

Transparency Portals: A study of five Municipalities in the Caí Valley/RS-Brazil

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Abstract:

This study sought to assess the level of transparency on the portals of the five most populous municipalities in COREDE Vale do Caí: Montenegro, São Sebastião do Caí, Feliz, Bom Princípio and Capela de Santana. The methodology used to establish the municipalities' transparency ranking was that proposed by Biderman and Puttomatti (2012), which analyzes variables on municipal websites such as Budget Execution, Budget Classification, Contracts, Historical Series, Downloadability, Ease of Navigation, which are divided into three parameters: Content, Historical Series, Update Frequency and Usability. Bibliographical, qualitative and quantitative research was used. It was found that the municipality of Feliz has the best transparency index among the five municipalities analyzed, with 68.18% of the maximum score, followed by São Sebastião do Caí (63.27%), Montenegro (62.55%), Bom Princípio (57.09%) and Capela de Santana, with the lowest score (51.27%). It can be concluded that the municipalities surveyed need to improve the level of transparency of their information, providing greater interaction between taxpaying citizens and what is made available on their electronic portals, facilitating the population's right to exercise social control over the actions and acts of public management.

Key Word: *Transparency. Fiscal Responsibility Law. Access to Information Act.*

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I. Introduction

The end of the 20th century marked a new informational reality for accounting, especially after the creation of the International Accounting Network on the Internet, confirming that accounting information no longer has borders, according to Santos, Schmidt and Machado (2005).

The full use of information technology tools, especially the Internet, has become a strong ally and presents itself as a democratic process that integrates society and public administration, especially with regard to transparency. Transparency of public information has gained greater social relevance since Complementary Law 101/2000 (Fiscal Responsibility Law), which establishes public finance rules aimed at responsibility in fiscal management to be observed by the three levels of government: Federal, State and Municipal.

According to Silva (2011, p. 352), transparency has strong links with fiscal responsibility because it represents the ability of governments to respond to citizens, i.e. the obligation to inform and explain their actions in public management.

An important factor in complying with transparency is Law No. 12.527/2011, known as the Access to Information Law (LAI), which has the premise of guiding the state to make information available to society. Access to information helps to make public authorities more efficient, reduce corruption and increase social participation.

Arruda and Arruda (2009) point out that by paying taxes, which are the main revenue for services and utilities managed by the state, every citizen has the right to inspect the public entity.

According to Silva (2011, p. 9), in recent years there has been an effort to modernize and standardize public management models. This modernization can be attributed to the implementation of internal control systems and the emphasis placed on transparency in the public sector. However, for a statement to be transparent, it needs to be properly disclosed. Disclosure must be clear so that all users of public accounting can understand what is being demonstrated and evaluate the government's intentions.

The contribution of this work is to provide the reader with real information about the commitment of the municipalities that are the subject of this study to transparency in public management actions. The aim is to identify the level of transparency of the transparency portals of the five most populous municipalities in the Vale do Caí-RS based on the methodology used by Biderman and Puttomatti (2012).

In addition to the introduction, the article is structured with the theoretical framework covering the themes of Public Administration, Public Accounting, Law 101/2000, Fiscal Responsibility Law, Transparency in the public sector, the methodological aspects used, results and final considerations.

II. Theoretical Reference

The following is a discussion of Public Administration, Public Accounting, Law 101/2000, the Fiscal Responsibility Law and Transparency in the public sector.

Public Administration

According to Arruda and Araújo (2009, p. 4), "public administration is the coordinated set of functions aimed at the good management of public affairs, so as to enable the interests of society to be achieved".

The main objective of public administration is to manage public services, i.e. to execute, direct and govern them, observing the principle of continuity in the public interest and the well-being of society, as specified by Kohama (2016, p. 9).

Public administration is divided into two levels, direct administration and indirect administration. Arruda and Araújo (2009, p. 8) define them as follows:

Direct administration: comprises the administrative structure of the Legislative, Executive and Judiciary branches, the Public Prosecutor's Office, the Public Defender's Office and its subdivisions (such as the administrative structure of the branches, the Public Prosecutor's Office, the Public Defender's Office, ministries, state and/or municipal secretariats with their respective departments and sections). It is a set of organizational units that are directly part of the administrative structure of each sphere of government.

Indirect administration: consists of public entities with their own legal personality, which are linked to the public authorities by law.

In order for the state to carry out its functions, be they political, social, economic, administrative, educational or police activities, there must be resources available in the public coffers, because as in the private sector, there will be disbursements to obtain the provision of these services. Therefore, the state needs to obtain the financial means to do so, either by exploiting its own assets or by collecting contributions of various kinds from private individuals.

Public Accounting

Public accounting is an important support tool for public administration, as it enables public managers to control and plan. According to Lima and Castro:

Public Accounting is the branch of Accounting that aims to apply the concepts, Principles and Accounting Standards in the budgetary, financial and asset management of Public Administration Bodies and Entities, and, as a branch of Accounting, to offer society, in a transparent and accessible manner, broad knowledge about the management of public affairs (LIMA and CASTRO, 2000, p. 16).

Its statements also allow the public to monitor how the revenue collected by public entities is being used.

According to NBC T 16.1 (2008, p. 6), public sector entities are all bodies, funds and legal entities governed by public law or legal entities governed by private law that receive, custody, handle, manage or invest public money, assets and values in carrying out their activities. The aforementioned rule also includes individuals who receive tax or credit subsidies, benefits or incentives from public bodies for accounting purposes.

Law 101/2000 - Fiscal Responsibility Law

The Fiscal Responsibility Law (LRF) - Complementary Law No. 101, of May 4, 2000, aims to establish public finance rules aimed at responsibility in fiscal management at the three levels of government: Federal, State and Municipal.

The LRF determines transparency as one of the basic premises of responsible management and indicates instruments to be used with the aim of improving interaction between the state and the citizen.

According to the LRF, responsible fiscal management presupposes planned and transparent action in which risks are prevented and deviations capable of affecting the balance of public accounts are corrected, through the fulfillment of targets for results between income and expenditure and compliance with limits and conditions with regard to the waiver of revenue, generation of expenditure on personnel, social security and others, consolidated and mobile debts, credit operations, including by anticipation of revenue, granting of guarantees and entry in Restos a Pagar.

Planned action, which is based on previously drawn up plans and subject to appreciation and approval by the legislature, is one of the topics emphasized by the LRF, which includes the Budget Guidelines Law and the Annual Budget Law as planning instruments, as well as budget execution and compliance with targets.

According to Arruda and Araújo (2009, p. 33), the LRF is based on four basic pillars: government planning, the search for fiscal balance, control of public indebtedness and transparency in fiscal management.

The LRF applies to the Federal Government, the States, the Federal District and the Municipalities, including the Executive Branch, the Legislative Branch, the Judicial Branch and the Public Prosecutor's Office, the respective direct administrations, funds, municipalities, foundations and dependent state-owned companies, the Federal Court of Auditors, the State Court of Auditors and, where applicable, the Municipal Court of Auditors, and controlled companies.

Transparency in the Public Sector

In the current context of globalization and the information age, transparency has become the subject of much debate, especially when related to the public sector.

According to Silva (2011, p. 350), the notion of "transparency" in the public sector is increasingly used in countries that defend the democratic process of access to information on the actions of public managers, especially with regard to the transparency of information on fiscal policy and the ability to pay.

In the last decade, Brazil has made great progress in terms of transparency in the public sector. One of the reasons for this progress was certainly the implementation of the Fiscal Responsibility Law, which introduced provisions that highlight transparency as a control tool for fiscal management.

However, for Arruda and Araújo (2009, p. 39), the population doesn't just need a law that imposes fiscal responsibility. We also need more social responsibility, a people with more dignity, more education and a critical sense, who are able to understand and contextualize their reality, so that they can choose leaders who are responsible and committed to social concerns.

Law No. 12.527/2011, also known as the Access to Information Law, has strengthened transparency in the public sector, as it regulates how access to information should be made available to society.

According to Silva (2011, p. 355), the emphasis placed on transparency is one of the foundations of representative democracy, as it encourages public-spirited behavior and inhibits the actions of those who think they own the information.

Transparency is an instrument for better management of public resources. It should be seen by taxpayers as an important tool for overseeing the management of the public entity and should be seen by the public administration as a way of demonstrating to taxpayers how the taxes collected are being used.

Silva (2011, p. 355) explains that, with the publication of the Accounting Principles from the perspective of the public sector and the Brazilian Accounting Standards applied to the public sector, a new vision and a new moment for Public Accounting have come about, which includes, in addition to the budgetary approach, the asset view, since assets are its object of study.

Government transparency in Brazilian states and large municipalities was also studied by Coelho et al (2018). The authors concluded that transparency is incomplete, both at municipal and state level, and is geared towards meeting legal requirements. In addition, there is inequality in the transparency of the governments observed.

III. Methodological aspects

The methodological framework of this research, the sample used and data collection are presented below.

Methodological Framework

In terms of the approach to the problem, the research is characterized as qualitative, in terms of the nature of the objective, as descriptive, and in terms of the procedures, as documentary (Richardson, 2012),

The aim was to analyze the transparency portals of the most populous municipalities in the Vale do Caí-RS, in order to identify the level of transparency of the portals based on the methodology used by Biderman and Puttomatti (2012).

The Biderman and Puttomatti (2012) methodology establishes a ranking for the level of transparency of municipalities (SOUZA et al., 2013). It is described in Table 1.

Table 1 - Framework Biderman and Puttomatti (2012) Methodology.

Contents - Maximum score: 1,650	Budgetary execution	Initial Appropriation, Authorized, Committed, Settled, Paid, Paid Remaining Liabilities, Total Disbursed, Paid Remaining Liabilities.
	Budgetary Classification	Institutional, Organ, Budgetary Unit, Functional Program, Function, Subfunction, Program, Action, Subtitle, Nature of Expenditure, Economic Category, Group of Nature of Expenditure (GND), Mode of Application, Element of Expenditure, Sub-element of Expenditure, Detail of Personnel and Social Charges, Name of employees, Server with / without ties, Position / function, Salary, All linked information, Source of Funds.

	Commitment document (Note of Commitment)	Number of the NE, Date of the commitment, Issuing Management Unit, Favored party of the commitment, Amount of the commitment, Description of the commitment.
	Payment Document (Bank Order).	Number, Date, Issuing Management Unit, Beneficiary, Amount, Note.
	Beneficiary of the document (natural or legal person).	Complete list or Individual.
	Tendering procedure (disclosure).	Public notice, full text, bidding method, date of publication, bidding body / OU / UG, number/year of the public notice, object, participants, company names, CNPJs, amounts, contract, management unit, contractor's company name, date of publication, duration, contracted amount, object, contract number, work program, nature of expense, commitment.
	Agreements/Transfer Contracts/Terms of Partnership.	Number of the agreement, Grantor, Responsible grantor, Responsible grantee, Date of conclusion, Date of publication, Duration, Object, Justification, Status of the agreement (in default/in default/completed), Amount of the transfer, Amount of the counterpart, Agreed amount.
	Revenue (detail and disclosure).	Organ / Management Unit (Collector), Source of revenue / Type of revenue, Forecast value, Posting value, Posting value, Collection value.
Historical series and frequency of updates - Maximum score: 200 points.	Historical Series	Availability of historical series on electronic portals (period: between one and five years).
	Update (expense)	Frequency with which information is updated (daily to bimonthly).
Usability - Maximum score: 900 points.	Interaction (with users, with the possibility of clarifying doubts).	Navigation Manual, Glossary, Frequently Asked Questions, Contact Us - E-mail, Contact Us - Telephone.
	Download possibilities (database).	Text file download and Web Service download.
	Time limits for the consultations.	Possibility of consulting at different intervals (monthly, bimonthly, quarterly, half-yearly and annually).
	Easy navigation.	Make it easier for users to navigate the website.

Source: Biderman and Puttomatti (2012), adapted by the authors.

Sample

The universe of this study corresponds to all Brazilian municipalities, however, due to the objective of this work, the sample selected corresponded to the five most populous municipalities of COREDE Vale do Caí, according to the demographic census released by IBGE in 2010. The Table 2 shows these municipalities.

Table 2 - Most populous municipalities in COREDE Vale do Caí - RS

Rank	Municipality	Population
1º	Montenegro (MN)	59,415
2º	São Sebastião of Caí (SS)	21,932
3º	Feliz (FZ)	12,359
4º	Bom Princípio (BP)	11,789
5º	Chapel of Santana (CS)	11,615

Source: IBGE (2010)

Data Collection

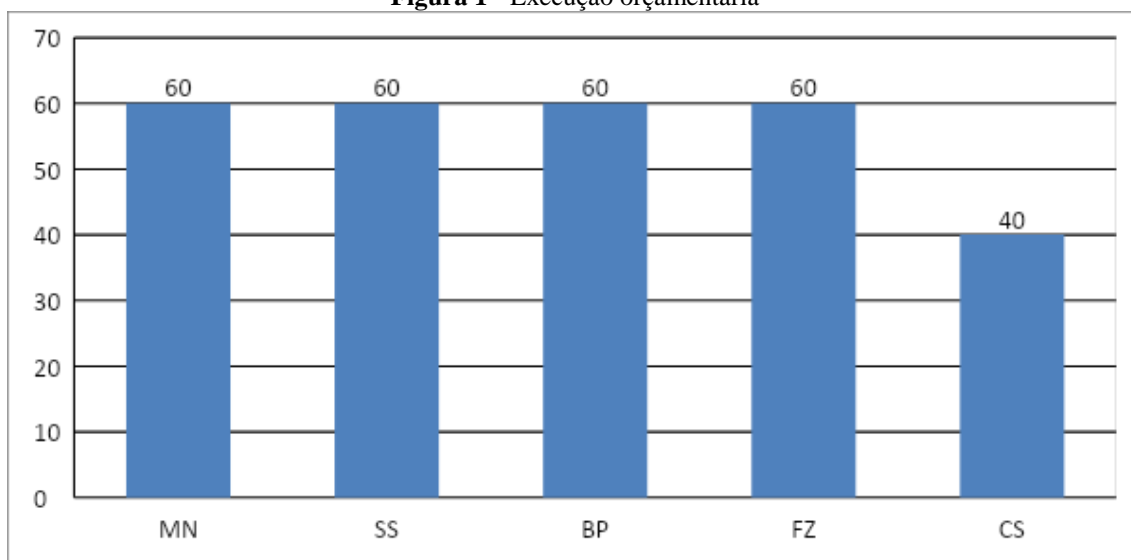
Data collection took place from April 6, 2017 to May 18, 2017 and involved analyzing the electronic portals of the municipalities studied. After analyzing the information provided by the verified websites, the scores were entered into Microsoft Excel spreadsheets, with the aim of obtaining the level of transparency of the municipalities from the individual sum of each variable.

The information extracted from the websites was made available for the period from 01/11/2016 to 31/12/2016, with the exception of the data used in the items "Historical Series and Frequency of Updating" and "Usability", as these items require data from a longer period to be verified.

IV. Research results

Figure 1 shows the results achieved by the municipalities studied in relation to the Budget Execution parameter, whose maximum score is 100 points. It can be seen that all the municipalities achieved the same score, 60 points; with the exception of the municipality of Capela de Santana, which scored only 40 points.

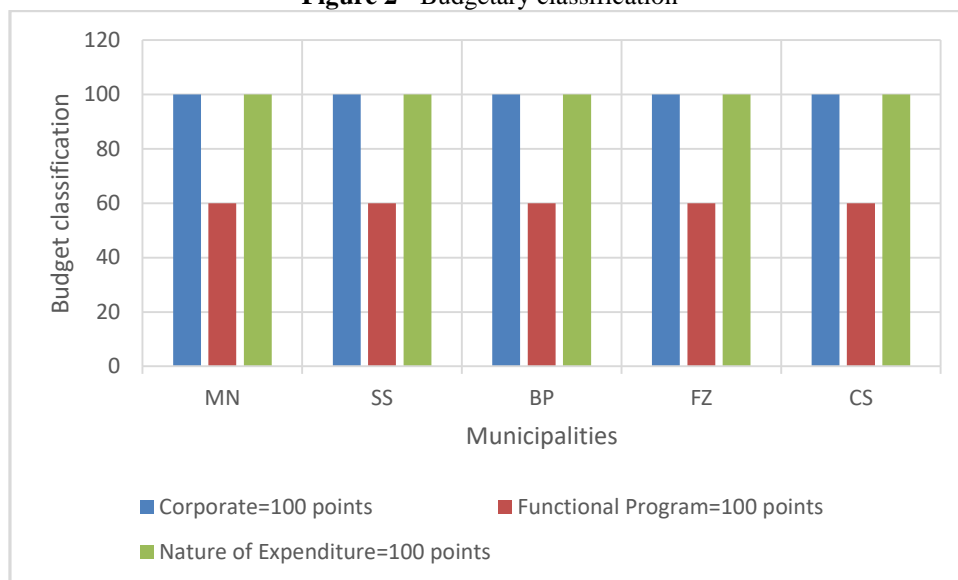
Figura 1 - Execução orçamentária



Source: Prepared by the authors based on survey data.

Figure 2 shows the scores of the municipalities in relation to the Budget Classification presented on their transparency portals. This item is divided into three items, as determined by the methodology used: Institutional, Programmatic Function and Nature of Expenditure. The maximum score for each item is 100 points. It can be seen that the scores achieved by the municipalities were the same for all three items.

Figure 2 - Budgetary classification



Source: Prepared by the authors based on survey data.

Figure 3 shows the score achieved by the municipalities in relation to the breakdown of staff and social charges owed. The maximum score is 200 points. It can be seen that only the municipalities of Bom Princípio and Feliz achieved the maximum score, with the municipality of São Sebastião do Caí having the lowest score in the ranking.

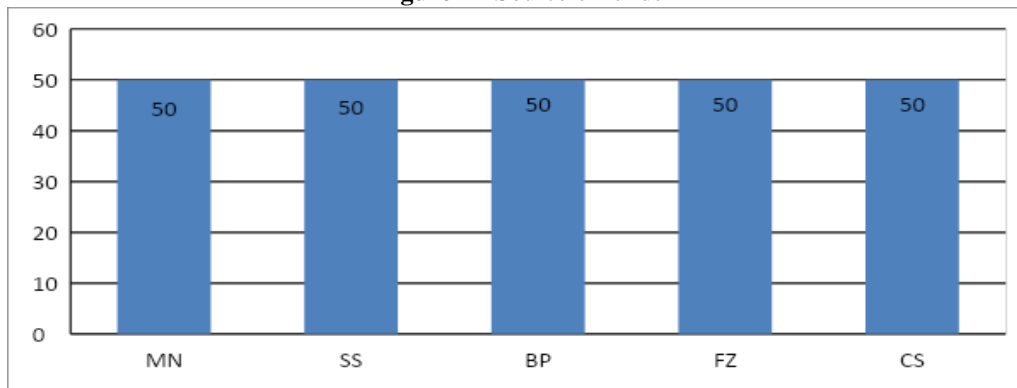
Figure 3 - Breakdown of Personnel and Social Charges



Source: Prepared by the authors based on survey data.

Figure 4 shows the score achieved by the municipalities in terms of the Source of Funds for each expenditure committed. The maximum score is 50 points. All the municipalities surveyed achieved the maximum score in this area.

Figure 4 - Source of funds



Source: Prepared by the authors based on survey data.

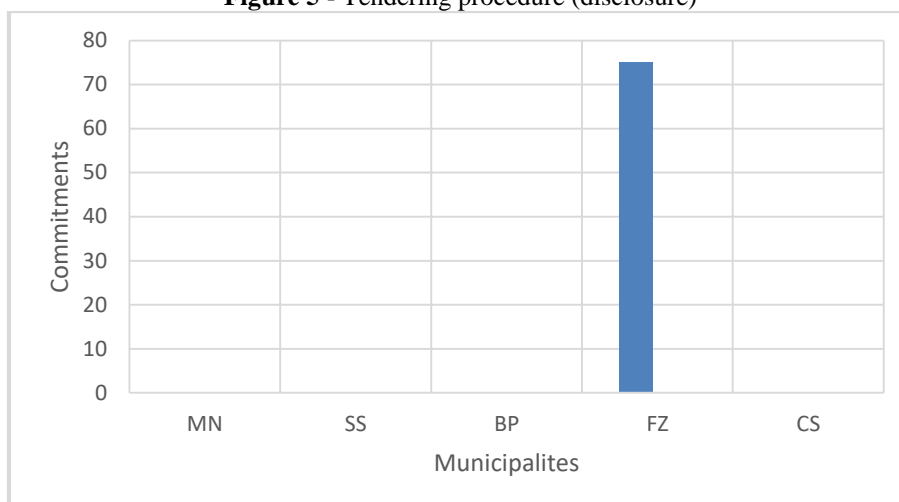
With regard to the score achieved by the municipalities for Disclosure of Information on Commitments, this item is divided into data disclosed for Commitment and Payment Documents, with a maximum score of 150 points for each item.

It was noted that all the municipalities submitted all the necessary items in relation to the Commitment Document, achieving the maximum score. However, none of the municipalities submitted data on the Payment Document.

Figure 5 shows how the municipalities scored in terms of publicizing the bidding procedures, divided into the presentation of the data in the public notice and the participants in the processes.

Only the municipalities of São Sebastião do Caí and Feliz achieved the maximum score, which is 100 points. The municipality of Bom Princípio presented statements with incomplete data, with no dates, making it impossible to score.

Figure 5 - Tendering procedure (disclosure)

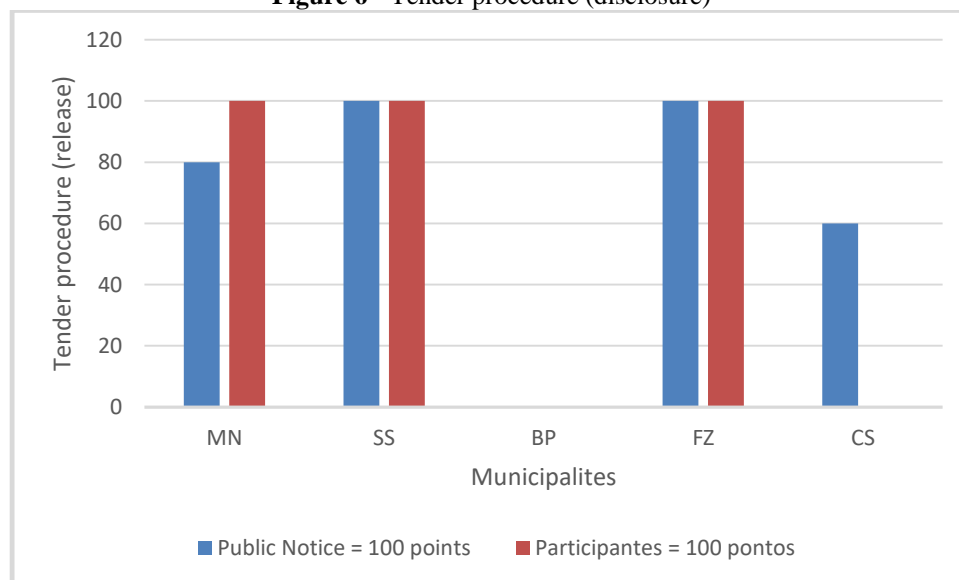


Source: Prepared by the authors based on survey data.

Figure 6 shows how the municipalities scored in terms of publicizing the bidding procedures, divided into the presentation of the data in the public notice and the participants in the processes.

Only the municipalities of São Sebastião do Caí and Feliz achieved the maximum score, which is 100 points. The municipality of Bom Princípio presented statements with incomplete data, with no dates, so no score was possible.

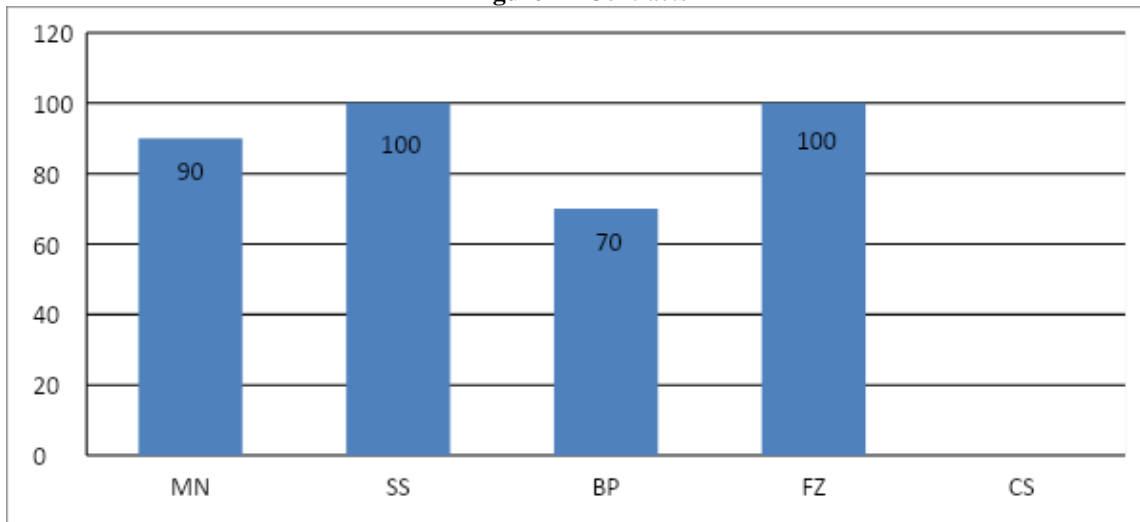
Figure 6 - Tender procedure (disclosure)



Source: Prepared by the authors based on survey data.

Figure 7 shows how the municipalities scored in relation to the contract data displayed on their portals. The maximum score of 100 points was only achieved by the municipalities of São Sebastião do Caí and Feliz. The municipality of Capela de Santana did not provide any data on contracts.

Figure 7 - Contracts

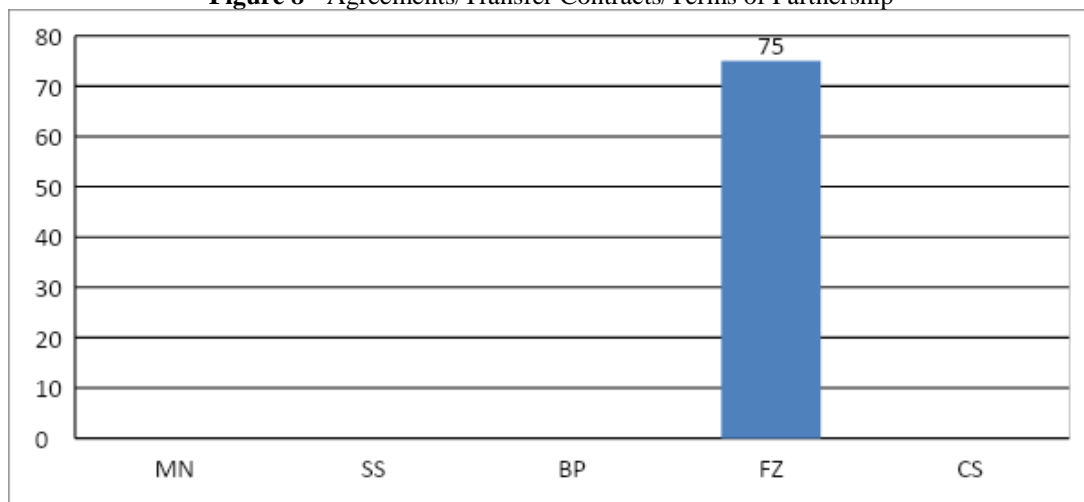


Source: Prepared by the authors based on survey data.

Figure 8 shows how the municipalities scored in relation to Agreements (an instrument that regulates the commitments signed between two or more entities), Onlending Contracts (an instrument used to transfer financial resources from the Federal Government to the Federation entities, through a federal financial institution) and Partnership Terms.

The maximum score for this parameter is 100 points, which was not achieved by any of the municipalities surveyed. Only the municipality of Feliz provided a link directing the reader to this information, thus achieving 75 points.

Figure 8 - Agreements/Transfer Contracts/Terms of Partnership



Source: Prepared by the authors based on survey data.

Figure 9 shows how the municipalities scored in terms of disclosing the stages of revenue collected by the municipality. All the municipalities scored close to the desired level, with the municipalities of Montenegro, Feliz and Capela de Santana achieving the maximum score.

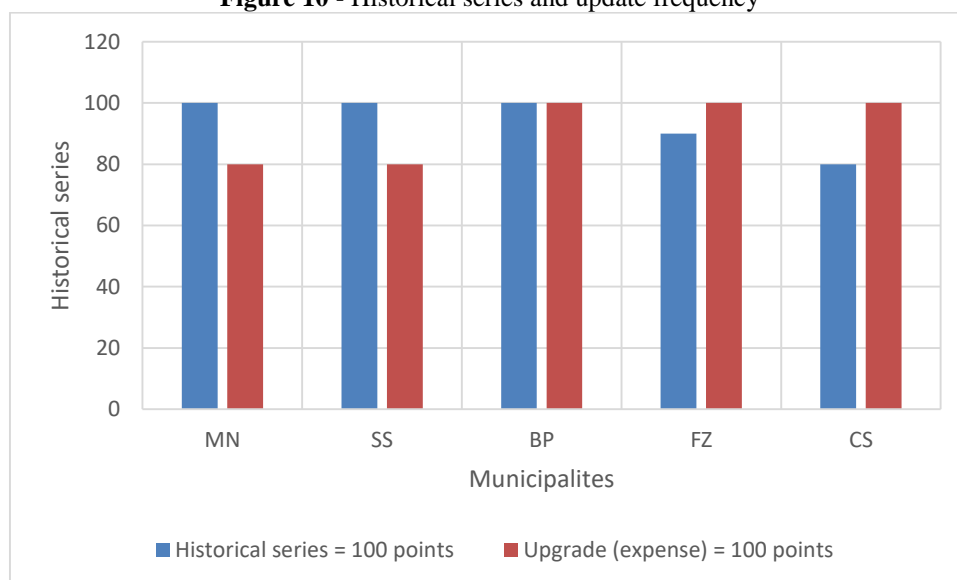
Figure 9 - Revenue



Source: Prepared by the authors based on survey data.

As for the historical series displayed on the portals and the speed with which expenditure data is updated, the maximum score is 100 points, respectively. Only the municipality of Bom Princípio achieved the maximum score, which can be seen in Figure 10.

Figure 10 - Historical series and update frequency

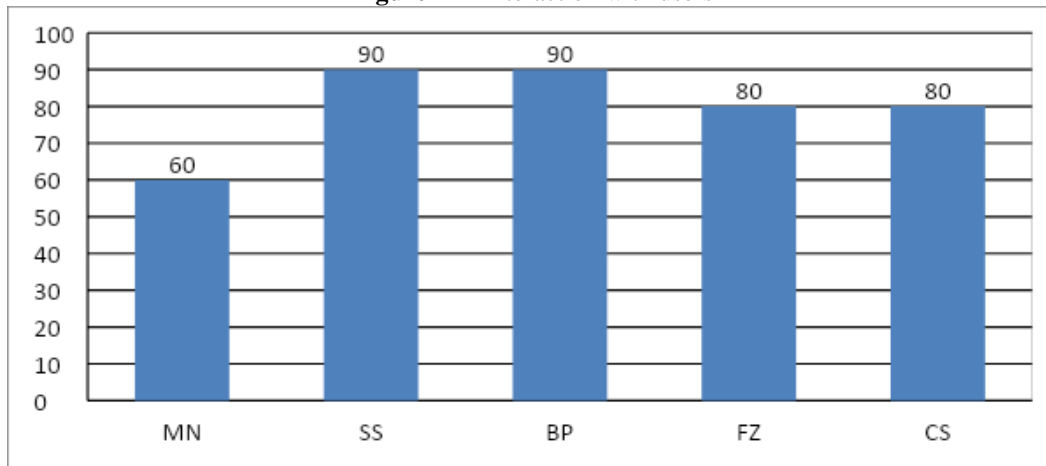


Source: Prepared by the authors based on survey data.

Figure 11 shows how the Transparency Portals are interacting with citizens interested in obtaining information. The maximum score is 100 points, but no municipality achieved this score.

The municipalities of São Sebastião do Caí and Bom Princípio achieved the highest score, with 90 points, while the municipality of Montenegro obtained the lowest score in the ranking, just 60 points.

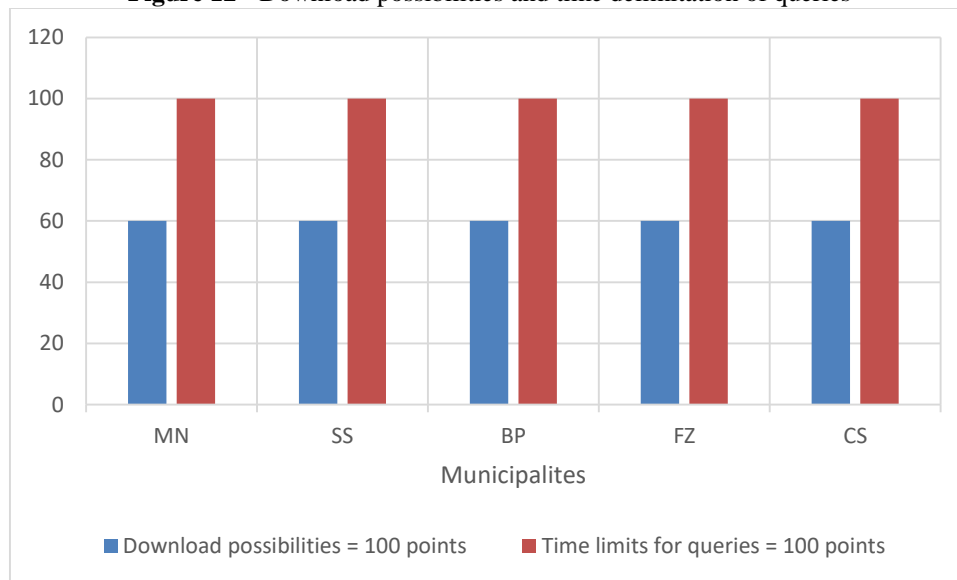
Figure 11 - Interaction with users



Source: Prepared by the authors based on survey data.

Figure 12 shows the score achieved by the municipalities in relation to the possibility of downloading the reports available on the websites and the time limits of the consultations. The maximum score was 100 points, respectively, but the maximum score was only achieved in the area of "Time delimitation of consultations". In terms of "download possibilities", the score achieved by the municipalities was 60 points.

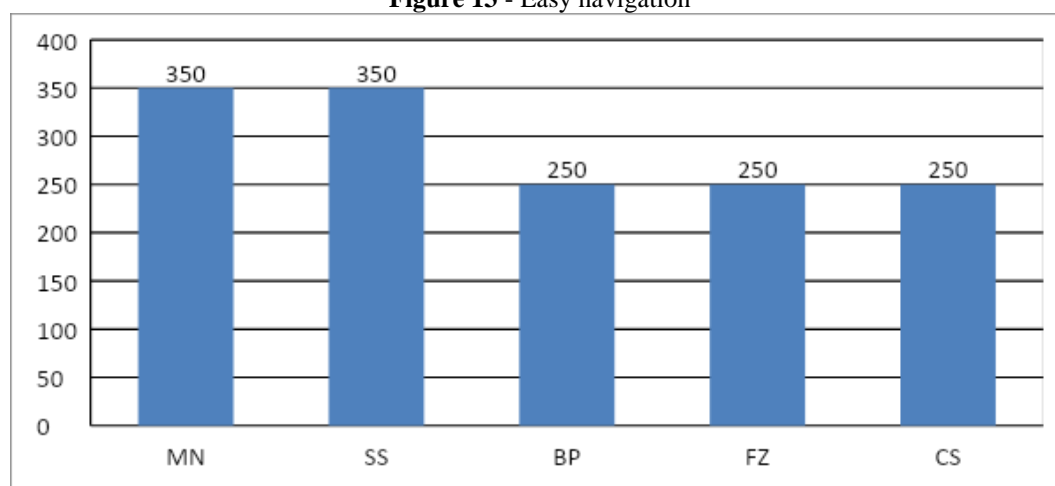
Figure 12 - Download possibilities and time delimitation of queries



Source: Prepared by the authors based on survey data.

Figure 13 shows the score achieved by the municipalities in terms of the ease of navigation on the websites. The methodology assigned 100 points for the way the data was laid out, 200 points for the way it was displayed, 100 points for the formats displayed and 200 points for the specific filters, totaling a maximum score of 600 points. However, the maximum score achieved was only 350 points, for the municipalities of Montenegro and São Sebastião do Cai.

Figure 13 - Easy navigation



Source: Prepared by the authors based on survey data.

Based on the methodology adopted for this study, it was found that the municipality with the best transparency index among the five analyzed was Feliz, achieving 68.18% of the maximum score, followed by São Sebastião do Caí (63.27%), Montenegro (62.55%), Bom Princípio (57.09%) and Capela de Santana, with the lowest score (51.27%).

Table 1 shows the individual scores of the municipalities studied for each parameter assessed, as determined by the Biderman and Puttomatti methodology (2012).

Table 1 - Transparency index of the municipalities studied

	Maximum value	MN	SS	BP	FZ	CS
Ranking	-	3°	2°	4°	1°	5°
Transparency index	100%	62,55%	63,27%	57,09%	68,18%	51,27%
Total score	2750	1720	1740	1570	1875	1410
Contents	1650	970	960	870	1195	740
Historical series and update frequency	200	180	180	200	190	180
	900	570	600	500	490	490

Source: Prepared by the authors based on survey data.

V. Final considerations

This study aimed to identify the level of transparency of the transparency portals of the five most populous municipalities in the Vale do Caí-RS, using the methodology of Biderman and Puttomatti (2012).

Among the municipalities analyzed, Feliz scored highest, with 68.18% transparency on its transparency portal, using the criteria of Biderman and Puttomatti (2012).

It was noticeable that in all the transparency portals the parameter that obtained the lowest score was "Content", and in many situations it was necessary to check several reports to obtain the score for the same parameter, as the data was separated and difficult to understand.

As for the historical series and frequency of updates, only the municipality of Bom Princípio achieved a maximum score. Even so, all the municipalities studied achieved a score close to the desired level, and of the five sampled, three had a historical series of five years or more. The maximum period for updating expenditure data was two days, as observed on the websites of the municipalities of Montenegro and São Sebastião do Caí.

The historical series of data made available on the websites allows for comparative transparency over periods of time. Thus, the longer the historical series, the more grounded and robust the analysis that the public will be able to carry out in relation to the budgetary and fiscal execution of municipal entities.

It was noted that some municipalities did not provide the dates on which the data was published, which made the research difficult. There were also reports with incomplete information, which made it impossible to use the filters provided by the website, such as the municipality of Bom Princípio.

The greatest difficulty encountered in the research was in relation to the municipal website of Capela Santana, as its transparency portal was inaccessible most of the time it was checked, i.e. when the direct button on the town hall's website was pressed, only an error message was displayed.

As a result, it was observed that the municipalities surveyed still need to improve the level of transparency of their information, so that citizens can have better contact with what is made available on their electronic portals and so that the population can exercise more effective social control, thus becoming participatory in the actions of public management.

Further research could apply Biderman and Puttomatti's (2012) methodology to other municipalities. In addition, it is suggested that it be applied at state or federal level, with subsequent comparison of results.

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