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**Government accounting reports for the citizen: a reinterpretation of the general balance sheet for the State of Goiás, Brazil**

**Informes de contabilidad gubernamental para el ciudadano: una relectura del balance general del Estado de Goiás, Brasil**

**Relatórios contábeis governamentais para o cidadão: uma releitura do balanço geral do Estado de Goiás, Brasil**

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### **Abstract**

**Purpose:** The objective of this article is to present the reinterpretation process of the General Balance Sheet 2022 for the government of Goiás, a Federative Unit of Brazil located in the Midwest region, based on popular financial reports (PFRs).

**Methodology:** Based on literature analysis, and in conjunction with the Goiás Department of Finance and the Goiás Department of Social Communication, we reorganized the information in the General Purpose Financial Report (GPFR) into thematic areas, and highlighted the main revenue numbers collected and expenses incurred. We used the Canva® Platform to prepare the Goiás Citizen Balance Sheet 2022 while integrating the essential features of the Popular Financial Reports (PFRs).

**Results:** The Goiás Citizen Report 2022 was developed to meet society's demands for transparency and accessibility. The financial information in this report, organized into thematic areas and consolidating relevant data, was published by the Goiás State Secretariat of Economy, and was widely distributed throughout the country, which included websites, radio and television.

**Study Contributions:** Literature describes PFRs as a path to transparency, accessibility and understanding of government financial reports, which can contribute to more effective citizen participation in social control.

**Keywords:** Comprehensibility. Citizen Balance. Social Control. Financial Information. Transparency.

### Resumen

**Objetivo:** El objetivo de este artículo es Presentar el proceso de construcción de la relectura del Balance General del Gobierno de Goiás, Unidad Federativa de Brasil ubicada en la Región Centro Oeste, para el ejercicio 2022 a la luz de la literatura sobre informes financieros populares (RFP).

**Metodología:** Con base en el análisis de la literatura y en conjunto con equipos del Departamento de Finanzas y del Departamento de Comunicación Social de Goiás, la información del Informe de Contabilidad de Propósito General (RCPG) fue reorganizada por áreas temáticas, destacando los principales números de ingresos recaudados y gastos incurridos. Con ayuda de la Plataforma Canva®, se elaboró el Balance Ciudadano de Goiás 2022, integrando las características esenciales de los Informes Financieros Populares (RFP).

**Resultados:** El Balance Ciudadano de Goiás 2022 fue elaborado para atender las demandas de transparencia y accesibilidad de la sociedad. La presentación de las informaciones financieras, organizadas por áreas temáticas y consolidando datos relevantes, resultó en la publicación del informe de la Secretaría de Economía del Estado de Goiás, con amplia difusión, con menciones en sitios web, radio y televisión.

**Contribuciones del Estudio:** Las RFP han sido presentadas en la literatura como un camino hacia la transparencia, la accesibilidad y la comprensión de los informes financieros gubernamentales, que pueden contribuir a una participación ciudadana más efectiva en el control social.

**Palabras clave:** Comprensibilidad. Balance Ciudadano. Control social. Información de cuenta. Transparencia.

### Resumo

**Objetivo:** Apresentar o processo de construção da releitura do Balanço Geral do Governo de Goiás, Unidade Federativa do Brasil localizada na Região Centro Oeste, relativo ao exercício financeiro de 2022 à luz da literatura dos relatórios financeiros populares (RFPs).

**Metodologia:** A partir da análise da literatura e em conjunto com as equipes da Secretaria de Fazenda e da Secretaria de Comunicação Social de Goiás, as informações do Relatório Contábil de Propósito Geral (RCPG) foram reorganizadas por áreas temáticas, destacando os principais números de receita arrecadada e despesa executada. Com o auxílio da Plataforma

Canva®, foi elaborado o Balanço Cidadão de Goiás 2022, integrando as características essenciais dos Relatórios Financeiros Populares (RFPs).

**Resultados:** O Balanço Cidadão de Goiás de 2022 foi desenvolvido de forma a atender às demandas da sociedade por transparência e acessibilidade. A apresentação das informações financeiras, organizadas por áreas temáticas e consolidando dados relevantes, resultou na publicação do relatório pela Secretaria da Economia do Estado de Goiás, com uma ampla divulgação, com menções em sites, rádios e televisões.

**Contribuições do Estudo:** Os RFPs têm sido apresentados na literatura como um caminho para a transparência, acessibilidade e compreensão dos relatórios financeiros governamentais, o que pode contribuir para uma participação mais efetiva dos cidadãos no controle social.

**Palavras-chave:** Compreensibilidade. Balanço do Cidadão. Controle Social. Informações Contábeis. Transparência.

## 1 Introduction

Citizens play a crucial role in the government decision-making process and, in order not to diminish their trust, it is important that governments start investing in solutions so that this relationship can be established (Martins & Lima, 2021; Lima, Silva & Varão, 2022). Developing citizenship is related to citizens' performance and understanding of the functioning and structure of the public machine (Oliveira, Santos & Jorge, 2018). However, even though citizens are considered part of the transparency and accountability process, traditional government financial reports are seen as unreadable, too lengthy, and/or uninteresting (Jordan et al., 2017; Cabral & Aquino, 2020).

In the public sector, citizens are the primary users of the information contained in General Purpose Financial Reports (GPFRs); they are the ones who receive government services and contribute resources to keep them running (IPSASB, 2014). However, the technical and complex language of GPFRs can make it difficult for the public to fully understand this information. Popular Financial Reports (PFRs) are used as a way to overcome this barrier and ensure that reports meet the qualitative characteristics of understandability, relevance and accessibility. PFRs are simplified documents that translate traditional financial information into clear, accessible language, helping citizens to better understand public management (Bracci, Biondi & Kastberg, 2023). In this way, PFRs promote greater transparency and encourage citizen participation in social control.

There is an established consensus in literature that reports produced by the state for citizens must be clear and simple, allowing them to be instantly understood by any reader (Enke, 1967; Yusuf et al., 2013; Jordan et al., 2017; Lima, Silva & Varão, 2022). Several studies highlight that PFRs not only facilitate the understanding of information about government financial activities (Clay & Olson, 2008; Yusuf et al., 2013; Rodrigues et al., 2021), but also overcome the limitations of traditional financial reports. This approach significantly improves transparency levels and promotes greater citizen participation as it makes information accessible and usable by the general public (Biondi & Bracci, 2018; Manes-Rossi, 2019).

In terms of GPFRs, the Conceptual Framework for the Preparation and Disclosure of General Purpose Financial Information by Public Sector Entities states that these reports aim to provide relevant information to their users, supporting both decision-making processes and accountability and responsibility (CFC, 2016, p.3). They may comprise multiple reports, each one addressing certain aspects of the objectives, the scale, and the spread of financial information. Like PFRs, GPFRs are not prepared to meet specific or particular information needs, but rather to serve the general public (Federal Accounting Council [FC, 2016, p. 11).

In accordance with Law No. 4.320/1964, GPFRs must include the Balanced Budget, the Financial Balance, the Balance Sheet, and the Statement of Changes in Equity. In the state of Goiás, these reports are published annually in a document called the Goiás State Balance Sheet. Government annual management reports are legally recognized as the primary basis of the public accountability cycle (Bairral, 2013). Annual management reports must explicitly include both financial (quantitative) and performance (qualitative) information on government actions, both of which are essential toward providing an adequate assessment of public accountability (Lig Wei, Davey & Coy, 2008).

General balance sheets are basically published in order to comply with regulatory frameworks and tend to use more technical language (Leal et al., 2018). Traditional financial reports are well-known for not being easy to use as they are long, complex, and full of technical jargon, which is mostly confusing to the average citizen (Jordan et al., 2017). This can be a problem for members of the public who want to raise any concerns or ideas regarding the planning and implementation of public policies and present them to a committee or in working group meetings as the information they wish to convey must be done so clearly, coherently, quickly and transparently, remembering that different audiences need specific forms of communication (Edmondson, 2020; Lima et al., 2021).

With this in mind, along with the idea that PFRs are a complementary instrument for releasing financial information in a simple vocabulary that the general public can understand (Lee, 2006; Oliveira, Santos & Jorge, 2018) and the dissemination of more accessible financial information can improve the quality of the government-citizen relationship (Martins & Lima, 2021; Lima, Silva & Varão, 2022), this study presents a reinterpretation of the Goiás State Government's General Balance Sheet. Goiás is a Federative Unit located in the Midwest of Brazil. This Balance Sheet is for the 2022 financial year and our reinterpretation is based on PFR literature.

Previous studies have provided a conceptual framework as guidance for public sector entities (Martins & Lima, 2021; Biancone et al., 2023) and have also looked into how the PFR format can help municipal health advisors make more informed decisions about financial information (Lima, Silva & Varão, 2022). Although these studies are valuable for expanding knowledge about PFRs, they do not present practical examples for their application.

This study presents a reinterpretation of the Goiás State Government's General Balance Sheet (entitled Goiás Public Balance 2022) which was published by the Goiás State Secretariat of Economy for the public and was widely distributed across digital media, as well as newspapers and radio programs. Our research results were therefore obtained from different layers of society.

## 2 Theoretical Framework

### 2.1 Characterization of popular financial reports

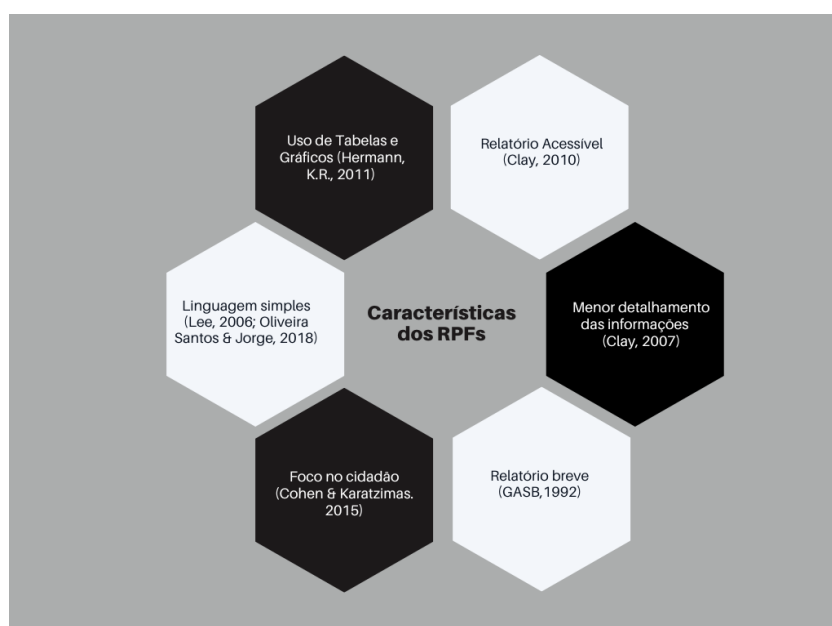
Popular Financial Reports (PFRs) present a user-friendly format for understanding government information (Hermann et al., 2011). PFRs emerged in North America more than two decades ago due to efforts from professional accounting firms and government finance, such as the *Government Finance Officers Association* (GFOA), which has bestowed annual awards for *Popular Financial Reports* since 1991 (Allison, 1995). These types of reports are produced in response to complaints that traditional government financial reports, although accurate and detailed, fail to provide the general public with an understanding of how governments use public funds (Yusuf et al., 2013; Silva & Lima, 2022). For Cohen, Mamakou, and Karatzimas (2017), PFRs should be comprehensive and easy to read, and must focus primarily on the needs of citizens.

Citizen-centric financial reports can improve communication and encourage citizen participation and engagement in democratic processes (Célérier and Botey, 2015; Manes-Rossi et al., 2019). Considering the importance of citizens understanding reports about public accounts, PFRs can be key mechanisms for democratic participation by allowing citizens to take an active role in interacting with government agencies (Ferry, Eckersley & Zakaria, 2015; Biancone et al., 2016; Cohen, Mamakou & Karatzimas, 2017). For Melo (2022), democratic institutions should promote more stable and legitimate mechanisms for producing political decisions.

When more citizens understand public accounts, a society can become more democratic, one in which citizens effectively participate in the social body (César & Lorenzo, 2009). Communicating through PFRs advances general-purpose financial reports as adding mechanisms for engagement and dialogue with citizens can lead to greater effectiveness, participation and citizenship (Rodrigues et al., 2021).

The dissemination of PFRs is in itself a communication process, and the sender must communicate the message as objectively as possible in order to reduce the risk of the message being decoded incorrectly by the receiver (Rodrigues, Dias & Vargas, 2021; Zanetti & Zart, 2021). Thus, the PFRs issued by the state to the social body (which is a communication process between the government and the citizens) need to have a message that can be received and that meets all the necessary requirements so that all citizens can understand it, regardless of their level of education (Enke, 1967; Hermann, 2011).

Communication between public finance and its users is weakened when the terms and expressions used in financial reports are not attributed to their respective recipients (Lopes, Ribeiro & Cavalcante, 2010). Financial reports should present less detail and use less technical language to express the state of public accounts (Yusuf et al., 2013). Martins & Lima (2021) explore the different perspectives and definitions of PFRs that literature presents, and define six main characteristics: accessible, less detailed, brief, citizen-centric, in simple language, and using tables and graphs (Figure 1).



**Figure 1** Characteristics of popular financial reports

Source: Adapted from Martins and Lima (2021).

The first characteristic we shall look at is *accessible reports*. This means that the state must provide citizens with the means to access reports, and in this way, these reports can reach all types of people (Clay, 2010; Martins & Lima, 2021). Legislation requires that federative entities publish reports and tax statements in a widely accessible public medium, which includes the internet (Lopes et al., 2010).

The next characteristic is *less detailed information*. This refers to simplified reports, which are meant to increase a reader's level of understanding and should avoid containing detailed analyses or use complicated technical terms (Clay, 2007; Cohen, Mamakou & Karatzimas, 2017; Martins & Lima, 2021). Moving on to *brief reports*, the literature shows that, in order to be effective, PFRs must be brief and easy to understand (Gasb, 1992; Hermann, 2011; Martins & Lima, 2021).

The next characteristic is *citizen-centric*, the focus here is that simplified versions only contain information that is of interest to and guides the lives of citizens (Sharp et al., 1998; Cohen, Mamakou & Karatzimas, 2017; Martins & Lima, 2021). *Simple language* is the next characteristic, and a study by Miranda et al. (2008) concluded that the information on public financing is not clear to most citizens, regardless of their level of education. This is why PFRs must transmit this information in a way that is accessible to citizens, regardless of their level of education (Lee, 2006; Oliveira, Santos and Jorge, 2018; Bracci, Biondi & Kastbert, 2023; Martins & Lima, 2021). The last characteristic, *the use of tables and graphs*, also facilitates one's understanding of the information that is presented, in addition to providing readers with an appealing visual in the form of graphic elements such as colors (Hermann, 2011; Yusuf & Jordan, 2012; Martins & Lima, 2021; Silva, 2023).

Conveying financial information must be a bidirectional communication process; the more information citizens fully understand, the more this type of communication will raise public awareness regarding the use of public resources, ultimately benefiting society as a whole (Laudie, 1987; Barbera et al., 2016).

## 2.2 Public sector financial reports

One of the reasons for preparing and disclosing financial information is to provide useful information about the entity in GPFRs for the purposes of *accountability* and decision-making. GPFRs should be prepared according to the following guidelines (IPSASB, 2014):

- If the report has been translated into another language, that translated version must accurately represent the original version
- Reports must contain information specific to their respective objectives, taking into account the characteristics, restrictions of the information, and the relevant economic situations about which information is necessary
- With respect to the information that is to be disclosed, the report must contain the basis of the information (applicable policies and methodologies), with details of the information presented.

A conceptual framework is needed to assess the preparation and interpretation of financial statements (Nunes & Lima, 2017). The Conceptual Framework for the Preparation and Disclosure of General Purpose Financial Information by Public Sector Entities states that the GPFRs provide a starting point for recognizing, classifying, and grouping data and economic activities in order to provide users with information that meets their objectives and achieves the qualitative characteristics of financial information (relevance, accurate representation, understandability, timeliness, comparability and verifiability), taking into account restrictions on the information included in the GPFRs (materiality and cost-benefit).

Article 70 of the 1988 Federal Constitution of Brazil states that any natural or legal person, public or private, who uses, collects, stores, manages or administers public money, assets and values, or for which the Union is responsible, or who does so on its behalf and assumes obligations of a public nature, must render accounts. The budget must be widely disseminated, as determined by legal provisions, and enable (as much as possible) control of the public treasury (Ferreira et al., 2020).

From a regulatory perspective, the structure of financial reports for the Brazilian public sector, as laid out by Brazilian federated entities, is standardized in the Accounting Manual for the Public Sector (MCASP), published by the National Treasury Secretariat. The accountability reports listed below must be published periodically in all 26 states of the Brazilian Federation, including the Federal District (Figure 2).

Type of Report	Frequency	Legal Requirements
<b>RELATÓRIO RESUMIDO DA EXECUÇÃO ORÇAMENTÁRIA</b>		
Balanced Budget	Bimonthly	Articles 52 and 53, Complementary Law No. 101, from 04/05/2000 (LRF).
Income and Expense Statements	Annually/ Bimonthly	Articles 52 and 53, Complementary Law No. 101, from 04/05/2000 (LRF).
<b>RELATÓRIO DE GESTÃO FISCAL</b>		
Statement of Personnel Expenses	Quarterly	
Statement of Net Consolidated Debt		

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Statement of Guarantees and Counter-Guarantees		Articles 54 and 55, Complementary Law No. 101, from 04/05/2000 (LRF).
Statement of Credit Operations		
Statement of Cash Flows and Outstanding Payments* (annual)		
Simplified Statement of Fiscal Management Report		
DCASPs E MSC* - ENVIO SICONFI**		
Statement of Annual Accounts (DCA)	Annual	Paragraph 2, Article 7, STN Ordinance No. 642, from 09/20/2019
Aggregated Accounting Balance	Monthly	
Closing Accounting Balance	until March 30 of the following year	Paragraph 2, Article 7, STN Ordinance No. 642, from 09/20/2019
DEMONSTRAÇÃO CONTÁBIL APLICADA AO SETOR PÚBLICO – DCASP		
Balanced Budget – Main Table	Annual	Article 102, Law No. 4,320/64/MCASP 9th Edition - Part V
Financial Statement		Article 103, Law No. 4,320/64
Statement of Changes in Equity		Article 104, Law No. 4,320/64
Cash Flow Statement		NBC TSP 12 / IPSAS 2
Statement of Changes in Equity		MCASP 9th Edition - Part V, item 7 – DMPL

\*Accounting Balance: standardized structure capable of representing detailed information extracted directly from the Entity's accounting, avoiding possible errors in the filling process. One of the objectives being to generate the annual accounts statement for the purpose of consolidating public accounts.

\*\*Accounting and Tax Information System of the Brazilian Public Sector.

**Figure 2** *Accounting and financial reports to be published by Brazilian federated entities*

Source: research data.

In addition to the more comprehensive regulatory requirements, Brazilian federated entities must also submit reports to the audit courts they are associated with in compliance with locally defined regulations. One example is the Goiás State Government annual reports, which must be submitted to the Audit Court in Goiás (TCE/GO) (Figure 3). This may vary depending on the audit court.

Required report	Normative basis
Bank Balance Record	Normative Resolution No. 7/2018 - TCE-GO
Bank Reconciliation	Normative Resolution No. 7/2018 - TCE-GO
Comparison of Budgeted, Authorized and Actual Expenses according to Economic Categories and Expense Elements	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
List of Approved Expenses	Normative Resolution No. 7/2018 - TCE-GO
Function of Expenses Statement	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64

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Statement of Expenses by Function, Program, Revenue Source and Economic Category	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Comparison of Budgeted and Actual Revenue	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Month by Month Revenue Statement	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Comparison of Authorized Expenses with Actual Expenses per Project/Activity	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Additional Open Credit Statement	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Credit Reduction Statement	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Comparison of Authorized Expenses with Actual Expenses per Project/Activity – Summary	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Funded Debt Statement	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Floating Debt Statement	Normative Resolution No. 7/2018 - TCE-GO and Law No. 4.320/64
Summary Statement of Changes in Fixed and Intangible Assets	Normative Resolution No. 7/2018 - TCE-GO
Outstanding Payments / Unit Statement	Normative Resolution No. 7/2018 - TCE-GO

**Figure 3** List of Goiás State Government accounting reports required by TCE/GO

Source: research data.

For Biancone, Secinaro and Brescia (2016), public finance reports stimulate relationships between public authorities and those parties interested in transparent and easy to understand results. Even government reports aimed at citizens are still fragmented, and there are few studies that systematically analyze this type of experience (Del Gesso and Romagnoli, 2020).

For Maia (2013), government accountability cannot be subjected to the demands of supervisory bodies, and forms of effective control of government management should be studied, including alternatives to facilitate decision-making processes, in the search for transparency so that all citizens can understand the actions of those in power. Public administration is responsible for promoting the greatest possible scope of information published by the state, accounting or otherwise, as a way to achieve transparency and ultimately enable social control over public accounts (Coelho et al., 2011). Therefore, it is essential that governments continually improve on mechanisms for disclosing financial information, and ensure that said information is accessible and understandable to all citizens.

### 3 Research Methodology

In order to present a reinterpretation of the Goiás State Government General Balance Sheet for the 2022 financial year in light of PFR literature, we conducted a detailed analysis of the national and international practices behind developing financial reports that aim to make information more accessible and understandable for the general public. Our goal was to identify the best practices and strategies used by other entities, aiming to improve the approach of the Goiás State Government General Balance Sheet.

While developing our work, we held weekly remote meetings on the Microsoft Teams® Platform with the Finance Department and the Social Communication Department of the State of Goiás who were, at the time, also preparing the Goiás State Government General Balance Sheet for the 2022 financial year, in accordance with current legal and regulatory provisions.

This study is characterized as applied research as it uses theoretical concepts to solve a practical problem in the context of public administration. We chose a qualitative approach because it allows for an in-depth analysis of the practices and strategies for disclosing financial information. We used the documentary analysis method to review government reports, relevant legislation, and national and international regulations, in addition to scientific literature on PFRs. Weekly meetings with Goiás government teams also served as a tool for collecting data and discussing adopted practices. This study considered research on PFRs and state transparency towards citizens and social control while developing its theoretical framework. National and international experiences of governments that, in addition to publishing their usual annual accountability reports, present a simplified version were also considered. From the literature review, guidelines were extracted for the construction of a simplified government report that is citizen-centric (Section 2.1 of this paper, Figure 1).

### 3.3 Variable Definition and Database

#### 3.1 Case Study Subject Report

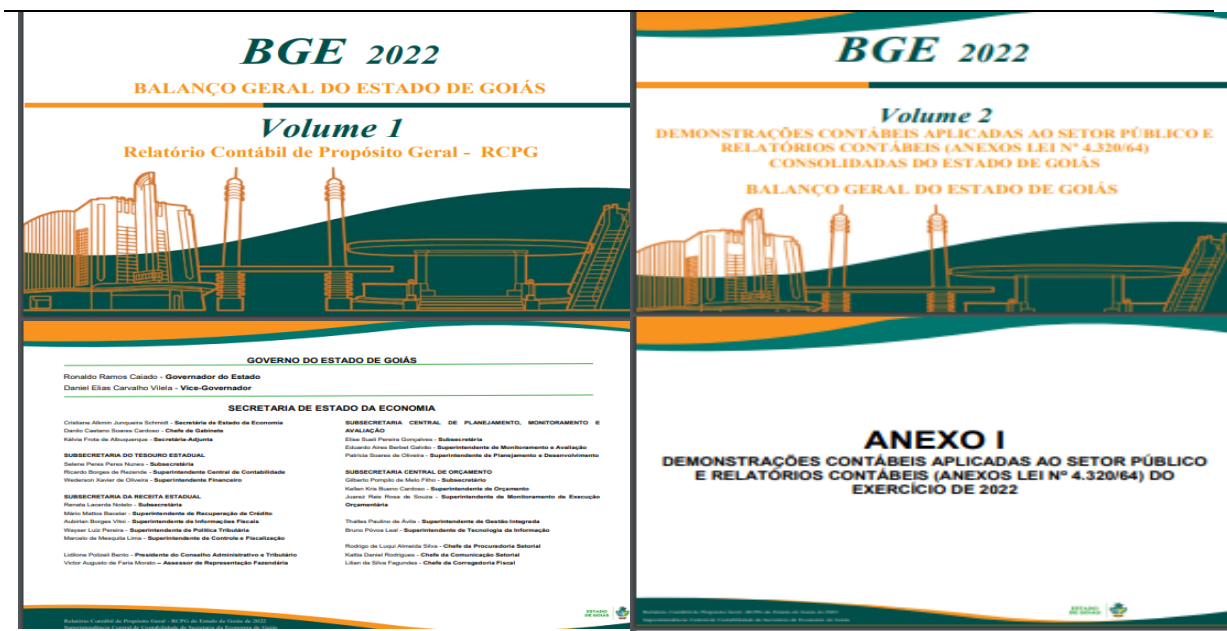
The original report - Goiás State General Balance Sheet - BGE 2022 (<https://scgi.economia.go.gov.br/scgi>) is comprised of three volumes, totaling more than one thousand pages:

- Volume I – General Purpose Financial Report (GPFR)
- Volume 2 – Annex I (DCASP and Financial Reports, Annex II (RREO 6th Bimester), Annex III (PFR 3rd Quarter), Annex IV (Consolidated PFR 3rd Quarter)
- Organ Balance Sheets – Direct and Indirect Administration, Funds, Consolidated and Explanatory Notes.

The Goiás State Balance Sheet and the Explanatory Notes to the Financial Statements Applied to the Public Sector are part of the State Governor's Annual Rendering of Accounts, in accordance with Paragraphs 1 and 2, Article 174 of Resolution No. 22/2008, Goiás State Court of Auditors (TCE/GO) for the Balanced Budget Sheet, the Financial Balance Sheet, the Balance Sheet, the Change of Equity Statement, and the demonstrative tables contained in the Annexes to Law nº 4.320/1964. There are also the fiscal reports, with the changes provided for in the Accounting Applied to the Public Sector Manual (MCASP) and in the Fiscal

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Statements Manual (MDF), published by the National Treasury Secretariat (STN) (Figures 4 and 5).



**Figure 4** Goiás State Balance Sheet 2022  
Source: Goiás State Balance Sheet 2022 (original report)

DESCRIÇÃO DAS CONTAS CONTÁBEIS	CÓDIGO	
Multas Contratuais	1.2.1.1.05.02.03.00	▪ 1.1.2.9.1.04.00.00.00 - (-) PERDAS ESTIMADAS EM CRÉDITOS DE DÍVIDA ATIVA TRIBUTÁRIA,
Outras Multas	1.2.1.1.05.02.99.00	▪ 1.1.2.9.1.05.00.00.00 - (-) PERDAS ESTIMADAS EM CRÉDITOS DE DÍVIDA ATIVA NÃO TRIBUTÁRIA.
Preços Públicos	1.2.1.1.05.03.00.00	
Aluguéis	1.2.1.1.05.04.00.00	
Demaís Valores	1.2.1.1.05.90.00.00	

Fonte: Gerência de Informação e Normalização Contábeis / Economia-GO.

O Sistema de Contabilidade Geral do Estado está preparado para o registro contábil da Dívida Ativa Tributária e Não Tributária, nas seguintes contas contábeis:

- 1.1.2.5.0.00.00.00.00 - DÍVIDA ATIVA TRIBUTÁRIA
- 1.1.2.6.0.00.00.00.00 - DÍVIDA ATIVA NÃO TRIBUTÁRIA
- 1.2.1.1.1.04.00.00.00 - DÍVIDA ATIVA TRIBUTÁRIA,
- 1.2.1.1.1.05.00.00.00 - DÍVIDA ATIVA NÃO TRIBUTÁRIA,
- 1.2.1.1.1.99.04.00.00 - (-) AJUSTE DE PERDAS DE DÍVIDA ATIVA TRIBUTÁRIA,
- 1.2.1.1.1.99.05.00.00 - (-) AJUSTE DE PERDAS DE DÍVIDA ATIVA NÃO TRIBUTÁRIA,
- 1.1.3.9.0.00.00.00.00 - (-) AJUSTE DE PERDAS DE DEMAIS CRÉDITOS E VALORES A CURTO PRAZO,
- 1.1.2.5.1.00.00.00.00 - DÍVIDA ATIVA TRIBUTÁRIA - CONSOLIDAÇÃO
- 1.1.2.6.0.00.00.00.00 - DÍVIDA ATIVA NÃO TRIBUTÁRIA,

Quanto ao item 11 da Portaria STN nº 548/2015 (11. Reconhecimento, mensuração e evidenciação das obrigações por competência decorrentes de benefícios a empregados), foi implantada, por meio de relatórios de estoque de provisões de férias e décimo terceiro. Está projetada integração com o Sistema RH-Net, que contém as obrigações relativas à folha de pessoal.

Encontra-se em processo de análise a definição dos templates que possibilitarão a integração dos sistemas (SCG e RH-Net). Ressalta-se que no exercício de 2020, devido à Pandemia da Covid-19 e à finalização dos contratos de empresa especializada no fornecimento de serviços técnicos na área de Tecnologia da Informação e Comunicação (TIC), ocorreu uma redução da força de trabalho e desenvolvimentos tecnológicos, inviabilizando a execução de novos projetos de TI.

Em 2022, foi realizado esforço entre a Secretaria de Administração e a Secretaria de Economia para que ocorresse a implantação da rotina de registro das provisões de férias e décimo terceiro ainda em 2022, de

**Figure 5** Goiás State Balance Sheet 2022  
Source: Goiás State Balance Sheet 2022 (original report)

By publishing its General Balance Sheet, the Goiás State Government fulfills its constitutional duty to provide the Legislative Assembly with its annual accounts for the fiscal year 2022, in accordance with item XI of Article 37 in the Goiás State Constitution of 1989. Once the Finance Department team had presented this information, the research team then discussed its results in light of PFR literature. The financial information contained in the Goiás State General Balance Sheet should be segregated by thematic areas, highlighting both the sources of resources (taxes and fees, Union transfers, other revenues) and their destination (health, education, social assistance and housing, social security, state debts, security, and other expenses).

At this stage, discussions with the Goiás State Treasury Department team were led by a research team member with over 30 years of experience in public accounting, ensuring that the technical content was preserved. The expectation was that the information contained in the Citizen Balance Sheet would be of interest to citizens (based on the guidance of the research team), and as such, the Goiás Finance Department team needed to establish a partnership with other State Government departments, hoping to capture qualitative information that would contribute to disclosing main achievements of the State Government and the goals met based on the sources/allocation of resources.

According to PFR literature, the use of tables, graphs and figures are regarded as characteristic of a report that is geared toward helping citizens better understand the Goiás State Accountability for 2022. However, the lengthy BGE (more than one thousand pages over three volumes), the amount of technical jargon used throughout it, and the financial statements presented were challenging in terms of the social body's understanding of the content of the BGE.

According to the provisions laid out in the Goiás BGE, the objective is to promote the full exercise of social control as an instrument for analyzing and improving the State's public policies. Although the report does contain several themes considered relevant to the average citizen, they are not expressed in a simple way; for example, the socioeconomic aspects (particularly the yearly production in the State of Goiás - GDP), the state services provided to the public, and the changes in infrastructure.

Regarding accounting practices, the information contained in the Goiás BGE was extracted from the Goiás State General Accounting System (SCG), managed by the Accounting Supervisory of the State Secretariat of Economy, under the terms laid out in item XIV, Article 5 of State Decree No. 9,06947, October 10, 2017, which regulates Law No. 19,55048, December 15, 2016. A preliminary analysis confirmed compliance with the accounting standards applied to the statements, in accordance with the MCASP and the Technical Procedures Instructions (IPCs) established by the National Treasury Secretariat.

### 3.2 Creating an Appealing Visual

The second stage of the research involved meetings with the team from the Goiás State Social Communication Secretariat. These meetings were conducted by another member of the research team who has more than 20 years of experience in the field of human communication. The visual identity of the Goiás State publications was discussed in these meetings, the goal being to aggregate characteristics of the PFRs in literature such as the use of graphs and tables, accessible reports, less detailed information, brief reports, citizen-centric, and simple language.

It is well known that layouts are the individual reader's first impression of the content. Visual clarity has the power of prestige when reading and understanding the report (Lencastre et al., 2007). Thus, our strategy for rereading the Goiás BGE based on the characteristics proposed by PFR literature was to meet the items shown in Figure 1 of this paper (use of graphs and tables, accessible reports, less detailed information, brief reports, citizen-centric, and simple language).

In order to create the visual identity of the new layout, we followed the proposal of Teixeira et al. (2012): research, analysis of the environment, generation of ideas, and definition of the concept. As a result, the new format includes elements that are very specific to the State of Goiás, such as the state flag, the state motto “The State that Works”, and the use of green, yellow, blue and white, already present in the Goiás State accountability reports. When developing the new layout, we also verified whether the adopted methodology was in accordance with the “citizen-centric” characteristic found in the literature (Cohen, Mamakou & Karatzimas, 2017).

Based on information collected from the Goiás BGE, we identified how the ideas in the new version would be presented. The layout guidelines outlined in the literature (Section 2.1 of this paper) were followed to help create a simplified presentation. In this sense, the criteria presented in Figure 6 were taken into consideration for the suggested simplified version. To do this, we adopted the strategy recommended by the literature, that is, using illustrations and different colors and tables to simplify the complexity of the material, which included using simple language.

Criteria	Action
Less detailed information	The objective of this report was to provide accountability, so we used the following topics: (1) Revenue Generated and Committed Expenses (2) Allocation of Resources
Short Reports	The data from the original report has been shortened to a few pages on accountability.
Citizen-centric	Information was transmitted which (in collaboration with accounting professionals) was deemed to be focused on the daily lives of citizens.
Simple Language	In collaboration with a communications professional, a simple and easy-to-understand language was developed based on the data collected from the report research subject.
Tables and Graphs	Tables and graphs were used in the Citizen Balance Sheet to convey the data.

**Figure 6** *Creation criteria based on PFR literature*

**Source:** *Adapted from PFR literature.*

The research team used the Canva® graphic design platform to develop the new layout. The Canva Platform has been used in a number of studies as it provides a wide range of drawings and figures, as well as the ability to record improvements and opportunities that may arise during project development (Cândido, Bertolotti and Bedin, 2017; Archanjo and

Santos, 2020). The Canva® Platform was also used in a study on PFRs developed by Lima, Silva and Varão (2022), the purpose of which was to understand how this platform can help municipal health advisors make better decisions about financial information.

While developing the work, we looked at the features the State of Goiás could use to build its identity and attract reader attention. Based on literature recommendations (item 2.1 of this paper) we concluded that the main colors of the proposed layout would be: (1) Green, (2) Yellow, (3) Blue and (4) White. We consulted a Social Communication professional from the State of Goiás to help at this stage, who agreed that these colors should be prominent and are appropriate for the simplified version of the object of study. This is in line with the literature recommendation which states that the environment which the information is being included in should be taken into consideration in order that this stage of the methodology matches the “citizen-centric” characteristic found in the literature (Cohen and Karatzimas, 2015).

Once the report *design* had been defined (taking the PFR literature into account), a new meeting was held with the research teams, the Goiás State Treasury Department, and Social Communication to catalog which information should be included in the new layout, and establishing that the reinterpretation of the Goiás State General Balance Sheet would be called the Goiás Citizen Balance Sheet 2022.

This stage involved testing ideas with the social communications professional on how to present the information, as well as deciding that the Canva® platform would be used to create the layout for the Goiás Citizen Balance Sheet 2022. Lastly, the concept definition process involved planning the new look of the object of study to (1) lay out the language, colors and presentation of the information and (2) to consolidate the simplified version of the content with the research teams, the Finance Department, and the Goiás State Social Communication.

Other instruments used to build an appealing visual for the reinterpretation of the Goiás State General Balance Sheet, developed by Sharp et al. (1998), Clay (2010), Hermann (2011); Yusuf and Jordan (2012), Jordan et al. (2016), were also considered. Once the work had been concluded, the research team determined that each PFR development is unique since each entity, whether public or private, has its own characteristics and users with specific information needs.

## 4 Results and Analyses

### 4.1 The Goiás Citizen Balance Sheet 2022

Once the Goiás Citizen Balance Sheet for the 2022 fiscal year had been created, it was then presented on July 3, 2023, in the Tax Complex auditorium in the city of Goiânia. The event was attended by representatives from several institutions such as the Court of Justice (JGO), the Court of Auditors (TCE-GO), the Public Defender's Office (DPE-GO), the Regional Accounting Council (CRC-GO), and the Secretariats of Social Development and Public Security. The Balance Sheet was prepared based on the principles of Popular Financial Reports (PFRs), combining the main revenue and expenditure information in a language that is more accessible to the public.

The new balance sheet was presented by the general accountant and the secretary of economy of the State of Goiás and, on the same day, was made available on the Economy

website (<https://goias.gov.br/economia/balanco-cidadao/>), and contained the main presentations and achievements of the Goiás Government throughout 2022. A total of 37 pages, the Goiás Citizen Balance Sheet 2022 mostly used the colors green, yellow, blue and white in an attempt to preserve the identity of the official reports of the State of Goiás. The background contains an illustration of the “Three Races Monument”, the “Three Landmarks Monument”, the “Senhor Bom Jesus da Lapa Cathedral”, and the state fruit of Goiás, known as the pequi. These illustrations are used as a tool to connect and identify the citizens of Goiás with the document. The state map was also included as another tool to create an appealing visual in accordance with the literature (Sharp et al., 1998; Clay, 2010; Hermann, 2011; Yusuf & Jordan, 2012; Jordan et al., 2016).

The Goiás Citizen Balance Sheet 2022 begins with a brief explanation of what a citizen balance sheet is and includes general information about the prominent branches of the Goiás State government and its organizational structure, as shown in Figure 7.



**Figure 7** Characteristics of the Goiás Citizen Balance Sheet 2022

Source: Goiás Citizen Balance Sheet 2022.

The information from the original report was subsequently divided into thematic areas and consolidated into large numbers – revenue collected and its revenue sources, and realized expenses and its allocation of resources - drawing attention to the areas that consumed the most state resources. Our goal with the Goiás Citizen Balance Sheet 2022 was to present “translations” to ordinary citizens (Bracci, Biondi and Kastberg, 2023) of what is already periodically released in official federal accounting reports, comparing the resources that were consumed to the goals met by the Goiás State Government during the 2022 financial year (Figure 8).

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**Figure 8** Concern over presenting clear and accessible language in the Goiás Citizen Balance Sheet 2022

Source: Goiás Citizen Balance Sheet 2022.

Each page of the Goiás Citizen Balance Sheet 2022 used a simplified layout with visual devices, simple language, and less information, the goal being to help ordinary citizens better understand the information presented in the Goiás Citizen Balance Sheet 2022. The results were so encouraging that, based on this experience, the teams from the Goiás State Department of Finance and Social Communications made a commitment to publish the Goiás Citizen Balance Sheet on an annual basis.

#### 4.2 Project repercussions in the media and society

A number of events have taken place since the presentation of the Goiás Citizen Balance Sheet 2022 in the Tax Complex auditorium in Goiânia on July 3, 2023. The broadcast of the presentation is available on the Youtube® channel of the Goiás State Secretariat of Economy at the following link: [https://www.youtube.com/watch?v=rM2WSjuLdH4&ab\\_channel=SecretariadaEconomiadoEstadodeGoi%C3%A1s](https://www.youtube.com/watch?v=rM2WSjuLdH4&ab_channel=SecretariadaEconomiadoEstadodeGoi%C3%A1s). News of the ceremony was also published on the official website of the Goiás State Department of Economy, highlighting the speeches of the authorities present at the event (Figure 9).

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**Figure 9** Announcement of the presentation ceremony for the Goiás Citizen Balance Sheet 2022 on Ministry of Economy website

Source: Goiás Ministry of Economy website.

The general accountant of the State of Goiás was also invited to announce the Goiás Citizen Balance Sheet 2022 on radio station CBN® Goiânia 97.1 FM – Goiânia (Figure 10).



**Figure 10** Announcement of the Goiás Citizen Balance Sheet 2022 on CBN Radio

Source: Radio station CBN Goiânia 97.1 FM. (July 3, 2023). Goiânia - GO.

The balance sheet was also announced on television station TV Serra Dourada®, an affiliate of the SBT® TV network in Goiânia – Goiás (Figure 11).

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**Figure 11** Announcement of the Goiás Citizen Balance Sheet on TV Serra Dourada, an affiliate of SBT TV in Goiânia

Source: TV Serra Dourada®. (2023). An affiliate of the SBT® TV network, Goiânia, GO.

News of the balance sheet was also broadcast on TV Anhanguera® on July 4, 2023 and on Globoplay® (<https://globoplay.globo.com/v/11752776/>), giving added value to the Goiás Citizen Balance Sheet 2022 and drawing attention to its transparency. Several newspapers also reported on the new balance sheet (Figure 12).



**Figure 12** Announcement of the Goiás Citizen Balance Sheet in newspapers

Source: research data.

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Information on the balance sheet was also published on the Goiás State Regional Accounting Council website (Figure 13).



**Figure 13** Announcement of the Goiás Citizen Balance Sheet on the CRCGO website

Source: <https://crcgo.org.br/presidente-valoriza-contadores-durante-lancamento-do-balanco-cidadao-da-secretaria-de-economia-do-estado/>

In September 2023, employees from the Central Superintendence of Accounting and Tax Education of the Economy participated in the SENAC Management Week, in Catalão, to present the National Tax Education Program and the Goiás Citizen Balance Sheet for 2022 to beneficiaries of the Young Apprentice Program. The goal was to raise awareness about citizenship and encourage citizen participation in the functioning and improvement of the State's social and fiscal control instruments. The advisor for the Goiás State Accounting Center was responsible for explaining the Goiás Citizen Balance Sheet (Figure 14).



**Figure 14** Announcement of the Goiás Citizen Balance Sheet to students at SENAC in the city of Catalão – GO.

Source: <https://www.youtube.com/watch?v=X3cA03hrr14>

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In 2023, the team from the Economy Secretariat of the State of Goiás prepared the Goiás Citizen Balance Sheet 2023, which stresses the importance of having academia and society interact to promote the exchange of knowledge, social inclusion, and human development (Figure 15).



Figure 15: *Goiás Citizen Balance Sheet for the 2023 financial year.*

## 5 Final Considerations

The use of Popular Financial Reports (PFRs) has proven to be an effective strategy to increase transparency and facilitate access to government financial information. By making this data more understandable, PFRs promote greater citizen engagement in social control. To this point, the state of Goiás adopted this approach when it set out to prepare its General Balance Sheet 2022, the goal being to strengthen dialogue with society and increase public confidence in the management of state resources.

Taking the literature into account and working with the Finance and Social Communication teams from the State of Goiás, the information from the original report was divided into thematic areas and consolidated into large numbers – revenue collected and its revenue sources and realized expenses and its allocation of resources. The Canva® Platform was then used to develop the Goiás Citizen Balance Sheet 2022, incorporating the main characteristics of PFRs.

The literature review showed that the act of preparing and disclosing financial information is to provide useful information about the entity to include in accounting reports for *accountability* and decision-making purposes. It is also to make annual government management reports legally recognized as the primary basis of the public accountability cycle, and their content must include both financial (quantitative) and performance (qualitative) information on government actions, both of which are essential for an adequate assessment in terms of public accountability.

We presented that the structuring of general balance sheets, observed by Brazilian federated entities, is standardized in the Accounting Applied to the Public Sector Manual (MCASP), published by the National Treasury Secretariat, and other legislation that regulates the subject from the perspective of public administration, and that the majority of government accounting reports prepared by Brazilian federated entities are linked to the requirements set out in the Fiscal Responsibility Law (LRF).

Based on the understanding that the more information citizens fully understand, the more public awareness will be raised on the use of public resources, ultimately helping citizens participate in decision-making processes regarding public assets. PFRs are a complementary tool for disseminating financial information that is more accessible to citizens as they use simple vocabulary that the general public can understand.

We looked at international experiences with PFRs and found a number of simplified models of government accounts which, although committed to the act of simplifying for users, still fail to produce reports that have the characteristics of PFRs, as presented in the literature on the subject. The number of examples underscored the ambition governments around the world have to transform technical information into simple language in order to bring translations of the usual accountability reports to the social body.

The guidelines presented in the literature review on the makeup of PFRs, and the meetings held between the research teams and the Goiás State Finance Department and Social Communication Department led to a simplified version of the Goiás State General Balance Sheet being prepared, called the Goiás Citizen Balance Sheet 2022.

Containing a total of 37 pages, the Goiás Citizen Balance Sheet 2022 mostly used the colors green, yellow, blue and white in an attempt to preserve the identity of Goiás State official reports. The background contains an illustration of the “Three Races Monument”, the “Three Landmarks Monument”, the “Senhor Bom Jesus da Lapa Cathedral”, and the state fruit of Goiás, known as the pequi. These illustrations are used as a tool to connect and identify the citizens of Goiás with the document. The state map was also included as another tool to create an appealing visual in accordance with the literature.

A number of events have taken place since the presentation of the Goiás Citizen Balance Sheet 2022 in the Tax Complex auditorium in Goiânia on July 3, 2023. The balance sheet has been released on websites, on radio and television channels, in addition to live broadcasts and face-to-face meetings held with youths and adult education, all of which show just how important this topic is for society.

In 2023, the team at the Department of Economy for the State of Goiás prepared the Goiás Citizen Balance Sheet 2023 based on the lessons learned, showing that this type of research can bring academia closer to society. Future research and partnerships could help further this example.

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