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Public accounting and public resource management: transparency and accountability

Contabilidade pública e gestão de recursos públicos: transparência e accountability

Contabilidad pública y gestión de recursos públicos: transparencia y accountability

Agnelo Rocha Nogueira Soares
Carlos Alexandre Cunha
Claudia Noleto Maciel Luz
Lidiane Rodriguez
Lueny Micaelle M. Pereira
Marcos Rafael Monteiro
Roberto Mauro Guarda

Abstract:
This qualitative bibliographic and documentary study examines public sector accounting, transparency, accountability, and social oversight in Brazil. It discusses budget management, accounting standards, digital systems, and civic participation using recent scholarly and official sources. The review suggests that reliable information supports public decisions, but effective accountability also requires accessibility, institutional scrutiny, and opportunities for citizen engagement. No original statistical or causal analysis is performed.

Keywords:
Public sector accounting. Budget management. Transparency. Accountability. Social oversight.

Resumo:
Este artigo analisa a contribuição da Contabilidade Aplicada ao Setor Público para a transparência, a accountability e o controle social. Adota-se revisão bibliográfica e documental qualitativa, baseada em pesquisas recentes e normas brasileiras. São discutidos planejamento orçamentário, informação patrimonial, sistemas digitais e acesso público aos dados. A literatura indica que registros confiáveis e tempestivos podem fortalecer a fiscalização, mas seus efeitos dependem da capacidade institucional e da compreensão dos usuários. Conclui-se que transparência efetiva requer qualidade técnica, divulgação acessível e participação social. Não são produzidos resultados estatísticos próprios.

Palavras-chave:
Contabilidade pública. Gestão orçamentária. Transparência. Accountability. Controle social.

Resumen:
Este artículo analiza la contribución de Contabilidad Aplicada al Sector Público para la transparencia, rendición de cuentas y control social. Se adopta una revisión bibliográfica y documental cualitativa, basada en investigaciones recientes y estándares brasileños. Se examinan la planificación presupuestaria, la información patrimonial, los sistemas digitales y el acceso público a los datos. La literatura indica que los registros confiables y oportunos pueden fortalecer la inspección, pero sus efectos dependen de la capacidad institucional y la comprensión de los usuarios. Se concluye que la transparencia efectiva requiere calidad técnica, divulgación accesible y participación social. No se obtienen resultados estadísticos.

Palabras clave:
Contabilidad pública. Gestión presupuestaria. Transparencia. Rendición de cuentas. Control social.

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Ano VII, v.1 2026 | submissão: 14/11/2026 | aceito: 21/11/2026 | publicação: 26/11/2026

1 Introduction

Public accounting is an information infrastructure for the administration of the State. Its object is not limited to the monitoring of cash inflows and outflows: it includes recognition, measurement and disclosure of patrimonial elements, as well as support for budget execution and monitoring fiscal responsibility. The current edition of the Manual of Accounting Applied to the Public Sector (MCASP) reaffirms the articulation between budgetary and patrimonial approaches (BRASIL, 2024) (Brasil, 2024).

In direct administration, accounting information connects public policy planning to the concrete use of collected resources. The quality of this bond is decisive to identify commitments, pending obligations, composition of public assets and effects of management decisions. The disclosure of these data, however, does not automatically ensure that society can understand or use them (Brasil, 2024; Carrara et al., 2025).

This distinction is relevant because transparency and accountability are related but not equivalent concepts. Transparency concerns the availability and intelligibility of information; accountability involves, in addition to accountability, the possibility of questioning, justification and accountability of public agents. Thus, the publication of statements is an important but insufficient condition for democratic accountability (Di Marco; Terci, 2022; Teixeira; Sena; Silva, 2024).

Recent research reinforces this discussion. Di Marco and Terci (2022) examine the perception of social observatories on municipal portals, while Carrara et al. (2025) analyze the association between digital infrastructure and quality and transparency of accounting information. The studies make it possible to shift the debate from the obligation to disclose to the effectiveness of the use of information.

1.1 Problem, objectives and rationale

The guiding question of this article is: how does accounting applied to the public sector contribute to transparency and accountability in resource management, and what factors limit the transformation of accounting records into social control instruments?

The general objective is to critically analyze the importance of public accounting for the planning, control and accountability of Brazilian direct administration. As specific objectives, we seek to contextualize the normative evolution of the area; present the instruments of budget management; discuss the quality of accounting information; and examine the relationships between technology, transparency and social participation.

The relevance of the study stems from the public character of the resources administered and the need to demonstrate not only formal compliance, but also results and conditions of fiscal sustainability. Technical reports can subsidize managers, control bodies,

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Ano VII, v.1 2026 | submissão: 14/11/2026 | aceito: 21/11/2026 | publicação: 26/11/2026

researchers and citizens, as long as they are produced consistently and disseminated in appropriate language and formats (Di Marco; Terci, 2022).

The option for bibliographic and documentary review, instead of case study, delimits the reach of conclusions. The article presents critical synthesis and improvement propositions, without intending to measure the transparency of a specific federative entity. This delimitation avoids extrapolating evidence obtained in particular institutional contexts.

2 Methodological procedures

The research is qualitative, exploratory and descriptive, supported by narrative literature review and documentary analysis. The narrative review is appropriate to organize concepts, relate theoretical perspectives and interpret normative evolution, but does not equal to a systematic review and does not allow quantitative inferences on the whole of scientific production (Di Marco; Terci, 2022; Carrara et al., 2025).

Studies published between 2022 and 2026 were prioritized, available in journals indexed on SciELO and located by academic mechanisms such as Google Scholar. To ensure traceability, the final selection privileged articles with identifiable titles, authorship, journal, year and DOI. The legal norms prior to this interval were maintained by its validity and historical relevance, and not as recent scientific literature.

The axes of reading were: (a) accounting and information quality; (b) budget and fiscal responsibility; (c) transparency and social control; (d) digitization and institutional capacity; and (e) accountability and governance. The normative sources were conceptually confronted with the academic literature, respecting the difference between legal obligation and empirical evidence.

There was no primary data collection, interviews, questionnaires or econometric estimation. Therefore, the results presented correspond to the interpretation of the cited sources. This methodological transparency allows the reader to distinguish normative statements, findings published by third parties and analytical propositions from authors.

3 Historical development of public accounting

The organization of state accounting in Brazil has antecedents in the joanino period. The Alvará of June 28, 1808, associated with the structuring of the Royal Treasury, represents a relevant milestone in the formalization of public bookkeeping and in the adoption of mercantile procedures. Its reading requires contextualization: the control mechanisms then existing did not correspond to current standards of advertising and democratic participation (Brazil, 1808).

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Ano VII, v.1 2026 | submissão: 14/11/2026 | aceito: 21/11/2026 | publicação: 26/11/2026

The republican consolidation, the expansion of state functions and the complexity of the budget changed information demands. Law No. 4,320, 1964, established general rules of financial law for the preparation and control of budgets and balance sheets, remaining a structural reference of Brazilian budget accounting (Brasil, 1964).

The Federal Constitution of 1988 expanded the foundations of public planning, supervision and control, associating financial management with the democratic organization of the State. Complementary Law No. 101, of 2000, later systematized responsibility requirements in fiscal management, focusing on planning, balance, transparency and control (Brasil, 1988; Brasil, 2000).

The normative trajectory shows a progressive passage from accounting oriented predominantly to registration and compliance to a vision that incorporates patrimonial information and decision support. This change, however, is gradual and unequal, as it depends on technical capacity, systems, controls and routines of each federative entity (Brasil, 2024).

3.1 Convergence of standards and the accrual accounting approach

The CASP modernization process seeks to harmonize criteria for recognition, measurement and disclosure, making the demonstrations more comparable. Standardization does not eliminate specificities of the public sector, in which the main purpose is the provision of services and achievement of policies, rather than profit generation (Brasil, 2024).

The MCASP, in its 11th edition, gathers procedures and guidelines for budget preparation and execution, patrimonial records, account plan and financial statements. Its application from 2025 represents an important operational reference for the entities of the Federation (BRASIL, 2024) (Brasil, 2024).

The Plan of Accounts Applied to the Public Sector (PCASP) contributes to standardize classifications and allow national consolidation. Standardization facilitates verifications and comparisons, but the reliability of the result depends on the correct record of facts, supporting documentation and consistency of administrative processes (Brasil, 2026).

The patrimonial approach expands the ability to observe assets, liabilities and patrimonial variations. Information on depreciation, provisions and obligations can make costs and long-term commitments more visible. The challenge is to incorporate such information into decision-making, instead of treating them only as accounting closure requirements (Brasil, 2024).

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Ano VII, v.1 2026 | submissão: 14/11/2026 | aceito: 21/11/2026 | publicação: 26/11/2026

4 Budget management and public planning

The public budget translates political and administrative choices into legal authorizations to obtain revenues and carry out expenses. It integrates distributive decisions, fiscal limits and government priorities. Accounting records execution and provides evidence to verify adherence between planning, authorization and realization (Brasil, 1964; Brasil, 2024).

The 1988 Constitution organizes the planning and budget through the Multiannual Plan (PPA), the Budget Guidelines Law (LDO) and the Annual Budget Law (LOA). The PPA structure medium-term guidelines, objectives and goals; the LDO guides budget development; and LOA estimates revenues and fixed expenditures for the exercise (Brasil, 1988).

These instruments must be analyzed in an articulated manner. An authorized allocation is not equivalent to the expenditure executed, and financial execution does not demonstrate, by itself, the effectiveness of a public policy. Accounting information needs to dialogue with physical indicators, care goals and social outcomes (Brasil, 2024).

The evaluation of the budget requires attention to the stages of expenditure, revenues effectively collected, remains to be paid and financial availability. The distinction between forecasting, commitment, liquidation and payment is fundamental to interpret the statements without confusing commitments made with disbursements made (Brasil, 1964; Brasil, 2024).

4.1 Fiscal responsibility and accountability

The Fiscal Responsibility Law (LRF) introduces parameters for responsible fiscal management and requires instruments of transparency and monitoring. Its interpretation should not be reduced to the mechanical observance of limits: the purpose is to create institutional conditions for sustainable and justifiable decisions before society (Brasil, 2000).

The Summary Report of Budget Execution (RREO) and the Fiscal Management Report (RGF) are relevant instruments for dissemination and monitoring. Its information allows monitoring results, limits and commitments, but requires technical contextualization to avoid fragmented interpretations (Brasil, 2000).

Internal and external control agencies use demonstratives, documents and information systems to assess legality and regularity of management. Social control complements these structures by allowing citizens and organizations to formulate questions about priorities, expenses and results (Teixeira; Sena; Silva, 2024).

Accountability presupposes a chain of responsibilities: producing reliable data, making them available in an appropriate time frame, justifying choices and answering questions. Without response channels and institutional correction mechanisms, transparency is at risk of remaining only formal (Teixeira; Sena; Silva, 2024).

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Ano VII, v.1 2026 | submissão: 14/11/2026 | aceito: 21/11/2026 | publicação: 26/11/2026

5 Public transparency and access to information

Active transparency involves disclosure of information of collective interest regardless of request; passive transparency involves meeting requests submitted by interested parties. In Brazil, Law no 12.527, of 2011, establishes fundamentals for access to public information and reinforces the principle of advertising (Brasil, 2011).

The existence of electronic portals is not synonymous with effective transparency. The citizen needs to locate data, understand classifications, identify reference periods and, when necessary, obtain information in reusable format. Unupdated files, incomplete tables and excessively technical terminology can limit the exercise of the right to information (Di Marco; Terci, 2022).

Di Marco and Terci (2022) investigated the evaluation of municipal portals from the perspective of social observatories. The study is relevant because it shifts the analysis of simple compliance with the obligation to publish for the experience of users involved in social control.

A consistent transparency policy should include accessibility, update, clarity, completeness and possibility of temporal comparison. In addition to legal care, disclosure needs to allow substantive questions: how much was spent, for what purpose, by which unit, at what stage and with what verifiable results? (Di Marco; Terci, 2022).

5.1 Accountability, participation and social oversight

Accountability can be understood as a set of accountability practices, explanation of decisions and accountability. In a democratic context, society acts not only as a receiver of numbers, but as a potential participant in the scrutiny of priorities and implementation of policies (Teixeira; Sena; Silva, 2024).

Teixeira, Sena and Silva (2024) analyze the role of the Union's Comptroller General in relation to social accountability and interactions with civil society organizations. The discussion shows the importance of institutional arrangements that bring together bodies of control and citizen participation.

Krakowiak and Seixas (2025) investigate the monitoring exerted by social observatories on municipal expenses. The work contributes to a careful reading of social control: the relationship between inspection and spending behavior should not be treated as automatic, because it depends on incentives, institutional design and local characteristics.

Therefore, public accounting offers raw material for the public debate, but does not replace tax education, technical mediation and participatory channels. The effectiveness of accountability depends on the capacity of questioning and verifiable institutional responses (Krakowiak; Seixas, 2025).

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Ano VII, v.1 2026 | submissão: 14/11/2026 | aceito: 21/11/2026 | publicação: 26/11/2026

6 Quality of accounting information

The usefulness of a report depends on attributes such as relevance, reliable representation, comparability, verifiability, tempestivity and comprehensibility. In governmental environments, these attributes are especially important because users present diverse needs and different levels of familiarity with accounting concepts (Brasil, 2024).

Quality does not result exclusively from software or formal standardization. It requires conciliation routines, documentation of releases, segregation of functions, review of inconsistencies and qualification of teams. Data incorrectly inserted in integrated systems can propagate errors between demonstrative and public databases (Carrara et al., 2025).

The National Treasury maintains instruments for standardization and monitoring of accounting and fiscal information, including guidelines from MCASP and PCASP. Such references favor consistency and consolidation, although they do not replace audits and qualitative analyzes on the recorded facts (BRASIL, 2024; BRASIL, 2026) (Brasil, 2024; Brasil, 2026).

The improvement of information should also be evaluated by the use: understandable reports can support priority review, bond control and risk identification (Carrara et al., 2025). Without connection with decision-making processes, even technically correct data can have low public value.

6.1 Digital infrastructure and system integration

Digitalization of accounting routines promises speed gains, traceability and standardization. Integrated systems can connect budget, assets, treasury and financial execution, reducing rework and allowing greater consistency between records. These benefits, however, depend on adequate data governance and controls (Carrara et al., 2025).

Carrara et al. (2025) analyzed 644 municipalities in São Paulo from 2019 to 2023 and identified a positive association between investments in digital infrastructure and indicators of quality and transparency of accounting information. As it is an observational result, the association should not be presented as isolated evidence of causality.

The finding suggests that technological investments should integrate broader management strategies. The acquisition of systems, without training and without standardization of processes, can produce sophisticated platforms with incomplete or not useful data. Similarly, investments should consider interoperability, security and operational continuity (Carrara et al., 2025).

For municipalities with smaller administrative structures, team challenges, connectivity and budget can limit the implementation of integrated solutions. The institutional

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Ano VII, v.1 2026 | submissão: 14/11/2026 | aceito: 21/11/2026 | publicação: 26/11/2026

response involves gradual planning, technical support and definition of responsibilities for the quality of records and updating of published information (Carrara et al., 2025).

7 Management accounting and cost information

Public accounting can also support the analysis of the cost of services provided. Cost information allows us to examine resource consumption and compare alternatives for organizing activities, as long as quality standards and results are considered. Lower costs do not necessarily mean greater efficiency when there is loss of coverage or quality (Brasil, 2024).

The study "Management Public Accounting: An Analysis of the Information of Costs in the Light of Perception of Public Managers", published in the Brazilian Business Review in 2024, investigates the usefulness of cost information in the federal government from the perception of managers. This perspective reinforces the importance of understanding concrete demands of information users.

In public management, cost indicators can subsidize decisions on contracts, maintenance, logistics, distribution of teams and provision of services. However, comparisons between units require caution: scale differences, population profile and complexity of care can produce different costs without indicating waste (Brasil, 2024).

The integration between accounting, planning and policy evaluation allows to overcome a strictly financial view. The public decision must consider simultaneously economicity, legality, equity and results, avoiding reducing collective interest to a single monetary indicator (Brasil, 2024).

8 Discussion: limits and possibilities

The examined literature allows us to identify three complementary dimensions. The first is normative: laws, manuals and account plans define registration and disclosure obligations. The second is organizational: professionals, processes and technologies determine the quality of data. The third is democratic: institutions and citizens need to interpret and use the information to demand justifications and corrections (Di Marco; Terci, 2022; Carrara et al., 2025).

These dimensions do not replace each other. An administration can comply with publication deadlines and still present reports that are not understandable. It can also have advanced technology without consistent validation procedures. Finally, good quality information can have reduced social reach if there are no effective channels of participation (Di Marco; Terci, 2022).

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Ano VII, v.1 2026 | submissão: 14/11/2026 | aceito: 21/11/2026 | publicação: 26/11/2026

Recent studies offer complementary evidence, not a single explanation. Carrara et al. (2025) highlight an association between digital infrastructure and informational indicators; Di Marco and Terci (2022) value the perspective of portal users; Teixeira, Sena and Silva (2024) and Krakowiak and Seixas (2025) deepen the debate on social control mechanisms.

As a practical implication, it is recommended to associate accounting modernization plans with verifiable quality criteria, review routines, citizen language and public response mechanisms. The continuing training of professionals and the dialogue between accounting, internal control and managers are conditions to transform information into responsible decisions (Teixeira; Sena; Silva, 2024; Carrara et al., 2025).

9 Final considerations

The review shows that accounting applied to the public sector is an essential instrument for planning, control and accountability. Its contribution is not limited to bookkeeping: patrimonial records, budgetary information and tax statements provide elements to assess commitments, monitor the application of resources and support administrative decisions.

The main argument developed is that transparency and accountability require more than documentary advertising. The quality of the data, the ability to interpret them and the existence of inspection and response channels determine the possibility of effective control. Technological modernization, although relevant, must be associated with reliable processes and professional qualification.

Among the limitations of the study are the narrative character of the review, the absence of systematic search protocol and the lack of empirical analysis. Therefore, general causal relationships are not stated and the performance of specific governments is not evaluated. Future research can compare municipalities, examine usability of portals and test relationships between accounting quality, institutional capacity and social participation.

It is concluded that public accounting strengthens governance when its products are technically sound, timely and socially accessible. The contemporary challenge is to bring normative compliance closer to the effective public use of information, making accountability an instrument for institutional learning and citizenship.

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