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Budgetary Governance for the Implementation of Public Policies in the Municipality of Feira de Santana, Bahia

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ABSTRACT

The study on budget governance in the implementation of public policies in Feira de Santana-BA (2012-2021) investigated the relationship between budget planning and execution, as well as the fiscal sustainability of the municipality. The research applied a Likert scale questionnaire to assess the perception of municipal technicians, secretaries, and executives regarding the programmatic, fiscal, participation, and accountability dimensions, based on OECD principles and the Fiscal Responsibility Law. Data from SICONFI, the transparency portal, and opinions from TCM-BA were also analyzed. The results indicated that, although the municipality meets established deadlines, there are weaknesses in the collection of active debt, internal controls, and local investments, which creates a worrying scenario for the sustainability of public accounts.

Keywords: Budget and Financial Execution, Fiscal Balance, Social Control, and Transparency.

LIST OF ACRONYMS AND ABBREVIATIONS

ADCT: Transitional Constitutional Provisions

AMF: Fiscal Targets Annex

ARO: Anticipation of Budget Revenues

B.O: Budget Balance Sheet

B.F: Financial Balance Sheet

CASP: Accounting Applied to the Public Sector

CF: Federal Constitution

CGU: Office of the Comptroller General

CNM: National Confederation of Municipalities

CPC: Accounting Pronouncements Committee

CTN: National Tax Code

DCA: Annual Accounts Statement

DCASP: Financial Statements Applied to the Public Sector

DCR: General Ledger Statements

DFC: Cash Flow Statement

DMPL: Statement of Changes in Net Equity

DVP: Statement of Equity Variation

FR: Source of Funds

FUNDEB: Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals

IFAC: International Federation of Accountants

IGM: Municipal Management Index

IPSAS: International Public Sector Accounting Standards

MCASP: Manual of Accounting Applied to the Public Sector

MF: State Minister of Finance

NBC TP: Brazilian Accounting Standard Applied to the Public Sector

LAI: Access to Information Law

LDO: Budget Guidelines Law

LOA: Annual Budget Law

LRF: Fiscal Responsibility Law

OECD: Organization for Economic Cooperation and Development

PCASP: Chart of Accounts Applied to the Public Sector

PPA: Multi-Year Plan

GDP: Gross Domestic Product

PIPCP: Plan for the Implementation of Accounting and Asset Procedures

PL: Bill

PLP: Supplementary Bill

QDD: Expenditure Breakdown Table

RCL: Net Current Revenue

RGF: Fiscal Management Report

RPPS: Special Social Security System

RREO: Summary Budget Execution Report

RMFS: Metropolitan Region of Feira de Santana

SIAFI: Integrated Financial Management System

SIAFIC: Single Integrated System for Budget Execution, Financial Management, and Control Information

SICONFI: Brazilian Public Sector Accounting and Fiscal Information System

SIGA: Integrated Management and Audit System

SUS: Unified Health System

STN: National Treasury Secretariat

TCM: Municipal Court of Auditors

TCU: Federal Court of Auditors

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1. INTRODUCTION

The public budget is characterized by its multiplicity of aspects, including political, legal, accounting, economic, financial, and administrative. Giacomoni (2009). It reflects the reality of society and is essential for the implementation of public policies. In this context, budgetary governance emerges as a crucial mechanism for ensuring the efficient execution of these policies, involving both formal and informal relationships in the budgetary process.

Although budgetary governance emerged discreetly in Law 4,320/64, it gained greater relevance with the Federal Constitution (CF) of 1988. The Fiscal Responsibility Law (LRF), established by Complementary Law 101/2000, introduced new oversight and collection mechanisms to ensure greater fiscal balance, control of public debt, and transparency in budget management. More recently, Complementary Law 200/2023, known as the "new fiscal framework," proposed changes to ensure public debt balance, spending limits, and fiscal adjustment measures.

Budgetary governance can be understood based on two assumptions (MARTINS, 1995; MELO, 1996). The first relates to the mechanisms of coordination and cooperation between various actors, in addition to the use of public authority. The second is linked to the way in which political authority is exercised. These assumptions highlight the need to study the consistency between budget planning and execution, as well as the effectiveness of the public policies implemented.

The budget is considered a central instrument of public policy (Dervis, 2016). According to the LRF, the executive branch must present a Multi-Year Plan (PPA) every four years, which represents medium-term strategic planning. This planning results in the Budget Guidelines Law (LDO) and the Annual Budget Law (LOA), which detail the allocation of resources and the annual targets to be achieved. In Brazil, federated entities have discretion to formulate and manage their budgets, according to the political-administrative structure defined by the 1988 Constitution. The Constitution establishes the powers of each entity. Municipalities, being closer to the population, have autonomy in the formulation of public policies, according to Articles 29 and 30. In addition, according to Zmitrowicz, Biscaro, and Martins (2013), municipalities are responsible for essential services such as health, education, basic sanitation, and urban infrastructure.

Among the most relevant issues in public budget management is fiscal balance, which ensures the sustainability of public finances and their efficient execution. The LRF imposes clear

rules to ensure this balance. In this scenario, there is a need for effective budgetary governance, which includes planning, execution, and budgetary control.

The proposed research aims to analyze the public budget from the perspective of budgetary governance and fiscal balance in the municipality of Feira de Santana-Bahia. It seeks to identify how the adoption of budgetary governance practices influenced budget execution and fiscal sustainability in the period from 2012 to 2021. In addition, we investigated the perception of technicians involved in the budget process regarding the importance of budget governance for fiscal balance, analyzed the relevant documentation, and examined the gaps and challenges in implementing these practices.

Considering the local context, in which the municipality's financial revenue depends mainly on resource transfers, such as the Municipal Participation Fund (FPM), the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (FUNDEB), and the Unified Health System (SUS), the research seeks to provide public managers and their teams with a greater understanding of the importance of budgetary governance in the design and execution of effective public policies. In addition, it aims to present recommendations for improving budgetary governance in the municipality, considering local particularities.

The overall objective of this study is to analyze the relationship between the adoption of budgetary governance practices and fiscal balance in the municipality of Feira de Santana from 2012 to 2021, considering the impacts of public policies and the management of budgetary resources. To this end, the following actions were taken: Identify the perception of technicians on the importance of budgetary governance for fiscal balance; analyze budgetary documentation to verify the consistency between budgetary governance and fiscal balance; and assess the challenges and gaps in the implementation of budgetary governance in the municipality.

Studying budgetary governance in the municipal context is essential to understanding how public resources are being managed and whether the practices adopted contribute to fiscal balance and the continuity of public policies. Analyzing the relationship between public budgets and the implementation of public policies is essential to ensuring transparency and efficiency in public administration. Furthermore, given the budgetary and financial situation of many municipalities, including Feira de Santana, it is crucial to observe the mechanisms of control, planning, and budget execution. By investigating the aforementioned period, the research seeks to identify critical points and suggest improvements for local fiscal and budgetary management.

The motivation for this study is the need to promote greater understanding of the impact,

of budgetary governance practices on the fiscal balance of Brazilian municipalities, especially in Feira de Santana, which stands out on the national and state scene as the second largest city in the state and larger than the capital. Efficiency in budget execution can be a differentiator for the city's economic and social development, making public management more effective, transparent, and accountable.

This work is structured in five chapters: **Introduction, Theoretical Framework, Methodology, Results and Discussions, and Final Considerations**, with the aim of contributing to the improvement of budgetary governance practices and fiscal sustainability in the municipality of Feira de Santana.

2. THEORETICAL FRAMEWORK

2.1. Governance in Public Administration and Accountability at the Municipal Level

The main function of public administration is to manage public resources, with the aim of serving the collective interest through the implementation of public policies and the provision of public services. In order to achieve this objective, efficient public and budgetary governance is essential. This governance is exercised by the Executive Branch, which at the federal level is represented by the president of the republic, at the state level by governors, and at the municipal level by mayors. Constitutionally, these powers act harmoniously and independently, seeking solutions to social problems, always observing the principles of public administration set forth in Article 37 of the Federal Constitution of 1988.

Corporate governance is based on agency theory, which aims to reduce conflicts of interest. According to Jensen and Meckling (1976), agency, or agency relationship, is a contract whereby one or more persons, called principals, hire another person to perform services on their behalf, which implies the delegation of some decision-making power. In this context, agency theory seeks to explain the relationships between members of an organization, based on the assumption that both parties are motivated by their own interests (NOSS, KASSAI & KASSAI, 2000).

The relationship between citizens and public managers can be analyzed in light of agency theory. According to Slomski (2009), there are three central elements: the possibility of different behaviors on the part of the public manager (agent), the impact of the agent's actions on the well-being of both parties, and the difficulty for citizens (principals) to observe and monitor all

of the manager's actions. Iudícibus, Marion, and Pereira (2003, p. 118) define corporate governance as "a system by which companies are managed and controlled, which ensures the owners the strategic governance of the company and the effective monitoring of the executive board."

According to Turnbull (1997), corporate governance is applicable to all types of institutions. For its implementation in the public sector, it is necessary to adapt the procedures and principles of corporate governance from the private sector in order to align with the specific characteristics of government activity. This is because public sector entities must meet a series of complex social objectives, which subjects public administration to different situations in terms of accountability to society (IFAC, 2001). Mello (2006) argues that governance in the public sector refers to the management of government agencies through the principles of corporate governance applicable to state power.

For Hart (1995), corporate governance issues arise when two conditions are present: First, there is an agency problem or conflict of interest among the members of the organization (owners, managers, workers, or consumers). Second, transaction costs are such that the agency conflict cannot be addressed solely through a contract, requiring more effective management tools.

In this context, the application of corporate governance principles in the public sector is relevant, since transparency and *accountability* are fundamental elements. Transparency implies that the public entity is accessible for consultation by interested parties, providing clear, accurate, and objective information. Transparency is essential to build trust among *stakeholders* regarding the actions and decisions of entities and managers. Integrity is based on honesty, objectivity, and high standards of decency in the administration of public funds and resources, reflecting on the decision-making process and the quality of financial and performance reports. *Accountability* refers to the responsibility of individuals with decision-making power for the results of their management. In short, it is the obligation to be accountable for the duties assigned to them (IFAC, 2001).

Transparency and *accountability* bring society closer to public management, as they represent the direct link between the government and citizens, promoting efficiency in the implementation of public policies and greater control over public spending. Municipal public administration is the direct channel of communication between citizens and public authorities. The 1988 Federal Constitution grants municipalities autonomy to deal with local interests through the decentralization of powers. According to Chagnazaroff and Abreu (2009), municipal decentralization is a governance strategy that aims to bring the relationship between government and

society closer, since the actions of municipalities are directly linked to citizens.

Public governance is an important management tool, but it is necessary to distinguish governance from governability. Bresser Pereira (1998) argues that governability is the political capacity to govern, derived from the relationship of legitimacy between the state and its government with society, while governance refers to financial and administrative capacity. Santos (1997) defines governability as the state dimension of the exercise of power, with a systemic and institutional bias, of a political nature, focused on the mediation of interests. Governance, according to Santos (1997), involves "standards and articulation and cooperation between social and political actors and institutional arrangements, which coordinate and regulate transactions across economic boundaries." It is important to note that government and governance are not synonymous. As Rosenau (2000) states, "governance is not the same as government."

"Government suggests activities supported by formal authority, by the power of the police that ensures the implementation of duly instituted policies, while governance refers to activities supported by common objectives, which may or may not derive from legal and formally prescribed responsibilities and do not necessarily depend on the power of the police to be accepted and overcome resistance."

In a broad sense, governability is understood as the legal right acquired through popular choice, legitimized by the State through its legal norms. Governance, in turn, refers to the managerial capacity to implement public policies that serve society, being related to planning, popular participation, access to information, accessibility, *accountability*, and good management of public resources, among others. For Cezare (2009), governance can be understood as an instrument of social promotion through dialogue and cooperation, representing a high level of democracy. It encourages the building of partnerships between sectors of society and places citizens at the center.

In recent years, society has been asserting its rights and demanding more efficient and responsible management. In this context, *accountability* has become a growing demand in Brazil. The LRF and LAI play important roles in establishing legal accountability obligations for public managers. The LRF facilitates citizens' access to information and inserts citizens as active subjects. However, there are still gaps to be filled. To meet this need, the Single Integrated System for Budget Execution, Financial Management, and Control Information (SIAFIC) was created, which provides real-time information, allowing for a comparison between what was planned and what was executed. This contributes to more efficient and effective budget gover-

nance, in addition to optimizing the implementation of public policies.

2.2. Public Policies

There is no single definition for public policy. Mead (1995) defines it as a field within the study of politics that analyzes government in light of major public issues. Peters (1986) follows the same line, defining public policy as the sum of the activities of governments, acting directly or by delegation, that influence the lives of citizens. According to Secchi (2014, p. 01), "public policies deal with the concrete and symbolic content of political decisions and the process of constructing and executing those decisions." In this sense, municipal public policies should reflect the aspirations of society, while budget planning instruments reflect the mapping of the population's needs made by managers. The PPA, as a medium-term instrument, must present objectives and goals for the next four years in the form of programs, projects, and actions. The LDO deals with goals and priorities, while the LOA demonstrates how resources will be applied. Therefore, it is essential that the population participate in the construction of public policies to be executed by the administration, as it is the citizens who have knowledge of the main public problems.

According to Secchi (2014, p. 07), a problem is only considered public if it has implications for a significant number or quality of people. Thus, public policies are sets of government actions and decisions aimed at solving social problems. These problems stem from the population's demand for services such as health, education, basic sanitation, among others, and the State's limitation in meeting these needs.

Therefore, it is necessary to define strategies, goals, and priorities to meet social demand. According to Rodrigues (2011, p. 14), "public policies are the result of political activities, require various strategic actions aimed at implementing the desired objectives [...] and consist of decisions and actions that are vested with the sovereign authority of public power."

It can be understood as what the State chooses to do or not to do (DYE, 1984). Based on these assumptions, it is understood that there is discretion in the execution of public policies, that is, the elected manager chooses whether or not to apply them. This phenomenon can be observed when analyzing the Unified Health System in municipalities with the same number of inhabitants. Although resources are mandatorily transferred by the federal and state governments, their execution is discretionary. This means that in some municipalities, certain services may be offered, while in others they may not.

In this context, a public policy takes shape when a problem is identified and placed on the agenda, undergoing formulation, implementation, execution, and evaluation. The political agent, represented by the chief executive, sets the agendas in the municipality by including social problems in their government plan, implementing them through the formulation of the budget, which confirms the execution of public policies.

2.3. Budget Governance and Budget Execution

Budget governance is the process of preparing the annual budget, overseeing its execution, and ensuring its alignment with public objectives (OECD, 2014). Decree No. 9,203, of November 22, 2017, describes it as a "set of leadership, strategy, and control mechanisms put in place to evaluate, direct, and monitor management, with a view to conducting public policies and providing services of interest to society" (BRAZIL, 2017). In this sense, governance seeks to highlight the prioritized objectives to meet social demands.

According to the OECD (2015), in order to achieve the aforementioned objectives, actors must observe the principles of budgetary governance, namely:

1. Manage budgets within clear, credible, and predictable limits for fiscal policy.
2. Align budgets with the government's medium-term strategic priorities.
3. Prepare budgets of capital focused to cover the needs of national development in a coherent and cost-effective manner.
4. Ensure open, transparent, and accessible budget documents and data.
5. Foster inclusive, participatory debates on budgetary choices.
6. Provide comprehensive, accurate, and reliable public financial reporting.
7. Actively plan, manage, and monitor budget execution.
8. Integrate performance and cost-effectiveness assessments into the budget process.
9. Identify, assess, and prudently manage fiscal sustainability and fiscal risks.
10. Promote the integrity and quality of budget estimates, fiscal plans, and budget implementation through quality controls, including independent audits.

The OECD (2015) also argues that the principles listed should be analyzed from four dimensions: Fiscal, Programmatic, Participatory, and *Accountability*, all with the aim of better complying with the provisions of the LRF. Table 1 presents the dimensions and principles of budgetary governance that should be observed by public managers. These dimensions are in line with Laws No. 4,320/64 and No. 101/2000, which must be followed to ensure efficiency in

the management of public spending and preserve fiscal balance.

Table 1: Dimensions and Principles of Budgetary Governance

Fiscal Dimension	Programmatic Dimension	Participatory Dimension	Accountability Dimension
Budgets must be managed in accordance with the fiscal limits established by law	Budgets must be aligned with government goals and priorities	Budget documents must be transparent and accessible	Budget execution must be planned and monitored
Budgets should be complete, neutral, and error-free	The capital budget must be designed to meet local and regional development needs efficiently, effectively, and productively	Budget choices should be debated and realistic	The integrity of fiscal planning budget projections must ensure rigorous quality standards
Fiscal risks and sustainability must be assessed and managed prudently	Performance evaluations should be integrated into the budget process		

Source: Adapted from OECD (2015).

Budgetary governance in Brazil is not a recent phenomenon. In the 1960s, the first signs were already visible with the publication of Law No. 4,320/64 (Financial Law for Budget Preparation and Control), which addresses aspects of public budgeting, budget execution, internal and external controls, accounting, and assets. Subsequently, Decree No. 200/67 deals with the administrative reform of the State, proposing the decentralization of Public Administration, addressing aspects of planning, management, and control. Title III of this decree deals with the program budget and financial programming, which is mentioned again in the LRF. Title X of the aforementioned law addresses financial management and accounting standards. The 1988 Federal Constitution follows the same line as previous legislation, dealing with budget and control.

In 1986, the National Treasury Secretariat (STN) was created with the purpose of managing public accounts, ensuring transparency and efficiency in the use of public resources. The following year, the Integrated Financial Management System (SIAFI) was established to carry out budgetary, financial, and asset processing and control at the federal level, providing greater transparency to the actions performed. The publication of the *International Public Sector Accounting Standards* (IPSAS), issued by the *International Federation of Accountants* (IFAC) in 1997, enabled accounting standards to be brought into line with international accounting standards. In the 2000s, the Fiscal Responsibility Law emerged as a milestone, reinforcing the budgetary, asset, and control aspects already present in Law No. 4,320/64, Decree No. 200/67,

and the 1988 Constitution, but innovating by establishing penalties for managers who fail to comply with legal aspects in the execution of public resources.

In 2008, accounting standards applicable to the public sector were issued, and MF No. 184 established procedures for the preparation and disclosure of financial statements, with the aim of bringing them into line with International Public Sector Accounting Standards. The creation of the PCASP (Chart of Accounts Applied to the Public Sector) in 2009 standardized the chart of accounts, enabling accounting consolidation. Complementary Law No. 131/2009 supplemented Law No. 101/2000, establishing the obligation to make budgetary and financial execution information available in real time. In 2012, IPSAS were published in Portuguese, facilitating the understanding and application of the standards and compliance with international standards. In 2013, Ordinance No. 634/2013 proceduralized the consolidation of the public accounts of the Union, States, Federal District, and Municipalities.

PCASP became mandatory for all entities of the federation in 2014. In the same year, SICONFI was created with the objective of facilitating the production and analysis of accounting and tax information, standardizing consolidation mechanisms, and increasing the quality and reliability of information received from municipalities, states, the Federal District, and the federal government. In 2015, the requirement to disclose accounting information was expanded in accordance with new accounting standards. In 2016, the PIPCP (Plan for the Implementation of Accounting and Asset Procedures) was created by Ordinance No. 548/2015, dealing with asset aspects.

In 2020, Decree No. 10,540/2020, which deals with SIAFIC, corroborated Complementary Law No. 131/2009 and other legislation dealing with budgetary and financial execution, establishing guidelines for transparency in public acts and budgetary governance. SIAFIC (Unified and Integrated System for Budget Execution, Financial Management, and Control), used at the municipal level, is similar in nature to the federal government's SIAFI, promoting public transparency and mitigating information asymmetry between public managers and society. The system aims to consolidate public accounts and generate accounting, budgetary, asset, financial, and control information in a consistent and reliable manner, supporting decision-making and facilitating social control by citizens and control bodies.

Figure 1 shows the evolution of budgetary governance in Brazil. Beginning in 1964, progress was slow, but over the last seven decades, laws and regulations have been enacted to ensure efficiency in budget management and balance in public accounts, as well as transparency in actions and accountability of public officials. As a result, these advances have enabled citizens

to play an active role in overseeing public management.

Figure 1: Evolution of Budgetary Governance in Brazil



Prepared by the Author, (2024).

All these events contributed to the development of budgetary governance, the implementation and control of public policies. The evolution experienced by public administration to date, together with accounting and budgetary management, corroborates the understanding of Hallerberg, Strauch, and Hagen (2009), according to which budgetary governance refers to the set of rules and norms that structure the way governments decide on the budget.

Still on this aspect, it is important to emphasize the importance of considering public policies in the budget, as well as involving citizens through participatory budgeting. Diniz (1995) points out that the state should not only take effective control of the process of producing public policies carried out by the state apparatus, but also define and order priorities, ensuring their continuity over time.

Thus, in the political-institutional scenario, the State's decision-making process takes place, providing interaction between different actors with the aim of preserving the interests of the groups they represent, seeking to safeguard priority agendas. Considering that available resources are scarce and require command, coordination, and implementation. Nevertheless, the preparation of public servants is fundamental in conducting efficient budget management and execution. The legal evolution that the legal system has undergone in recent years has gradually strengthened internal and external controls, enabling greater learning for civil society.

For the World Bank, governance refers to the way power is exercised in the management of a country's economic and social resources toward development. The elements of "good" governance, in this context, would be represented by "good" management conditions that lead

to development. Thus, the above-mentioned elements must be aligned with the budgetary principles set forth in Law No. 4,320/64, so that, when combined, they assist in the process of preparing and managing the public budget.

2.4. Public Budget

The budget cycle refers to the process of preparation, approval, execution, and control (Jund, 2006, p. 108). In the preparation of the public budget, public governance can be observed through popular participation and the inclusion of public policies that meet the demands of society. During execution and control, consistency between what was planned and what was achieved is verified, and failures and possible non-compliance with constitutional limits are identified. Article 165 of the Federal Constitution and complementary laws address the mandatory preparation of budget bills authored by the Executive Branch.

After drafting, the bill is sent to the Legislative Branch for consideration, respecting legal deadlines. After the necessary considerations, the bill is sent to the Executive Branch for approval. Once approved, the execution process begins, which is the subject of this research. Execution consists of the effective collection of revenue and the realization of expenditure that must be processed throughout the fiscal year, beginning on January 1 and ending on December 31. This methodology must be in accordance with the LDO. In the evaluation and control phase, internal and external bodies assess and judge the application of public resources, as established by Law 4.320/64. The control of budget execution comprises the legality of acts related to revenue collection and expenditure, the functional fidelity of the administrative agents involved, and compliance with work programs.

According to Ribeiro (2014), in order to meet the demands of society, the State must ensure that part of the public funds is allocated to the implementation of public policies. The budget is the main instrument for implementing these policies. Without a budget, it is impossible to execute public policies. Based on Article 167 of the Federal Constitution, the public budget is an instrument of authorization and control by the Legislature and assists in administration and planning, conveying the government's programming, goals, and objectives.

The 1988 Federal Constitution, in its Article 18, presents the political-administrative organization in an autonomous manner. Thus, everyone must independently comply with the rules established by the Fiscal Responsibility Law, with the aim of reducing deficits and maintaining the balance of public accounts. The LRF sets forth public finance rules aimed at res-

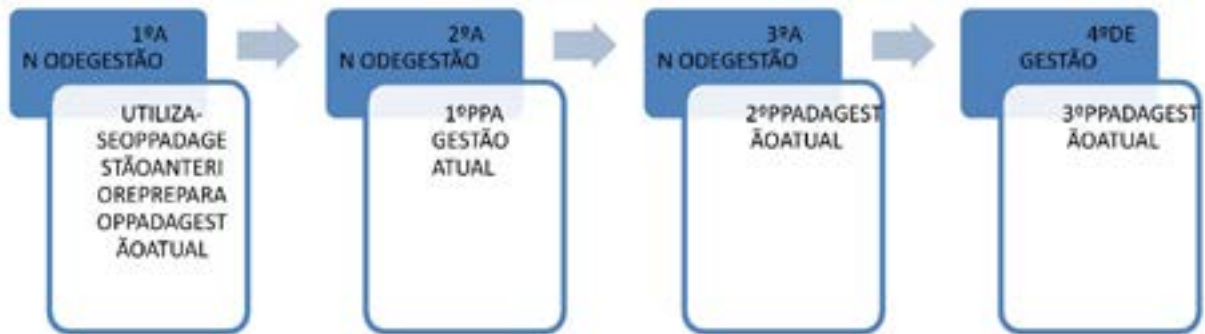
possible budgetary and financial management, with a view to preventing risks and correcting errors that affect the balance of public accounts, through the fulfillment of goals and results and compliance with limits related to consolidated debt, credit operations, personnel expenses, revenue waivers, outstanding payments, among others. Based on the aforementioned legislation, budget cycles are created with the objective of transforming the public policies described in government plans, discussing them with society, and converting them into budget laws so that they can be executed.

2.4.1. Multi-Year Plan

The 1988 Federal Constitution (Art. 165, § 1) establishes that the Multi-Year Plan will define, on a regional basis, the guidelines, objectives, and goals of the public administration for capital expenditures and other related expenditures, as well as for ongoing programs. For Nascimento and Debus (2002), the PPA is the highest-ranking document in the planning system of any public entity, and all other plans (LDO and LOA) must be subordinate to its guidelines, objectives, and goals. Although the PPA is considered a bureaucratic document of limited use (Paulo, 2010), due to its generality and complexity, Bezerra Filho (2013, p. 27) points out that, in accordance with the provisions of the Constitution (art. 165, § 9), there is no minimum standard for its preparation. Thirty-six years after the promulgation of the Constitution, there is still no regulation of this document.

Although Bill (PL) No. 229 of 2009, called the "Fiscal Quality Law," which proposes basic requirements for the construction of the PPA in the public sphere, was approved by the Federal Senate on June 21, 2016, it is still awaiting processing in the Chamber of Deputies (BRAZIL, 2009). According to Vainer, Albuquerque, and Garson (2005), the PPA is a strategic planning tool for government actions, covering a period of four years. It is considered medium-term planning, beginning in the second year of the elected manager's term and ending in the first year of the subsequent manager's term. This instrument gives rise to the LDO and LOA, both of which have a duration of one year. The LDO determines the rules for the preparation of the LOA, serving as a bridge between the PPA and the LOA. Figure 2 shows the validity of the PPA. Constitutionally, the elected manager inherits one year of the PPA from his predecessor, with a view to continuity of management.

Figure 2: Multi-Year Plan Cycle



Prepared by the author, (2024).

The PPA is the main planning tool in public management. It should reflect the needs of society, the ideologies of the elected manager and their bases, and ensure financial viability for its execution. In summary, it brings together aspects of governance and governability while respecting constitutional and legal limits, without removing the manager's autonomy to propose and carry out actions that improve the quality of life of citizens.

For Azevedo and Aquino (2016), the lack of legal regulation and models limits understanding of the budget process. However, some requirements are essential for its preparation. Although considered a static and pro forma document, the budget is a medium-term plan and, if well prepared, should reflect the local reality of the federated entity. Its structure should be planned to achieve goals and objectives, as shown in Figure 03, adapted by the author based on Vainer and Garson (2001).

Figura 1: Objetivos e Metas do Plano Plurianual



2.4.2. Budget Guidelines Law

The LDO establishes a link between the Multi-Year Plan and the Annual Budget Law. It is based on Articles 165 and 169 of the Federal Constitution, Articles 4, 9, and 14 of the Fiscal Responsibility Law, and the Organic Laws of each municipality. It should be noted that these municipal laws establish the deadlines for submitting and approving the LDO, but in cases of omission, the deadlines set forth in the CF are followed, in accordance with the Transitional Constitutional Provisions Act (ADCT). According to the aforementioned ADCT, the LDO must be submitted to the Legislature for consideration and voting up to eight and a half months before the end of the legislative session, that is, by April 15, and returned for approval by the end of the first legislative period, on July 17. The main purpose of the LDO is to establish the goals and priorities set forth in the PPA for the following fiscal year and to guide the preparation of the LOA.

According to Rosa (2011), the LDO has important characteristics that must be observed by managers: it is an ordinary law of a transitional nature, linked to a fiscal year, with specific deadlines for processing, and it defines the goals and priorities of public administration, as well as the structure and organization of the budget. With the advent of the LRF, the scope of the LDO was expanded to legislate on various topics.

The LDO plays a substantial role in budget planning, offering managers the opportunity to set priorities for each fiscal year and periodically evaluate their management performance. It can be seen as a benchmark for the annual targets proposed in the PPA. According to Albuquerque, Medeiros, and Feijó (2008, p. 164), “the LDO has the power to anticipate an inevitable fact: the need to make choices.” Thus, managers have the opportunity to carry out more realistic planning so that, at the end of each fiscal year, the distortion between what was planned and what was executed is smaller. The LRF reinforces the constitutional role of budget laws, brings public planning closer to the execution of expenditures, and enables the monitoring of public accounts through *accountability*. For Sanches (1996), the LDO is the greatest achievement of the government budget, providing for greater legislative participation and transparency. Other important changes include the Fiscal Targets Annex, which covers primary and nominal result targets, and the Fiscal Risks Annex, which presents fiscal risks and assesses contingent liabilities, essential for monitoring and maintaining the balance of public finances and accounts (ANDRADE et al., 2010).

2.4.3. Annex of Fiscal Targets and Annex of Fiscal Risks

The fiscal targets annex (AMF) is an innovation introduced by the LRF, serving as the vector for achieving and maintaining public accounts. This document establishes targets for revenues, expenditures, primary and nominal results, and the amount of public debt, which must be monitored throughout the budgetary and financial execution of the corresponding fiscal year (ANDRADE et al., 2010; GIUBERTI, 2005). According to the LRF, the AMF must include an assessment of the fulfillment of the goals for the previous fiscal year, the current goals compared to those set in the three previous fiscal years, the evolution of net equity, the origin and application of resources, the disposal of assets, the financial and actuarial situation of the civil servants' own pension scheme, the estimate and compensation of revenue foregone, and mandatory ongoing expenses. According to the Fiscal Statements Manual (2023), in order to comply with the provisions of the LRF, the AMF consists of the following statements:

- a) Statement 1 – Annual Targets;
- b) Statement 2 – Assessment of Compliance with Fiscal Targets for the Previous Fiscal Year;
- c) Statement 3 – Current Fiscal Targets Compared to Fiscal Targets Set in the Previous Three Fiscal Years;
- d) Statement 4 – Evolution of Net Equity;
- e) Statement 5 – Origin and Application of Funds Obtained from the Sale of Assets;
- f) Statement 6 – Assessment of the Financial and Actuarial Situation of the RPPS;
- g) Statement 7 – Estimation and Compensation of Revenue Waiver;
- h) Statement 8 – Margin for Expansion of Mandatory Recurring Expenses. (NATIONAL TREASURY, 2023).

Table 02 presents the main purposes of each annex, highlights the legal provisions, and lists the authors who address the topic.

Table 2: Main Purposes

Annex	Legal Provision	Purpose	Authors
Annual Targets	LRF, Art. 4º § 2 Item II	To demonstrate the calculation methodology and results that justify the intended results, comparing them with those established in the three previous fiscal years. Present nominal and primary results and the amount of debt.	ABRAHAM, 2017; NASCIMENTO; DEBUS, 2001; TESOURO NACIONAL, 2017

Assessment of Compliance with Fiscal Targets for the Previous Fiscal Year	LRF, Art. 4º § 2 Item II	Evaluate what was defined together with the legislature by comparing the behavior of the fixed targets and the results obtained in the previous fiscal year	ABRAHAM, 2017; ANDRADE et al., 2010; PINTO, 2015; TESOURO NACIONAL, 2017
Current Fiscal Targets Compared to Fiscal Targets Set in the Previous Three Fiscal Years	LRF, Art. 4º § 2 Item II	Validate the consistency of estimates, provide input for studies and technical analyses by those responsible for their preparation, as well as by the Legislative Branch and other interested parties.	ANDRADE et al., 2010
Evolution of Net Equity	LRF, Art. 4º § 2 Item III	Presents an analysis of the values as well as causes of changes in net equity, such as situations that cause an imbalance between asset and liability changes or other facts that affect the net equity situation.	ANDRADE et al., 2010; COSTA; VALVERDE, 2002
Origin and Application of Funds Obtained from the Sale of Assets	LRF, Art. 4º § 2 Item III	Ensure transparency by clearly presenting how the municipality used the funds received through the disposal of assets.	ABRAHAM, 2017; TESOURO NACIONAL, 2017
Assessment of the Financial and Actuarial Situation of the RPPS	LRF, Art. 4º § 2 Inciso IV subitems a and b	Allows for the necessary adjustments to be made to guarantee the fundamental rights of citizens and civil servants	Cruz et al. (2014, p. 24)
Estimation and Compensation for Revenue Forfeiture	LRF, Art. 4º § 2 Item V	Provide transparency regarding the revenue waivers provided for in the LDO, in order to allow for a better assessment of their impact on the fiscal targets set, and to guide the preparation of the LOA	BROLIANI, 2004; COSTA; VALVERDE, 2002; LACERDA, 2005; TESOURO NACIONAL, 2017)
Expansion Margin for Mandatory Recurrent Expenditures	LRF, Art. 4º § 2 Item V	Ensure that no mandatory ongoing expenditure will be created without consistent sources of financing	(VESELY, 2011)

Prepared by the author (2024).

The table above shows the items that must be considered and evaluated in each of the annexes included in the AMF statements. It should be noted that the absence of the Fiscal Targets Annex in the LDO results in an administrative violation by the agent responsible, subjecting the offender to a fine of 30% of the annual remuneration of the responsible agent, which will be processed and judged by the Court of Auditors of the jurisdiction (ANDRADE et al., 2010; BRUNO, 2013).

The fiscal risks annex provided for in the LRF is intended to assess contingent liabilities and other risks that could have a negative impact on public accounts. Figure 4 shows the division of fiscal risks.

Figure 4: Division of Fiscal Risks



Source: Prepared by the author, 2024. Adapted from Paludo (2013)

Contingent liabilities (ALBUQUERQUE; MEDEIROS; FEIJÓ, 2008; COSTA; VALVERDE, 2002) represent uncertain or eventual expenses that are uncertain as to their actual occurrence. Contingent liabilities are subdivided into legal claims, which are cases pending before the judiciary and which the government may be required to pay, while debts in general are in the process of recognition, operations and guarantees are guarantees given by the government.

Other risks are classified as budgetary risks and debt risks, both of which are present in the LOA. Budgetary risk relates to revenue estimates and the setting of LOA expenditures. If they do not meet the established forecast, we have an apparent budgetary risk. Fiscal debt risks are associated with fluctuations in macroeconomic variables such as interest rates, inflation, and exchange rate variations (PALUDO, 2013).

2.4.4. Annual Budget Law

The legislature analyzes and approves the public budget, thereby authorizing the executive branch to execute it. The executive branch, in turn, prepares the budget and related documents. The Annual Budget Law puts the government's plans into practice by estimating revenues and setting expenditures.

According to Law 4.320/64, the revenue estimate will be divided into budgetary and extra-budgetary. Budgetary revenues are financial resources from collections made by the public administration, while extra-budgetary revenues refer to financial income that does not belong

to it, such as deposits and tax withholdings, among others. As for expenditures, those that are part of the budget are considered budgetary, and those that are not part of it but pass through it, such as the return of deposits and the payment of outstanding balances, are considered extra-budgetary.

Revenues and expenditures are classified as current and capital. Current revenues are financial inflows intended to meet current expenditures, that is, to fund the public sector. Capital revenues are those arising from the creation of debts, the conversion of assets and rights into cash, or funds received from other public or private entities, intended to cover expenses classified as capital expenditures. This also includes the current budget surplus. Table 03 shows revenues and expenditures in accordance with Annex I of Law 4,320/64.

Quadro 3: Receitas e Despesas Conforme Lei nº 4.320/64.

Receita Corrente	Despesas
Receita	Correntes
Tributária	Pessoal e Encargos
Contribuições	Sociais
Receita Patrimonial	Juros e Encargos da Dívida
Receita de Serviços	
Outras Receitas Correntes	Despesas de Capital
Receitas de Capital	Investimentos
Operações de Crédito	em várias versões
Alienação de Bens	Financeiras
Transferências de Capital	Amortização da Dívida
Deduções das Receitas Correntes	Reserva de Contingência

Revenues and expenditures are also classified according to their source of funds (FR), that is, according to their predetermined origin. The purpose of classification by source is to group revenues with the same purpose of application in expenditures. Through the public budget, FRs are associated with certain expenditures, highlighting the means to achieve public objectives (STN, 2023).

The LOA will be divided, as established by the Federal Constitution, into fiscal, social security, and investment budgets. The fiscal budget, due to its scope, is the most important of the three, as it corresponds to the costs of direct and indirect public administration. The social security budget refers to expenditures on health, social assistance, and social security, also from direct and indirect administration. The investment budget covers investments made in companies in which the government directly or indirectly holds the majority of the voting capital (GIACOMONI, 2022).

After the LOA is prepared, it is submitted to the Legislature for review and approval, in accordance with current legislation. After its approval, the Executive has 30 (thirty) days, according to the LRF, to publish the financial program and the monthly disbursement schedule, which will serve as a guide for budget execution. These documents will guide the Legislature, the control bodies, and society in overseeing the actions of the Executive, and accounting in the process of appropriating and recognizing revenues and expenses, and other events with accounting implications.

2.5. Accounting Applied to the Public Sector (CASP)

Accounting applied to the public sector aims to provide its users with information on the budgetary, financial, economic, and equity situation, supporting the decision-making process, accountability, transparency in fiscal management, and offering instruments for social control (MCASP, 2023). For this purpose, financial statements are used. In addition to these, the reports required by the LRF, such as the Summary Report on Budget Execution and the Fiscal Management Report, composed of their annexes, also provide information that contributes to this end.

In private organizations, management control is carried out through the analysis of balance sheets, with the objective of understanding their financial and equity situation. Similarly, a careful analysis of the balance sheets and statements of public entities provides public administrators with criteria for decisions that ensure compliance with the principles of public administration, promoting a cultural change among users of public resources (ANDRADE, 2013).

According to Andrade (2013), the analysis consists of a detailed examination of each part and the accounting whole, through the application of internal or external procedures, seeking explanations for the evolution and involution of results, for qualitative and quantitative variations, and for the nature of the facts. Thus, a rigorous analysis of the prepared statements strengthens the internal control of public agencies and provides support for more effective planning and the formulation of better public policies. Slomski (2013) presents analysis techniques that can be used to monitor the evolution of the data presented in the annexes to the Summary Report on Budget Execution and the Fiscal Management Report. Andrade (2013), in turn, suggests a methodology for analyzing public accounts, which is done through the analysis of indices or ratios, such as liquidity indices, current liquidity, immediate liquidity, net financial situation, budget results, commitment of net current revenue to personnel expenses, municipal debt ratios, tax collection behavior, expenditure execution behavior, the relationship between revenue

and expenditure, personnel expenditure index, and outstanding payments.

The analysis of the accounting and financial statements of public entities is often used by various authors to achieve different objectives. Clemente and Gerigk (2012) sought to measure and evaluate the factors that determine the room for maneuver in the financial management of medium-sized Brazilian municipalities, using multiple linear regression and data provided by the municipalities through the STN. Room for maneuver is defined as the amount of available financial resources over which the municipal public manager has the power to choose, deciding how and when to spend. The authors concluded that the financial management room in medium-sized Brazilian municipalities basically depends on personnel expenses and the volume of revenues related to the growth of public debt (CLEMENTE & GERIGK, 2012).

The study by Filho, Silva, and Silva (2011) observed municipal public spending behavior in Piauí between 2001 and 2009 under the impact of the Fiscal Responsibility Law, using multiple linear regression. The results indicated an increase in per capita spending by municipalities in Piauí, in addition to an increase in the explanatory power of the variables of spending on the legislature, education and culture, and health and sanitation, to the detriment of the reduction of other variables in the explanation of municipal public spending (FILHO, SILVA & SILVA, 2011).

Abrantes, Ribeiro, and Zuccolotto (2009) conducted a study to evaluate municipal planning, analyzing the characteristics of public finance behavior in Brazilian state capitals, according to the precepts of the LRF. To this end, performance indicators were constructed based on statements extracted from the website of the National Treasury Secretariat of the Ministry of Finance, referring to the period from 1998 to 2006. The study revealed an increase in the dependence of municipalities on resources from other levels of government to promote their public policies, the inadequacy of tax collection mechanisms in all municipalities, a significant increase in the tax burden, a considerable increase in personnel expenses, and a corresponding reduction in other expense accounts. However, an improvement in the financial situation of municipalities was observed over the years (ABRANTES, RIBEIRO & ZUCCOLOTTO, 2009). In the three studies cited, the analysis of the financial statements of public entities allowed for a diagnosis of the financial situation of the municipalities studied, pointing out behaviors that should be observed by managers to improve public management.

2.6. Financial Statements

The financial statements applicable to the public sector (DCASP) are supported by Law 4.320/64. However, Federal Decree No. 6.976 and the publication of the first MCASP, both in 2009, presented the necessary structure for financial statements in the public sector. Subsequently, the mandatory presentation of these statements was established in 2014, with the standardization of the structure to meet the new international standard.

Financial statements, also called general purpose financial statements (NBC TSP EC), are fundamental in public management, because, in addition to showing the situation and variations in public assets, they play an important role for the country, enabling decision-making by public managers and promoting *accountability*, transparency, and social control (Bezerra Filho, 2022). The MCASP (2023) presents the set of mandatory statements, as shown in Table 04. This table presents the statements required by Law 4.320/64 and MCASP 2023, in addition to addressing the impacts caused on each class of accounts during the process of preparing the financial statements.

Table 4: Mandatory statements

Statement	Composition	Purpose	Preparation	Legal basis
Budget Balance Sheet	Execution of Outstanding Payments Not Processed; Table of Execution of Processed Outstanding Payments	Show projected revenues and expenditures compared to actual revenues and expenditures.	Class 5 (Approved Budget), Group 2 (Revenue Forecast and Expenditure Setting); Class 6 (Budget Execution), Group 2 (Revenue Realization and Expenditure Execution) (PCASP):	Law No. 4,320/1964 Annex 12 MCASP 2023
Financial Statement	Budget revenue and expenditure by source of funds, broken down into ordinary and earmarked funds; extra-budgetary receipts and payments financial transfers received and granted, contributions to the RPPS; and the cash balance from the previous fiscal year and for the following fiscal year.	Shows budget revenues and expenditures, as well as extra-budgetary receipts and expenditures, combined with cash balances from the previous fiscal year and those transferred to the beginning of the following fiscal year	Classes 1 (Assets) and 2 (Liabilities) Extra-budgetary Receipts and Payments of Refundable Deposits and Restricted Funds, Cash Balance from the Previous Fiscal Year and for the Following Fiscal Year; Class 3 (Decreasing Equity Variations) for Financial Transfers Granted; Class 4 (Increasing Equity Variations) for Financial Transfers Received; Class 5 (Approved Budget) for the Registration of Accounts Payable; Class 6 (Budget Execution) for Budget Revenue and Expenditure, and Payment of Remaining Amounts Payable	Law No. 4,320/1964 Annex 13 MCASP 2023
Balance Sheet	Financial and Permanent Assets and Liabilities; Compensation Accounts (control); Financial Surplus/Deficit.	Qualitatively and quantitatively shows the financial position of the public entity through accounts representing public assets	Financial and Permanent Assets and Liabilities: Class 1 (Assets), Class 2 (Liabilities and Net Worth) Class 6 accounts "Commitments to be Settled" and "Unprocessed Payables to be Settled." Compensation accounts: Class 8 (Creditor Controls) Financial Surplus/Deficit:	Law No. 4,320/1964 Annex 14 MCASP 2023
Statement of Changes in Equity	The equity result for the period is calculated in the DVP by comparing the quantitative increases and decreases in equity.	Changes in equity, resulting from or independent of budget execution,	The DVP will be prepared using classes 3 (decreases in equity) and 4 (increases in equity).	Law No. 4,320/1964 Annex 15 MCASP 2023

Cash Flow Statement	Transfers Received and Granted, Personnel Disbursements and Other Expenses by Function, Interest and Debt Charges	Cash inflows and outflows and operating, investment, and financing	Operating; investment; financing.	Law No. 4,320/1964 Annex 18 MCASP 2023
Statement of Changes in Net Equity		Increase or decrease in net equity	Prepared using group 3 (net equity) of class 2 (liabilities) of PCASP	Law No. 4,320/1964 Annex 19 MCASP 2023
Notes Explanatory	Insufficient information or information that not included in the statements.	Present additional information to the DCASP		

Prepared by the author, (2024)

Financial statements must be processed by the entity's accounting system in accordance with daily events and transactions, observing the qualitative characteristics that improve accounting information: comprehensibility, comparability, verifiability, timeliness, without forgetting the reliability of information and neutrality. In this context, entries must be made in accordance with the chart of accounts applied to the public sector, linked to events of a budgetary, equity, and control nature. In addition, all DCASP must be accompanied by explanatory notes containing a brief explanation of the main accounting policies and other relevant information (BEZERRA FILHO, 2022).

In general, DCASPs can be presented in two ways: consolidated and unconsolidated. Consolidated DCASPs refer to the government's annual accountability report, which receives a prior opinion from the competent court of auditors (called government accounts). In the case of the municipality under study, the consolidated accounts cover the direct and indirect administration of the municipality, as well as the legislature. Non-consolidated accounts, on the other hand, comprise the annual *accountability* or rendering of accounts by public administrators (management accounts). The presentation of DCASP in this format promotes accountability, transparency, and social control, and enables decision-making.

2.7. Social Participation

Inevitably, when we discuss social control, we refer to *accountability*. In this context, the whole of society is invited to participate: ordinary citizens, the legislative, executive, and

judicial branches, as well as control entities and bodies, such as courts of auditors, public prosecutors, civil society organizations, among others. In this context, transparency in public affairs and the massification of social control are essential. This is democracy! *Accountability* in Brazil emerged with the 1988 Constitution, which consolidated democracy. These changes promised to strengthen the state, promoting more efficient and controllable action (PINHO & SACRAMENTO, 2009).

Still from the perspective of reforms, Pinho and Sacramento (2009) and Castro (2011) argue that, in Brazil, legislation has been dedicated to creating mechanisms that allow for political control of the State by society, but this depends on social participation and society's efforts to mobilize and assume its role, which is understood as social control. Control of the state cannot exist without accountability, because for citizens to exercise oversight, two conditions are essential: on the part of society, the emergence of conscious citizens, organized around demands whose fulfillment by the government means the improvement of living conditions for the entire community; and, on the part of the state, the provision of complete, clear, and relevant information to the entire population (MAWAD, 2002, p. 522).

Cunha (2003) points to social control as an achievement of civil society, which should be understood as an instrument and an expression of democracy. Democratization aims to eliminate authoritarian and traditional forms of social policy management, in addition to adopting practices that favor greater transparency of information and greater participation by society in the decision-making process (SILVA et al., 2007). Each citizen plays a fundamental role in participating in the management and exercising social control over public policies and the resources invested in them. Although it is a citizen's right to exercise social control, it is also a duty. However, there is a certain lack of interest on the part of society, for the most part, in practicing this action. This lack of interest stems from the population's distrust of politics and, consequently, of management (CGU).

The 1988 Federal Constitution, known as the "Citizen Constitution," positions us as active participants in the State, assigning us the duty to oversee public spending and government activities. However, social control is still limited, as a large part of the population is unaware of this right and duty, and those who are aware often do not know how to exercise it. This lack of participation weakens budgetary governance, since one of the dimensions proposed by the OECD is precisely participation. Therefore, it is essential to implement actions that encourage popular participation in the formulation, monitoring, and oversight of public policies.

2.8. Empirical Studies Found in Brazil

The debate on budgetary governance in Brazil has seen historic progress. However, there is a greater concentration of studies at the federal level, although the results can be considered and applied at the state and municipal levels due to their cross-cutting nature and legal applicability. In order to corroborate the object of this research, some studies addressing the theme were incorporated into this work. In this context, the study by Couto and Cardoso JR (2018, p. 80) sought to relate the main changes in the budgetary process after the 1988 Federal Constitution and the actors involved in the budgetary governance process, according to the authors' view.

The relationship between planning and the budget, focusing on the results of public policies for society, is weakened to the detriment of the Controllers, far from their position of independence, inhibit, alongside guardians, the actions of executors, while preserving their position as definers of priority expenditures. However, the Executive's own ability to promote its priorities is limited, revealing the fragility of the current balance.

It is undeniable that the capacity to meet the demands of the State is limited, which frustrates expectations of full compliance with the public policies set out in the budget plan. This is understandable, given the scarcity of resources in several areas. Considering this predictability, managers should use budgetary governance instruments to optimize public resources and reduce the risks of fiscal imbalance, since this risk compromises the effectiveness of public policies. Another relevant point is constitutional and legal compliance with fiscal limits, which ensures the sustainability of public accounts. Corroborating this discussion, the work of Oliveira, Catapan, and Vicentin (2015, p. 10) describes aspects of governance that are connected to social control and transparency, according to the authors.

Social control needs to be exercised at the level of control of government actions with questions about the effectiveness of public actions and not just by the pure and simple assessment of numerical efficiency through effective instruments.

Confirming the OECD's understanding, the participatory dimension reinforces the importance of budget documents being accessible and transparent, and budget choices being debated and realistic. This means that citizens must be protagonists in public decisions. According to

the Federal Constitution, public transparency is a constitutional obligation, reaffirmed by complementary laws and intrinsic and extrinsic principles of public administration. Popular participation is also guaranteed as a citizen's right. However, the research by Oliveira, Catapan, and Vicentin (2015, p. 10) concludes that the simple publication and availability of data, in accordance with the principle of legality, does not necessarily meet the requirements of transparency as the raw material for social control, whose expected spectrum goes beyond simple publicity.

concludes that the simple publication and availability of data, in accordance with the principle of legality, does not necessarily meet the requirements of true transparency as the raw material of social control, whose expected spectrum goes beyond simple publication, requiring information with characteristics of predictability, relevance, verifiability, timeliness, and comprehensibility.

It is worth noting that there is a considerable difference between data publication and transparency. Publication is limited to the availability of and access to public information, while transparency must be more comprehensive, using understandable and accessible language. The characteristics mentioned by the author are related to the provisions of the Conceptual Framework for Accounting (CPC 00), which highlights the relevance of these characteristics for accounting and financial information to be useful in the decision-making process. In addition, budgetary governance involves several elements that, when combined, can be used to authenticate the information provided in this process. The research by Rodrigues, Espanhol, and Guzzo (2021, p. 16) aimed to evaluate factors that can contribute to the improvement of indicators in the “Management” dimension in the calculation of the IGM/CFA for the municipality of Colatina/ES. The authors consider...

The planning factor proved to be the most unsatisfactory variable and may be negatively affecting the assessment and the Municipal Governance Index in relation to the other indicators.

Confirming the authors' understanding, the Federal Constitution itself addresses the importance of planning, considering planning instruments as a starting point for the implementation of public projects. Thus, although there are divisions in public management, such as public budget, budget execution, and asset accounting, they all derive from budget planning, which reinforces the need for budgetary governance, in accordance with constitutional and legal principles, rules, and metrics. In this context, the Municipal Management Index (IGM) is

considered an important indicator of good municipal management and the execution of public policies. In addition, budgets must be aligned with government goals and priorities, seeking to contemplate local development. The work of Dornellas, Oliveira, and JR Farah (2016, p. 81) sought to elucidate and analyze budget items and identify how municipal public policies are prioritized. The authors demonstrate...

Prioritization of secondary public policies in a hierarchical manner, pointing to a misalignment between budget items and inconsistency in the release of accounting data and figurative items.

The study is based on the Summary Reports on Budget Execution, the Multi-Year Plan, and the Annual Budget Law, allowing for analysis based on functions and sub-functions. This enables a critical look at budget inconsistencies and pro forma functions. This study is similar to the proposal of this dissertation due to the similarity between the analysis instruments, which makes this work even more relevant to the community for which it is intended. The work of Carneiro (2018, p. 07) aimed to evaluate the governance standard in the budget management of the 27 federal units of Brazil, with data available between 2014 and 2017. The research analyzed the evolution of budgetary inaccuracy of these entities in a period that includes the transition to a change of government. According to the author...

The results of the study revealed a lower standard of governance on the public expenditure side, even though, in overall terms, all indicators remained within a standard considered acceptable for public budget governance.

In general, fragility tends to occur in expenditure, given that revenue is always estimated and expenditure is fixed. Thus, when revenue falls short of expectations, losses in expenditure are immediately apparent. Another significant factor is the occurrence of unforeseeable events and force majeure, which tend to increase expenditure without a corresponding increase in revenue. *Accountability* acts as an ally of management, since monitoring budget execution safeguards budgetary balance, which is transversally related to fiscal balance and directly impacts the fluidity of public policy execution. That said, budgetary governance should be seen as an ally of management so that the public interest is achieved and public policies are actually implemented.

3. METHODOLOGY

This work is an applied research study with an exploratory and descriptive approach. To this end, a bibliographic analysis was conducted on laws, decrees, articles, dissertations, theses, and books related to the topic, with the aim of supporting the data analysis. After familiarizing ourselves with the topic, a documentary analysis was conducted to verify compliance with legal norms and regulations by the municipality of Feira de Santana. In addition, a questionnaire was applied to capture the perception of civil servants about the research object.

During the documentary data collection phase, the Brazilian Public Sector Accounting and Tax Information System (SICONFI), the municipality's Transparency Portal, and the website of the Court of Auditors of the Municipalities of Bahia (TCM-BA) were consulted. The objective of this stage was to highlight budgetary governance in the municipality, analyzing functions and sub-functions, public debt behavior, and compliance with constitutional and legal indices, as reported in the Summary Budget Execution Reports (RREO) and Fiscal Management Reports (RGF) available on SICONFI. The information extracted from the TCM-BA opinions was compared with the data from the SICONFI database in order to verify compliance with the Fiscal Responsibility Law (LRF) and the effectiveness of budgetary governance.

3.1. Research Classification

The research is exploratory in nature, as it seeks to gain a deeper understanding of the topic, with the aim of clarifying issues and providing input for future studies. This type of approach aims to provide an understanding of facts relevant to decision-making and the conscious implementation of public policies.

The research is also descriptive, according to the teachings of Vergara (2007), as it allows for knowledge of a specific reality, highlighting facts, characteristics, and problems that enrich the object of this study. Andrade (1997) defines descriptive research as one in which facts are observed, recorded, analyzed, classified, and interpreted without the researcher directly interfering with them; that is, the phenomena are studied without manipulation by the researcher.

By adopting this methodological approach, the objective is to assimilate knowledge about the budgetary and financial execution of the municipality of Feira de Santana from 2012 to 2021, discussing the peculiarities of the theme and conducting an analysis of the importance of the application of public policies for society. The absence of their implementation can lead to

discontinuity or failure to meet collective interests. The qualitative classification of this study is justified by the non-use of statistical tools for analyzing the problem, as explained by Richardson (1999).

3.2. Research Delimitation

To delimit this study, the municipality of Feira de Santana was selected due to its economic relevance to the state of Bahia. In 2021, the municipality ranked 3rd in the state GDP ranking, with a GDP of R\$ 17,282 million and a per capita GDP of R\$ 27,691.08. Compared to other municipalities in Bahia, it ranked 37th out of 417, and nationally, it ranked 2,353rd out of 5,570. In 2015, the percentage of external revenues was 63.7%, placing the municipality in 371st position among municipalities in Bahia and 4,735th in Brazil. In 2017, total revenues were R\$ 1,167,088.57 thousand and total committed expenditures were R\$ 1,099,658.83 thousand, which placed the municipality in 3rd and 2nd place, respectively, among the 417 municipalities in Bahia and in 66th and 61st place among all municipalities in Brazil (IBGE, 2023).

The study of Feira de Santana's planning instruments, as well as its budgetary and financial execution, will allow us to assess whether the public policies implemented meet the needs of citizens and keep pace with the municipality's growth. The analysis of budgetary and financial execution will be carried out based on the criteria established by Ministerial Ordinance No. 42, of April 14, 1999.

The research covers the period from 2012 to 2021, with 2012 chosen as the starting point due to the enactment of the Access to Information Act. This interval allows for the analysis of three distinct administrations: 2012-2015, 2016-2020, and 2021-2025. The time frame offers a comprehensive view, including an economic crisis, the COVID-19 pandemic, which impacted part of the 2016-2020 administration, and two periods considered "normal" (2012-2015 and 2021-2025). The analysis of the latter will be partial, as budget execution is still ongoing, and the accounts have not been audited by the TCM-BA.

Feira de Santana has a population of 616,272 inhabitants, which requires a robust administrative structure. On March 25, 2023, the municipality implemented an administrative reform through Complementary Law No. 139/2023, now having 17 secretariats and 6 autonomous agencies. With the aim of improving services to the population, Table 05 presents the current administrative structure. After the update, the municipality does not provide an updated general organizational chart, and only the organizational charts of some secretariats and agen-

cies can be found on the official website.

Table 5: Administrative Structure Based on Complementary Law 139/2023.

Entity and Agencies	Administrative Structure
Municipal Sports Superintendency	
Egberto Tavares Costa Municipal Foundation for Information Technology, Telecommunications, and Culture	Indirect Administration
Municipal Comptroller General's Office – CGM	
Municipal Attorney General's Office – PGM	
Municipal Superintendence of Operations and Maintenance – SOMA	Indirect Administration
Mayor's Office – GAPB	
Municipal Administration Secretariat	Direct Administration
Municipal Secretariat of Agriculture, Water Resources, and Rural Development	Direct Administration
Municipal Secretariat of Culture, Sports, and Leisure	Direct Administration
Municipal Secretariat of Social Communication	Direct Administration
Municipal Secretariat for Social Development	Direct Administration
Municipal Secretariat for Education	Direct Administration
Municipal Secretariat for Urban Development	Direct Administration
Municipal Finance Department	Direct Administration
Municipal Government Department	Direct Administration
Municipal Department of Housing and Land Regularization	Direct Administration
Municipal Secretariat for the Environment and Natural Resources	Direct Administration
Municipal Secretariat for Planning	Direct Administration
Municipal Secretariat for Violence Prevention	Direct Administration
Municipal Department of Public Services	Direct Administration
Municipal Secretariat for Labor, Tourism, and Economic Development	Direct Administration
Municipal Health Department	Direct Administration
Municipal Department of Transportation and Traffic	Direct Administration
Feira de Santana Hospital Foundation	Indirect Administration
Feira de Santana Regulatory Agency	Indirect Administration
Municipal Superintendency for Consumer Protection and Defense	Indirect Administration
Municipal Traffic Superintendency	Indirect Administration
Feira de Santana Social Security Institute	Indirect Administration

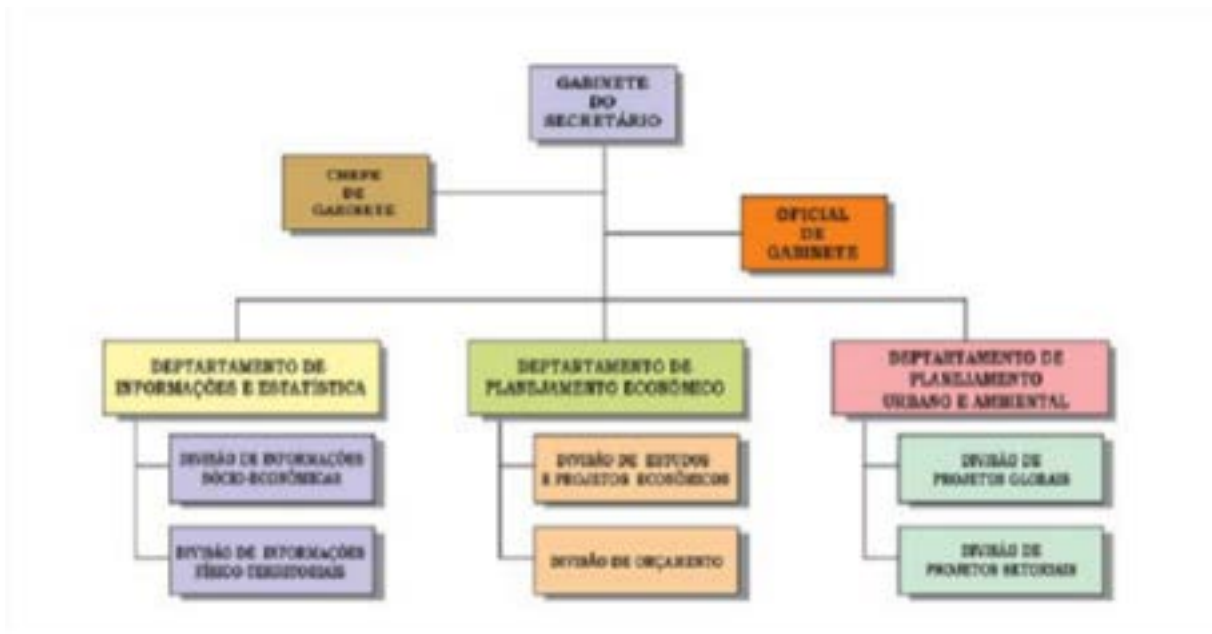
Prepared by the author, (2024).

The administrative structure adopted by the municipality covers direct and indirect administration bodies and entities. Complementary Law No. 139/2023 links the Municipal Sports Superintendency and Municipal Operations and Maintenance Superintendency to the mayor's office, while the other bodies and entities are directly subordinate to the municipal mayor. For the purposes of delimiting the study, the research will be applied to a group of twenty (20) people belonging to the municipality's Planning and Finance Secretariats. The participants will

be composed of permanent, commissioned, and outsourced employees, as well as secretaries, directors, and heads of the respective departments, who work in the planning, execution, and control stages, since they are the agencies directly related to the object of the research.

Figure 06 shows the organizational chart of the Municipal Planning Department, while Figure 07 shows the organizational chart of the Municipal Finance Department. Figure 06 was extracted from the official website of the Municipal Planning Department, and Figure 07 was made available through a consultation carried out at the headquarters of the municipality's Finance Department.

Figure 6: Organization Chart of the Planning Department



Source: Feira de Santana City Hall, BA, (2024)

Within the Municipal Planning Secretariat, the survey was conducted in the information and statistics departments and the economic planning department.

Figure 7: Organization Chart of the Finance Department



Source: Feira de Santana City Hall, (2024)

3.3. Data Collection Method

Two investigative tools were used to collect data: document consultation and questionnaires. Using these tools, the information provided by the participants was compared with the data obtained from the SICONFI, e-TCM-BA, and Feira de Santana Transparency Portal platforms, followed by data analysis and interpretation.

The questionnaires were administered in the municipality's Planning and Finance Departments, with respondents including secretaries, directors, department heads, budget planning and execution technicians, and accounting technicians. This group was chosen because of its direct involvement in municipal budget governance. The objective was to identify the challenges faced and suggest improvements for budget governance.

3.4. Questionnaire

The questionnaire was constructed following the OECD model, based on four dimensions, which cover the topics addressed by the legislation described in Table 06.

Table 6: Dimensions Budget Legal Support.

Dimension	Content
Fiscal	Personnel Expenditure Art. 21a 23 Law 101/2000 Health Expenses Art. 198 Federal Constitution of 1988 Education Expenses Art. 212 Federal Constitution of 1988 Fundeb Expenses Art. 212 Federal Constitution of 1988 Public Debt Art. 29 Law 101/2000 LRF Outstanding Payments Art. 42 Law 101/2000 LRF Law 4.320/64 art... and LRF art...
Programmatic	Articles 22 to 32 Law 4,320/64 Art. 165 Federal Constitution of 1988, and Art. 4 to 7 Law 101/2000 LRF
Participatory	Art. 8 Law 101/2000 LRF Art. 48 Law 101/2000 LRF Art. 5 Federal Constitution of 1988, and
Accountability	Art. 75 to 81 Law 4.320/64 Art. 70 and 71 Federal Constitution of 1988, and Art. 48 Law 101/2000 LRF

Source: Prepared by the author, (2024)

Furthermore, compliance with the principles of budgetary governance was analyzed in each dimension analyzed:

a) **Fiscal dimension** – Budget management within fiscal limits, in a clear, credible, and predictable manner, and the existence of long-term sustainability, which identifies, assesses, and manages fiscal risks.

b) **Programmatic dimension** – Budget alignments and the government's medium-term strategic priorities. The capital budget is designed to meet development needs in an efficient, effective, and coherent manner. And the existence of performance evaluations as an integral part of the budget.

c) **Participatory dimension** – Budget data and documents are open, transparent, and accessible. And the debate on budget choices is inclusive, participatory, and realistic.

d) **Accountability dimension** – Budget execution is actively planned, managed, and monitored. The integrity and quality of budget projections for fiscal planning and budget execution are ensured through rigorous and assured quality, including independent auditing.

O questionário, composto por 20 questões baseadas nas dimensões da OCDE, ficou disponível de 25 de março a 12 de maio de 2024, período em que foram coletadas as respostas. O tempo estimado para preenchimento foi de 15 minutos. Ao disponibilizar o questionário, solicitou-se aos respondentes que informassem seus e-mails e telefones, a fim de permitir o monitoramento das respostas pelo pesquisador.

3.4. Data Collection

To diagnose the obstacles faced by the municipality in implementing budgetary governance, a survey of budgetary and financial execution data was conducted using the SICONFI and E-TCM-BA external control platforms and the Transparency Portal of the municipality of Feira de Santana. In addition, a questionnaire was administered via Google Forms to municipal employees from the Planning and Accounting Departments who work in budget planning and execution. The questionnaire followed a five-point Likert scale, ranging from "strongly disagree" (1) to "strongly agree" (5), and was divided into four dimensions: fiscal, programmatic, participatory, and *accountability*. The objective was to identify the employees' perception of budgetary governance, with the survey presenting the average of individual responses by dimension of the governance principles.

3.5. Data Analysis

This is an applied research study, in which secondary data extracted from the SICONFI, E-TCM, and Transparency Portals external control platforms were used, in addition to primary data collected through questionnaires. Subsequently, the information will be tabulated in order to transform the collected data into useful material for analysis and decision-making.

The analysis of the questionnaires will use a five-point Likert scale, ranging from "strongly disagree" (1) to "strongly agree" (5). This method consists of a set of statements or opinions to which participants are asked to respond (SAMPIERI, COLLADO, and LUCIO, 2013, p. 261).

The analysis tool aims to identify the perceptions of respondents regarding the questions presented. Table 08 shows the Likert-based perception scale, ranging from 1 to 5, with the following options: strongly disagree, disagree, neither disagree nor agree, agree, and strongly agree. It is important to note that on the five-point scale, the values assigned ranged from 1 to 5.

Table 7: Likert-based perception scale

1	2	3	4	5
Completely disagree	Disagree	Neither agree nor disagree	Agree	Totally agree

The analysis of the questions followed the criteria adopted by Oliveira (2005), using the

proposed average ranking (AR) calculation, which is obtained through the relationship between the weighted average (WA) and the number of subjects (NS) who responded to the question. Thus, $MR = WM / NS$, where $MP = \sum(fi*vl)$, NS = number of subjects,

fi = frequency of each response in each item,

vl = value of each item.

The blocks of questions were organized by dimensions, with the objective of analyzing the average ranking (AR) of each question according to the dimension to which it belongs. For the analysis, the following criteria were adopted: values less than 3 were considered discordant, and values greater than 3 were considered concordant, considering the 5-point scale. For values equal to 3, it was considered that the respondent had no opinion, configuring a neutral point on the scale. The results of the questionnaire will be presented in a table, with the average ranking values obtained by dimensions and questions.

The aforementioned analysis tool is widely used in research addressing perceptions, tastes, and preferences. The application of scales in research aims to increase the degree of reliability of the study, since, by expressing their perceptions, respondents make it possible to measure the reality of the research object. According to Krosnick and Berent (1993) and Matos and Trez (2012), the use of these scales requires essential care to ensure satisfactory and reliable results that allow for appropriate conclusions. Tourangeau and Rasinski (1988) state that responding on a scale involves a four-stage mental process: (1) interpreting the item, (2) retrieving relevant thoughts and feelings, (3) formulating a judgment based on those thoughts and feelings, and (4) selecting a response. The application of the five-point Likert scale starts from the neutral point (odd scales), allowing for an adequate level of reliability without requiring a large number of respondents to reach inferences.

With regard to monitoring the evolution of the data found in the statements resulting from the Fiscal Responsibility Law, the analysis techniques suggested by Slomski (2013) were used. The Financial Statements Applied to the Public Sector were analyzed: Cash Flow Statement (CFS), Statement of Changes in Net Equity (SCNE), Financial Balance Sheet, Balance Sheet, and Budget Balance Sheet. In addition, the data published on the control platforms were cataloged in order to compare the information presented. Subsequently, the results found were presented, highlighting their approximation with the literature and specific legislation on the subject. The evolution of social security revenue and expenditure statements, the statement relating to the calculation of net current revenue, nominal and primary results were monitored, as well as comparisons of total personnel expenditure limits, consolidated and movable debts,

granting of guarantees and credit operations, interest expenses, and outstanding payments.

4. RESULTS AND DISCUSSION

This chapter analyzes data extracted from the SICONFI and E-TCM-BA platforms and investigates the perceptions of executives, managers, and technical professionals working in the areas of planning, budget execution, and control in the municipality of Feira de Santana with regard to budgetary governance.

Ten fiscal years were analyzed, from 2012 to 2021, covering four different administrations. The first phase was marked by the implementation of the LAI and the Transparency Law, as well as being the first four-year period in which the government plan was used as a guide for the preparation of the Multi-Year Plan. The second phase corresponds to a normal period. The third was marked by the Covid-19 pandemic, which required municipalities to be more adept at using public resources, in addition to adopting measures such as the war budget. The fourth phase, post-Covid, still shows remnants of the health crisis.

The results analyzed and interpreted will be presented below. The objective of this work is to contribute to the development of technical practices in the area and to academic literature. The analysis of the TCM-BA opinions provided relevant information for improving budgetary governance in Feira de Santana.

4.1. Programmatic Dimension

Table 09, in the programmatic dimension, covers the budget preparation stage, its execution, and the municipality's behavior regarding budget formulation and application, in addition to assessing compliance with budgetary governance principles: alignment with the government's medium-term strategic priorities, capital budget for effective national development, and performance evaluations as part of the budget process.

The table shows the municipality's behavior in the period from 2012 to 2021, based on data from the aforementioned fiscal years. Management conduct in the processes of supplementing and preparing budget statements was analyzed. From this analysis, it can be inferred that the programmatic dimension is essential for efficient budget planning and monitoring. The research by Couto and Cardoso JR (2018) corroborates the relevance of this dimension, indicating that the relationship between planning and budgeting results in public policies that benefit

society when accompanied by well-planned and effective actions that ensure the provision of quality public services and improvements in the lives of the population.

The analysis of the programmatic axis reveals that the municipality is concerned with publishing budget laws and related documents within the legal deadline and that such documents are accessible on public domain websites. However, when detailing the LDO, it was observed that, in all years of the study, the municipality maintained the supplementation limit of 80% of the budget, which centralized decisions in the executive branch and limited the autonomy of the legislative branch. Another relevant point is the limited popular participation in the construction of the budget.

When analyzing the budget execution axis, some problems were noted over the years, such as uneconomical spending, payment of interest and fines, which resulted in losses to the public treasury, non-compliance with the Bidding Law with regard to unforeseen contract amendments, public deficit, uncovered liabilities, and non-compliance with Article 42 of the LRF in 2012. Despite these failures, the efforts of management to correct these shortcomings are evident.

Table 8: Programmatic dimension.

ITEM	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
CRÉDITOS ADICIONAIS SUPLEMENTARES	Atentos por anulação de dotação, superávit financeiro e excesso de arrecadação									
CRÉDITOS ADICIONAIS ESPECIAIS	Atentos em conformidade com a legislação									
BALANÇO ORÇAMENTÁRIO	Arrecadação efetiva 97,69%, e despesa executada 93,38%	Arrecadação efetiva 96,70%, e despesa executada 93,62%	Arrecadação efetiva 88,73%, e despesa executada 91,88%	Arrecadação efetiva 83,96%, e despesa executada 86,56%	Arrecadação efetiva 121,83%	Arrecadação efetiva 94,53%, e despesa executada 97,16%	Arrecadação efetiva 120,82 e despesa executada 97,29%	Arrecadação efetiva 103,85 e despesa executada 87,14 %	Arrecadação efetiva 99,81 e despesa executada 85,82 %	Arrecadação efetiva 100,20%, despesa executada 114,09%
BALANÇO FINANCEIRO	Atende ao disposto no Art. 183 da Lei nº 4.320/64.			Apresenta divergência de saldos						Atende ao disposto no Art. 131 da Lei nº 4.320/64.
DEMONSTRAÇÕES DAS VARIAÇÕES PATRIMONIAIS	deficit para o período de R\$498.411.115,48.	deficit para o período de R\$54.309.947,69	deficit de R\$141.778.734,48.	superavit de R\$152.235.986,31	Superavit de R\$50.416.333,89.	superavit de R\$81.454.967,50	superavit de R\$209.008.829,68	deficit de R\$2.059.222.556,23	superavit de R\$27.308.783,81.	deficit de 39.827.317,55
BALANÇO PATRIMONIAL	Posseu um Passivo Exat a Descoberto de R\$407.478.512,96.	Posseu um passivo exat a descoberto de R\$476.198.287,31	Não há divergência de informação entre o somatório dos grupos ativo e passivo, para efeito de comparação e resultado na visão da Lei Federal 4.320/64 e da mesma operação conforme MCASP				Divergência existente entre o somatório do Passivo Financeiro e Passivo Permanente (visto Lei 4.320/64) e o somatório do Passivo Circulante e Passivo Não Circulante (conforme LRF/ASP)			
PASSIVO FINANCEIRO / DÍVIDA FLUTUANTE	Saldo de R\$407.478.476,11.	Saldo de R\$488.326.541,82		Saldo de R\$566.846.841,29				Saldo R\$122.907.981,90	Saldo de R\$111.603.677,29	

Prepared by the Author, (2024) based on opinions issued by the Bahia Court of Auditors.

each other throughout the administration for which they were prepared: the Multi-Year Plan, the Budget Guidelines Law, and the Annual Budget Law. The LOA provides the basis for the financial budget planning, the disbursement schedule, and the detailed expenditure table, all of which are required by law. According to Assumpção (2011), the PPA covers the proposals of the new municipal manager and aims to meet long-term goals over a period of four years. The LDO, in turn, establishes the short-term goals and main objectives that serve as the basis for the LOA, which estimates revenues and sets expenditures within a fiscal year.

During the analysis of the municipality's data, full compliance with current legislation was observed. However, there were changes in the Expenditure Breakdown Tables (QDD) in all the fiscal years analyzed, carried out by means of decrees. These changes occurred mainly due to the opening of additional, supplementary, and special credits. It was identified that, over the years, municipal budget laws were approved with percentages of 80% for partial or total cancellation of appropriations; 100% of the financial surplus; 100% of excess revenue; and 100% of credit operations. It is known that these data were reviewed by the legislature and approved, but it should be noted that the use of these percentages removes part of the legislature's autonomy, as it allows for budgetary reorganization throughout the fiscal year.

With regard to budget changes made by the federated entity, a high number of supplements was observed, as shown in Table 10. It should be noted that the budget change process is common in public management, since the budget consists of planning stages and can vary both positively and negatively. In the case under study, the positive changes resulted from excess revenue and financial surplus, while the cancellations occurred due to the need to adjust the budget throughout the fiscal year.

Table 9: Changes by Supplementation.

Fiscal Year	Total Open Credits	Allocation Cancellation	Excess Revenue	Surplus
2012	R\$238.752.425,73	R\$223.469.359,24	R\$9.493.000,00	R\$ 0,00
2013	R\$302.923.579,84	R\$280.145.344,84	R\$22.778.235,00	R\$ 0,00
2014	R\$354.153.152,20	R\$318.343.152,20	R\$20.610.000,00	R\$15.200.000,00
2015	R\$237.253.945,47	R\$224.931.945,47	R\$ 0,00	R\$12.322.000,00
2016	R\$261.529.147,57	R\$250.269.147,57	R\$ 0,00	R\$11.260.000,00
2017	R\$292.897.077,58	R\$272.212.077,58	R\$14.000.000,00	R\$6.685.000,00
2018	R\$315.859.881,86	R\$301.459.881,86	R\$ 0,00	R\$14.400.000,00
2019	R\$ 442.200.600,44	R\$340.650.600,44	R\$ 0,00	R\$101.550.000,00
2020	R\$476.605.848,06	R\$327.898.103,88	R\$207.744,18	R\$148.500.000,00
2021	R\$ 887.135.752,23	R\$ 672.065.987,17	R\$ 68.871.955,06	R\$ 145.646.380,00

Prepared by the Author (2024) based on opinions issued by the TCM-BA.

The supplements shown in the table above are legally supported by Article 167, item V, of the Constitution of the Republic, and the limits established in this provision must be observed. The municipality under study complied with the legal determination, but it is important to note that budgetary governance aims to mitigate risks and reduce the need for budgetary adjustments, since, when there is detailed prior planning, changes should be minimal. It was observed that the changes made through special credits followed legal parameters and sought to contribute to the municipality's progress.

Regarding the budget balance, actual revenue exceeded estimates only in the 2016, 2018, and 2019 fiscal years. In the other fiscal years, revenue fell short of estimates, with the difficulty in collecting outstanding debt being one of the factors that may have contributed to this.

In the financial balance sheet, discrepancies were found between the data presented from 2015 to 2020. In 2015, the bank reconciliation balance recorded in the SIGA system differed from the amounts in the Balance Sheet. In 2016, the discrepancy occurred in the financial balance for the following fiscal year. For 2017, a discrepancy was identified between the cash and cash equivalents for the previous fiscal year in the Financial Statement and the balance of the Cash and Cash Equivalents Account in the Balance Sheet. In addition, the Transfers Received recorded in the Financial Statement differed from those recorded in the DCR. In 2018, the total transfers received differed from the transfers granted, showing discrepancies between the Financial Balance Sheet and the DCR. In 2019, there was a discrepancy between the accounts "Balance from the Previous Period" and "Balance for the Following Fiscal Year." In 2020, Budget Revenues did not correspond to the amounts recorded in the SIGA Consolidated Revenue Statement for December 2020. In the Statements of Changes in Equity, a deficit was found in the periods of 2012, 2013, 2014, 2019, and 2021.

One point to note regarding the use of the financial surplus to open additional credits, after its use in the Budget Balance Sheet, is that this highlights an imbalance between the revenue forecast and the updated allocation. This is because when the financial surplus from previous fiscal years is used as a source of funds to open additional credits, it cannot be considered part of the budget revenue in the Budget Balance Sheet, as it has already been recorded as revenue in previous years (MCASP, 2023).

The questionnaire revealed that the institution's executives had a positive perception of budgetary and financial planning, with an average ranking of 3.24. The following indicators obtained the following average rankings: relationship between planning instruments and the government's medium-term strategic priorities (3.41), adequacy of the capital budget for muni-

capital and regional development (3.36), and presence of budget execution performance evaluation programs (2.95), the latter being the only indicator with a negative evaluation. Other items, such as efficiency in budget planning (3.09), control of contract balances (3.59), fractioning of expenses (3.41), and control of interest and fines (3.27), were also evaluated positively. Table 11 presents the results of executives in relation to budget and financial programming.

Table 10: Average Ranking for Programmatic Dimension.

Content	RM	Attitude
Budget and Financial Planning and Budget and Financial Execution	3,24	POSITIVE
How planning instruments relate to strategic priorities	3,41	POSITIVE
How the capital budget is designed to meet municipal and regional development needs municipal and regional development	3,36	POSITIVE
The municipality has programs to evaluate the performance of budget execution programs	2,95	NEGATIVE
The municipality's budget planning is efficient.	3,09	POSITIVE
The municipality adopts some procedure to control contract balances	3,59	POSITIVE
The municipality adopts some procedure to prevent the splitting of expenses	3,41	POSITIVE
Controls are in place to reduce interest and penalty payments.	3,27	POSITIVE

Source: Survey data (2024).

The results of the survey show compliance with legislation in the preparation of instruments determined by law. However, greater focus is needed on issues related to local and regional development, budget performance evaluation, and contract control, especially in the area of health, to avoid shortages. Another point of attention is the bidding exemption processes, so that there is no splitting of expenses or bidding deviations. In addition, fines and interest deserve attention due to the imminent loss to the treasury; in such cases, a liability process should be instituted to identify the causative agent.

Another relevant aspect is investment in local development. Although the municipality has made investments, these are still insufficient to meet the demands of Feira society. In budget planning, revenues and expenditures are separated between current and capital budgets, with current expenditures corresponding to the costs of public administration and capital expenditures to investments made. According to the National Confederation of Municipalities (CNM, 2008), current expenditures involve the provision of services to citizens and infrastructure maintenance, while capital expenditures for investment cover public works and the purchase of equipment. Capital expenditures for debt repayment refer to debts with banks, courts, and municipal social security assistance.

4.2. Fiscal Dimension

The fiscal dimension involves analyzing compliance with legal provisions, such as the Financial Law, the Federal Constitution, and the Fiscal Responsibility Law. It covers aspects such as personnel expenses, health, education (MDE and FUNDEB), public debt limits, outstanding payments, and fiscal balance, highlighting aspects of governance that directly impact public accounts. When considering constitutional limits, it can be seen that part of the public budget is already committed: 25% (twenty-five percent) for Basic Education Maintenance (MDE), 15% (fifteen percent) for health, 54% (fifty-four percent) for the executive branch payroll, and 6% (six percent) for the legislative branch payroll. Couto and Cardoso JR (2018) state that the executive branch's ability to promote its priorities is limited, revealing the fragility of the current fiscal balance. This understanding is confirmed when analyzing the budgetary structure of the public entity, where the budget is mostly committed to legal and constitutional limits, requiring the manager to have planning and execution skills to meet the needs of the population.

In addition to legal aspects, it is essential to promote the common good. Dornelas, Oliveira, and Farah Júnior (2016) argue that municipal public planning is an instrument for implementing proposals that reflect the will of society. This implies the need for communication policies that allow citizens to follow public activities and identify local problems. Presenting local fiscal obstacles to citizens is essential to demonstrate, in a clear and objective manner, the municipality's fiscal situation, its possibilities for implementing public policies, and the limitations it faces.

The data analyzed indicate that the municipality has complied with constitutional and legal precepts, with a few minor slip-ups, but also with a clear intention to remedy them. In addition to the items mentioned, the analysis observed compliance with OECD principles, such as clear fiscal limits, a reliable picture of public finances, and prudent management of long-term sustainability and fiscal risks. Table 12, on the fiscal dimension, shows the municipality's fiscal behavior in the years analyzed.

Table 11: Fiscal Dimension.

ITEM	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
DESTOS A PAGAR	Desempateamento de Art. 42 LRF	Divergências entre Demonstrativos Contábeis.	Satisfeitas as exigências legais	Inexistência de saldo	Satisfeitas as exigências legais	Divergências entre Demonstrativos Contábeis.	Satisfeitas as exigências legais.	Divergências entre Demonstrativos Contábeis.	Satisfeitas as exigências legais	Satisfeitas as exigências legais
DÍVIDA FUNDADA INTERNA	R\$120.188.703,12	R\$141.230.526,36	R\$146.817.113,42	R\$157.612.550,86	-	R\$ 149.213.813,17	R\$110.886.864,41	R\$144.008.112,89	R\$ 300.661.884,40	R\$ 201.348.011,65
DÍVIDA ATIVA	Tributária R\$148.822.619,21. Não tributária de R\$431.592,96	Tributária R\$163.324.853,57 Não Tributária R\$483.383,78	Tributária R\$223.357.859,71 Não tributária de R\$343.389,33	Tributária de R\$243.590.836,40 Não tributária de R\$17.149.172,44	-	R\$338.983.908,74	Tributária R\$20.825.015,95 Não Tributária R\$6.814,60	Tributária 433.702.341,33 Não Tributária R\$4.337,31	R\$ 478.686.413,32	R\$ 336.836.830,00
DÍVIDA CONSOLIDADA LÍQUIDA	17,89% RCL	9,53% RCL	18,80% RCL	10,69% RCL	10,5% RCL	13,83% RCL	10,07% RCL	16,27% RCL	24,33% RCL	2,6% RCL
EDUCAÇÃO	25,87%	27,41%	26,76%	27,53%	26,88%	28,30%	27,62%	28,68%	25,87%	25,94%
FUNDEB	73,82%	83,28%	81,38%	91,61%	83,48%	92,29%	96,35%	96,12%	89,23%	100,27%
DESPESAS EM AÇÕES E SERVIÇOS PÚBLICOS DE SAÚDE	38,80%	21,14%	21,50%	21,15%	27,6%	28,13%	26,78%	30,08%	35,44%	27,58%
TRANSFERÊNCIA DE RECURSOS AO PODER LEGISLATIVO	Devolução R\$33.829,60 ao poder executivo	Atende ao art. 29-A, da CF								
LIMITE DA DESPESA TOTAL COM PESSOAL	51,97%	51,48%	50,78%	48,18%	53,98%	43,70%	43,32%	41,37%	54,88%	71,17%

Prepared by the Author (2024) based on opinions issued by the Court of Auditors of Bahia

Outstanding payments are governed by Art. 42 of Law 101/2000 (LRF) and Law 4.320/64, corresponding to expenses committed in the budget and not paid by December 31 of each fiscal year. They are divided into processed outstanding payments, represented by expenses settled by December 31, and unprocessed outstanding payments, which are only committed. In the municipality under study, non-compliance with Article 42 of the LRF was detected in the 2012 and 2015 fiscal years. It is worth noting that the provisions of the aforementioned article must be observed not only in election years, but in all fiscal years, as it directly impacts fiscal balance. In the 2013, 2017, and 2019 fiscal years, discrepancies were found between the accounting reports presented, but these were clarified by management, with no impact on the results. In 2014, 2016, 2018, 2020, and 2021, the legal provisions were fully complied with.

Internal funded debt, according to Article 98 of Law 4,320/64, refers to commitments with a maturity of more than twelve months, contracted to address budgetary or financial imbalances in public works and services. There has been a gradual increase in the municipality's financial commitments, with a slight decline in 2018. In 2016, no figures were reported.

Active Debt, based on Article 39, § 2 of Law 4.320/64, corresponds to the Public Treasury's credit from taxes, surcharges, and fines, as well as non-tax Active Debt. Collection is

below the national average and that of municipalities similar in size to Feira de Santana, which is noted in the annual accounts. The absence of collection may characterize a waiver of revenue.

The consolidated net debt reflects the entity's debt percentage over net current revenue. In all the fiscal years analyzed, the municipality complies with the limits established by current legislation.

With regard to expenses related to the Maintenance and Development of Education (MDE), provided for in Article 212 of the Federal Constitution of 1988, the legal provision was complied with in all the fiscal years analyzed. Expenditures related to the Basic Education Maintenance and Development Fund (FUNDEB), also provided for in the same article, were satisfactorily clarified, reaching 100% in fiscal year 2021.

In terms of health, the municipality stands out, as the constitutional provision, according to Article 198 of the 1988 Federal Constitution, is 15%, and the municipality's application exceeded this percentage. Regarding personnel expenses, the municipality complied with the limits imposed by Articles 21 to 23 of Law 101/2000 in all fiscal years, except in 2019, 2020, and 2021.

The questionnaire revealed that the institution's executives had a positive perception of the fiscal dimension, with an average ranking of 3.30 for the indicators evaluated. The procedure for controlling outstanding payments obtained an average ranking of 3.68, and budget risk management obtained 2.90, which was the only item with a negative evaluation among executives. The adoption of measures for the collection and enforcement of active debt obtained an average ranking of 3.27. Table 13 presents the executives' perception of the fiscal dimension.

Table 12: Average Ranking of Fiscal Dimension.

Content	RM	Attitude
Fiscal	3,30	POSITIVE
The municipality adopts procedures to control outstanding payments.	3,68	POSITIVE
Budget risk management exists	2,91	NEGATIVE
The municipality adopts measures for the collection and enforcement of outstanding debt	3,27	POSITIVE

Source: Survey data (2024)

Executives identify weaknesses in budget risk management, which is confirmed by the document analysis, showing a gradual increase in consolidated debt and difficulties in collecting outstanding debt. Although executives expressed a positive attitude toward the collection

of outstanding debt, the documents analyzed indicate that collection is in its early stages, which may characterize a waiver of revenue and represent a risk of compromising the municipality's financial backing in the long term.

4.3. Participatory Dimension

"All power emanates from the people, who exercise it through their representatives." Social participation is an achievement of the Citizen Constitution, which, when enacted, marked the history of democracy in the country, placing citizens as active subjects, from the choice of their representatives to the collection and oversight of their actions.

The participatory dimension seeks to highlight compliance with legal provisions related to the presentation of results for each fiscal year to citizens, as well as to verify the encouragement of society's participation in public policies implemented by the administration and compliance with OECD principles. Table 14, entitled "Participatory Dimension," demonstrates compliance with legal provisions in each fiscal year analyzed.

Table 13: Participatory Dimension.

ITEM	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Fiscal Management Reports and Summary of Budget Execution	Complies with the provisions of Articles 52 and 55 § 2 of the LRF								Does not comply with the provisions of Articles 52 and 55 § 2 of the LRF	
Public Hearings	Complies with the provisions of item 31 of Article 9 of the Resolution and § 4 of Article 9 of the LRF, TCM No. 1060/05								Non-compliance of the provisions of § 4 of Article 9 of Complementary Law No. 101/00 – LRF.	

Prepared by the Author, (2024) based on the opinions issued by the Court of Auditors of Bahia.

The Fiscal Management Reports (RGF) and the Summary Report on Budget Execution (RREO) are required by the Federal Constitution, Laws 4,320/64 and 101/2000. SICONFI became mandatory for the federal government, states, and the Federal District in 2012, and for municipalities in 2013. The RREO and RGF reports submitted by the municipality in 2012 and 2013 were published in a widely circulated newspaper, in accordance with the law. The Annual

Account Statements (DCAs) were submitted through the SICONFI platform in both fiscal years. The municipality complied with legal provisions in all fiscal years except 2020 and 2021. The statements were published within 30 days after the end of each two-month period. In 2017, 2018, 2019, 2020, and 2021, there were corrections to the RGF statements, including the 2017 DCA, without clear evidence of the corrected data.

The purpose of these statements is to reveal the efficiency of budget management through the interconnection between planning, execution, and control of the public budget. In addition, the information contained in these reports demonstrates compliance with constitutional and legal limits, including public debt limits, relating to the fiscal dimension and participation. Oliveira, Catapan, and Vicentin (2015) affirm that social control is legitimized as a republican right, exercised through the participation of the people, who question their rulers. The publication of summary reports on budget execution aims to present citizens with the evolution of revenues and expenditures.

The data reported in SICONFI also relates to the information disclosed on the SIOPE (Public Education Budget Information System) and SIOPS (Public Health Budget Information System) platforms. Through these platforms, it is possible to verify the resources applied in the respective areas. Public hearings are the means by which this data is presented to citizens.

Public hearings allow the Executive Branch to demonstrate and evaluate the fulfillment of fiscal targets for each four-month period. The opinions issued by TCM-BA indicate that the municipality complies with legal provisions in all fiscal years, except in 2020 and 2021, when the hearings were held after the deadline.

With regard to social participation in the formulation of public policies, the municipality holds public hearings to listen to the population during the budget preparation process. Calls for participation are made through the municipality's official website, but public participation is still low. Some proposals included in the budget are not implemented due to lack of financial viability, government interference, or political embargoes.

Regarding budget documents, the municipality keeps the data accessible and transparent, allowing anyone interested to access it without restrictions.

Analysis of the questionnaire revealed that municipal executives responded positively to this dimension, with an average ranking of 3.48. The items evaluated were: listening to the needs of the population (3.68), consideration of the population in the budget through public policies (3.45), quarterly public hearings with participation and accessible language (3.32), impact of social participation on budget governance (3.64), and openness and transparency of

budget documents (3.55). Table 15 shows the average ranking for the participatory dimension.

Table 14: Average Ranking of the Participatory Dimension.

Content	RM	Attitude
When preparing its budget, the municipality seeks to listen to the needs of the population	3,68	Positive
The demands of the population are addressed in the budget through the implementation of public policies	3,45	Positive
The quarterly public hearings are attended by the population and use accessible language	3,32	Positive
Social participation impacts municipal budget governance	3,64	Positive
Budget and budget execution documents are open and transparent.	3,55	Positive

Source: Survey data (2024)

The results obtained from the questionnaires confirm the documentary evidence, although the information is only accessible to those with a minimum knowledge of the subject, due to the presence of technical terms in the documents. Although the municipality complies with the Transparency Law, improvements are needed, considering its position in the national ranking. The research by Platt Neto, Cruz, Enssli and Enssli (2005) highlight three essential elements for transparency: publicity, comprehensibility, and usefulness for decision-making. These elements interact to ensure effective transparency. In addition, the five-point scale used to measure executives' perceptions shows that the score for all items analyzed is less than four, indicating a neutral position among respondents, although the assessment is generally positive.

4.4. Accountability Dimension

Accountability refers to management's responsibility for its actions, i.e., rendering accounts. Constitutionally, public entities must render accounts on the use of public resources to control bodies and society. In the state of Bahia, municipal entities are accountable to the TCM-BA. This dimension is linked to OECD principles. The items of internal control and public transparency were analyzed, as shown in Table 15.

Table 15: Accountability Dimension

ITEM	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
INTERNAL CONTROL REPORT	Complies with items I to IV of Article 74 of the Federal Constitution; items I to IV of Article 90 of the State Constitution; and provisions of TCM Resolution No. 1120/05.	Does not comply with the requirements contained in items I to IV of art. 74 of the Federal Constitution, items I to IV of art. 90 of the Constitution of the State of Bahia, and TCM Resolution No. 1,120/05			Complies with items I to IV of Article 74 of the Federal Constitution; items I to IV of Article 90 of the State Constitution; and the provisions of TCM Resolution No. 1120/05.	Does not comply with the requirements of items I to IV of Article 74 of the Federal Constitution, items I to IV of Article 90 of the Constitution of the State of Bahia, and TCM Resolution No. 1,120/05				It complies with items I to IV of Article 74 of the Federal Constitution; items I to IV of Article 90 of the State Constitution; and the provisions of TCM Resolution No. 1120/05.
PUBLIC TRANSPARENCY – COMPLEMENTARY LAW No. 131/2009	Complies with Article 48-A of the Fiscal Responsibility Law (LRF) and Complementary Law No. 131 of May 27, 2009									

Prepared by the Author, (2024) based on the opinions issued by the Court of Auditors of Bahia.

Analyzing the opinions issued by the TCM-BA during the period under study, it can be observed that there were frequent comments on the quality of the information in the control reports. The control body points out that the legal provisions were only complied with in the 2012, 2016, and 2021. In the other fiscal years analyzed, the problems were related to the absence of results from internal control actions and the lack of continuous monitoring of the activities carried out.

To comply with Resolution 1.120/2005, municipalities must adopt practices that enable the evaluation of public management and the monitoring of public programs and policies, in addition to demonstrating the legality and reasonableness of the actions taken. The results in terms of economy, efficiency, and effectiveness of budgetary, financial, asset, and operational management must also be evaluated. For internal control to perform its functions effectively, the controller must have autonomy, and it is essential to have career civil servants in the comptroller's office. Another important point is the need for an adequate technical structure, as very lean structures overload civil servants and limit analysis.

In addition, it is essential to have an action plan that allows for the analysis of management objectives and goals, which should be constantly reviewed to meet local needs.

Regarding transparency, the TCM-BA also made notes, finding that the municipality complied with legal provisions throughout the analysis period. However, the Court of Auditors assessed the transparency of Feira de Santana as moderate, as the information was not fully available to taxpayers. The Mapa Brasil Transparente (Transparent Brazil Map), for the period from April 1, 2020, to December 31, 2020, gave Feira de Santana a score of 6.2, ranking it 377th in the national ranking, while the average for municipalities was 6.88 and for the state was 8.6. The problems identified are described in the compliance report, which is included in Appendix IV, and are remediable, but require a review of the flow and processes.

The implementation of SIAFIC, through Decree 10.540/2020, contributed significantly to improving municipal transparency, as it requires information to be made available on D+1, allowing control bodies and society to have timely access to information.

Table 16, which presents the average ranking for the accountability dimension, reveals a positive reaction from executives, with an average score of 3.41 for all items analyzed.

Table 16: Average Ranking for Accountability.

Content	RM	Attitude
<i>Accountability</i>	3,41	Positive
The municipality adopts procedures to improve the quality of public transparency	3,41	Positive
The municipality has a mechanism to comply with the internal control reporting structure determined by the Court of Auditors and other applicable legislation.	3,41	Positive
There are procedures that contribute to the integrity and quality of fiscal projections and balance of budget execution	3,41	Positive

Source: Survey data (2024)

The municipality has shown consistent results in this area, and it is possible to improve performance in financial control by expanding the technical staff, in addition to improving transparency, which would increase the confidence of residents. Although the results are average and the average attitude is positive, it is important to note that point three on the scale used corresponds to a neutral position, indicating that governance can still be improved in this dimension.

4.5. Public data analysis SICONFI platform

The data analysis covers the period from 2012 to 2021, focusing on the relationship between budgetary governance and public policies, from the perspective of the budgetary functions established in Ordinance No. 42 of 1999. The functional classification (by functions and subfunctions) serves as a gauge of government spending, highlighting budgetary planning based on major areas of government activity. It is worth noting that the budget is divided into fiscal, social security, and investments, and in the case under study, it is divided into fiscal and social security, due to the municipal nature and the absence of state-owned or municipally controlled companies. The data analysis follows the standards established by the OECD dimensions.

It should be noted that the results of the survey cannot be fully analyzed for the 2012 fiscal year, as SICONFI only began receiving budget information from municipalities in 2013. From 2013 to 2014, the data was reported through the DCA (Annual Accounts Statement). Starting in 2015, the information had to be sent through the Summary Report on Budget Execution (RREO) and the Fiscal Management Report (RGF), via SICONFI. In the same year, the Municipal Court of Auditors began to require electronic accountability, and the municipality analyzed began to use the Electronic Official Gazette, in accordance with Law 3,520 of March 26, 2015. As a result, the data for 2012 are incomplete and were excluded from the analysis. Figure 08 shows the average budget distribution for the period from 2012 to 2021.

Figure 8: Average Budget Distribution

Prepared by the author, (2024).

The figure shows the average distribution of the annual budget. For this analysis, budget data from 2014 to 2021 were cataloged, added up, and divided by 8, which corresponds to the number of fiscal years analyzed, resulting in the percentages presented.

The analysis of the budget data revealed that the municipality has fulfilled its commitment to public health, always spending above what is provided for in the Federal Constitution. With regard to education, although the average shown in the figure indicates an allocation of 24%, when analyzed individually, it can be seen that investments are slightly above the minimum required. Although the municipality could invest more to improve its IDEB indicators, it has respected the stipulated minimum. In relation to FUNDEB, the indices are easily met.

However, when analyzing the budget classifications, some points deserve attention: spending on basic sanitation, although provided for in the budget, is not executed; spending on public safety is negligible for the size of the municipality; in public transportation, despite frequent complaints from users, the amounts proposed in the Annual Budget Laws are not executed; and spending on communication often exceeds what is provided for in the LOA. These points should be reviewed by management to preserve budgetary governance.

5. FINAL CONSIDERATIONS

The research on budgetary governance for the implementation of public policies aimed to highlight the municipality's behavior in the period from 2012 to 2021. Based on the analysis of these periods, the points that need improvement were identified. Based on the principles of budgetary governance established by the OECD and the Fiscal Responsibility Law, and considering the objectives of this study, an analysis was carried out on the data available on the E-TCM and SICONFI platforms, and a questionnaire was applied based on the programmatic, fiscal, participatory, and accountability dimensions with five points of perception, which was promptly answered by the municipality's technicians and executives.

From the perspective of the programmatic dimension, it can be inferred that the government's goals and priorities need to be better defined, given that many programs and actions are included in the budget but are not carried out. It can be concluded that the municipality complies with the legal deadlines for publishing planning instruments and related documents, but that the alignment of goals and priorities needs to be better organized in order to provide more realistic projections to society, as well as to provide sustainable management of fiscal risks.

The analysis reveals that, in fiscal terms, there is considerable weakness in the collection of the municipality's outstanding debt, which could lead to a possible fiscal imbalance. In addition, another point of attention is in the area of accountability, where the results indicate that internal controls are a constant source of criticism by the TCM-BA, and transparency is still in its infancy. With regard to local development investments, considering the OECD principle that deals with the application of capital for local and regional development, it can be concluded based on the data analyzed that investments in these areas are considered mild and could be increased.

In general, the municipal entity aims to address local interests, given that these are closest to the demands of the population. It can be inferred that the delivery of services to citizens

needs improvement in order to mitigate inequality and promote the well-being of society, in addition to ensuring compliance with the minimum constitutional guarantees listed in Articles 5 and 6 of the Federal Constitution. Popular participation is a constitutional right. In this regard, it was evident that the municipality has presented its data in an open and transparent manner; however, the level of transparency presented by the municipality needs improvement.

The research shows that the municipality has matured over the years regarding the importance of popular participation, transparency, and fiscal balance, and, most importantly, budget planning. However, some points deserve attention.

Given the deadline for completing this work, it was not possible to delve deeper into some topics as the researcher had hoped. In any case, more in-depth studies are suggested on the registration and collection of municipal active debt, as well as studies of metrics that ensure compliance with legal and constitutional indices without compromising the application of resources in public policies not covered by this legal determination, as it is known that currently, 25% must be applied to the maintenance of education and development, 15% to health, and 54% of the municipal budget's RCL is already committed to payroll, 6% of the RCL must be transferred to the chamber, leaving only a small amount for application in other areas. For future studies, it is proposed to begin with alternatives for increasing revenue and reducing expenditure, with the aim of maintaining fiscal balance and improving the provision of services to the population.

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