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Transparency of public expenditure accountability in municipal governments: a case study in the State of Goiás

Transparencia de la rendición de cuentas del gasto público en los gobiernos municipales: un estudio de caso en el Estado de Goiás

Transparência da prestação de contas dos gastos públicos nos governos municipais: um estudo de caso no Estado de Goiás

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Abstract

Objective: To identify the municipalities of Goiás that comply with the legal provisions of the Fiscal Responsibility Law (LRF) regarding the transparency of public management accounts from January 2010 to December 2018.

Methodology: With descriptive characteristics, the study carried out consultations on websites of city halls, Federal Audit Courts (TCU), States and the National Treasury Secretariat (STN). Data collection was carried out by means of a check-list built based on current legal provisions, and electronic mails to those responsible for advertising in each municipality when the data was not found. Descriptive statistics was used as an analysis tool, as well as Pearson and Spearman's correlation coefficient and Chi-Square (Pearson association).

Results: It was concluded that there is no uniformity of information among the municipalities, despite the eighteen years after the promulgation of the LRF; Goiás municipalities partially comply with legal requirements; there are municipalities that do not have their own website and do not provide an access link to the transparency portal on their homepages; there are municipalities that do not publish budget planning instruments (PPA, LDO and LOA), as well as accountability for the realization of revenue and the execution of budget expenditures. In some cases, difficulties were encountered in identifying the link on the transparency portal on their homepages, and so it was decided to send e-mail to those responsible asking about the results.

Contributions: The study contributes to the government of the state of Goiás, which is why it funded the research through the Goiás State Research Support Foundation (FAPEG); for the specific literature, because it presents an empirical study on regulations with more than eighteen years of effect and encourages discussion for future research.

Keywords: LRF, Public Transparency; Accountability.

Resumen

Objetivo: Identificar los municipios de Goiás que cumplen con las disposiciones legales de la Ley de Responsabilidad Fiscal (LRF) con respecto a la transparencia de las cuentas de gestión pública desde enero de 2010 hasta diciembre de 2018.

Metodología: Con características descriptivas, el estudio consultó los sitios web de los ayuntamientos, los Tribunales de Cuentas Federales (TCU), los Estados y la Secretaría del

Tesoro Nacional (NTN). La recopilación de datos se realizó a través de una lista de verificación basada en las disposiciones legales vigentes y correos electrónicos a los funcionarios de publicidad de cada municipio cuando no se encontraron los datos. El instrumento de análisis utilizado fue estadística descriptiva, coeficiente de correlación de Pearson y Spearman, Chi-cuadrado (asociación de Pearson).

Resultados: Se concluyó que no existe uniformidad de información entre los municipios a pesar de dieciocho años de promulgación de la LRF; que los municipios de Goiás cumplen parcialmente con los requisitos legales; que hay municipios que ni siquiera tienen un sitio web y no proporcionan un enlace al portal de transparencia en sus páginas de inicio; que hay municipios que no publican instrumentos de planificación presupuestaria (PPA, LDO y LOA) y que rinden cuentas por la realización de ingresos y la ejecución de gastos presupuestarios. En algunos casos, se encontraron dificultades para identificar el enlace en el portal de transparencia en sus páginas de inicio, por lo que se decidió enviar un correo electrónico a los responsables preguntando por los resultados.

Contribuciones: El estudio contribuye al gobierno del estado de Goiás, por lo que financió la investigación a través de la Fundación de Apoyo a la Investigación del Estado de Goiás (FAPEG); para la literatura específica, porque presenta un estudio empírico sobre regulaciones con más de dieciocho años de vigencia y alienta la discusión para futuras investigaciones.

Palabras clave: LRF, Transparencia pública; Rendición de cuentas.

Resumo

Objetivo: Identificar os municípios goianos que cumprem os dispositivos legais da Lei de Responsabilidade Fiscal (LRF) quanto a transparência das prestações de contas da gestão pública no período de janeiro de 2010 a dezembro de 2018.

Metodologia: Com características descritivas, o estudo realizou consultas em *sites* das prefeituras, Tribunais de Contas da União (TCU), Estados e Secretaria do Tesouro Nacional (STN). A coleta de dados foi realizada por meio de *check-list* construído com base nos dispositivos legais atuais, e correios eletrônicos aos responsáveis pela publicidade de cada município quando não encontrado os dados. O instrumento de análise utilizado foi a estatística descritiva, coeficiente de correlação de *Pearson* e *Spearman* e Qui-Quadrado (associação de *Pearson*).

Resultados: Concluiu-se que não há uniformidade da informações entre os municípios, apesar de transcorrido dezoito anos de promulgação da LRF; os municípios goianos cumprem parcialmente as exigências legais; há municípios que não possuem *site* próprio e não disponibilizam *link* de acesso ao portal da transparência em suas *homepages*; há municípios que não publicam os instrumentos de planejamento orçamentários (PPA, LDO e LOA), bem como a prestação de contas da realização da receita e execução das despesas orçamentárias. Em alguns casos, foi encontrado dificuldades na identificação do *link* no portal da transparência em suas *homepages*, e assim optou-se ao envio de e-mail aos responsáveis indagando sobre os resultados.

Contribuições: O estudo contribui para a gestão do governo do Estado de Goiás, motivo pelo qual financiou a pesquisa por meio da Fundação de Amparo à Pesquisa do Estado de Goiás (FAPEG); para a literatura específica, porque apresenta estudo empírico sobre regulações com mais de dezoito anos de vigência e fomenta discussão para futuras pesquisas.

Palavras-chave: LRF, Transparência Pública; Prestação de Contas.

1 Introduction

The principle of advertising is one of the basic principles in the democratic regime of law, provided for in the caput of Art. 37 in the Federal Constitution of 1988 (Brasil, 1988). In its core, it guides the transparent public administration in its actions towards society. Therefore, the budget, as well as its execution, must reach wide dissemination, in order to comply with what determines the legal provisions, allowing, in the widest possible way, the control of public funds. This disclosure integrates the interests of the interested parties, as advocated by the stakeholder theory (Donaldson & Preston, 1995; Freeman & Mc Vea 2010).

The search for this publicity, referring to the management of public resources, has led to the development of several mechanisms over the years to achieve it. In this context, Complementary Law (CL) 101/2000 - Fiscal Responsibility Law (FRL) was created, which establishes public finance rules aimed at accountability in tax management, as well as other measures to determine the publication, in real time, detailed information on budgetary and financial execution, including electronic means of public access. The aforementioned law determines that are instruments of transparency in fiscal management the Pluriannual Plans (PPA), the Budget Guidelines Law (BGL), the Annual Budget Law (ABL), the accountability, the Previous Opinions issued by the Audit Courts (AC), the Summary Report on Budgetary Execution (SRBE), the Fiscal Management Report (FMR) and the simplified versions of these documents..

In line with the theory of the stakeholders, by analogy, the public manager needs to explore the relationships with the interested parties to constitute and execute the budget pieces (PPA, BGL and GLA). This action can be found in public hearings between public agents and society, approval by the legislature, execution and publicity of the use of budgetary resources.

The transparency of a government's political and economic acts is one of the axes of the democratic rule of law, and all decisions of these acts must be interacted with society in such a way that, at the end of the representation cycle (government mandate), the citizen can decide on the continuation or change of management (Bobbio, 2000).

Some studies suggest that budget information in local governments is deficient in advertising through channels of access by the large population, including by interested parties (Inesc, 2001; Akatsu & Pinho, 2002), thus hindering greater involvement in government decisions by these stakeholders (Santan Jr., 2008; Ribeiro & Zuccoloto, 2014). These studies indicate that there are different levels of transparency between these local governments, although they are all under the aegis of the same legal norms (Alt, Lasseem & Rose, 2006).

The normative advances of Law 4,320/1964 on general rules on financial law for the preparation and control of budgets and balance sheets of public entities, Federal Constitution of 1988 in its articles 165-167 on budget items, Law 9,755/1998 which promulgates the creation of a homepage on the internet, by the Federal Audit Court (FAC), CLs 101/2000 (FRL) and 131/2009 known as the law of transparency, Law 12.527/2011 known as the law of access to information (LAI) which underlies the meaning of the research problem of this study: is the disclosure regarding the transparency of the accountability of the municipal public

administration in the State of Goiás, by electronic means, in compliance with the legal provisions? However, these advances do not seem to have contributed to the extent of transparency of public spending in local governments, since some studies point to deficits in transparency in municipal public management (Akutsu & Pinho, 2002; Pinho, 2006; Ribeiro & Zuccolotto, 2014; Zuccolotto, Teixeira & Riccio, 2015).

Based on the question formulated and on the studies by Akutsu and Pinho (2002), Pinho (2006), Ribeiro and Zuccolotto (2014), Zuccolotto and Teixeira (2014), the following study objectives were defined: (i) to identify whether the municipalities Goiás comply with the FRL provisions regarding compliance with regard to the transparency of public management accountability, via the Internet; (ii) evidence the legal compliance by each municipality with regard to the reports that must be released; (iii) verify the situation of each municipality, with respect to the disclosure of information regarding the budgetary execution of revenue and expenditure, as provided for in Article 48-A of CL 101/2000, together with the requirements of Law 9.755 / 98; (iv) present the number of municipalities according to article 73-b of the FRL; and (v) present the number of municipalities that disclose accountability by mesoregions or not.

The research is justified because it is a current topic, dealing with legal compliance with the requirement to render public accounts to society, in addition to the interest of the government of the State of Goiás in mapping and identifying compliance with legal provisions by their municipalities, reason why the research had financial support from the Research Support Foundation of the State of Goiás (FAPEG).

2 Theoretical Foundation

In this section a literary framework is presented with the purpose of updating the specialized literature on the proposed theme, through the subsections public accounting, public accountability, contributions of transparency in public management, dissemination of budgetary acts in electronic media and similar studies.

2.1 Public accounting

The reflections of the facts and acts in the public equity must be registered by the Accounting Applied to the Public Sector (AAPC), for the measurement, structuring and the variations that generate reflections in this equity. In this sense, it must be characterized as a useful and reliable information system, capable of generating information for its users, society and managers, as well as the interested parties for the application of budgetary resources in local governments.

Therefore, AAPC as one of the aspects of accounting science, seeks to demonstrate the effects of changes in equity, resulting from the various events that affect its structure, such as budgetary, financial and equity facts, reflecting on the final result of state entities (Bezerra Filho, 2008).

In accordance with CFC Resolution 1.128/2008 (Federal Accounting Council), public accounting is the branch of accounting science that applies accounting principles and assumptions and accounting standards directed to the equity control of public sector entities, in the generating process of information. Aiming to provide data and information resulting from variations that have occurred over time, that are useful and assist stakeholders in decision making. As for the study of public accounting, it analyzes, controls and evidences the economic results of the public entity, consequently, the patrimony being its object of study, as occurs in the private initiative (Bezerra Filho, 2008).

2.2 Public accountability

The public budget is a management tool that offers mechanisms for the development of public policies and, through it, governments establish priorities for resource allocation (Abrúcio & Loureiro, 2004) and, therefore, budgetary decisions, democratic problems and stakeholder involvement require greater accountability in the actions of local governments (Santin, 2017).

The field of application of public accounting in Brazil covers all federative entities, that is, the Union (Federal Government), the States, the Federal District and the Municipalities, both in direct and indirect administration. This application is intended for all environments in which the technical understanding of a qualified accounting professional is necessary, aiming at the generation of data and information about the variations that occurred in the assets of state entities, which in some way manages public resources (Resolution CFC 1128/2008).

The term accountability has been used mainly due to the internationalization of accounting, that is, in the face of the search for international standards, it is a term that does not present a concept fully defined by the various accounting authors and scholars (Santin & Cardoso, 2016). However, according to Sacramento (2004), the term accountability, linked to public accounting is defined as being one of the new concepts applied to the public administrator, in the current democratic social regimes, affirming the possibility of managers' accountability, being possible the application of punishments, not focusing only the transparency of public management. In the view of Loureiro and Abrúcio (2002), it is a tool used as a way to control public policies adopted by government officials, being necessary for a more effective control, the adoption of legitimate ways of discussing ideas that contribute to the decision making that benefit society.

Thus, the term accountability among the various existing concepts always converges to a specific point to which the social responsibility of government officials is linked, which must be transparent in their management, reporting on budget execution and generating information for society on the use of resources public (Armstrong, 2005).

In this context, Mosher (1968), Campos (1990), Viccari Junior (1993), Gregory (1995), Oliveira, Carvalho and Corrêa (2013), understand that government accounting, in addition to producing information relevant to decision making, allows explain heritage phenomena, create prosperity models, perform analyzes, control, predict and design subsequent exercises, among many other functions. Being inserted in this range of possibilities, it is not enough to disclose the acts and results of management, but it is necessary that it be carried out in a way that the user is able to interpret them.

Therefore, the terms accountability and responsibility, although currently being used in a later perspective, accountability, in a sense aimed at punishment, should be implemented in a modern view of responsibility, whereas this cannot be based on sanction, but rather , an internalized feeling that each one is part of the solution and not just the problem.

In this sense, Ramkumar and Shapiro (2011) suggest the transparency model of development banks in OECD member countries, because each document (information) published must contain characteristics inherent to the transparency process of the public budget cycle, in such a way that each citizen (view the information and be able to understand and infer comments about them.

2.3 Contributions of transparency in public management

Bobbio (2000) suggests that groups interested in transparent information about the manipulation of public resources, are the protagonists of political actions in a democratic society of law, in which there is no longer a sovereign nor the people as a unit, but the people divided into groups with their opposing and competing interests. Especially because democratic governments are pluralistic. Corroborating with Bobbio (2000), Urbinati (2006) states that representative democracy is superior to the direct government model, because the people and their representatives (politicians chosen through voting) interact continuously.

In this sense, the creation of legal instruments made it mandatory and standardized the means used by all federative entities in the transparency of accountability of public resources to society in more accessible communication channels (Menezes, 2016). For Armstrong (2005), transparency in the provision of public accounts emerged with the purpose of involving society in the social control of accounts and resources managed by public managers. Therefore, it should refer to the unrestricted access by this public to useful and reliable information about decisions and performance in the public area (Oliveira, 2014).

With the process of redemocratization in Brazil, the growing interest of society in public transparency was consolidated in a system of external, internal and social inspection and control, which was fundamental to enable the emergence of public spaces for interaction between the state and society population, enabling social control (Martins, Coelho & Almeida, 2007).

Corroborating this statement, Tinoco (2001), Costa, Voese and Espejo (2009), and Mariana Haubert (2012), understand that social control is the great hope for reducing the practices of corruption that occur in Brazilian public administration. And that public transparency contributes significantly to the exercise of citizenship and prevention of corrupt practices, given the communication that exists between government and society.

Thus, when access to information is allowed, a tool is created to ensure that the State works more efficiently and perhaps with less expenditure of resources (Batista & Miranda, 2015). This information is discussed by society in general, making public policies and government expenditures more effective (Stiglitz, 2002). According to Mendes (2012), the FRL contributes to improving the relationship between government and society, as it enables debates on the use of public resources, through the creation of control, inspection and transparency mechanisms for public administrators' management acts. Including the strengthening of planning and control of accountability, mechanisms that had already been introduced in a less comprehensive way in Law 4.320/1964 (Feiten & Rech, 2016).

For Figueiredo et al (2001), Cruz et al (2001) and Tolentino et al (2002), in addition to establishing rules, the FRL makes innovations by promoting control over public spending through transparency mechanisms, a typical market practice which provides economic agents with reliable information for decision making. In addition, it introduces stricter rules for the preparation and disclosure of financial reports at different levels of government.

However, for Alesina and Perotti (1997), public agents (politicians) have no incentive to adopt more transparent fiscal practices, either due to lack of knowledge of minimum management requirements or due to veteran political pressure. Although, for Alt, Lassen and Rose (2006), even if there are no incentives to practice or increase transparency, this fact is due to external pressures.

2.4 Disclosures by electronic means

In this search for transparency, control and inspection of public assets and accounts, the mechanisms created to achieve these objectives are standardized with provisions specific to what should be published, namely: the instruments of transparency in fiscal management, which are the PPA, BGL, ABL, accountability, the respective Previous Audit Opinion, the SRBE, FMR and the simplified versions of these documents, as well as the execution of expenses and realization of revenues, with a minimum quality standard established by the executive branch. And to encourage society's participation, incentives and public hearings must be created.

The law's concern in guiding that the publication of information on budgetary and financial execution in real time to society, seeking to make concrete and effective the social control that it potentially exercises over public accounts, aims to guarantee the population the fulfillment of rights constitutionally guaranteed. And for that, it established deadlines for the adaptation of the municipalities in three classes: the first for the municipalities with more than 100,000 (one hundred thousand) inhabitants until May 2010; the second for municipalities with a population between 50,000 (fifty thousand) and 100,000 (one hundred thousand) inhabitants until May 2011; and the third for municipalities with a population of up to 50,000 (fifty thousand) inhabitants until May 2013.

Through this standardization, the concern to ensure compliance with the standard in all its aspects was evidenced, making it clear that if the entities fail to comply with the law, voluntary transfers should be immediately suspended, which according to the NTS, are financial resources transferred by the Union (federal government) to the States, Federal District and Municipalities as a result of the signing of covenants, agreements, adjustments or other similar instruments whose purpose is to carry out works and / or services of common and coincident interest the three spheres of government.

This normative instruction defines the parameters to be followed by the federated entities in the publication of information on the homepage, defining the instruments to be disclosed as well as the elements that compose them, in addition to defining the deadlines for the entities to make informational data available.

2.5 Public transparency studies

It is notorious, based on the sample of research, that it is up to the mayors and other heads of powers and the holders of the respective bodies to prepare themselves to make their administration more transparent, rendering accounts to society in an effective way, by providing documented information on its budgetary and financial management, given that the adjustment period ended in May 2013. The transparency of tax management is treated in the Law as a management principle that aims, among other things, to provide the public with access to information on budgetary and financial activities of government management.

Table 1*Synthesis of research conducted on public transparency*

| Authors/Year | Objective | Result |
|-------------------------|---|--|
| Santin et al. (2017) | Relate, through a deductive method, the theoretical evolution of public management models to focus on the novelties brought to Brazil by the introduction of the principle of efficiency in the 1988 Federal Constitution and the edition of the FRL, problematizing the difficulties in implementing the new management paradigms arising from such changes. | The principles of management managerial most need to be implemented. In other words, even though the local reality in particular is far from this model, a deep analysis must be sought to achieve responsible and transparent management with regard to the fiscal issue. It does not seem to be more acceptable that corruption, the embezzlement of public money, clientelism and the lack of transparency are embracing an environment that must be productive, with quality and in compliance with constitutional and legal mandates. |
| Souza et al. (2013) | Analyze transparency of municipalities greater than or equal to 50 thousand inhabitants in RN | On average 73% of the municipalities with more than 50 thousand inhabitants achieved a better index of transparency of public accounts in terms of legal requirements |
| Franco et al. (2012) | Check compliance with the publicity of the previous opinion, SRBE and FMR in Pará | 81% of the municipalities with over 50 thousand inhabitants comply with the legal provisions, while 71% of the municipalities with up to 50 thousand inhabitants do not comply with the legal provisions. |
| Martins et al. (2012) | To present the perception of the population and the executive and legislative powers of the municipality of Dores do Rio Preto / ES on the transparency of accountability and political actions on the internet. | The inhabitants of the respective municipality know and have heard about the matter, but do not have an active participation in the monitoring of municipal management, and the respective bodies are adapting to the legal requirements on the matter. |
| Henriques et al. (2012) | Present mechanisms of transparency as a means of accountability and effectiveness in combating the diversion of public resources adopted by the municipality of Campina Grande / PB | The participatory budget is identified as one of the most frequent forms of access to society's demands and information on budgetary accountability through the transparency portal, and is an effective instrument in combating deviations from public funds and inhibiting acts of impropriety. |
| Guadagnin (2011) | Verify the legal fulfillment of accountability by electronic means of revenue and expenditure in the municipalities of Porto Alegre, Canoas and Novo Hamburgo / RS | Information on revenue and expenditure is being disseminated in a transparent and real-time manner on the websites of these three municipalities, and this practice can be useful as an instrument of social control and combating corruption. |
| Matei (2011) | Present how the Public Ministry (PM) of Santa Catarina understands and discloses its accountability to society | The referred body (PM) complies with all legal provisions on the publicity of its accountability, including additional information, such as daily rates for employees, social security transfers, ongoing bids, contracts, agreements and staff and members of the institution. |
| Souza et al. (2008) | Investigate compliance with Article 48 of the FRL in Minas Gerais | Most of the municipalities in Minas Gerais do not have their own link to publicize accountability, and none of the municipalities released all the reports required by the FRL. The most publicized report was the SRBE in 31% of the municipalities. |
| Platt et al. (2007) | Identify how the internet contributes to public accounts disclosure in relation to the | The internet is an emerging way for disclosing public accounts from the RFL and 9,755/98. |

principle of advertising and transparency.

Source: *Survey data.*

Given the above, this research elucidates the importance of governmental transparency practiced by Brazilian municipal administrations, as a basis for investigation in the municipalities of Goiás, corresponding to legal compliance, from the perspective of accountability on the transparency portal, object of this study.

3. Methodology

3.1 Population and research sample

The research is based on the investigation of all 246 municipalities in the State of Goiás, in which they were analyzed in their entirety, having seen the deadlines established by FRL and CL 131/2009, as shown in table 2:

Table 2

Goiás municipalities classified according to art. 73-B of CL 101/2000

| Population | Number for municipalities | Percentage representation | Deadline |
|------------------------------------|---------------------------|---------------------------|----------|
| Up to 50.000 inhabitants | 226 | 91,87% | May/2013 |
| From 50.001 to 100.000 inhabitants | 11 | 4,47% | May/2011 |
| Over 100.000 inhabitants | 9 | 3,66% | May/2010 |
| Grand total | 246 | 100,00% | |

Source: *Adapted IBGE, (2016).*

3.2 Data collect

The data required for analysis of this research, corresponding to the period from 2010 to 2018, were collected from August to November 2019 through the websites of each city hall, on the websites of the Federal Court of Accounts (FAC) and NTS. On these sites, the publication of budget planning instruments (PPA, BGL and GLA) and information related to the budgetary execution of revenue and expenditure was verified, using the checklist as a data collection instrument, as shown in table 3. On the websites that did not contain the information, e-mails were sent to those responsible for the information of each municipality surveyed in order to know the difficulty in not presenting the information.

Table 3
Check-list for data collection for the period 2010 to 2018

| Description | Identification | Partial | Total | Does not have |
|---|------------------------|------------|------------|---------------|
| City (county) | Region name | no padding | no padding | no padding |
| Population | amount | no padding | no padding | no padding |
| Official website | <i>link</i> or website | no padding | no padding | no padding |
| Do you have an official website | yes or no | no padding | no padding | no padding |
| Do you have a link to the transparency portal? | yes or no | no padding | no padding | no padding |
| Discloses the PPA | period | x (or) | x (or) | x (or) |
| Discloses the BGL | period | x (or) | x (or) | x (or) |
| Discloses the ABL | period | x (or) | x (or) | x (or) |
| Discloses the SRBE | period | x (or) | x (or) | x (or) |
| Discloses the FMR | period | x (or) | x (or) | x (or) |
| Discloses accounting statements | period | x (or) | x (or) | x (or) |
| Discloses the accountability (revenue) to the AC | period | x (or) | x (or) | x (or) |
| Discloses the accountability (expenses) to the AC | period | x (or) | x (or) | x (or) |
| Discloses information at the FCA (Law 9,755) | period | x (or) | x (or) | x (or) |
| Lets you download files? | yes or no | x (or) | x (or) | x (or) |

Note: in the columns partial, total or not, check (x) for one of the corresponding results.

Source: *Survey data.*

For identification corresponding to the municipality, indicate the name of the municipality and the region it is located in. As for the population, indicate the number of inhabitants corresponding to each municipality, as well as the electronic address.

3.3 Data analysis

The research was based on the method of descriptive analysis, whose focus is to summarize and organize the relevant information of a mass of data from a set of measures and / or through graphic representations. From this analysis, it was verified the regularity or standard in the observations of each municipality with the required legal compliance.

To analyze the collected data, the Excel spreadsheet version 2018, the SPSS software version 19.0 and the statistical analysis such as Pearson and Sperman's correlation coefficient and Chi-Square (Pearson association) were used as support tools.

4. Search Result

4.1 Population distribution

Tables 4 and 5 show the state's population by population and the number of cities by mesoregion, respectively.

Table 4
Municipalities by range of inhabitants

| Population (inhabitants) | Frequency | % | % accumulated |
|------------------------------------|-----------|------|---------------|
| Up to 5,000 inhabitants | 102 | 41,5 | 41,5 |
| From 5,000 to 10,00 inhabitants | 53 | 21,5 | 63,0 |
| From 10,000 to 20,000 inhabitants | 39 | 15,9 | 78,9 |
| From 20,000 to 30,000 inhabitants | 16 | 6,5 | 85,4 |
| From 30,000 to 50,000 inhabitants | 16 | 6,5 | 91,9 |
| From 50,000 to 100,000 inhabitants | 11 | 4,5 | 96,3 |
| Over 100,000 inhabitants | 9 | 3,7 | 100 |
| Total | 246 | 100 | - |

Source: Adapted from IBGE, (2012).

It is observed that the State is composed of an expressive number of small municipalities, with a population of up to 20,000 inhabitants totaling approximately 79% of the municipalities of Goiás. Among the range, the municipality of Anhanguera has 1,039 inhabitants, being the smallest municipality and Silvânia with 19,293 inhabitants being the largest municipality, both located in the Southwest Goiano mesoregion.

Table 5
Number of municipalities by mesoregion

| Mesoregion | Frequência | % | % accumulated |
|----------------------------|------------|------|---------------|
| 1 Goiano center | 31 | 12,6 | 12,6 |
| 2 Entorno Federal District | 19 | 7,7 | 20,3 |
| 3 Metropolitan of Goiânia | 20 | 8,1 | 28,5 |
| 4 Northeast Goiano | 20 | 8,1 | 36,6 |
| 5 Northwest Goiano | 13 | 5,3 | 41,9 |
| 6 North Goiano | 26 | 10,6 | 52,4 |
| 7 West Goiano | 43 | 17,5 | 69,9 |
| 8 Southeast Goiano | 22 | 8,9 | 78,9 |
| 9 South-west Goiano | 26 | 10,6 | 89,4 |
| 10 South Goiano | 26 | 10,6 | 100 |
| Total | 246 | 100 | - |

Source: Adapted from SEGPLAN-GO, (2013).

Regarding the geographic aspect, the State of Goiás is divided into 10 mesoregions. Oeste Goiano is the mesoregion that concentrates the largest number of municipalities and the Noroeste Goiano mesoregion the lowest number of municipalities. The North, South and Southwest Goiano mesoregions have the same number of municipalities.

4.2 Compliance with legal requirements regarding the transparency portal

As shown in Table 4, approximately 92% of the municipalities have up to 50 thousand inhabitants, and therefore must comply with the legal provisions as of May 2013. The remaining 20 municipalities (corresponding to 8%), located in the mesoregions of the Entorno Federal District and Metropolitan de Goiânia, as of fiscal year 2010 and 2011.

For municipalities to comply with the provisions of article 48 of the FRL, it is necessary that they have their own website. Table 6 shows that there are 59 (fifty-nine) municipalities that do not yet have what represents approximately 24% of the municipalities. Most of these municipalities belong to a range of up to 5,000 inhabitants, with a greater concentration in the western region of Goiás. It is worth mentioning that they had 36 months after the promulgation of the aforementioned CL, to adapt to the legal requirements and start disclosing their accounts on the transparency portal on their respective homepages.

Table 6

List of municipalities by mesoregion that do not have a website

| Mesoregion | City (county) | Population | % | Mesoregion | City (county) | Population | % |
|-------------------------|----------------------------|-------------|--------|--------------------------|------------------------|------------|--------|
| West Goiano (13) | São João da Paraúna | 1.639 | 22% | South Goiano (7) | Aguá Limpa | 1.985 | 12% |
| | Moiporá | 1.724 | | | Professor Jamil | 3.325 | |
| | Diorama | 2.477 | | | Porteirão | 3.427 | |
| | Córrego do Ouro | 2.581 | | | Varjão | 3.681 | |
| | Ivolândia | 2.614 | | | Vicentinópolis | 7.576 | |
| | Campestre de Goiás | 3.421 | | | Cezarina | 7.701 | |
| | Santa Fe | 4.865 | | | Edeia | 11.424 | |
| | Mossâmedes | 4.888 | | North Goiano (6) | Estrela do Norte | 3.309 | 10,20% |
| | Fazenda Nova | 6.206 | | | Bonópolis | 3.640 | |
| | Itapirapuã | 7.379 | | | Santa Tereza de Goiás | 3.889 | |
| | Sanclerlândia | 7.554 | | | Formoso | 4.777 | |
| | Doverlândia | 7.792 | | | Mozarlândia | 13.739 | |
| | Piranhas | 11.112 | | | Porangatu | 42.773 | |
| Center Goiano (8) | Guarinos | 2.217 | 13,60% | Northwest Goiano (5) | Heitorai | 3.591 | 8,50% |
| | Nova América | 2.271 | | | Aracu | 3.753 | |
| | Ipiranga | 2.848 | | | Itaguari | 4.533 | |
| | Santa Rita do Novo Destino | 3.196 | | | Faina | 6.918 | |
| | Taquaral | 3.535 | | Southeast Goiano (5) | Itauçu | 8.620 | 8,50% |
| | Santa Isabel | 3.701 | | | Palmelo | 2.339 | |
| | Rianópolis | 4.597 | | | Cumari | 2.943 | |
| | Nova Glória | 8.443 | | | Urutaí | 3.070 | |
| Northeast Goiano (8) | Sítio de Abadia | 2.847 | 13,60% | South-west Goiano (4) | Santa Cruz de Goiás | 3.093 | 6,80% |
| | Teresina de | 3.082 | | | Corumbaíba | 8.412 | |
| | Buritinópolis | 3.312 | | | Santo Antônio da Barra | 4.480 | |
| | Nova Roma | 3.434 | | | Turvelândia | 4.532 | |
| | Colinas do Sul | 3.496 | | | Serranópolis | 7.638 | |
| Divinópolis | 4.931 | Maurilândia | 11.907 | | | | |

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| | | | | | | | |
|--|---------------------|--------|--|--------------------------------|-----------------|-------|-------|
| | Simolândia | 6.559 | | Entorno do DF (2) | Mimoso de Goiás | 2.668 | 3,40% |
| | São João de Aliança | 10.789 | | Metropolitan of Goiânia (1) | Cabeceiras | 7.444 | |
| | | | | | Caldazinha | 3.396 | 1,70% |

Source: Survey data.

However, it was searched on the websites of NTS and Court Union Accounts (AUC), in order to identify the disclosures for the months of May to December / 2013, since the CL in its core provides the prerogative of compliance on official websites, and no information was found. It is worth noting that in all 10 state mesoregions there is at least one municipality without an official website.

Given the above, it was investigated which municipalities have a website and have a link to the transparency portal on their home page. It was found that 35% of these municipalities did not have an access link (shortcut), as shown in Table 7. Just as the Northeast and West Goiano mesoregions are the ones that most collaborate with this absence.

Table 7

Municipalities by mesoregion that provide a Transparency Portal link

| Provides link to access the Transparency Portal | | | | |
|---|-------------------|-----|-----|-------|
| Mesoregion | Description | No | Yes | Total |
| Center Goiano | City (county) | 10 | 21 | 31 |
| | In the mesoregion | 32% | 68% | 100% |
| Entorno the DF | City (county) | 6 | 13 | 19 |
| | In the mesoregion | 32% | 68% | 100% |
| Metropolitan of Goiânia | City (county) | 2 | 18 | 20 |
| | In the mesoregion | 10% | 90% | 100% |
| Northeast Goiano | City (county) | 10 | 10 | 20 |
| | In the mesoregion | 50% | 50% | 100% |
| Northwest Goiano | City (county) | 5 | 8 | 13 |
| | In the mesoregion | 39% | 62% | 100% |
| North Goiano | City (county) | 9 | 17 | 26 |
| | In the mesoregion | 35% | 65% | 100% |
| West Goiano | City (county) | 18 | 25 | 43 |
| | In the mesoregion | 42% | 58% | 100% |
| Southeast Goiano | City (county) | 7 | 15 | 22 |
| | In the mesoregion | 32% | 68% | 100% |
| South-west Goiano | City (county) | 8 | 18 | 26 |
| | In the mesoregion | 31% | 69% | 100% |
| South Goiano | City (county) | 10 | 16 | 26 |
| | In the mesoregion | 39% | 62% | 100% |
| Total | City (county) | 85 | 161 | 246 |
| | Total | 35% | 65% | 100% |

Source: Survey data.

4.3 Disclosure of budget planning instruments – PPA, BGL and ABL

The disclosure of the PPAs from 2010 to 2020, as shown in Table 8, it was identified that out of the 246 municipalities, 86% on average did not advertise on their websites, and that the concentration of this absence is in all mesoregions, especially in the Entorno of the Federal District and Northeast (100%), Center Goiano (97%), Northwest and South-west (92%).

Table 8
Disclosure of the 2010-2020 PPA by population

| City (county) | Population (thousand) | | | | | | | Total |
|----------------|-----------------------|--------------|---------------|---------------|---------------|----------------|----------|-------|
| | Up to 5 | From 5 to 10 | From 10 to 20 | From 20 to 30 | From 30 to 50 | From 50 to 100 | Over 100 | |
| Non-disclosing | 89 | 47 | 31 | 15 | 14 | 8 | 8 | 212 |
| | 42% | 22% | 15% | 7% | 7% | 4% | 4% | 100% |
| Discloses | 13 | 6 | 8 | 1 | 2 | 3 | 1 | 34 |
| | 38% | 18% | 24% | 3% | 6% | 9% | 3% | 100% |
| Total | 102 | 53 | 39 | 16 | 16 | 11 | 9 | 246 |

Source: Survey data. Pearson's Chi-Square Test = 4.364 (α) 0.628; Linear association = 0.340 (α) 0.560; Pearson margin of error = 0.066 Significance = 0.561; Sperman Correlation = 0.065 and Significance = 0.548.

Source: Survey data.

Table 9 shows the information regarding the Budget Guidelines Law (BGL), 92%, 90%, 83% and 85% of the municipalities in Goiás, corresponding to the years of 2015, 2016, 2017 and 2018 respectively, they did not publish on their website. The highlight was the Northwest mesoregion.

Table 9
Disclosure of BGL 2015 to 2018 by population

| Description | | Population range (thousand) | | | | | | | Total | |
|-------------------------|-----|-----------------------------|--------------|---------------|---------------|---------------|----------------|----------|-------|-----|
| | | Up to 5 | From 5 to 10 | From 10 to 20 | From 20 to 30 | From 30 to 50 | From 50 to 100 | Over 100 | | |
| Total of municipalities | | 102 | 53 | 39 | 16 | 16 | 11 | 9 | 246 | |
| BGL 2018 | No | Amount | 94 | 50 | 37 | 13 | 16 | 7 | 8 | 225 |
| | | Total (%) | 38% | 20% | 15% | 5% | 7% | 3% | 3% | 92% |
| | Yes | Amount | 8 | 3 | 2 | 3 | 0 | 4 | 1 | 21 |
| | | Total (%) | 3% | 1% | 1% | 1% | 0% | 2% | 0% | 9% |
| BGL 2017 | No | Amount | 97 | 49 | 35 | 13 | 12 | 9 | 7 | 222 |
| | | Total (%) | 39% | 20% | 14% | 5% | 5% | 4% | 3% | 90% |
| | Yes | Amount | 5 | 4 | 4 | 3 | 4 | 2 | 2 | 24 |
| | | Total (%) | 2% | 2% | 2% | 1% | 2% | 1% | 1% | 10% |
| BGL 2016 | No | Amount | 85 | 48 | 32 | 14 | 11 | 7 | 7 | 204 |
| | | Total (%) | 35% | 20% | 13% | 6% | 5% | 3% | 3% | 83% |
| | Yes | Amount | 17 | 5 | 7 | 2 | 5 | 4 | 2 | 42 |
| | | Total (%) | 7% | 2% | 3% | 1% | 2% | 2% | 1% | 17% |
| BGL 2015 | No | Amount | 87 | 47 | 32 | 13 | 13 | 10 | 8 | 210 |
| | | Total (%) | 35% | 19% | 13% | 5% | 5% | 4% | 3% | 85% |
| | Yes | Amount | 15 | 6 | 7 | 3 | 3 | 1 | 1 | 36 |
| | | Total (%) | 6% | 2% | 3% | 1% | 1% | 0,4% | 0,4% | 15% |

2015: Chi-Square = 15,821 (α) 0,015 – Margin Error: Pearson = 0,077 Sperman = 0,071 – Linear Association = 2,587 (Sg) 0,108

2016: Chi-Square = 11,203 (α) 0,082 – Margin Error: Pearson = 0,072 Sperman = 0,064 – Linear Association = 9,766 (Sg) 0,002

2017: Chi-Square = 7,785 (α) 0,254 – Margin Error: Pearson = 0,072 Sperman = 0,069 – Linear Association = 2,853 (Sg) 0,091

2018: Chi-Square = 1,603 (α) 0,952 – Margin Error: Pearson = 0,062 Sperman = 0,064 – Linear Association = 0,003 (Sg) 0,959

Source: Survey data.

In the general context, municipalities partially complied with legal obligations regarding the publication of this budget planning instrument (BGL). Although there is a statistically

significant association and a linear association in the years 2016 and 2017, with regard to trends 'the smaller the population of the municipality the greater the probability of not publishing the BGL', it cannot be said that there is a statistical relationship in all periods, even considering the risk margin of 6.5% on average in Pearson and Sperman analyzes.

Table 10 shows the percentage of municipalities that have published ABL or not, in their respective population ranges. The municipalities with a population of up to 20 thousand inhabitants were the ones that most failed to publish this instrument. In total 91% in 2015, 89% in 2016, 84% in 2017 and 87% in 2018.

Table 10
Disclosure of ABL 2015 to 2018 by population

| Description | | | Population range (thousand) | | | | | | Total | |
|-------------------------|-----|--------|-----------------------------|--------------|---------------|---------------|---------------|----------------|-------|----------|
| | | | Up to 5 | From 5 to 10 | From 10 to 20 | From 20 to 30 | From 30 to 50 | From 50 to 100 | | Over 100 |
| Total of municipalities | | | 102 | 53 | 39 | 16 | 16 | 11 | 9 | 246 |
| ABL 2018 | No | Amount | 94 | 49 | 37 | 13 | 16 | 7 | 7 | 223 |
| | | Total | 38% | 20% | 15% | 5% | 7% | 3% | 3% | 91% |
| | Yes | Amount | 8 | 4 | 2 | 3 | 0 | 4 | 2 | 23 |
| | | Total | 3% | 2% | 1% | 1% | 0% | 2% | 1% | 9% |
| ABL 2017 | No | Amount | 96 | 47 | 35 | 14 | 13 | 8 | 7 | 220 |
| | | Total | 39% | 19% | 14% | 6% | 5% | 3% | 3% | 89% |
| | Yes | Amount | 6 | 6 | 4 | 2 | 3 | 3 | 2 | 26 |
| | | Total | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 11% |
| ABL 2016 | No | Amount | 86 | 46 | 32 | 14 | 12 | 10 | 7 | 207 |
| | | Total | 35% | 19% | 13% | 6% | 5% | 4% | 3% | 84% |
| | Yes | Amount | 16 | 7 | 7 | 2 | 4 | 1 | 2 | 39 |
| | | Total | 7% | 3% | 3% | 1% | 2% | 0% | 1% | 16% |
| ABL 2015 | No | Amount | 89 | 46 | 33 | 14 | 14 | 10 | 7 | 213 |
| | | Total | 36% | 19% | 13% | 6% | 6% | 4% | 3% | 87% |
| | Yes | Amount | 13 | 7 | 6 | 2 | 2 | 1 | 2 | 33 |
| | | Total | 5% | 3% | 2% | 1% | 1% | 0% | 1% | 13% |

2015: Chi-Square = 15,846 (α) 0,015 – Margin Error: Pearson = 0,079 Sperman = 0,071 – Linear Association = 4,319 (Sg) 0,038

2016: Chi-Square = 2,1983 (α) 0,901 – Margin Error: Pearson = 0,073 Sperman = 0,064 – Linear Association = 7,107 (Sg) 0,008

2017: Chi-Square = 2,198 (α) 0,987 – Margin Error: Pearson = 0,066 Sperman = 0,065 – Linear Association = 0,187 (Sg) 0,666

2018: Chi-Square = 0,973 (α) 0,987 – Margin Error: Pearson = 0,066 Sperman = 0,064 – Linear Association = 0,094 (Sg) 0,759

Source: Survey data.

In objective to identify trends in disclosure among budget planning instruments, it is possible to state statistically that there is significant correlation, that is, when the municipality fails to disclose the PPA, the disclosure of BGL and GLA is corresponding, as shown in Table 11.

Table 11*Statistical analysis of the PPA x BGL and AGL correlation 2015 to 2018*

| | Year | Statistic | PPA | BGL | | | | AGL | | | |
|-----|-----------|---------------------|-----------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | | 2017-2020 | 2015 | 2016 | 2017 | 2018 | 2015 | 2016 | 2017 | 2018 |
| PPA | 2017-2020 | Pearson Correlation | 1 | ,468** | ,305** | ,570** | ,601** | ,478** | ,360** | ,568** | ,637** |
| | | Sig. (2-tailed) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BGL | 2015 | Pearson Correlation | ,468** | 1 | ,586** | ,557** | ,367** | ,951** | ,605** | ,465** | ,349** |
| | 2016 | Pearson Correlation | ,305** | ,586** | 1 | ,579** | ,407** | ,600** | ,867** | ,495** | ,313** |
| | 2017 | Pearson Correlation | ,570** | ,557** | ,579** | 1 | ,576** | ,559** | ,617** | ,897** | ,614** |
| | 2018 | Pearson Correlation | ,601** | ,367** | ,407** | ,576** | 1 | ,381** | ,456** | ,576** | ,883** |
| AGL | 2015 | Pearson Correlation | ,478** | ,951** | ,600** | ,559** | ,381** | 1 | ,662** | ,472** | ,406** |
| | 2016 | Pearson Correlation | ,360** | ,605** | ,867** | ,617** | ,456** | ,662** | 1 | ,539** | ,408** |
| | 2017 | Pearson Correlation | ,568** | ,465** | ,495** | ,897** | ,576** | ,472** | ,539** | 1 | ,613** |
| | 2018 | Pearson Correlation | ,637** | ,349** | ,313** | ,614** | ,883** | ,406** | ,408** | ,613** | 1 |

Note: Sig. (2-tailed) BGL and AGL throughout the period was equal to zero (0).

Source: Survey data.

4.4 Accountability of municipal public resources regarding revenue and expenses

The publication referring to the realization of revenues and execution of expenses by the municipalities during the period 2010 to 2018, were partially fulfilled, as shown in Table 12. The absence mentioned in the referred table, indicates a reduction over the period. In view of the percentage reduction for both income and expenses.

Table 12*Summary disclosure accountability*

| Description | Status | 2015 | 2016 | 2017 | 2018 |
|-------------|--------|------|------|------|------|
| Expenses | Sim | 11% | 11% | 13% | 40% |
| | Não | 89% | 89% | 87% | 60% |
| Revenue | Sim | 13% | 14% | 15% | 42% |
| | Não | 87% | 86% | 85% | 59% |

Source: Survey data.

5 Final Considerations

Ten years after the enactment of Complementary Law 131/2009, this research investigates whether the municipalities of Goiás comply with the FRL provisions regarding compliance with regard to the transparency of public management accountability, via the internet from January 2010 to December 2018. As well as (i) identifying whether the municipalities in Goiás comply with the FRL provisions regarding compliance with regard to the transparency of public management accountability, via the Internet; (ii) evidence the legal compliance by each municipality with regard to the reports that must be released; (iii) verify the situation of each municipality, with respect to the disclosure of information regarding the budgetary execution of revenue and expenditure, as provided for in Article 48-A of CL 101/2000, together with the requirements of Law 9.755/98; (iv) present the number of municipalities according to article 73-b of the FRL; and (v) present the number of municipalities that disclose accountability by mesoregions.

In this proposition, the investigative results point out that the local governments of the State of Goiás do not comply with the legal provisions established in the FRL regarding the advertising of budget accounts via the Internet, despite the fact that ten years (2009-2018) have passed for 92% of the municipalities adapt legal requirements: (i) 35% of the municipalities do not provide an access link to the transparency portal, nor do they disclose their accountability over the internet. Of these, 24% do not have an official website; (ii) on average, 86% of the municipalities do not disclose the PPA. However, the BGLs and ABLs corresponding to the period investigated (2010-2018), were partially disclosed by some municipalities 9% in 2015; 10.5% in 2016; 16.5% in 2017 and 14% in 2018; (iii) with regard to advertising budget expenditures and revenues, on average, 80% of these municipalities did not comply with the guidelines of the legal provisions related to the matter in question; (iv) municipalities with up to 50 thousand inhabitants, corresponding to 92% of all municipalities, are more fragile regarding compliance with legal provisions on the matter in question.

The results of this research corroborate the studies by Souza et al., (2008), Franco et al., (2012), since municipalities with up to 50 thousand inhabitants do not fully comply with legal provisions, and yet, there are municipalities that do not have an access link for public accountability and the transparency portal.

In view of the facts presented, it is concluded that the State of Goiás, taking into account the period of adequacy established in Art. 73-B of the FRL, does not comply with the legal provisions that deals with the legislation of transparency in accountability of management public, for the reasons set forth herein. It is unfortunate that there are still local governments that understand that the involvement of society in public management is not important, involving it, only the demonstration through the vote in the election period. Perhaps more stringent restrictive measures are pertinent for these governments when legal requirements are not met in publicizing the allocation and execution of budgetary resources.

This work contributes to society's knowledge about how the municipal governments of the State of Goiás are disclosing the execution of budgetary expenditures on the transparency portal via the internet, and generating information to the executive branch regarding the compliance with legal provisions. As well as, it presents results that can serve as a parameter for decisions by the state government regarding compliance with current regulations on the transparency of accountability of local governments.

As a limitation of this study, there is an absence of information in some municipalities and comparison with other national and international studies. As for suggestions for future research, the comparison with other Brazilian states stands out.

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