



Year V, v.2 2025 | Submission: October 24, 2025 | Accepted: November 26, 2025 | Publication: November 28, 2025

Public Transparency at the State University of Amazonas: Analysis of the Annual General Meetings (2021–2024) from the Perspective of Plain Language and Popular Financial Reporting

Public Transparency at the State University of Amazonas: Analysis of the Annual General Meetings (2021–2024) from the Perspective of Plain Language and the Popular Financial Report

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SUMMARY

This study analyzed public transparency at the State University of Amazonas (UEA) through the evaluation of the Annual Management Reports (AMRs) for the period 2021 to 2024. The central theme is the accessibility of public information and the potential for implementing the Popular Financial Report (PFR) as an instrument of citizen communication. The objective was to verify to what extent the AMRs meet the guidelines of clarity, simple language, active transparency, and communicability foreseen in legislation and specialized literature, producing subsidies for the future development of an institutional PFR. The methodology adopted was Bardin's (2011) content analysis, applied to a corpus composed of the four AMRs. An analytical checklist structured in 15 criteria was used, organized into formal and content dimensions, including executive summary, simple language, indicators, accessibility, feedback mechanisms, and temporal coherence. The research was based on authors such as Filho and Rech (2024), Martins and Lima (2021), Rodrigues, Silva and Vargas (2021), Cappelli, Oliveira and Nunes (2023), Silva and Vitoriano (2020), Yin (2015) and Gil (2018). The results showed that, although the General Audit Reports (RGAs) present technical-administrative consistency, the communication remains predominantly technical, lacking an executive summary, glossary, accessible versions, and citizen-friendly explanations. Only 32% of the criteria were fully met, while 42% were classified as partial. The theoretical implications reinforce the distinction between formal transparency and effective transparency, highlighted by the literature on plain language and popular reporting. The research concludes that UEA has a solid technical base, but needs to improve its public communication to bring its reports closer to the principles of the Public Finance Report (RFP) and s

Keywords: Public Transparency; Plain Language; Popular Financial Reporting

ABSTRACT

This study analyzed public transparency at the University of the State of Amazonas (UEA) through an evaluation of its Annual Management Reports (RGAs) from 2021 to 2024. The central theme is the accessibility of public information and the potential implementation of the Popular Financial Reporting (PFR) model as a citizen-oriented communication tool. The objective was to assess the extent to which the RGAs comply with guidelines of clarity, plain language, active transparency, and communicability established in legislation and in the specialized literature, providing evidence-based recommendations for the development of a future PFR for the institution. The methodology adopted was Bardin's (2011) content analysis applied to a corpus of four RGAs. An analytical checklist composed of 15 criteria—organized into formal and content dimensions—was used to examine aspects such as executive summary, plain language, key indicators, accessibility features, feedback mechanisms, and temporal coherence. The theoretical foundation relied on authors such as Filho and Rech (2024), Martins and Lima (2021), Rodrigues, Silva and Vargas (2021), Cappelli, Oliveira and Nunes (2023), Silva and Vitoriano (2020), Yin (2015), and Gil (2018). The results indicate that, although the RGAs demonstrate administrative and technical consistency, their communication remains predominantly technical, lacking elements such as executive summaries, glossaries, accessible versions, and citizen-oriented explanations. Only 32% of the criteria were fully met, while 42% were partially met. Theoretical implications reinforce the distinction between formal



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transparency and effective transparency, highlighted in the literature on plain language and popular reporting. The study concludes that UEA has a solid technical basis but must improve its public communication to better align its reports with PFR principles and strengthen social accountability.

Keywords: Public Transparency; Plain Language; Popular Financial Reporting

1. INTRODUCTION

The article should be formatted with the page setup set to A4 paper size, with the Margins equal to 3.0, 2.0, 3.0, and 2.0 cm (as in this text), in a single column. Full articles Submissions must be in two formats: .PDF and WORD (.docx). The manuscript must be at least 5 pages long and... Maximum 25 pages. Note: If the thesis is to be published in a journal, it must have a maximum of 50 pages. as specified in the format, considering presentations, images, graphs, tables, notes. and references.

Communicating public information in accessible language is essential for strengthening... Democracy, because it brings citizens closer to public administration. When presented in excessively broad terms... Technically, this information can hinder dialogue between government and society, which, in turn, weakens social control and trust in institutions. The simplification of accounting and financial information in the sector... Public scrutiny is seen as an incentive for citizens to examine government actions more closely. as argued by scholars who discuss the role of language in the transparency of public accounts (Filho (and Rech, 2024). This perspective also aligns with the growing social demand for greater accountability and Transparency in the administration of public resources is a topic widely discussed by researchers. contemporary (Rodrigues, Silva and Vargas, 2021).

The adoption of simple language, understood as the practice of writing clearly to ensure Immediate understanding by the target audience reveals concrete benefits for both the citizen and the... Public administration. Communicating effectively is a task that goes beyond publishing data, allowing that society understands the meaning behind the application of resources and, based on this understanding, can consciously engage with and take an interest in the actions of public management. This stance This contributes to what is called effective transparency, considered an essential condition for improving Participatory democracy, according to studies that address the relationship between public communication and governance. (Silva and Vitoriano, 2020; Martins and Lima, 2021).

Among the main instruments of this transparency, the Annual Management Report (RGA) stands out. as a central document in the accountability of public entities. Although its preparation is foreseen in accordance with federal regulations and required by oversight bodies, gathering financial, administrative and data. institutional structures, however, can often be considered complex by the average citizen and It is not very didactic. This characteristic compromises its social function, as the complexity of the reports can... to raise doubts about its real effectiveness as an accountability mechanism, especially considering that the Users have different levels of understanding. The inadequacy of technical terminology ends up making it difficult. the correct interpretation of the information presented (Rodrigues, Silva and Vargas, 2021; Filho and Rech, 2024).

Overcoming these limitations necessarily involves adopting simplified language.



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capable of improving the quality, readability, and comprehension of the information disseminated. Research indicates The use of simple language ensures more efficient communication, enabling the message to be conveyed. to be understood by a wider audience, in less time and with less room for interpretation.

mistaken. Even if the RGA fulfills its legal purpose, the technical way in which it is traditionally done...

The elaborate design prevents its informative essence from being truly accessible to the citizen (Silva and Vitoriano, 2020; Filho and Rech, 2024).

With the aim of overcoming this gap, the proposal for the People's Financial Report (PFR) also emerges.

called Popular Financial Reporting (PFR), a model that seeks to translate accounting language into

This tool provides intelligible information for a non-specialized audience. It consolidates essential data from...

An accessible, concise, and illustrative method, based on internationally recognized formats. Its effectiveness.

It depends on the clarity of the structure, the frequency of publication, and the visual and textual suitability, characteristics fundamental to understanding public accounting information. Furthermore, the RFP represents a

This approach surpasses traditional reports by incorporating mechanisms for dialogue and social participation, transforming technical data into a tool for public communication (Filho and Rech, 2024; Rodrigues,

Silva and Vargas, 2021; Martins and Lima, 2021).

The relevance of the Popular Financial Report goes beyond the formal aspects of presentation.

establishing itself as a legitimate instrument for exercising citizenship. The dissemination of reports

understandable constitutes an initial step towards citizen involvement in public sector actions and towards

Strengthening trust in institutions. The adoption of simple language, in this context, contributes to...

To broaden social engagement and sense of belonging, consolidating the RFP as a functional tool.

social oriented towards strengthening participatory democracy (Silva and Vitoriano, 2020; Filho and Rech, 2024; Rodrigues, Silva and Vargas, 2021).

In the context of public universities, transparency takes on an even more strategic dimension.

relevant. These institutions are responsible for transforming public resources into social benefits through

Those involved in teaching, research, and outreach have a heightened duty to be accountable to society. This accountability...

Accountability regarding the proper use of resources is inherent to the public mission and constitutes a commitment of responsibility, control and obligation of managers (Filho and Rech, 2024; Rodrigues, Silva and Vargas, 2021).

In this scenario, the implementation of the RFP in public universities can significantly expand the

Trust and social engagement with institutional results (Martins and Lima, 2021).

Given this scenario, the application of the Popular Financial Report to the State University of Amazonas (UEA) represents not only a modernization of practices, but an affirmation of commitment.

with transparency and innovation. This study, therefore, aims to analyze the main weaknesses of

The goal is to review UEA management reports and investigate how the RFP can contribute to improving them.

The goal is to evaluate the institution's last four Annual Management Reports in light of legislation and literature.

specialized, considering that the simplification of reports is recognized as an effective means of

to promote the comprehensibility of public accounting information and, consequently, to strengthen the

Transparency and participatory democracy (Filho and Rech, 2024; Martins and Lima, 2021).

2. THEORETICAL FRAMEWORK

2.1 Transparency and accountability in the public sector: the importance of simplified language

Transparency and accountability are fundamental principles of public administration. Brazilian rights guaranteed in the Fiscal Transparency Law (101/2000), Transparency Law (131/2009) and The Access to Information Law (12507/2011) and the 1988 Federal Constitution, which seek to guarantee the To provide society with access to information about the management of public resources and to improve democracy. (Capelli, Oliveira & Nunes, 2024). However, the excessively technical language of the reports Accounting practices have proven to be a barrier to the effective understanding of the information disclosed.

Accessible transparency, through simple and clear data, presents itself as a key aspect. Ethics and democracy in the public sector, especially when it comes to accountability. society. The excessive technicality of accounting language ends up excluding the citizen – the intended recipient. final and financial provider of public services – the essential oversight process. As they warn According to Filho and Rech (2024), the comprehensibility of information is frequently compromised by specialized terminology, which can diminish the social utility of the data. This scenario can be aggravated by the limited capacity for interpretation and understanding of the citizen, who generally needs dedicating time and effort to understanding complex reports is the responsibility of the public authorities, such as As Rodrigues, Silva and Vargas (2021) point out, the task of preparing financial statements that are Simultaneously understandable and comprehensive. In this sense, simplifying communication does not This means impoverishing the content, but, as Martins and Lima (2021) rightly point out, overcoming the Barriers that prevent understanding by most citizens, transforming technical data into Information of collective interest.

Plain language in the public sector is something that needs to be... implemented in Brazilian legislation, as it aims to streamline the information provided. by government entities, it establishes a standardized documentation process and presents the data in a way more comprehensive (Capelli, Oliveira & Nunes, 2023). This understanding, along with other characteristics such as relevance (Filho & Rech, 2024) that provide greater reliability, Transparency and assimilation of content. In this way, making the population more introduced into public administration, where the positive and/or negative effects affect them. directly.

Corroborating what was previously mentioned, a survey was conducted in which citizens, They would have to designate which of the RFP proposals presented they would like best, in addition to what was... A questionnaire was established to assess the comprehension criteria of these reports. (Filho & Rech, 2024). Evidence such as this shows that it is not just a matter of presenting a A report with a pleasant appearance, in which that information is completely biased. But



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Yes, by making the information more reliable, consequently the governed felt better.

represented, coupled with simple language, which encourages citizens to be aware and each increasingly involved in what happens with public authorities.

Based on this trend, the comprehensibility of language in various federative units Brazil has begun to introduce measures related to plain language (Martins & Lima, 2021). However, there was no notable success at the national level. In the state of Bahia, with the intention of doing which allows users of information to better understand the content of their documents. The government The state of Bahia began publishing the Simplified Annual Report (RAS) in 2015, with the aim of compiling the accounts. from the state with a more eye-catching and didactically simple layout. The RAS even with these Despite all these characteristics, there was still some resistance to the people's interests, as the same It had 42 pages; another example is the 2019 Integrated Management Report, which even with Despite being a condensation of information, the final document still retained more technical language and long, with around 152 pages (Capelli, Oliveira & Nunes, 2023)

A clear understanding of the origin and application of resources has the potential to generate a A positive cycle of social engagement, institutional trust, and strengthened accountability. In this process, the Popular Financial Report (PFR) is configured as an initial step. fundamental for citizen involvement in government actions (Filho; Rech, 2024). Martins and Lima (2021) corroborates this view, stating that such an instrument is capable of achieving the Effective transparency and enhanced participatory democracy. By incorporating mechanisms that They promote dialogue, therefore a concrete increase in the effectiveness of public policies is expected. and in social participation (Rodrigues; Silva; Vargas, 2021). The result is a more solid relationship and productive relationship between the State and society.

2.2 Popular Financial Report as an instrument of transparency and social control

Population and social control are at the heart of any process of simplifying language. used by the public sector and its institutions. It is understood that citizens can benefit from the adoption of simple and clear reports, such as the Popular Financial Report (PFR), because these Documents serve the purpose of providing the public with an understanding that was previously lacking. possible, so easily, with the records (Lima, Silva & Varão, 2022).

The People's Financial Report (PFR) is essential for democratic governance because It transforms the complexity of public accounts into functional transparency, strengthening directly enables social control. By clearly presenting data on income, expenses, and Investments, the RFP truly informs the citizen with the necessary knowledge to understand the budget allocation — questioning, for example, variations in spending or priorities of



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investment. In this way, society tends to better exercise its oversight role with the

The necessary foundation and security for the effective monitoring of actions.

governmental (Rodrigues, Silva & Vargas, 2021).

A study of major US cities and counties found that 75% of local governments

Those surveyed issue some form of RFP, with Annual Financial Reports being popular.

(PAFRs) the most common, present in 61.5% of locations (Yusuf, Jordan, Neil & Hackbart,

2013). The main reasons for its adoption were to inform citizens about finances.

governmental (87.1% of respondents), improve transparency (79.4%) and increase accountability.

of accounts (51.3%), demonstrating the alignment of the instrument with the demands for accountability.

(Yusuf, Jordan, Neil & Hackbart, 2013).

In international literature, it relies on guidelines such as Citizen-Centric Reporting (CCR).

From AGA (USA) and European experiences, focused on simple storytelling and understandable visuals.

and public utility; the proposed Brazilian structure engages with these benchmarks by emphasizing

conciseness, visualization and comprehension by the layperson (Capelli, Oliveira & Nunes).

Despite international progress, a systematic review of the literature published between 2006 and

2024 identified that research on Popular Reports (PR) in the public sector is still in progress.

initial stage, with only 19 scientific articles dedicated to the topic, mainly concentrated on

local governments in the US and Italy (Joaquim, Jorge & Pimentel, 2025).

Based on an analysis of criteria from seven international awards and certifications, Martins &

Lima (2021) proposed a conceptual model for RFPs in the Brazilian public administration,

synthesized into nine fundamental characteristics: 1) Basic Information; 2) Easily Comprehensible Content

Understandable; 3) Citizen-focused; 4) Relevant content; 5) Audited information; 6) Channels of

Feedback; 7) Effective Distribution of the Report; 8) Visual Appeal; and 9) Compliance with the

Generally Accepted Accounting Principles. This model serves as a practical guideline for...

preparing reports that truly meet the needs of an uninformed public.

In Brazil, recent studies detail practical guidelines for preparing the RFP (objectives,

audience, essential content, graphics, language, document design) and explicitly state four

initiatives that pave the way for its adoption: (i) the Open Government/OGP agenda; (ii) the

Service Charter; (iii) the Transparency Index at subnational levels; and (iv) the Demonstration of

Economic Result (DRE) of the Citizen / "accounting for the citizen" (Filho & Rech, 2024).

The research by Yusuf, Jordan, Neil & Hackbart (2013) corroborates this view, highlighting that

RFPs emerge as a response to concerns that traditional financial reports, although

While accurate, they fail to provide the public with a comprehensive understanding of the use of public resources.

fueling distrust.

The practical relevance of RFP has also been studied in municipal policy councils.



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public sectors, especially in healthcare, where it has been tested as a more effective alternative to the technical and The extensive Annual Management Report (RAG), whose complexity hinders its reading and resolution. citizen. Through experiments that utilize design thinking, executive summaries, and resources. Accessible visuals have shown that RFP significantly enhances information comprehension. accounting and the participation of advisors and users, proving to be a vital instrument for control. effective social (Lima, Silva & Varão, 2022)

The Annual Management Report (RAG), although it fulfills legal and technical requirements, is not... Structured for a non-specialized audience. This gap results in increased asymmetry. The information gap between public authorities and citizens limits the capacity for effective social control. RFP is not intended to replace the RAG or its auditability, but acts as a "public translation". Strategic. Its design is geared towards answering simple and important questions for the citizen: "What was promised?"; "What was the cost?"; "What was delivered?"; "To whom?"; "With what?" "Result?"; using simplified language and visual aids. This change of focus is supported international evidence shows that simplifying government language increases Trust encourages civic participation, enhances the use of information, and mitigates barriers to... access and misunderstandings (Cappelli, Oliveira & Nunes, 2023).

From a critical standpoint, it is essential that the RFP maintains methodological consistency. with the official accounting documents (RAG, LOA, LDO) to prevent it from becoming mere useless material relevant information that is oversimplified, which can compromise auditability and the fulfillment of other principles of public administration. To mitigate these biases, the literature Regarding plain language, it advocates the adoption of clear standards and continuous validation by the... users and the establishment of legal requirements that protect against biased simplification. (Giacomin, Silveira, Costa, Baldam, Junior, 2024)

By adopting a methodology that minimizes technical jargon, condenses texts, and visualizes Essential indicators and, essentially, it narrates the trajectory of public resources in a clear way, the RFP goes beyond mere legal compliance. It actively empowers citizens and councils to... Formulate relevant questions, mitigate the information asymmetry between experts and the public, and facilitate Social inspection and monitoring of goals, culminating in increased institutional trust. (Giacomin, Silveira, Costa, Baldam, Junior, 2024).

This approach is supported by solid evidence from public administration, which confirms the role of plain language not only in improving accessibility and external transparency, but also in optimizing internal management efficiency (such as reducing rework). In a plan Strategically, the RFP is fundamental to bridging the gap between data transparency and... Transparency of understanding. The literature presents as a consensus the idea that making data available Raw information is not enough; it is necessary to ensure access to, presentation of, and understanding of the information.



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These dimensions are ensured, and the RFP establishes itself as a direct operational instrument.

and of high added value (Capelli, Oliveira & Nunes, 2023).

The study by Martins & Lima (2021) also highlights the challenges facing Brazil. When analyzing experiences such as the Simplified Annual Report of Bahia (42 pages) and the Management Report Integrated by the Ministry of Economy (152 pages), the authors note that, despite a Despite improvements in visual design and dissemination, national reports are still lengthy compared to those... international (with reports of up to 7 pages being common in the US) and the technical language of Official reports still prevail, making it difficult for citizens without financial training to understand. or accounting.

The Brazilian legal system has taken the first step towards adopting plain language and Active transparency in the public sector, defining, starting to use a normative floor. This The regulatory framework is composed of several federal laws: LC 131/2009 requires transparency in real-time; Law 12.527/2011 (LAI) guarantees access to information in easy-to-understand language. understanding; Law 13.460/2017 protects user rights by requiring simple language; and the Law Law 14.129/2021 (Digital Government) reinforces this guideline. Complementing the legislation, there is a growing... Mobilization in states and municipalities (such as in São Paulo, Bahia, Ceará, and Paraná), in addition to guides. federal agencies such as Gov.br and ABEP-TIC, which provide practical tools to guide the clarity in communication, including in technical documents such as the RFP (Cappelli, Oliveira & Nunes, 2023).

This legal and practical basis is supported by a methodological approach that aims to guarantee the Communication effectiveness. The national literature (Cappelli, Oliveira & Nunes, 2023) proposes guidelines. which encompass the planning, minimum content, and visualization of the RFP, prioritizing co-creation. working with users and validating understanding so that documents are indeed comprehensible. Although there is discussion about the potential of partial automation, using readability indexes and To provide support tools for scaling clarity verification, it is crucial to recognize the limitations and risks. to overcome the inherent biases of these technologies, while maintaining a human focus in evaluating effectiveness. communicative (Filho & Rech, 2024).

3. MATERIALS AND METHODS

This research adopts a qualitative approach, based on content analysis. proposed by Bardin (2011), to systematically examine the Annual Management Reports (AMRs) from the State University of Amazonas (UEA) regarding the four-year period 2021-2024. The study This is justified by the need to critically evaluate the communicative effectiveness of these documents. considering its dual purpose: to meet the legal requirements for accountability and to promote



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A transparency that is genuinely accessible to the average citizen. The option for document analysis.

It is based on the relevance of the RGAs (General Audits) as the main instruments for disseminating the actions.

institutional, constituting indispensable primary sources for verifying compliance between

The theory of public transparency and its effective implementation practices.

The analytical procedure unfolds in three main stages, following the logical sequence.

established by Bardin (2011) to ensure methodological rigor. Initially, in the Pre- phase

Analysis involves collecting and organizing the documentary corpus, comprising the last four

Publicly available RGAs. This step includes floating-through reading for structure recognition.

In general, identification of recurring patterns and formulation of initial impressions regarding clarity and

organization of the reports. The four-year time frame allows for observation of possible

evolutions or setbacks in the transparency practices adopted by the institution, offering a

A dynamic perspective is essential for understanding the phenomenon being studied.

The corpus of this research consists of official accountability documents from

State University of Amazonas (UEA), specifically the Annual Management Reports (RGA)

relating to the fiscal years 2021, 2022, 2023 and 2024, available for public access on the website.

institutional. These reports were selected because they represent the main formal instrument.

Disclosure of the institution's accounting, financial, and budgetary information to society.

therefore being suitable for assessing the extent to which the communication adopted approximates the

A proposal for a financial report in language accessible to the average citizen.

The definition of this corpus considered the following inclusion criteria: (a) that they are reports

(a) be official documents approved and published by the UEA; (b) be fully available in digital format.

(PDF) on the institutional portal; (c) refer to complete management exercises; and (d) present,

its content includes accounting, budgetary, and performance information that allows for the application

from the analytical checklist developed in the research. Preliminary documents and versions were excluded.

partial documents, slide presentations, individual technical notes, and any files that did not constitute...

Formal management reports or reports that did not clearly identify the fiscal year to which they referred.

At the end of the selection process, the research corpus resulted in 4 Management Reports.

Annual, totaling approximately 811 pages of analyzable text. These documents will serve as

basis for applying the analytical checklist and for verifying the presence, absence, or treatment.

partial of the items related to transparency, clarity, accessibility of language, and evidence of information.

Accounting and financial information geared towards a non-specialized audience.

The subsequent stage, Material Exploration, will occur through the application of a system.

The dual categorization model, represented in Tables 1 and 2, allows for the evaluation of...

Simultaneous legal compliance and communication quality of reports, responding to

Martins and Lima's (2021) call for comprehensive analytical tools that overcome views

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fragmented aspects of public transparency. Table 1 establishes the fundamental legal parameters.

Table 2 details the specific evaluation criteria, creating an analytical matrix.

complete guidelines that will guide the investigation in a systematic and replicable way.

Table 1: Analysis Criteria Based on Reference Legislation

Dimension Analytical	Legal and Regulatory Basis	Specific Verification Items
Content Essential and Mandatory	Law No. 12,527/2011 (LAI); TCU Normative Instruction No. 84/2020; Supplementary Law No. 101/2000, art. 48	Explicit disclosure of institutional objectives and goals; Consolidated and itemized financial information; Quantitative and qualitative performance indicators; Organizational structure and composition of personnel expenses
Accessibility and Clarity in Disclosure	TCU Management Reporting Manual (2024); TCE-AM Resolution No. 01/2019; Decree No. 8,777/2016 (Plain Language Policy)	Existence of an executive summary in non-technical language; Strategic use of visual resources and infographics; Mechanisms for social participation and feedback channels; Availability of summarized or alternative versions.

Source: Author's own elaboration based on the cited documents.

The legal framework presented in Table 1 is based on the understanding, consolidated by TCU (2024), that transparency should be evaluated both by the completeness of information and for communicative effectiveness. As the TCU Management Reporting Manual (2024) asserts, "a The presentation of information should prioritize comprehension by the average citizen, avoiding the use of... "Excessively technical or ambiguous language," guidance that directly informs the construction. accessibility criteria.

Table 02 - CodeBook and justification of the analysis items.

Code Item	Description	Classification Criteria	Practical Example	Source (Legal and Theoretical)
C1	Executive summary that synthesizes objectives, results and indicators main ones.	Present: contains summary with Results and indicators; Partial: just text introductory; Absent: nonexistent.	Summary with indicators and targets 2023.	TCU (2024); Martins & Lima (2021).
C2	Organized structure and hierarchical structure of the report.	Present: logical structure with sections; Partial: lack Standardization; Absent: without clear division.	Divisions: Introduction, Results, Finances, Conclusion.	TCU (2024); Son & Rech (2024).
C3	Use of language simple.	Present: phrases short and clear vocabulary; Partial: use Mixed; Absent: language technical and complex.	Use of "expenses" in instead of "execution" budgetary".	Law number 14.129/2021, art. 6º; Silva & Victorian (2020).
C4	Explanation of jargon	Present: glossary or note Glossary with terms Son & Rech		

	technicians.	Explanatory; Partial: explanation Partial; Absent: absence of explanation.	"surplus", (2024); "allocation", "commitment".	Cappelli, Oliveira & Nunes (2023).
C	Use of visual elements clear (graphics, infographics).	Present: elements with caption and source; Partial: visual without Caption; Absent: no graphics.	Chart with legends explanatory on expenses.	TCU (2024); Fuzati (2025).
C6	Disclosure of key indicators of performance.	Present: teaching indicators, search, extension; Partial: only a few; Absent: none.	Painting of course indicators and evasion.	IN TCU No. 84/2020, art. 7º; Lima, Silva & Varão (2022).
C7	Presentation of financial indicators and budgetary understandable.	Present: data with language Accessible; Partial: numbers without explanation; Absent: without presentation.	Expense table and Recipes with captions.	LRF, art. 48; TCU (2024).
C8	Traceability and verification of information (links, QR code) codes).	Present: links functional; Partial: broken links; Missing: No links.	QR Code for portal transparency.	TCU (2024); Son & Rech (2024).
C9	Transparency on audits and controls.	Present: mention of audits; Partial: only general references; Absent: not mentioned.	Citation of the audit of CGE-AM.	TCE-AM (2024, p. 10); LRF, art. 48-A.
C10	Mechanisms of participation and feedback citizen.	Present: active channels; Partial: e- Unanswered emails; Absent: no channel.	Form of ombudsman available on the website.	LAI, art. 5º; Joaquim, Jorge & Pimentel (2025).
C11	Accessible version or Simplified summary.	Present: alternative version; Partial: partial summary; Absent: Unique and extensive format.	Accessible PDF and abridged version of 5 pages.	TCE-AM, Res. 01/2019, art. 8º; Fuzati (2025).
C12	Clarity in communication of results and goals.	Present: clear objectives and goals; Partial: vague goals; Absent: absence of goals.	Table with targets of performance affected.	Martins & Lima (2021); Son & Rech (2024).
C13	coherent visual pattern and identity graphic design institutional.	Present: institutional layout; Partial: visual inconsistency; Absent: generic visual.	Use of the logo UEA and official colors.	TCU (2024); Lima et al. (2025).
C14	Reference to PDI/UEA and institutional alignment.	Present: goals and plans aligned; Partial mention Isolated; Absent: there is no reference.	Mention of the 2020 Institutional Development Plan (PDI) 2025 in the section of results.	TCU (2024, p. 18); Fuzati (2025, p. 12).
C15	Temporal coherence and historical comparisons.	Present: comparisons with previous years previous; Partial: only one	Table comparing Data from 2021–2023.	Martins & Lima (2021); Lima et

		period; Absent: without		al. (2025).
		comparisons.		

Source: Prepared by the author based on literature and legislation.

Table 2 operationalizes the theoretical and legal concepts into specific analytical criteria, allowing for a precise evaluation of each dimension of transparency. Each item will be classified as "Present" when fully met, "Partial" when implemented incompletely or Insufficient, and "Absent" when not identified in the document. This classification system, inspired by Fuzati's methodology (2025), it allows not only qualitative diagnosis, but also a simple quantification of adherence levels, establishing empirical bases for inferences. robust.

The quantitative dimension is incorporated through the frequency counting of the items. classified into each category, allowing the identification of evolutionary patterns throughout the The four-year period studied. As argued by Fuzati (2025), "the simple counting of occurrences Documentary evidence is a valid resource for establishing evidence and constructing inferences in studies of "Public communication." This mixed, qualitative and quantitative approach responds to the complex nature of object of study, requiring both contextual understanding and objective measurement. The analysis of language will adopt the principles of Plain Language as a reference point. Language), understood as that which "writes clearly, concisely, in a well-organized manner and appropriate to the target audience" (Silva; vitoriano, 2020). Technical jargon will be identified and categorized according to their contextual explicitness, calculating the explicitness index. terminological analysis through the ratio between adequately explained terms and the total number of terms. identified technicians. This metric, validated by Lima, Silva and Varão (2022), offers an indicator. tangible commitment to comprehensibility.

The final Interpretation and Validation phase will utilize methodological triangulation to ensure The reliability of the findings. The results of the document analysis will be cross-referenced with the guidelines of courts of accounts and with specialized literature, as recommended by Gil (2018) and Yin (2015). This strategy will allow contextualizing the specific findings of UEA within the broader landscape. A broad overview of good transparency practices in the Brazilian public sector, conferring external validity to... results.

4. RESULTS AND DISCUSSION

A joint reading of the UEA Management Reports between 2021 and 2024 reveals a structural and communicational uniformity that permeates the documents, even though each year brings particularities regarding the form, quantity, and presentation of the data. The set demonstrates that



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The university has a strong technical and administrative capacity to be accountable, but not

It is advancing in the creation of public communication that is accessible, understandable, and geared towards...

The average citizen is the ultimate recipient of any democratic transparency tool.

Regarding composition, the reports rarely deviate from the same structure as

Data presentation: all are divided into long, dense chapters filled with tables and graphs.

of a technical-institutional nature. When comparing the four years, it is observed that the report of

2021 is the most text-heavy, filled with tables, mainly about teaching and research, and almost without any...

an element that provides context for the external reader.

In parallel, 2022 follows the same line, with more tables and more descriptions of actions, but

without an effort at synthesis. The year 2023, however, presents a more colorful and balanced design, with...

Greater attention was paid to the visual aspect, and more images representing the institution were introduced; however, the

The material remains equally reasonable. However, the year 2024 reduces the excess of elements.

Visually enhanced, it offers a clearer overview and better-organized chapters, but it still lacks...

Citizen introduction, glossary, explanatory notes, or other contextualization resources.

In this sense, it is possible to understand that, even with the changes in design, the content

continues to use many technical terms, reinforcing what Filho and Rech (2024) describe as

an aesthetic modernization of transparency, in which documents are more attractive, but which does not

They become more accessible.

Another recurring theme in all four reports is the essentially administrative language used.

replete with institutional jargon, such as "requesting academic units," "execution"

"Committed budget," "teacher qualification index," "SIS and entrance exam pathways."

Therefore, this limited use of vocabulary restricts comprehension to only certain groups, which

This contradicts the principle of public communication suggested by Silva and Vitoriano (2020), which values the

Clarity, mediation, and orientation towards the receiver.

Regarding the number of tables and graphs, a gradual increase is noted, but without...

Didactic improvements are needed, as it is noted that in the years 2021 and 2022, the tables are long and full of...

data, while in 2023 there are more graphs and, in 2024, there is an attempt to balance the two forms. However,

no single year provides narrative interpretations that clarify for the reader what the data means in

In practice, this is a shortcoming that reinforces the logic of verticalized accountability pointed out by O'Donnell.

(1998): Accountability is given to the State, not to the citizen.

When it comes to cognitive accessibility, the scenario is even more monotonous: none

The reports include an executive summary, glossary, explanation of technical terms, and charts.

Interpretative statements, translation of indicators, "main results of the year" section, or questions.

frequent. These omissions are not accidental; they are repeated in the same way over the four years and signal...

UEA views the report as an institutional archiving document, not as an instrument.



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public transparency.

Even so, some small movements appear discreetly in the series. In 2023, The visual pattern aids navigation, while in 2024, the internal structure of the chapters becomes more... evident. However, these modifications do not impact the experience of the average reader, since they do not... They are converted into informational mediation strategies. Even with the inclusion of more graphics in In 2023, the report did not become any clearer, as there is no expanded explanatory caption. historical contextualization or comparative analysis of the data.

The frequent absence of contextualization shows that RGAs follow a logic of "Showing without explaining": They present numbers, but offer no help in understanding what they represent. This means that citizens can see that 8,000 scholarships were offered, that there are 69 courses, and that... The budget is 773 million, but it doesn't find answers to fundamental questions like: these Have the numbers increased? What has been their impact? Is the budget execution adequate? Progress on inclusion? This renders the document's public function irrelevant.

Institutionally, the historical series validates an organizational culture focused on record-keeping. Formal and not for social dialogue. The data is made available without translation; the report is published without being communicated. It is a model that meets administrative needs, but not... It appears to be striving to meet the democratic principle of substantive transparency.

Thus, viewed together, the RGAs demonstrate a technically sound university, capable It has good management and consistent documentation, but still needs to evolve in the area of communication. that transforms information into understanding and understanding into social control. 2021 to 2024 no They indicate a scarcity of data, but rather a lack of mediation, which is precisely what distinguishes the provision of... Bureaucratic accounts of true public transparency.

In this sense, the qualitative statements show the need to create actions that aim to: a Glossary and footnotes, a visual executive summary, language more accessible to the general public. Use of QR codes for access to complete data, accessible version, and conducting public consultation. These initiatives, approved in accordance with the guidelines of Silva and Vitoriano (2020) and with the legal guidelines. Regarding active transparency, this would bring the reports closer to the principles of the Reports Popular Finance, in addition to strengthening UEA's capacity to present accountability. Clear, democratic, and responsive.

4.1 Quantitative and qualitative analysis

The model used for accurate evaluation of what is in the Consolidated Results document, Assigning points to qualitative classifications: Present = 2 points, Partial = 1 point, Absent = 0 points. Next, the percentage frequency of fully met items per year is calculated, which

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 This allows for direct comparisons between the years analyzed. Furthermore, the analysis was divided into...
 formal characteristic categories (C1-C5), content characteristics (C6-C15) and overall total (C1-C15) following the methodological guidelines in the reference appendix.

The organization of the data in Table 1 below makes it possible to recognize, in an objective way, structural trends, in which the consolidated data show the performance of each criterion. Regarding the relative intensity of each category over time.

Table 1 – Frequency of Items Evaluated in the UEA's General Audits (2021–2024)

code	Description	2021	2022	2023	2024	Frequency "Present" (%)
C1	Executive summary and content overview	Absent	Absent	Partial	Absence	0%
C2	Organized structure	Present	Present	Present	Present	100%
C3	Simple Language	Partial	Partial	Partial	Partial	0%
C4	Explanation of technical jargon	Partial	Absent	Absent	Absent	0%
C5	Clear visual elements	Partial	Partial	Partial	Partial	0%
C6	Key Performance Indicators	Present	Present	Present	Present	100%
C7	Understandable financial indicators	Partial	Gift		Partial	25%
C8	Information traceability	Partial	Absent	Absent	Present	25%
C9	Transparency on audits	Partial	Partial	Partially	Absent	0%
C10	Feedback Mechanisms	Partial	Absent	Absent	Absent	0%
C11	Accessible version or summary	Absent	Absent	Absent	Absent	0%
C12	Clarity in communicating goals	Partial	Gift		Partial	25%
C13	Institutional visual identity	Present	Present	Present	Present	100%
C14	Reference to PDI/UEA	Present	Present	Partial	Present	75%
C15	Temporal coherence and comparisons	Partial	Gift		Partial	25%

Source: Prepared by the author (2025)

Based on the results presented, it is possible to note that, in the four exercises in question, the UEA stands out more in criteria involving institutional content than in those that... They refer to the form and language used in civil society. Although there are criteria that stand out every year. due to its complete adherence, such as the organization of the structure (C2), the key performance indicators (C6) and the institutional visual identity (C13), the vast majority are still in the area of Partial service. The evidence of "Partial" shows that the institution does provide information. relevant, but it still does not organize or communicate them in a way that is fully accessible to the average citizen.

Table 2 – General Summary of the Evaluation

Category	Items			General trend (2021–2024)	
	Evaluated	Present (%)	Partial (%) Absent (%)		
Formal characteristics	C1–C5	20%	50%	30%	Predominantly partially met criteria, with low full attendance and still 30% absence in basic items.
Content characteristics	C6–C15	38%	38%	25%	Content performs slightly better than form, but less than 40% of the items are fully met.
Grand total	C1–C15	32%	42%	27%	Partial fulfillment predominates; only about a third of the requirements are fully met throughout the four periods. years.

Source: Prepared by the author (2025)

With regard to formal characteristics (C1-C5), it was found that only 20% of the aforementioned evaluations from the four years have been consolidated as "Present". This implies that essential features of a popular financial report, such as an executive summary, a accessible language, a glossary, and visual elements accompanied by interpretive explanations. They are absent or insufficiently present. These weaknesses compromise the possibility so that the report achieves a high level of informational accessibility, which makes it more difficult for the general public to understand the institutional performance that is being presented.

Among the content characteristics (C6-C15), a relatively higher performance is observed, strong, with 38% full attendance. This is because the report regularly integrates, academic indicators, management data, and institutional information. On the other hand, the presence of the frequent classification of "Partial" and the persistence of gaps in areas such as mechanisms of feedback, audits, clear goals, and comparisons over time show that, despite the content, while it may seem solid, the way it is communicated hinders quick understanding and effective social control.

Overall, the numerical performance indicates that the 2021 to 2024 RGAs are following... an intermediate standard: the data is consistent and well-organized, but not very suitable for communication that is accessible to the public. There is a limitation that shows that complete compliance with the standards, it is around 32% of the consolidated total, which demonstrates the need for large improvements, mainly in editing actions aimed at making the language simpler, to produce more accessible versions and create strategies to engage society.

From this perspective, the analysis reveals that UEA still does not meet the clarity criteria. Ease of access and transparency. Therefore, it was observed that, in the four years analyzed, there were no... achieved by having at least 80% of items fully present, as this would indicate a high level of availability. Adherence. On the contrary, the overall average of 32% full attendance, added to 42% of classifications. Partial results suggest that the institution communicates the results, but does not make them accessible to those who do not know them. He is an expert.

The difficulties become clearer in the formal characteristics (C1-C5), which comprise only



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20% of the total content. This shows that the problem lies more in the way the information is presented.

The problems presented are more due to a lack of content than a lack of it, making it difficult for citizens to understand. The lack of

The lack of a glossary, executive summary, and accessible version, in addition to the recurring use of technical jargon, detracts from the overall appeal.

The report aims to make institutional performance understandable to society.

Even in the content characteristics (C6-C15), where the results are a little more

Despite the positive aspects, significant limitations remain. Robust indicators and data exist, but

We lack audits, mechanisms for public participation, and a temporal context.

adequate. Many partial ratings indicate that UEA delivers data, but a link is missing.

which helps people better understand goals, results, progress, and challenges.

Thus, the quantitative assessment leads to the conclusion that, despite the UEA's RGAs

Although they have shown gradual progress over the years, they are still at an intermediate level.

of active transparency. The institution is administratively mature and consistent in its data,

However, it still needs to improve in the area of communication so that its reports come closer to...

Ideal RFP template, in accordance with current methodological and regulatory guidelines.

5. FINAL CONSIDERATIONS

The purpose of this study was to analyze, in light of the literature on transparency...

Public, plain language and Popular Financial Reporting (PFR), the Annual Management Reports

(RGAs) from the State University of Amazonas (UEA) referring to the period from 2021 to 2024,

proposing subsidies for the preparation of a Popular Financial Report aimed at the citizen. To

to articulate the Brazilian legal framework for access to information with national and international guidelines on

Popular reporting revealed the extent to which UEA's accountability aligns with...

Or it moves away from effective, understandable transparency geared towards social control.

The content analysis, operationalized through a checklist of 15 items and a

The codebook, which combined formal and content dimensions, demonstrated that RGAs present...

solid technical and administrative consistency, but they still operate mostly in a registry.

communication aimed at specialists. The quantitative data summarized in Tables 1 and 2 reveal

that only about 32% of the evaluated criteria were fully met, while 42% were

in the "Partial" condition and 27% were classified as "Absent". In the formal characteristics (C1–

C5), only 20% of the observations were fully met and 30% remained absent,

highlighting weaknesses in key elements of an RFP, such as a citizen executive summary,

Simple language, glossary, and accessible versions. Regarding content characteristics (C6–C15),

Although there is improved performance (38% full attendance), gaps are still observed in

feedback mechanisms, publicly communicated audits, and historical context of



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results.

From a qualitative point of view, the reading of the RGAs confirms a pattern of transparency. predominantly bureaucratic: the reports are long, dense, and full of tables and graphs. Technically correct, but poorly explained for the lay reader. The university demonstrates capacity to generate and consolidate data on teaching, research, outreach, budget and management, however It does not translate them into comprehensible narratives, clear historical comparisons, and answers to the questions. basic rights of the citizen – what was promised, what was accomplished, with what resources and with what results. This configuration reinforces the diagnosis that UEA fulfills its legal obligations of Accountability is key, but it still doesn't fully explore the democratic potential of communication. public in plain language, as advocated by the literature and recent transparency standards. active.

The main contribution of this study therefore lies on two fronts. Firstly, the The research systematizes and applies a replicable analytical instrument, the 15-criteria "checklist," which It can be used by other public institutions to assess the degree of adherence of their reports. to RFP guidelines and plain language. Secondly, by focusing on a public university. From the Amazon region, the work broadens the debate on popular financial reports beyond the... context of local governments and traditional areas, demonstrating that higher education is also a a strategic space to experiment with more citizen-oriented forms of accountability, capable of To bring the academic community, society, and university administration closer together.

The results point to concrete ways to improve transparency at UEA. Among the recommendations, the following stand out: the preparation of an annual Popular Financial Report, Complementary to the RGA, in a concise and visually appealing format; the inclusion of an executive summary. in simple language; the creation of a glossary of accounting, budgetary, and institutional terms; Adoption of infographics with interpretive captions; the use of QR codes and links for further details. of data on official portals; and the creation of specific feedback channels regarding the report itself. Such measures would bring institutional documents closer to the RFP model discussed in the literature. contributing to reducing the information asymmetry between experts and citizens and strengthening the Trust in public institutions.

It is recognized, however, that this work has limitations. Because it is an analysis This is exclusively documentary evidence; user feedback and readability tests were not incorporated. or experiments with different RFP formats with the academic community and society in In general, future research could advance the use of focus groups, interviews, and applications of... pilot reports in plain language, as well as comparative studies between universities of different regions, to assess the effective impact of the RFP on the understanding of information and on Citizen engagement. Even so, the evidence presented here indicates that UEA has a foundation.



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Sufficient technique to take the next step: transforming data into understanding, understanding into participation and involvement in social control, reinforcing its role as a public institution. Committed to substantive transparency and the consolidation of participatory democracy.

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7 Appendix

Appendix 01

Analytical Checklist

Item No.	Partial Verification	Missing Observations / Legal and theoretical basis	Present			Evidence (page)
1.	The report presents an executive summary that synthesizes objectives, key indicator and results.	TCU (2024, p. 18); Martins & Lima (2021, p. 92).	ÿ	ÿ	ÿ	
2.	The report's structure is organized hierarchically, facilitating navigation and understanding.	TCU (2024, p. 21); Filho & Rech (2024, p. 18).	ÿ	ÿ	ÿ	
3.	Simple language is used, avoiding unexplained technical terms.	Law No. 14.129/2021, art. 6; Silva & Vitoriano (2021, p. 305); Giacomini et al. (2023, p. 5).	ÿ	ÿ	ÿ	
4.	When technical terms (jargon) are used, they are accompanied by explanations, notes, or a glossary.	Filho & Rech (2024, p. 79); Cappelli, Oliveira & Nunes (2023, p. 42).	ÿ	ÿ	ÿ	
5.	The report presents visual elements (graphs, tables, infographics) with clear and legible captions.	TCU (2024, p. 23); Fuzati (2025, p. 9).	ÿ	ÿ	ÿ	
6.	Key institutional performance indicators (teaching, research, outreach, management) are released.	IN TCU No. 84/2020, art. 7; Lima, Silva & Varão (2022, p. 7).	ÿ	ÿ	ÿ	
7.	There are budgetary financial statements presented in an understandable way.	LRF, art. 48; TCU (2024, p. 19).	ÿ	ÿ	ÿ	
8.	The information allows for traceability and verification (links, QR codes, or references to official sources).	TCU (2024, p. 25); Filho & Rech (2024, p. 20).	ÿ	ÿ	ÿ	
9.	The report highlights transparency regarding audits, internal and external controls.	TCE-AM (2024, p. 10); LRF, art. 48-A.	ÿ	ÿ	ÿ	
10.	There is a mechanism for citizen participation and feedback (ombudsman, forms, emails).	LAI, 5th; Joaquim, Jorge & Pimentel (2025, p. 15).	ÿ	ÿ	ÿ	
11.	The report has an accessible version or simplified summary (accessible PDF, version	TCE-AM, Res. 01/2019, art. 8th; Fuzati (2025, p. 10).	ÿ	ÿ	ÿ	

	reduced or alternative).					
12.	There is clear communication of results and goals, and a focus on with public in accountability.	Martins & Lima (2021, p. 93); Filho & Rech (2024, p. 21).	ÿ	ÿ	ÿ	
13.	The information follows a coherent visual pattern and institutional graphic identities.	TCU (2024, p. 26); Lima et al. (2025, p. 7).	ÿ	ÿ	ÿ	
14.	The report cites planning instruments and goals of the PDI/UEA, demonstrating institutional alignment.	TCU (2024, p. 18); Fuzati (2025, p. 12).	ÿ	ÿ	ÿ	
15.	There is temporal coherence (comparisons between exercises and historical series).	Martins & Lima (2021, p. 94); Lima et al. (2025, p. 8).	ÿ	ÿ	ÿ	

Source: Prepared by the author (2025)

Appendix 02

Table 1 – Analytical Checklist for the 2021 Annual General Review

Code	Description of Criterion	Classification	Evidence excerpt from the report	Justification
C1	Executive Summary		The table of contents only lists the chapters; there is no section titled "Executive Summary" or equivalent.	The report does not present a summary of results, indicators, and targets; only the structure of the sections.
C2	Organized structure	Present	Summary with clear divisions: "1 Overview", "2 Planning", "3 Graduation", "9 Financial statements".	The structure is hierarchical, following the institutional logic recommended by the TCU (Brazilian Federal Court of Accounts) manuals.
C3	Simple language	Partial	Use of technical terms such as "initial allocation" and "LOA" without adaptation: "expenses that exceeded the initial allocation established in the LOA".	There are some more narrative sections, but the language is predominantly technical.
C4	Explanation of jargon	Partial	Detailed IQCD formula explained: D, M, E, G.	Jargon is explained, but there is no glossary for accounting and budgeting terms.
C	Clear visual elements	Partial	"Chart 2.1 – IQCD 2002–2021". Graphs exist, but their use is limited and the legends are not explained.	

				Accessible language.
C6	Key indicators	Present	"Key performance indicators: IQCD of and Enade."	The report presents structural indicators of the teaching institution, student performance, and goals.
C7	Understandable financial indicators	Present	Discussion about budget and revenue: "dependence on a single source of revenue...".	There are financial tables and charts providing with context.
C8	Information traceability	Partial	Reference to the institutional website and external portals.	There is mention of external sources, but no direct links or QR codes.
C9	Transparency regarding audits	Partial	A superficial mention of audits and controls.	There is a lack of a separate section explaining who conducted the audit and what the findings were.
C10	Citizen feedback mechanisms	Partial	Use of internal questionnaires for students and departments.	There are internal mechanisms in place, but there is no channel for citizen participation.
C11	Version accessible or summary	The PDF is a single, extensive document with no simplified version available.		There is no visual summary or accessible version.
C12	Clarity in communicating goals.	Present	"Several performance indicators were used for measurement."	Clear explanation of the goals and results achieved (IQCD, Enade, PPCs).
C13	Institutional visual identity	Present	Homepage featuring the UEA logo and graphic identity.	Standardized and consistent institutional layout.
C14	Reference to PDI	Present	"The UEA Strategic Map is aligned with the PDI/PPI 2017-2021".	The report demonstrates alignment with institutional to the planning.
C15	Temporal coherence comparisons	Present	IQCD chart 2002–2021 + comparison with the previous year.	Proper use of historical series: annual variations.

Source: Prepared by the author (2025)

Table 2 – Analytical Checklist for the 2022 Annual General Review

Code	Description of Criterion	Classification	Evidence (excerpt + page)	Justification
C1	Executive Summary	Absent	The report does not include a section titled "Executive Summary".	There is no summary of results, goals, and indicators.
C2	Organized structure	Present	"CHAPTER 2 - ORGANIZATIONAL PLANNING AND GOALS ACHIEVED... 2.1; 2.2; 2.3..." (pp. 13–17).	Consistent clear, hierarchical structure.

C3	Simple language	Partial	"Budgetary planning and production of indicators to support institutional strategic planning" (p. 12).	The language is mostly technical, with few accessible sections.
C4	Explanation of jargon	Absent	-	Terms technicians A glossary without of citizen or explanations appears.
C	Visual elements (graphics/charts)	Partial	Table 7.1 – Summary of R&D Agreements 2022 (p. 93).	There are graphical charts, but with rather vague captions.
C6	Key indicators	Present	"The institutional results verified in the 2022 fiscal year demonstrate the commitment..." (p. 15).	Indicators of teaching, research, postgraduate studies, and outreach programs are clearly presented.
C7	Understandable financial indicators	Partial	Section "8.6 Budget and Finance" (p. 120).	Data is available, but the language is technical and not very accessible.
C8	Information traceability	Absent	-	There are no links, QR codes, or referrals to the Transparency Portal.
C9	Transparency regarding audits	Partial	Mention of "Institutional Monitoring and Evaluation" (p. 99).	There is Indirect references, but without detailed audit information.
C10	Mechanisms participation/feedback	Absent	-	The report does not present channels for public consultation or evaluation of the RGA.
C11	Accessible version or summary	Absent	-	There is no accessible simplified or version of the report.
C12	Clarity of communication regarding goals/results	Partial	"The verified institutional results... demonstrate the commitment..." (p. 15).	Results are described, but there is no consolidated overview of goals achieved.
C13	Institutional visual identity	Present	Cover and initial pages with UEA visual identity (p. 1–3).	Consistent standardized institutional layout.
C14	Reference to the PDI	Present	Actions aligned with institutional planning in chapters 2 and 8 (pp. 13–17).	The report explicitly mentions a relationship with planning instruments.
C15	Temporal coherence / historical comparisons	Partial	AGIN ended 2022 with 28 projects and accumulated values (p. 93).	There are data series, but few comparisons with previous years.

Table 3 – Analytical Checklist for the 2023 Annual General Review

Code	Description of Criterion	Classification	Evidence	Justification
C1	Executive Summary	Absent	-	There is no initial summary section presenting indicators, goals, and results.
C2	Organized structure	The Summary presents clear divisions: "CHAPTER 1 – OVERVIEW "GENERAL"; "CHAPTER 2 – ORGANIZATIONAL PLANNING..." (p. 5-6).		Hierarchical structure, with defined chapters and subchapters.
C3	Simple language	Partial	"Instruments for managing, planning and monitoring budget execution..." (p. 12).	Predominantly technical language, although there are some more explanatory sections.
C4	Explanation of jargon	Absent	-	There is no glossary or systematic explanation of terms such as LOA (Annual Budget Law), budget execution, physical targets, etc.
C	Visual elements	Partial	Ex.: Institutional goals and indicators charts (p. 20–22).	There are charts and graphs, but a descriptive caption for citizens is lacking.
C6	Key indicators	Present	"UEA has achieved important advances in institutional indicators..." (p. 14).	There are indicators for teaching, research, outreach, and institutional management.
C7	Indicators understandable financials	Partial	Chapter 8 - Finance and Budget (p. 134).	Financial data is presented, but with a strong emphasis on technical detail.
C8	Information traceability	Absent	-	There are no links, QR codes, or paths to verify the data on the Transparency Portal.
C9	Transparency regarding audits	Partial. The chapter "Institutional Monitoring and Evaluation" mentions monitoring, but does not present audit reports (p. 98).		Indirect mention, without detailing internal audits or external.
C10	Participation/feedback mechanisms	Absent	-	The report does not present channels for public participation or feedback mechanisms.
C11	Accessible version or summary	Absent	-	The document has more than 200 pages and does not

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				offers version simplified.
C12	Clarity of communication regarding goals/results	Partial	"The institutional results demonstrate progress in strategic actions..." (p. 14).	There is a description of results, but no consolidated overview of goals achieved.
C13	Institutional identity	Present	Cover featuring the UEA logo and visual identity (p. 1).	The document follows a consistent institutional visual standard.
C14	Reference to the PDI	Present	References to alignment with strategic planning and institutional instruments (pp. 12–14).	The report reinforces alignment with the Institutional Development Plan (PDI) and strategic goals.
C15	Temporal coherence / historical comparisons	Partial	There are data series in performance charts, but few explicit comparisons with 2022 (pp. 20–22).	There is historical data, but no clear comparative analysis.

Source: Prepared by the author (2025)

Table 4 – Analytical Checklist for the 2024 Annual General Review (RGA)

Code	critereon	Classification	Evidence	Justification
C1	Executive Summary	Partial	"The overall balance sheet for 2024 at the State University of Amazonas recorded positive and relevant results. The progress observed demonstrates the continued commitment of the Senior Management [...]" (RGA 2024, p. 5).	The Introduction section summarizes institutional results in general terms, but does not structure an "executive summary" with objectives, key indicators, and numerical summaries in the typical RFP format.
C2	Organized structure	Present	CHAPTER 4 – POST-GRADUATE TEACHING AND RESEARCH. 40 / CHAPTER 5 – EXTENSION AND COMMUNITY AFFAIRS. 54 / CHAPTER PLANNING AND MANAGEMENT. 65" (RGA 2024, p. 5).	The report features a summary with numbered chapters, internal subdivisions, and clear pagination, which facilitates navigation by topic (teaching, research, outreach, planning, and management). Hierarchical and consistent structure
C3	Simple language	Partial	"This Management Report presents information relating to the management actions carried out in the fiscal year 2024, within the scope of Teaching, Research, Innovation, Extension [...]" (RGA 2024, p. 6).	In some passages (such as the Presentation and Institutional Profile) the writing is relatively accessible, however the report uses terms such as "budget execution", "budgetary actions of the 2024 PPA-2027" without a simplified explanation.

C4	Explanation of jargon	Absent	Ex.: "Tables 6.1 to 6.8 [...] detail the 2024 budget execution data for the main budgetary actions of the 2024–2027 PPA [...]" (RGA 2024, p. 85).	The report uses several technical terms (PPA, budgetary actions, budget execution, expense codes, AFI/AM System) without a glossary or notes in simple language.
C	Visual elements	Partial	"TOTAL 764,201,714.56 100.00 752,313,421.95 100.00 750,762,960.31 100.00. Source: AFI/AM System." (Budget execution table – RGA 2024, p. 85).	There are several tables and charts with indicated sources, which facilitates technical reading. However, these tables are not... accompanied by interpretive captions in citizen-friendly in language, nor by explanatory infographics.
C6	Key indicators	Present	"ENTRY METHODS: 1,639 places offered in the 2024 Entrance Exam, entry in 2025; 2,313 places offered in the SIS 2024, entry in 2025 (3rd Stage)." UNDERGRADUATE EDUCATION: 69 courses; 22,129 students enrolled; 2,455 professionals graduated. POSTGRADUATE EDUCATION: [...] 3,149 certificates/degrees awarded; 191 certified research groups [...]" (RGA 2024, p. 11).	The report presents a summary table with indicators of vacancies, courses, enrollments, graduates, postgraduate studies, and research, configuring key indicators of institutional performance in teaching and research.
C7	Understandable financial indicators	Partial	Table of expenses by category: "TOTAL 764,201,714.56 100.00 752,313,421.95 100.00 750,762,960.31 100.00. Source: AFI/AM System." (RGA 2024, p. 85).	The budget figures released are and detailed by expense group percentages, but there is no explanation in simple language about without what the codes mean, nor any textual interpretation aimed at the citizen.
C8	Information traceability	Present	Source: AFI/AM System. (RGA 2024, p. 85). There are also references to PPA 2020–2023 programs in the initial sections (RGA 2024, p. 6).	The explicit mention of the AFI/AM System as the source of budgetary data, as well as the actions linked to the PPA (Pluriannual Plan), allows for the tracking of information in official systems.
C9	Transparency regarding audits	Absent	-	No specific section dedicated to audits, internal/external control reports, or opinions from oversight bodies was identified, nor was there any explanation in accessible language about these processes.

C10	Mechanisms participation/feedback	Absent		The 2024 RGA (Annual General Report) does not provide clear guidance in the text on how citizens can submit specific questions, criticisms, or suggestions about the report (form, email, or or dedicated RGA ombudsman channel).
C11	Accessible version or summary	Absent		Although an electronic version of the report exists, there is no explicit indication of a simplified version, citizen summary, or PDF with accessibility features described within the document itself.
C12	Clarity of communication of goals/results in the of	Partial	"The institutional results verified in the 2024 fiscal year demonstrate UEA's continued commitment to guaranteeing society the maintenance and improvement of actions in favor of offering public, free, and high-quality higher education." (RGA 2024, p. 10).	The text presents a description of the results and emphasizes institutional advances, but it does not address the goals. It does not x goals systematically highlight challenges and critical points, but it does not present planned objectives in simple language.
C13	Institutional Identity visual	Present	Standardized cover and headers identifying them as "UEA Management Report 2024" and institutional graphic elements (coat of arms/ visual identity).	There is a consistent visual identity maintained throughout the document, reinforcing the recognition of UEA and the State Government.
C14	Reference to PDI	Partial	"All institutional actions carried out by UEA were directly linked to the Programs of the Multi-Year Plan 2020–2023 [...]" (RGA 2024, p. 6).	The report links the actions to the 2020–2023 PPA programs and mentions strategic planning, but it does not thoroughly explore the structuring reference PDI/UEA, nor does it provide a detailed cross-referencing of PDI goals as and results.
C15	Temporal coherence / historical comparisons	Partial	Ex.: tables of vacancies, enrolled and graduated students, and consolidated financial data for the fiscal year 2024 (RGA 2024, p. 11 and p. 85).	Internal comparisons are observed (e.g., relationship between offered entry 2024, vacancies in and proportions of expenses by category), but historical series between them appear only sporadically. years

Source: Prepared by the author (2025)