



REUNIR:
Journal of Administration, Accounting and Sustainability

www.reunir.revistas.ufcg.edu.br



ORIGINAL ARTICLE: Submitted on: 07.02.2019. Reviewed on: 09.30.2024. Approved for publication on: 08.05.2025. Organization responsible: UFCG.

Analysis of the imprest fund reporting from the perspective of accountability in the Municipal Government of Viçosa-MG

Análise da prestação de contas do suprimento de fundo sobre a perspectiva da accountability na Prefeitura Municipal de Viçosa-MG

Análisis de la rendición de cuentas del fondo suplementario sobre la perspectiva de la responsabilidad en la Alcaldía Municipal de Viçosa-MG

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KEYWORDS

Public Management.
Accountability. City
Hall.

Abstract: Under the current standards of public management, where transparency and social control are highly valued, accountability is seen as a tool for promoting and strengthening democratic processes. Accordingly, the present study aims to analyze the accountability process related to the imprest fund in the Municipal Government of Viçosa, seeking to identify whether it serves as a mechanism for promoting accountability in local public management. To this end, a descriptive and qualitative study was conducted based on document analysis and interviews. Data analysis was carried out using the data triangulation method. The results indicate that, in the management of imprest fund resources, managers are identified and held accountable for their actions. However, there are no provisions for sanctions in cases of mismanagement of these resources. Thus, it is concluded that the accountability process for the imprest fund contributes only partially as a tool for promoting accountability, since managers are identified and held responsible, but no legal sanctions are foreseen in cases of actions that fall outside the parameters established by law.

PALAVRAS-CHAVE

Gestão Pública.
Accountability.
Prefeitura Municipal.

Resumo: Nos atuais parâmetros de gestão pública em que são valorizados a transparência e o controle social, a accountability é vista como instrumento de promoção e fortalecimento dos processos democráticos. Sendo assim, o presente estudo apresenta como objetivo analisar a prestação de contas do suprimento de fundos na Prefeitura Municipal de Viçosa, buscando identificar se a mesma constitui em instrumento de promoção da accountability da gestão pública municipal. Para tanto foi realizada uma pesquisa descritiva e qualitativa com base na análise documental e realização de entrevistas. Como técnica de análise de dados foi utilizado o método de triangulação de dados. Os resultados apontam que na gestão dos recursos de suprimento de fundos os gestores são identificados e responsabilizados por suas ações. Entretanto, não há previsões de sanções em caso de má gestão dos recursos. Dessa forma, conclui-se que a prestação de contas do suprimento de fundos contribui parcialmente como instrumento de promoção da accountability, uma vez que os gestores são identificados e responsabilizados, mas não tem sanções previstas legalmente em caso de ações foras dos parâmetros pré-estabelecidos pela Lei.

PALABRAS CLAVE

Gestión Pública.
Responsabilidad.
Alcaldía Municipal.

Resumen: En los actuales parámetros de gestión pública en que se valoran la transparencia y el control social, la responsabilidad es vista como instrumento de promoción y fortalecimiento de los procesos democráticos. Por lo tanto, el presente estudio presenta como objetivo analizar la rendición de cuentas del fondo suplementario en en la Alcaldía Municipal de Viçosa, buscando identificar si la misma constituye en instrumento de promoción de la responsabilidad en el gobierno municipal. Para ese propósito se realizó una investigación descriptiva y cualitativa con base en el análisis documental y realización de entrevistas. Como técnica de análisis de datos se utilizó el método de triangulación de datos. Los resultados apuntan que en la gestión de los recursos de fondos suplementarios los gestores son identificados y responsabilizados por sus acciones. Sin embargo, no hay previsiones de sanciones en caso de gestión inadecuada de los recursos. Así, se concluye que la rendición de cuentas del fondo suplementario contribuye parcialmente como instrumento de promoción de la responsabilidad, una vez que los gestores son identificados y responsabilizados, pero no tiene sanciones previstas legalmente en caso de acciones foras de los parámetros preestablecidos por la Ley.

Introduction

The managerial model emerged in the 1950s in England with the evolution of public administration and, starting in 1960, was refined in the United States under the name New Public Management. This new model advocated revising the role of the state in providing public services and valued minimal government. Within this new vision of public administration, new management elements were incorporated, including efficiency, competitiveness, planning, transparency, accountability, and social control (Secchi, 2009; Motta, 2013).

In Brazil, these new management elements could be observed from the 1988 constitution, which instituted, for example, the Multi-Year Plan (MYP) and the Budget Guidelines Law (BGL), in addition to reinforcing the importance of internal control in public agencies, with the institution of social control instruments, providing for public hearings and the institution of management councils.

Starting in 1995, adhering to a neoliberal agenda, the role of the state was revised in Brazil with the implementation of administrative reform. This review marked the beginning of a movement that sought to introduce elements of transparency and accountability into public management, with efficiency as the watchword of the managerial model (Bresser-Pereira, 2010; Vipievski Junior & Tomporoski, 2023).

Accountability in public administration can be understood as a process of continuous evaluation and accountability of public officials who manage resources and affects both those who are elected, appointed, or career officials, due to the public burden delegated to them by society. The concept involves the articulation of legality and transparency with the ethical principles of the actors involved in the common good of citizens, who therefore have a duty to be

accountable to those they govern for their actions, executions, competencies, and budgetary commitments in accordance with local, regional, or national needs (Ceneviva, 2006; Salcedo, Delgado, Alcaide-Aranda & Parks, 2022; Ruapp & Pinho, 2023). In this context, it is necessary to strengthen the relationship between the population and local public management, as they seek to ensure that public services are carried out efficiently and responsibly.

Public administration often faces emergency situations that are unpredictable or, due to their irrelevance, do not warrant following the normal application process, as they require time and investment of resources. Thus, when faced with the need to make urgent expenditures that do not require a bidding process, it uses the to cover these expenses.

In general, expenses resulting from the use of the imprest fund must be carried out with efficiency, effectiveness, and, above all, should prioritize productivity, that is, aim at maximizing the economic results achieved. Thus, when public funds are delivered to a civil servant to cover expenses that cannot be made through bidding processes, effective control mechanisms are required to ensure the correct application of funds in order to guarantee efficiency and promote transparency and accountability in public management. However, analyses of the practices of using the imprest fund according to Fontes, Souza, Ceolin & Santos (2021) and Reske & Melo (2022) show a lack of transparency in the information on their use and make it impossible to hold individuals accountable.

Based on this context, this study faces the following problem: Does the accountability of the Viçosa City Hall's imprest fund constitute an instrument for promoting accountability in municipal public management?

In order to answer this question, the study aims to analyze the accountability of the imprest fund in the Municipality of Viçosa, seeking to identify whether it constitutes an instrument of accountability in public management. More specifically, it aims to: (i) analyze the normative provisions on the imprest fund in the municipality based on accountability parameters; (ii) identify whether the actions of public

managers in accounting for resources from the imprest fund contribute to the promotion of accountability in municipal public management.

The study is justified insofar as, under the current parameters of public administration, in which there is an increased demand for transparency and social control, accountability is an element that promotes and strengthens the democratic process. Therefore, studies focused on its analysis are relevant, as they seek to contribute to the understanding of public management practices that lead to the development of democracy.

The imprest fund plays an important role by allowing small-scale and urgent expenses to be executed more quickly, without going through the entire bidding process. This procedure enables the continuity of public services in the face of urgent and non-recurring needs.

Additionally, the analysis of the literature on the subject shows that studies on the imprest fund are focused on the analysis of agencies or institutions linked to the federal government, as can be seen in Tashima (2017); Camara, Carvalho & Diniz Filho (2019); Fontes et al. (2021); Reske and Melo (2022). Only Souza (2020) addresses the topic tangentially, discussing how the decentralized payment system, implemented through the imprest fund, contributed to democratic management in municipal schools in Rio de Janeiro, RJ.

As argued by Souza (2004), studies with municipal coverage are important because they deal with the federal entity that is closest to the population, so that they can more easily perceive the desires and demands of society, in addition to having greater ease in promoting transparency and accountability in a more material way to municipalities.

Theoretical elements of the research

Accountability in Public Management

Accountability is a term that is increasingly present in debates on public management, which goes beyond the academic sphere, and its promotion is strongly linked to greater trust in public institutions and governments (Newcomer (2020); Raupp & Pinho, 2023). The term accountability began to gain traction in Brazil when democracy became a fundamental principle of the political system after the fall of the military regime. Since then, the term has been present in the literature, mainly in the field of public administration, accompanied by expressions such as social control, participation, transparency, and democracy (Medeiros, Crantschaninov & Silva, 2013).

Campos (1990) discusses the absence of a concept or word in the Portuguese dictionary that fully translates the meaning of accountability. Raupp and Pinho (2023) also highlight the difficulties in attempting to translate the term. Pinho and Sacramento (2009), when verifying whether the political, social, and institutional changes that occurred in Brazil contributed to the translation of the word accountability and its insertion into Brazilian political culture, concluded that despite the advances, there is still a long way to go to establish a true culture of accountability in Brazil.

Despite the lack of consensus on the meaning of the term, accountability has been repeatedly used in literature to refer to rendering accounts and responsibility. In general, the concept of accountability means that the government has a duty to be accountable to society because of the power that has been assigned to it. However, its implementation is conditioned by the ability of citizens to act in defining the collective goals of their society (Grau, 2000; Medeiros; Crantschaninov; Silva, 2013).

Accountability is linked to the practice of disclosing the acts and facts carried out by an institution or public actor within a democratic regime, which presents itself in a dialectical function between political actors and citizens, informing the use of state funds and assets in a responsible manner and presenting management results. Accountability reformulates the power of authority and the legitimate link with the power emanating from

citizens under the principles of transparency and citizen participation and the presumption of truthfulness and good governance (Salcedo et al., 2023; Yauri-Miranda and Ureta-García, 2019).

Castro (2010) considers accountability to be a form of protection for citizens against maladministration and, as such, it can be directly linked to democracy, since the more advanced a nation's democratic stage, the greater the interest in accountability, which tends to accompany advances in democratic values such as equality, human dignity, participation, and representation.

This position is supported by the discussions of Paes de Paula (2005, p. 47), who states that:

[...] transparency in public spending is increasingly becoming a requirement, given that government officials have a legal and moral obligation to account for their decisions, actions, and omissions. This obligation or responsibility has been summarized in the term accountability, which, because it implies access by ordinary citizens and any user to information and accountability regarding public affairs, has been a key concept in modern Comptrollership, serving even as an indicator of the quality of institutions.

O'Donnell (1998), when discussing accountability and polyarchies, was the first author to classify forms of accountability, identifying the concept based on the spatial position occupied by actors in the political context (Teixeira, Sena & Silva, 2024). According to the author, vertical accountability is related to actions carried out individually or through some type of organized and/or collective action, with reference to those who occupy positions in state institutions, whether elected or not.

For Lindberg (2013), considering a bottom-up accountability model, citizens and social organizations are the key actors who, after entrusting decision-making power and

discretion to agents such as public managers and politicians, monitor their behavior and hold them accountable for their failure or success in providing information and justifications for their decisions.

Horizontal accountability, on the other hand, corresponds to control based on the legal power of state agencies that are willing and able to take action, ranging from routine supervision to legal sanctions or even impeachment against actions or emissions by other state agents or agencies that may be classified as criminal, thus characterizing a relationship between equals (O'Donnell, 1998; Teixeira, Sena & Silva, 2024).

Often, formally or informally, horizontal accountability is carried out by professionals, or even by peers. The degree of control is low, as peers can only demand information about very narrow segments of their colleagues' activities. Relationships are horizontal, focusing on audits to protect organizational or occupational reputation (Lindberg, 2013).

According to Lewis (2014), the emphasis on measuring the performance of public financing services has increased, as have concerns about the need to demonstrate rational use of funds, which increases the need for institutionalized instruments to promote accountability.

In this sense, Bernardo, Sediya & Reis (2015) consider that the term accountability is composed of three dimensions: identification, accountability, and sanction. Identification refers to the possibility of identifying the public actor, agent of a given action, and is directly related to transparency; accountability is related to making the public actor answer for their actions that deviate from what was planned or from legality; and sanctioning is the possibility of reprimanding the public actor if their actions show behavior outside of what is expected.

In the daily routine of public agencies, structuring competent internal control to act preventively, curbing nonconformities and supporting social oversight, is a way to promote accountability in its horizontal dimension. The oversight function can be seen as a management tool for monitoring expenditures, simultaneously acting to ensure compliance of processes with current

legislation and the efficiency and effectiveness of public actions.

Previous studies analyzing accountability in municipal governments focus on its vertical dimension, focusing on the activities of oversight and control bodies over municipal public management, assessing participation and transparency as mechanisms that promote accountability, and the influence of accountability on the state capacity of municipalities, as can be seen in the works of Kim & Schachter (2014), Firmstone & Coleman (2014), Silva, Wakin & Wakin (2014), Raupp & Pinho (2013); Fernandes & Teixeira (2020); Mendes & Ferreira (2021) and Raupp & Pinho (2023);

Internationally, Kim & Schachter (2014) analyzed, based on case studies from Los Angeles and Bukgu, South Korea, how participatory budgeting combines exploration and refinement strategies to create processes that promote accountability. The authors emphasize that although there are representativeness issues in both cases, it is possible to observe an interest in the narratives about how cities build and refine processes that can improve the exchange of information between government and society.

Firmstone and Coleman (2014) analyzed the impact of new opportunities for public engagement offered by digital media on local authority communication with citizens based on a study in the UK's third-largest city, Leeds. The authors point out that while there is no reason to expect digital media to displace existing channels of public engagement, digital media is beginning to play an important role in defining and reconfiguring the role of citizens in local governance, contributing to the advancement of accountability.

Salcedo et al. (2022) conducted a literature review to propose a theoretical approach to accountability in public institutions. The authors conclude that a conceptual approach to accountability is to account to those governed for actions, executions, powers, and budgetary

commitments in accordance with local, regional, and national needs in public management. From a historical perspective, Latin America raises awareness of the importance of active citizen participation in state resources to avoid falling into democratic systems that allow corrupt governments. In Brazil, the study by Silva, Wakin & Wakin (2014) investigated the transparency of municipal public management information in the Mucuri Valley (MG), published on the respective city halls' electronic portals. The study aimed to discuss the results from the perspective of accountability, as a resource that contributes to the exercise of popular participation and social control, in strengthening democracy. The authors point out that in larger municipalities, there are signs of transparency, noting that the higher the level of socioeconomic development, the higher the level of transparency, although this correlation is modest compared to the challenge of strengthening democracy with the contribution of accounting information to building accountability.

Raupp & Pinho (2023) investigated the capacity of the electronic portals of municipal councils in the state of Santa Catarina, comparing the results of a study conducted in 2021 with those published in the RAUSP Management Journal 10 years earlier. The authors found that a significant number of electronic portals of municipal councils located in Santa Catarina municipalities still fail to prioritize accountability.

Recent studies demonstrate that, at the international and national levels, analyses of accountability in local governments focus on its vertical dimension, primarily on aspects of building accountability through improved transparency and channels for social participation. Therefore, the need for studies focused on analyzing accountability in its horizontal dimension is highlighted, as this also establishes a means of strengthening democracy.

Imprest Fund

The imprest fund was created to meet emergency expenses in public administration. The use of this type of expenditure is provided for in Law No. 4,320/1964, in Articles 68 and 69, and consists of the

transfer of cash to a public servant for the purpose of covering expenses that cannot be subjected to the standard expenditure process (Ferreira, Coelho, Coelho & Mazzali, 2015).

Imprest fund is the name given, within the government, to the administrative procedure of an advance granted to a public servant so that they may carry out an expenditure which, due to its peculiar nature, does not fit within the standard execution procedures. Public administration needs to rely on some special system to carry out expenses which, because of their nature or urgency, cannot await the regular processing of expenditures (Camara, Carvalho & Dinis Filho, 2019). Pinto, Monteiro, and Reis (2024) support this definition by highlighting that the imprest fund is a form of procurement not subject to the regular bidding process, as it follows a less formal procedure, although still subject to specific rules.

The expenditures to be executed under the advance system, also known as imprest fund, must be explicitly defined in municipal law, and the public servant must not be in default—meaning they have not failed to account for a previous advance within the legal timeframe—nor may they be responsible for more than two advances at a time (Brazil, 1964).

In summary, the imprest fund requires prior commitment and registration of the expense before it occurs, characterizing it as an advance. Moreover, it involves the allocation of financial resources to a public servant who will apply the funds and subsequently provide an accountability report on the expenditures.

As presented by Frink & Klimosk (2004), efforts to understand accountability are largely drawn from social psychology, where responsibility is viewed as a description of a category of causal factors for behavior in social environments. Thus, using public organizations and resource management as examples of such environments, the analysis of accountability practices in the use of imprest funds contributes to its broader understanding.

The imprest fund is used for executing expenses when it is not possible to wait for the standard processing—commitment, verification, and payment (Secretaria do Tesouro Nacional, 2016)—and when such expenses cannot be subjected to the public bidding process (bidding exemption), due to their exceptional, urgent, or specific nature. Its use is justified insofar as it becomes a valid and necessary public management tool for executing certain expenses that, due to their characteristics, require differentiated treatment to streamline or adapt the expenditure process (Tribunal de Contas do Estado de Minas Gerais, 2011).

According to Ferreira et al. (2015), the difference between executing an expense through an imprest fund and through other standard forms lies in the commitment made in the name of the public servant, the cash advance, and the exemption from mandatory bidding. However, the execution of these expenditures must still observe the same principles that govern public administration—legality, impersonality, morality, publicity, and efficiency—as well as the principles of equality and obtaining the most advantageous acquisition for the public administration. Although the granting of imprest funds is exceptional in nature, it still observes the three expenditure stages: commitment, verification, and payment, which, according to the Brazilian Public Sector Accounting Standards (NBCASP), follow the natural planning and budgetary balance process.

Finally, the accountable officer, the public servant responsible for the funds, must render accounts of the financial resources used, by presenting supporting documentation of the actual expenses and returning to the public treasury any unspent or disallowed amounts. In such cases, the return of funds must be processed so that the expense is canceled—if the return occurs within the fiscal year—or recorded as budgetary revenue—if the return occurs after the close of the fiscal year.

The imprest fund, like the use of any public resource, is subject to accountability by the public actor responsible for its use. The concept of horizontal accountability, understood as the set of actions carried out by agents or state bodies that

possess the legal right and power and are predetermined and qualified to carry out such actions—from routine supervision to legal sanctions (O'Donnell, 1998; Medeiros, Crantschaninov & Silva, 2013; Lindberg, 2013)—demonstrates that the public servant responsible for the imprest fund may undergo this type of oversight, even facing sanctions in case of misconduct, with the aim of promoting accountability in municipal public administration.

Methodological elements of the research

This is a descriptive-qualitative study, as it seeks to describe whether the procedures for accountability in the supply of funds can be considered an instrument for promoting accountability in the municipality of Viçosa through the use of qualitative methods for data analysis and interpretation. According to Triviños (2001), descriptive research aims to describe the facts and phenomena of a given reality.

For the analysis and interpretation of the data, the data triangulation technique will be used. This technique will be applied in this study following the approach developed by Hussein (2015), who understands it as the collection of data from different sources and their respective analyses, as a way to enhance the validity and reliability of the results.

To this end, the laws and decrees that regulate the use of the imprest fund in the Municipal Government of Viçosa will be analyzed. More specifically, Decree No. 4,531/2012 and Municipal Law No. 1004/1994 will be examined. In addition to the laws, accountability reports prepared by the managers who made use of the imprest fund and analytical reports issued by the internal control body regarding those same resources were also analyzed.

After this document review, a semi-structured interview was conducted with the government departments that used the imprest

fund during the period from January to June 2015. Out of a total of fourteen departments, six made use of the imprest fund during this period and were therefore eligible to participate in the interviews. The interviews were carried out during the month of September 2015, aiming to collect information and procedures related to the use and accountability of the imprest fund. As instruments for evidence collection, the semi-structured interview (Gil, 2010) was employed, using a semi-structured form that combined both qualitative and quantitative questions. This form was developed with the objective of collecting data to support a detailed survey of information aimed at composing a comprehensive overview of the topic.

The interview was conducted by the researchers and carried out in person with each secretary. Immediately afterwards, the responses were transcribed for further analysis. In order to preserve the identity of each participant, they were identified by a code, as shown in Table 1.

Table 1
Coding of Interviews

Individuals	Codes	Period during which interviews were conducted
Interviewee 01	E 01	08/2015 – 09/2015
Interviewee 02	E 02	
Interviewee 03	E 03	
Interviewee 04	E 04	
Interviewee 05	E 05	
Interviewee 06	E 06	

Source: prepared by the authors.

In order to facilitate the analysis and organization of the results, categories of analysis were established based on a review of the literature and, consequently, on the analysis of the transcribed interview data, as presented in Table 2.

In order to apply data triangulation, a comparison was made between legal requirements, the content of the interviews conducted, and the theoretical basis on accountability presented in the literature review, with the results presented below.

Table 2

Categories of questionnaire questions

Category	Description
Knowledge about the Imprest Fund	It seeks to analyze what the law and municipal decree establish as imprest fund and the knowledge of the actors involved in the management of this resource.
Accountability for the imprest fund	It seeks to analyze whether the accountability of the imprest fund is being carried out in accordance with legal parameters and as a way of strengthening accountability in the Municipal Government of Viçosa-MG.
Accountability and Sanctions for Managers	Seeks to identify whether there are penalties for misuse of the imprest fund.

Source: prepared by the authors.

Presentation and discussion of results

Knowledge Regarding the Imprest Fund and Accountability

The legal provisions analyzed do not provide a clear and concise definition of the imprest fund. As stated in Article 1 of Municipal Law No. 1004/94:

[...] the imprest fund is intended to cover minor expenses requiring immediate payment, always preceded by the commitment of the appropriate budget allocation, in order to carry out expenditures that cannot be subjected to the standard procurement process. (Viçosa, 1994)

Although it does not clearly establish the definition of imprest fund, the law simplifies the process of incurring expenses by establishing that the resource be used for expenses that cannot be subject to the normal application process, that is, urgent purchases.

Municipal Decree No. 4,531/2012, in its Article 2, regulates the use of imprest funds by the municipal government of Viçosa. The decree provides a definition of what constitutes a small expense for immediate payment:

Small cash expenses are considered to be the

purchase of materials for immediate use or the performance of small urgent services which, if subject to the general rules for processing expenses, could cause losses to the municipal public administration. (Viçosa, 2012)

With regard to municipal secretaries' knowledge of the imprest fund, it was observed that all of them are aware that it is a resource to be used for small emergency expenses. It is worth noting that the legal provisions do not establish the specific situations in which the supply resource can be used. The only determination given by Article 7 of Decree No. 4,531 of 2012 is that:

The purchase of materials through advance payments is prohibited for the purpose of building up inventories in Secretariats, Departments, and Sections, as well as the purchase of permanent materials. (Viçosa, 2012)

When asked about the need to use imprest fund resources, all interviewees stated that such need is linked to the urgency of the expense. Thus, it can be observed that secretaries are aware of when the imprest fund should be used.

Article 3 of Municipal Decree No. 4,531/2012 establishes that cash advances are made available to civil servants in order to enable them to make expenditures that, due to their nature or urgency, cannot wait for normal processing. When asked how the fund supply resource is used, all interviewees demonstrated knowledge of its use, stating that supplies are used only for expenses that need to be made on an emergency basis.

It should be noted that all interviewees, who were responsible for supplying funds, are aware of their responsibility for managing this public resource, as they stated that after using the supply funds, their concern is with accounting for the amount used. It should be noted that accountability is a key point in the concept of accountability as presented by Medeiros, Crantschaninov, and Silva (2013) and Raupp and Pinho (2023), as in the strict sense it is related to the duty to account for a power or resource that has been assigned to them.

The legal provision establishes that the

accountability reports must be submitted within a maximum period of 60 (sixty) days, counted from the day following the granting of the funds, and must include the supporting documents for the expenses incurred (VIÇOSA, 2012). When the interviewees were asked about the procedures for rendering accounts of the imprest fund, it was observed that they evaluated the process positively, with Interviewee 1 providing the following response:

The procedures are very practical, as they are attached to a specific form detailing what was purchased, the invoice number, the amount, and whether there is any remaining balance. It will be entered there, and then the funds are returned by issuing a municipal collection form, meaning that it goes into the municipality's coffers without the possibility of any manipulation. Once the accounts have been rendered, I receive a payment slip in my name, using my CPF (Individual Taxpayer ID) or that of the person who has the right to use the fund, and then a document is issued to make the payment at a bank. (E1)

This procedure can be considered a practice that promotes horizontal accountability within the city government, in accordance with the theoretical precepts identified in Teixeira, Sena, and Silva (2024), since, as explained, the manager is identified by name and Individual Taxpayer Registration Number (CPF in Brazil) on the form for reimbursement of remaining funds, being directly responsible for the management of the imprest fund and its subsequent accountability. Thus, the manager is identified and held accountable according to the characteristics presented by Bernardo, Sediya & Reis (2016) when addressing the dimensions that make up the concept of accountability.

Regarding the analysis of the accountability reports and the reports prepared by internal control in relation to the use of imprest funds during the period under review, it was observed that the reports are in

accordance with legal requirements, with no reservations being raised regarding the use of cash advances. Furthermore, it should be noted that two secretaries returned part of the funds received, due to non-use, through the payment of a municipal collection form, in accordance with the procedure established by law.

Accountability and Sanctions

Municipal Decree No. 4,531/2012, in its Article 9, determines that civil servants entitled to advances are personally responsible for the amount of the advance, for their accountability, and for the legality of the documents supporting the expenses incurred. Based on this determination, respondents were asked what their responsibility would be in accounting for the imprest fund, and all responded that they are aware that they are solely and primarily responsible for accounting for the imprest fund, as can be seen in the statement by respondent 2 below.

As a manager, the responsibility is very great because it is a public resource and a resource that you release for people to use within the public administration, so it has to comply with the law that established it and with the principles of public administration in accordance with the morality of the administration. (E2)

The responses from managers revealed that all of them practice accountability, since they are responsible to society for the execution and administration of public resources. With regard to responsibility for the use of resources, some interviewees said that they share the decision on resource allocation with some employees, but that they monitor the entire process, from purchase to proper accountability, because accountability, as well as the request for imprest funds, is done in the name of the secretary, who is responsible for accountability, regardless of who made the expenditure.

In view of the above, it can be observed once again that the management of imprest fund resources is carried out in an accountable manner by the public actors of the municipality analyzed, since they feel

responsible for accounting for public resources assigned to them, in accordance with the theoretical precepts of Medeiros, Crantschaninov & Silva (2013).

Although Municipal Law No. 1,004/1994 and Decree No. 4531/2012 do not provide for any type of sanction or penalty for misuse of imprest funds, all interviewees were fully aware that if they misuse the funds, even if there is no punishment, they believe that if misuse of the funds is found, they could be held accountable for the error. This was identified through the statements of interviewees 3 and 4.

There are currently no sanctions or penalties, but I think there should be a way to penalize beneficiaries who do not account for the funds correctly. (E3)

This administrative process carries a penalty, not only of returning the money and being penalized, but you could even lose your job. I don't know if it would come to that, but if you don't account for any amount of money, you could even lose your position of trust. (E4)

It is observed that sanctions are a weak point in the management of the imprest fund of the municipality analyzed, according to the precepts presented by Bernardo, Sedyama & Reis (2015) that sanctions are the possibility of reprimanding public actors if their actions exhibit behavior outside of what is expected.

Another point questioned in the interview was whether any consultation is made with any department or warehouse before a good or service is purchased and, if so, how often this consultation is carried out. Based on the municipal decree, there is no requirement in this regard, but the Municipal Comptroller General (CGM), when granting the imprest fund, instructs all suppliers to carry out this procedure whenever there is a need to purchase goods or services under the imprest fund regime. All interviewees were aware of this

requirement made by the CGM and all consult the budget before incurring expenses with the resource.

This fact reflects the existence of horizontal accountability mechanisms as presented by Lindberg (2013), since it can be carried out by professionals or even by peers. The degree of control is low, as peers can only request information on very narrow segments of their colleagues' activities, as presented in the interviewees' reports.

Municipal Decree No. 4,531/2012, in its Article 16, determines that expense reports must be sent to the Municipal Finance Secretariat, which will examine them within 48 (forty-eight) hours and may challenge expenses that are irregular or not in accordance with the provisions of this decree. In view of this, respondents were asked about the accountability procedures, and it was found that all of them submit their accounts to the finance department, which evaluates them and, after approval, files the form and supporting documents.

It is worth noting that all departments forward the imprest fund accounts to the finance department for analysis and approval, except for the health department, which has its own finance sector. Therefore, this sector is responsible for analyzing and rendering accounts, as well as filing the form used for rendering accounts for this department.

Conclusion

The main objective of this study was to analyze whether the accountability of the imprest fund in the Municipality of Viçosa constitutes an instrument for promoting accountability in municipal public management in Viçosa, Minas Gerais.

The research found that there is a broad understanding of the imprest fund among the secretaries who used the resources, and that the legal provisions are not explicit regarding the accountability of the imprest fund.

It was observed that managers have a basic understanding of the methods used to account for the amounts made available by the imprest fund advance, although there is no consistent information on its accountability in the legal provisions.

It should be noted that accountability is mostly

monitored by the Finance Secretary, who is responsible for analyzing and approving the imprest fund accounts, which is a way of promoting accountability in its horizontal dimension.

The interviews mention the responsibility of managers with regard to the legality of the reports submitted to the Finance Department for approval or rejection of the funds used by the supplier, which is another way of promoting accountability in public management in the municipality of Viçosa.

The severity of penalties is the weak point in promoting accountability in the management of imprest funds in the municipality analyzed, since managers feel responsible for the public resources assigned to them, but know that there are no penalties for failing to comply with what has been established.

The study contributes to the literature in the field of Public Administration by providing a current and in-depth discussion on accountability and the rendering of accounts for imprest funds in municipal governments, which are still so lacking in analysis in Brazil.

There is also a social contribution, since the experience of using imprest funds in a small municipality can serve as a reference for the adoption of this practice in other small municipalities, bringing improvements to public management and public services provided to the population, given the peculiarities and specificities of the expenses that are made with the imprest fund.

It is concluded that the accountability of the imprest fund partially contributes as an instrument for promoting accountability, since managers are identified and held accountable, but it was not possible to identify possible sanctions provided for in cases of mismanagement of resources in the legal provisions governing the use of these resources at the municipal level.

The study has the limitation of being restricted to the analysis of a single municipality, and its results cannot be

generalized. Another limitation of the study is that it does not analyze the transparency of the accountability documents for fund supplies. Future studies should compare the management of cash advances between different city halls, for example, in municipalities of different sizes. They should also analyze the transparency of information on the use of cash advances in city halls.

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