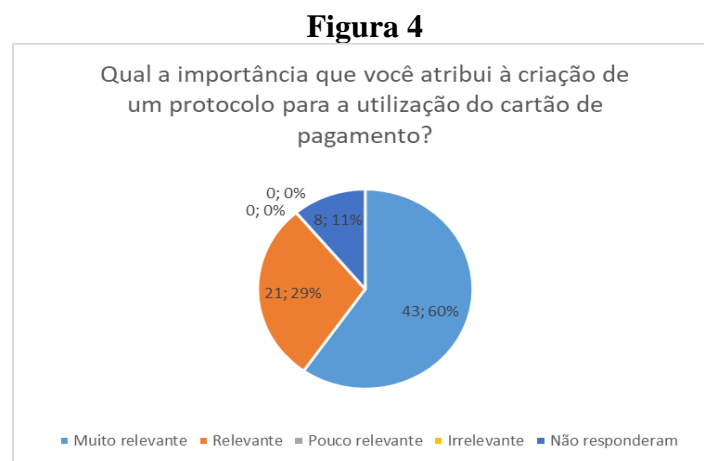


Nevertheless, the non-use of the payment card for bidding exemptions during this transition period is concerning and may hinder the attempt to make this payment method a standard in order to streamline and expedite processes. Training is also another factor that can facilitate greater adoption in the future, and it is a topic addressed in future questions. However, the non-use of the payment card by any of the respondents demonstrates resistance to transitioning to this model by the institutions.

As this research addresses the viability of using the payment card, it can be concluded that the encountered scenario demonstrates difficulties in this process, with a lack of adoption of the model. Later, the topic will be revisited in questions related to training.

#### 4.4 Protocol for the Payment Card

The creation of a specific protocol for the use of the payment card should be implemented by various government agencies, as noted by some research participants in previous questions. In a specific question on the topic, 43 (60%) considered the creation of this protocol highly relevant, 21 (29%) considered it at least relevant, and 8 (11%) did not respond. None of the participants considered the protocol to be of little or no relevance (Figure 4).



This perception of the importance of creating a protocol to prevent misuse or inappropriate use of the payment card aligns with the following question regarding what could be changed or improved regarding the payment card in bidding exemptions under the new bidding law (Law No. 14.133/2021).

According to the participants, this is a topic that has been under-studied, and further

research is needed to fill gaps and avoid distortions. Additionally, there should be greater oversight of payments to prevent unnecessary expenses.

In this regard, Fontes et al. (2021, p. 323) point out that one of the premises for using the payment card is the transparency of the expenses made with it, and "the Federal Government Transparency Portal provides data on the use of the payment card, but there is a mismatch regarding the purpose of using the payment card, which is the provision of funds and addressing occasional expenses." Thus, deviations are frequent, and the implementation of protocols is of great importance.

According to the research participants' perception, it is essential to have clearer regulations and less bureaucracy in its use. Nevertheless, it is crucial and urgent to disseminate its use. The transitional period is coming to an end, and soon only Law No. 14.133/2021 will be in effect.

## **5. FINAL CONSIDERATIONS**

The purpose of this article was to analyze the operationalization of purchasing through the payment card as a means to comply with Law No. 14.133/2021. The payment card has the potential to streamline acquisitions through bidding exemptions and improve the functioning of public agencies, resulting in benefits for managers, employees, and the general public. However, according to the data obtained in this research, its implementation has been neglected.

The research was important in demonstrating the relevance of executing a capacity-building project for work teams and implementing mechanisms that enable the transformation of the modus operandi to comply with Law 14.133/2021. It also highlighted the need to seek solutions to make public services more efficient, which will have positive repercussions on society and the government while providing insights in the field of administration, especially public administration.

For future studies, it is suggested to evaluate the operationalization of the payment card in bidding exemptions, particularly regarding the outcomes of projects carried out in this regard. Due to being a very recent legislation and changing aspects compared to the previous legislation, there is a research gap that needs to be better understood by public agents.

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