


Municipal public management: Study in the treasury of the municipality of Eusébio-Ceará

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ABSTRACT

Recent research indicates a gap regarding the validity and effectiveness of using modern financial and budgeting tools in improving public financial management. Thus, in the present research we sought to analyze the treasury management process of the municipality of Eusébio - Ceará, observing the practices adopted and the challenges faced. To this end, the Case Study strategy was used, which will be carried out at the Secretariat of Finance (SEFIN) of Eusébio, where the activities of treasury, controllership, collection and management of resources will be examined from an integrated perspective. The results of Eusébio's SEFIN's financial analysis highlighted the strict adherence to fiscal responsibility laws and other regulations, reinforcing citizens' confidence in transparent and legally conformed public management. The transition to digital systems, while challenging, promises to significantly improve efficiency and transparency. This study highlighted the importance of continuous evolution in fiscal management and the potential of digitalization to improve public administration. The findings can serve as a model for other government entities and indicate areas for future research, especially on the impact of the digital transition on public trust and efficiency.

Keywords: Financial Administrative System, Financial management, Public Management.

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INTRODUCTION

Efficiency in the management of public finances represents a key element for the strengthening of economies, both for countries in economic transition and for those with consolidated economies. A sound public financial administration is one of the pillars that ensures a country's international competitiveness. Effective financial management tools provide not only efficiency and coherence in the activities of public authorities at various levels, but are also critical to sustaining democratic governance (Leeper *et al.*, 2020; Marfatia *et al.*, 2020).

With increasing globalization, increased risks to public finances emerge that highlight the need for continuous improvement in financial management systems in order to safeguard economic stability and sustainability. These challenges point to the importance of updating financial information methodologies and systems and conducting integrated analyses for effective management (Chornovol *et al.*, 2020).

In view of the complexity of financial management in the public service, there is a need to deepen the knowledge of the rules and procedures that govern administrative conduct to ensure the practical effectiveness of such systems. The understanding and proper application of these rules to the public system are essential to contribute to the efficiency and effectiveness of the financial administrative system (Silva; Matias, 2016).

Brazilian legislation, in particular Law No. 4,320/64, establishes rules for the balance sheet and the public budget, imposing guidelines that public agencies must follow, covering direct and indirect administration, as well as foundations, autarchies, municipal funds and state-owned companies. In 2008, significant changes were introduced by the CFC's NBC T 16, requiring the adoption of all accounting rules in accordance with international standards. These regulations led to the creation of study groups by the National Treasury Secretariat, aimed at the elaboration of specific accounting concepts and manuals for the public sector (CFC, 2008).

However, recent research indicates a gap regarding the validity and effectiveness of using modern financial and budgeting tools to improve public financial management (Anzuini *et al.*, 2020; Aursland *et al.*, 2020). It is also worth noting that several studies have highlighted the difficulties faced by Brazilian municipalities, many of which have been under great financial pressure (Diniz *et al.*, 2012), with critical management in terms of liquidity, level of investments and obtaining revenues (Leite Filho; Fialho, 2015). Thus, denoting the relevance of studies focused on municipal management.

In this context, the present research aims to investigate the dynamics of municipal treasury management, taking as a case study the municipality of Eusébio-Ceará. Thus, this study proposes to analyze the treasury management process in Eusébio - Ceará, observing the practices adopted and the challenges faced.



The research, guided by the case study methodology, will be carried out at the Secretariat of Finance (SEFIN) of Eusébio, where the activities of treasury, controllership, collection and management of resources will be examined from an integrated perspective. In this way, it is expected to obtain an in-depth understanding of the procedures and contribute with *insights* that can improve the efficiency and effectiveness of the administrative and financial system of public management.

The findings of the research can offer a significant theoretical contribution by expanding the understanding of the principles of financial governance in the context of Brazilian municipalities. By detailing how treasury practices and accounting regulations are applied at the municipal level, one can enrich the literature on public financial management; Identifying the specific factors that influence administrative efficiency in emerging contexts, such as municipalities in developing economies, can contribute to the development of a contextualized theory of public financial management.

From a managerial point of view, the study promises to provide practical recommendations that can be applied to improve municipal financial operations. The findings may serve as a guide for the creation or revision of manuals and procedures for treasury management, ensuring that more effective practices are adopted, taking into account local specificities and challenges identified; They can also provide *insights* for the development of training and professional development programs aimed at treasury employees and financial managers, aiming at a better understanding and application of financial standards and policies.

These contributions can not only improve financial operations in the municipality studied, but also serve as a reference for other municipalities with similar challenges, promoting more robust and responsible public financial management.

THEORETICAL FRAMEWORK

PUBLIC MANAGEMENT

Public Administration, here referred to as Public Management, comprises "the universe of institutions, bodies, services and public agents that work to meet the needs of the population in general, without any kind of privilege to individuals, that is, it is the management of the interests of the community through the provision of public services" (Guimarães; Oliveira, 2019, p. 357). Santos (2014, p. 89), in a very simple way, explains that "public management refers to the functions of public management of government business".

The 1988 Constitution brought significant changes in the field of municipal public administration, as it gave greater importance and responsibilities to Brazilian municipalities, consolidating their power of action with regard to the provision of public goods and services to the population. It has also considerably increased the responsibility and obligations of those who occupy



positions in the public administration in general, as determined by the Fiscal Responsibility Law (LRF) whose function, among many others, is to establish rules that aim to control the expenses of public managers at the level of the states, the Federal District and municipalities, as well as to promote transparency in the use of public resources (Guimarães; Oliveira, 2019).

Modern public management is committed to the constant acquisition of new knowledge to address practical challenges effectively, aiming to offer improved services and quick responses to growing and diversified social demands. This dynamism is a response to the complex global reality and the need for local governments to use their resources more efficiently to overcome obstacles to their management (Motta, 2013).

Effectiveness in the management of public resources can be significantly improved when the municipal government assumes a more active role and when citizens play an effective role in demanding better management (Rogers, 2008). In this context, Ramos and Schabbach (2012) emphasize the importance of evaluation in public management, as it contributes to improving efficiency in spending and management, in addition to promoting transparency and state effectiveness. They argue that transparency in government results encourages social control. Scarpin and Slomski (2007) complement this point of view, arguing that public managers have the responsibility to manage financial resources in a way that promotes the maximum possible development.

Cruz and Marques (2014) defend the idea that efficient local governments should be encouraged to compete in a healthy way and improve the economic performance of the public sector. And Scarpin and Slomski (2007) see municipal budgeting and revenue management as key elements in municipal development, with the comptroller's office having the essential task of creating systems that monitor and report on these financial aspects.

According to Bogoni, Hein and Beuren (2011), the effective provision of essential public services is crucial to raise the quality of life of citizens and, by extension, stimulate economic growth. Investments in areas such as infrastructure, education, and health are seen by them as local fiscal expenditures that not only improve the productivity of the private sector but also generate significant external benefits for the local economy.

In the context of Public Administration, the performance of state agents, as outlined in the TCU's Governance Framework, can be understood as the government's ability to evaluate, guide and supervise the administration of various public policies. These policies are developed to meet the needs of the population, and their effectiveness depends on the use of a series of appropriate instruments and tools (Nardone, 2018).



Public policies and government tools

Governments—whether at the federal, state, or municipal level—must be constantly vigilant to social imbalances, as their intervention is crucial for the stability and preservation of social order. There are several manifestations of public policy, such as laws, campaigns, awards, and tax impositions, all designed to address specific challenges of scarcity or excess in society (Secchi, 2019).

Campos and Pereira Júnior (2023) explain that public policies are fundamental to deal with the social complexities that affect the daily life of the population, aiming to mitigate specific problems that emerge in the social fabric, whether of a group or a broader portion of society. Due to the dynamic nature of social demands, the action of the State becomes essential in the search for social balance and justice, crucial elements for the cohesion of the community. The effectiveness of government action depends on a clear definition of the public problems to be addressed, which in turn facilitates the development of targeted policies to minimize or solve the challenges presented by society to the government

The implementation of public policies, a governmental responsibility, intrinsically depends on the appropriate allocation of public resources. It is through the public budget that the government plans and allocates the necessary resources to transform such policies into accessible services to the population. The public budget is the instrument that details how revenues will be used and expenditures made, reflecting society's priorities in terms of public policies (Chrispino, 2018).

Without funding, public policy is nothing more than an intention. Any political proposal carries with it a cost that must be considered for its practical realization. Promising ideas without a detailed financial assessment are destined to remain on paper. Therefore, when discussing public policies, it is essential to understand the limitations and capabilities of the public budget, which is essentially the strategic plan for the government's fiscal management (Chrispino, 2018).

In addition to reflecting the government's intention in terms of revenue and expenditure, the public budget, formalized in the Annual Budget Law (LOA), transcends its accounting, technical and legal nature, acting as a dynamic instrument of strategic planning. It details the allocation and specific destination of investments in public services made available to the population. In addition, the public budget is a flexible planning tool, purpose-built to meet specific objectives and adapt to the public service needs of the community. Far from being a rigid document, it is moldable and must be updated regularly to respond effectively to changing societal demands and government funding requirements, ensuring its relevance and effectiveness over time (Campos; Pereira Júnior, 2023).

The public budget is defined by the National Treasury Secretariat – the central nucleus of public accounting in Brazil – as a legislation proposed by the Executive Branch whose function is to project revenues and determine government expenditures (Abrúcio and Loureiro, 2005). With regard



to municipal administrations, the budget is a document that details not only the collection expectations, which are the basis of the municipality's financial resources, but also the spending limits, representing the investments made by the municipal management to provide services to the community. Therefore, budget management is a task of paramount importance in public management, governed by a set of legal norms — including the Fiscal Responsibility Law (LRF), the Federal Constitution, and Law 4,320/1964 — that ensure the correct collection of revenues and execution of expenditures (Fonseca and Souza, 2008).

According to Oliveira *et al.* (2020) the LRF was enacted on May 4, 2000, with the aim of preventing risks and correcting deviations in public fiscal management, considered the code of good conduct for public managers aims to establish public finance standards aimed at responsibility in fiscal management and, among other measures, provide for punishments for entities that do not comply with the law, thus ensuring the effectiveness of its service.

The Multi-Year Plan (PPA) also aims to align government actions (Olenski *et al.*, 2017). Established by the Federal Constitution of 1988, the PPA serves as a guide for public managers in the formulation and implementation of public policies. This instrument evolved in parallel with the New Public Management (NPM) movement, emphasizing the achievement of results in the public sector. From the 1990s onwards, Brazil began to revise its bureaucratic model of governance, moving towards a managerial model, in which the PPA plays a key role in results-based management (Nascimento *et al.*, 2020).

In the context of the Brazilian federation, all municipalities, regardless of size, are subject to constitutional norms for the elaboration of the PPA. This should be done based on the estimate of revenues and the allocation of resources, considering the fiscal and regulatory aspects. However, many municipalities face difficulties in creating their government plans. The PPA, which should be a dynamic instrument for budget planning and management, often ends up being just a procedural formality without true institutionalization as a management tool (Silva, 2017).

FINANCIAL MANAGEMENT AND TREASURY IN PUBLIC ADMINISTRATION

Public administration, both in Brazil and globally, has undergone significant transformations in recent decades, driven by the need for robust fiscal practices and the provision of services that meet the increasingly specific demands of the population. This requires management that responsibly balances the collection and allocation of resources, following efficiency criteria that are fundamental to the success of public institutions (Denhardt, 2012).

Faced with this scenario, financial management acquires increasing importance, directly affecting the lives of citizens and organizations. According to Gitman (2010), it is in charge of developing and implementing strategies aimed at growth and improving the competitive position of



an organization, whether public or private. In the public sphere, a central objective of financial management is to establish resource management that prevents overspending and that, through rigorous oversight and prioritization of government needs, optimizes performance and achieves established goals (Pollitt, 2014).

The financial efficiency of the Brazilian public administration faces challenges, especially due to constitutional rigidity and mandatory minimum expenditures in key areas, which requires managers to have a responsible administration and an attentive execution of projects to avoid failures in the provision of public services (Diniz et al., 2012). In addition, recent financial crises, the scarcity of resources for investments, and problems such as corruption and lack of transparency have hampered the fiscal management of municipalities. Therefore, it is imperative that public managers practice effective and responsible fiscal management, seeking superior economic and financial performance in the delivery of public services and greater fairness in the distribution of resources (Leite Filho *et al.*, 2018).

In response to these needs, the National Treasury Secretariat annually publishes the Manual of Accounting Applied to the Public Sector (MCASP), which provides accounting guidelines for public entities and promotes rationality, efficiency, and transparency in fiscal management. According to MCASP (2018), the main focus of these entities is to provide services to society, including welfare and safety programs, and to present financial statements that accurately reflect the economic situation and performance of the public sector. Such reports are essential for accountability, accountability, decision-making, and the promotion of transparency and social control (STN, 2018).

In this context, the municipal treasury is one of the central areas of financial management, being responsible for managing all financial transactions, including receipts and payments, cash flow control, and other critical financial activities. The complexity and importance of treasury derive from its central function in maintaining financial health and strategic decision-making related to the organization's finances (Andrade, 2018).

On a daily basis, the Treasurer of a public agency manages the financial inflows and outflows of the entity. It analyzes all the amounts available to management for the acquisition of new assets and the reduction of its liabilities. It is up to this professional to carry out this financial management and from there make the necessary strategic decisions. The treasurer in charge must pass on to his team the importance of working with the PPA (Multi-Year Plan), the LDO (Budget Guidelines Law) and the LOA (Annual Budget Law) in hand, more precisely the LOA, which will bring all available budget to be executed within the financial year (APO, 2023).



METHODOLOGY

The present study is characterized as descriptive (Gil, 2010), qualitative (Patton, 2001) and documentary (Yin, 2010), with the case study as a research strategy (Yin, 2010). The descriptive research allowed us to delineate the characteristics of the phenomenon under study using standardized data collection techniques, enabling the discovery of the existence of an association between variables and the nature of the phenomenon (Gil, 2010).

Qualitative research, on the other hand, seen as a naturalistic approach that seeks to understand the phenomena in context-specific configurations, where the researcher does not try to manipulate the phenomenon of interest (Patton, 2001), was used to analyze the complexity of the phenomenon, include and qualify the dynamic processes experienced and enable, at a greater level of depth, the understanding of the particularities of the characteristics of the institution under analysis (Richardson, 2017).

And the documentary research enabled the use of materials that did not have any preliminary analysis, constituting a rich and stable source of data, which were ordered according to the objective of the research, being an accurate data source with wide coverage (Yin, 2010). On the other hand, the Case Study, considered as an empirical investigation, allowed the analysis of the phenomenon within its real-life context (Yin, 2010). Case studies are considered appropriate according to certain types of problems, such as those where research and theory are still in their early stages of formation and those based on practice, where actors' experiences are important and the context of action is critical (Benbasat *et al.*, 1987), as is the case of the present research.

The case selected for the study was the Treasury of the municipality of Eusébio, in Ceará. The municipality of Eusébio was selected due to its prominent role in the economic and social scenario of the state. As one of the fastest-growing municipalities in the metropolitan region of Fortaleza, Eusébio stands out for its expanding infrastructure, vigorous industrial development, and significant contribution to the state's tax collection. In addition, its strategic location and continuous investment in key sectors, such as education and health, reinforce its position as a model of effective and innovative public management in Ceará.

Already the Treasury plays a large and important role in the public sector. She is responsible for part of the Public Management of a municipality. From this sector, managers can have financial information from all departments. Its function is to keep track of daily receipts and payments.

During the case study, visits were made to the Secretariat of Finance (SEFIN) of Eusébio, where the managers presented information on the functioning of how the payment process is carried out by the employees of the administration - on this occasion it was possible to follow the way in which the treasury sector fulfilled the tasks of the portfolio; It was observed, for example, that the payment process of companies that provide services or products to the entity is very cautious, as it is



a great responsibility with the public coffers, in addition, the team worked in an integrated way, where the managers had full responsibility for the use of banking systems for payments of suppliers and the other employees integrated the rest of the payment process and inclusion in the accounting system for better transparency of the entity. At this stage, the collaboration of the Treasurer and the Executive Secretary of Finance can be counted on.

With the data, they were analyzed based on the Content Analysis technique, conceptualized by Bardin (2004, p. 37) as a set of communication analysis techniques that uses systematic and objective procedures to describe the content of the messages, indicators that allow the inference of knowledge related to the conditions of production/reception of these messages. The advantages of Content Analysis are to organize the collected material in a communication model, to have rules of analysis following procedures and units of analysis, to work on the interpretation of texts following a structure of carefully created categories, and to have criteria of validity and reliability (Mayring, 2000).

RESULT AND DISCUSSION

In this section, the analysis focuses on the treasury sector of the Municipality of Eusébio, addressing both the information provided by the treasurer and the executive secretary of finance, as well as the financial statements. In addition, emphasis will be placed on the computerized financial administrative system, which operates in an integrated manner within the Treasury. A detailed list of the activities carried out in the sector will also be presented, accompanied by the respective procedures adopted in each of them."

The Treasury of the Municipality of Eusébio in the year 2023 is operating with four employees, two financial analysts, a coordinator of the municipal treasury and an executive secretary of SEFIN. The treasury has constantly received taxes and efficiently managed these resources from the work of the municipal tax collection sector.

Currently, the activities developed by the treasury sector are: 1) payments to suppliers; 2) payment of the minimum income program; 3) payment of the social rent program; 4) payment of employees' salaries; 5) payment of payroll consignments; 6) payment of INSS guide, suppliers and servers; 7) payment of a guide from the Eusébio Municipal Public Servants Welfare Institute (IPME) for the municipality's statutory employees; 8) receipt of guarantees and letters of guarantee inherent to bidding processes for participation in the taking of prices and competition, and when the supplier winning the bidding process wishes to guarantee the contract object of the process; 9) refund of overpaid or duplicate taxes, as reported in the due request to SEFIN (Secretary of Finance); 10) payment of taxes due by suppliers; 11) reconciliation and daily closing of inputs and outputs; and 12) closing of accounting information together with the employees of the accounting sector.



It was evidenced that it is up to the sector to carry out several activities, from the verification of payment to a supplier X, to information intended for accounting control requested by the State Court of Accounts. Some of these activities are explained below.

PAYMENTS TO SUPPLIERS

The Treasury of the municipality of Eusébio manages payments to suppliers, processing them physically and receiving them daily. *"This department serves all municipal departments, with the exception of the AMMA and AMT municipalities, as well as the city council, which are outside its jurisdiction."* (Executive Secretary of Finance).

Figure 1 displays a prepayment note that encapsulates essential details of the payment procedure, from the secretariat involved to the payee's data. On a daily basis, the Municipality of Eusébio authorizes a series of processes that trigger the corresponding payments. Upon receipt, a meticulous check is carried out to ensure that the process information is in line with the prepayment stipulations. These processes are then categorized according to the responsible secretariat, the beneficiary, the source of the funds, and the specific bank account.

The payment method of the Municipality of Eusébio begins with the daily receipt of documents related to suppliers. *"The treasury team is dedicated to a detailed analysis of each process to ensure that they are in compliance with current policies and regulations."* (Treasurer). Once the files are received and examined, they are organized by secretariat or department, in view of the nature of the services or products provided. *"The treasury team then identifies the supplier related to each payment through the prepayment note and other information attached to the process."* (Executive Secretary of Finance).

The treasury chooses the appropriate bank account to make the payment, which may involve issuing checks, making wire transfers, or other means, according to municipal guidelines and the supplier's bank details. *"To keep an organized control, the responsible secretariat documents each payment in a specific Excel file, detailing elements such as the name of the supplier, the date and amount paid, as well as the taxes collected."* (Treasurer).



Figure 1: Prepayment Note of the Financial Administrative System

PREFEITURA MUNICIPAL DE EUSEBIO				
RUA EDMILSON PINHEIRO, 150 EUSEBIO - CE CNPJ :23.563.067/0001-30				
NOTA DE PRE - PAGAMENTO				
DATA: 29/05/2023	NÚMERO: P05.29.010	TIPO: Orçamentária	LIQUIDAÇÃO: P05.03.122	EMPENHO: P04.03.087
UNIDADE GESTORA:				
09 SECRETARIA DE EDUCACAO				
CLASSIFICAÇÃO ORÇAMENTÁRIA		DADOS COMPLEMENTARES		
Orgão: 09	SECRETARIA DE EDUCACAO	Elemento: 3.3.90.39.00	Outros Servicos de Terceiros - Pessoa Juridica	
Unidade: 01	FUNDO MUNICIPAL DE EDUCACAO	Licitação/Processo Administrativo: 010142022		
Função: 12	EDUCACAO	Contrato: 101406231		
SubFunção: 362	ENSINO MEDIO	Fonte de Recurso Financeiro: 500.1001.00 - Receitas de Impostos e de Transferência de Impostos - Educação		
Programa: 0207	EDUCACAO BASICA	Tipo de Gasto: LOCACAO DE MEIOS DE TRANSPORTE		
Seqüência: 2020	APOIO AO ESTUDANTE DO ENSINO MEDIO			
HISTÓRICO / ESPECIFICAÇÃO DA DESPESA				
REFERENTE PRESTACAO DE SERVICOS DE FRETAMENTO DE ONIBUS URBANO, PARA O TRANSPORTE DE ALUNOS DO ENSINO MEDIO PARA ATENDER AS NECESSIDADES DA SECRETARIA DE EDUCACAO DESTE MUNICIPIO, CONFORME PROCESSO LICITATORIO				
CREDOR				
Nome/Razão Social: P04759 FRANCISCA LUCIA ARAUJO DA SILVA ME				
CNPJ/CPF: 10.545.631/0001-40 Endereço: RUA DERMEVAL CARNEIRO, SN - CENTRO				
Cidade/UF: EUSEBIO - CE Cep.: 61760-000				
Banco: Agência: Conta:				
VALOR BRUTO				87.904,10
DEDUÇÕES DO PRE-PAGAMENTO:				
ESPECIFICAÇÃO				VALOR
CONSIG. INSS				6.761,74
IRRF S/ OUTROS REND - EXTRA				3.073,52
ISS - EXTRA				4.098,02
TOTAL DEDUÇÕES DO PRE - PAGAMENTO				13.933,28

VALOR LÍQUIDO:	73.970,82
POR EXTENSO:	SETENTA E TRES MIL, NOVECENTOS E SETENTA REAIS E OITENTA E DOIS CENTAVOS

CHEQUE / DOCUMENTO BANCÁRIO	
FUNTE DE RECURSO	
CONTA No.	
DOC. Cx. No.	_____ - _____ - _____

DATA: 29/05/2023

ASSINATURA

DIGIMAX

Source: Treasury of the municipality of Eusébio (2023).

After the payments are made, they are recorded and accounted for in the city's financial system, keeping the financial record up-to-date and accurate. Additional information is attached to



the process and payment notes, providing a complete and transparent history of all financial transactions.

At the end of the process, the documents are filed and sent to the department in charge of document management, where they are properly organized and later sent to the City Council or to the place of permanent archiving.

The city maintains a continuous dialogue with suppliers, aiming to solve any problems or clarify doubts that may arise about payments, thus promoting a transparent and stable relationship. In addition, it is possible to generate detailed reports on payments made to suppliers, reinforcing transparency and accountability in public financial administration. "It is crucial that this entire process takes place in strict compliance with applicable regulations, ensuring the integrity and clarity of government payments." (Treasurer).

Table 1 shows the payments made on the day, with detailed information about each payment, including the name of the supplier, the date of payment, the amount, and other relevant details.

Table 1 - Bank control of account 84-3 referring to the Secretary of Health of the Municipality of Eusébio – September 2023

Supplier	Date		Output	Entry	
Beginning Balance					1.358.081,31
45-2				970.000,00	2.328.081,31
FOLPAG AGO/23			2.310.184,50		17.896,81
				40.000,00	57.896,81
FORTEL / DBS SERVICES			6.684,60		51.212,21
53-3			101,80		51.110,41
FORTEL / DBS SERVICES			3.047,39		48.063,02
53-3			46,41		48.016,61
FORTEL / DBS SERVICES			11.599,75		36.416,86
53-3			176,65		36.240,21
FORTEL / DBS SERVICES			3.637,21		32.603,00
53-3			55,39		32.547,61
FORTEL / DBS SERVICES			11.599,75		20.947,86
53-3			176,65		20.771,21
FORTEL / DBS SERVICES			3.637,21		17.134,00
53-3			55,39		17.078,61
FORTEL / DBS SERVICES			3.047,39		14.031,22
53-3			46,41		13.984,81
FORTEL / DBS SERVICES			6.684,60		7.300,21
53-3			101,80		7.198,41
JOSETE MALHEIRO			3.000,00		4.198,41
DP DINH AG	04.set			0,27	4.198,68
				20.000,00	24.198,68
ADRIANA BEZERRA	04.set	X	1.280,00		22.918,68
CRISTIAN TAVARES		X	2.420,00		20.498,68



003-7	04.set			10.000,00	30.498,68
002-9				130.000,00	160.498,68
SUNSHINE COAST	04.set	X	18.866,70		141.631,98
GPS		X	657,45		140.974,53
51-7		X	398,45		140.576,08
SUNSHINE COAST		X	5.244,49		135.331,59
GPS		X	182,75		135.148,84
51-7		X	110,76		135.038,08
CONSIG BOX		X	108.899,83		26.138,25
CLS PRODUCAO		X	9.850,00		16.288,25
53-3		X	150,00		16.138,25
LUK		X	9.209,36		6.928,89
53-3		X	284,83		6.644,06
1-0	05.set			158.584,26	165.228,32
ITGM UTI AND UCI			144.150,00		21.078,32
CREA CE			254,59		20.823,73
51-7	06.set			190.000,00	210.823,73
				85.000,00	295.823,73
				440.000,00	735.823,73
RODRIGO BASTOS	06.set	X	9.362,64		726.461,09
53-3		X	2.330,71		724.130,38
RODRIGO DE BRAGA		X	8.526,26		715.604,12
53-3		X	2.013,46		713.590,66
F2 TRADE		X	66.145,00		647.445,66
EMBRAESTER		X	90.960,67		556.484,99
53-3		X	1.385,19		555.099,80
CAGNIGHT		xx	826,30		554.273,50
CAGNIGHT		xx	4.119,55		550.153,95
CAGNIGHT		xx	1.492,53		548.661,42
CAGNIGHT		xx	4.771,93		543.889,49
OI S.A			259,18		543.630,31
OI S.A			96,38		543.533,93
OI S.A			96,38		543.437,55
NF COMMERCE		X	976,14		542.461,41
53-3		X	11,86		542.449,55
NF COMMERCE		X	629,95		541.819,60
53-3		X	7,65		541.811,95
COOPBRASIL	06.set		522.139,80		19.672,15
	08.set			7.832,10	27.504,25
				10.442,80	37.947,05
53-3	08.set		7.832,10		30.114,95
51-7	08.set		10.442,80		19.672,15
EYE CLINIC	11.set		8.892,00		10.780,15
51-7	12.set			20.000,00	30.780,15
CAGNIGHT	12.set		5.857,97		24.922,18
				60.000,00	84.922,18
				176.831,85	261.754,03



BOLSISTA/AUX AUGUST 2023	12.set		237.187,32		24.566,71
FOLPAG HIT			318,20		24.248,51
OI S.A	13.set		717,34		23.531,17
OI S.A			351,84		23.179,33
OI S.A			726,28		22.453,05
OI S.A			1.787,50		20.665,55
				140.000,00	160.665,55
LOCARFLEX	13.set		2.658,51		158.007,04
53-3			40,49		157.966,55
LOCARFLEX			1.116,33		156.850,22
53-3			17,00		156.833,22
LOCARFLEX			15.883,12		140.950,10
53-3			241,88		140.708,22
LOCARFLEX			7.975,54		132.732,68
53-3			121,46		132.611,22
LOCARFLEX			5.294,37		127.316,85
53-3			80,63		127.236,22
LOCARFLEX			5.317,03		121.919,19
53-3			80,97		121.838,22
LOCARFLEX			2.658,51		119.179,71
53-3			40,49		119.139,22
LOCARFLEX			5.317,03		113.822,19
53-3			80,97		113.741,22
LOCARFLEX			5.294,37		108.446,85
53-3			80,63		108.366,22
LOCARFLEX			1.116,33		107.249,89
53-3			17,00		107.232,89
LOCARFLEX			5.294,37		101.938,52
53-3			80,63		101.857,89
LOCARFLEX			15.883,12		85.974,77
53-3			241,88		85.732,89
LOCARFLEX			7.975,54		77.757,35
53-3			121,46		77.635,89
LOCARFLEX			5.294,37		72.341,52
53-3			80,63		72.260,89
LOCARFLEX			5.317,03		66.943,86
53-3			80,97		66.862,89
LOCARFLEX			2.658,51		64.204,38
53-3			40,49		64.163,89
LOCARFLEX			2.658,51		61.505,38
53-3			40,49		61.464,89
LOCARFLEX			5.317,03		56.147,86
53-3			80,97		56.066,89
CLS PRODUCAO			9.850,00		46.216,89
53-3			150,00		46.066,89
SUPER GASES			10.818,60		35.248,29



53-3			131,40		35.116,89
					35.116,89
GEOVANNA MARIA	14.set		3.000,00		32.116,89
ODONTO PRIME	14.set		2.738,49		29.378,40
TRADE UNION	14.set		3.600,04		25.778,36
	15.set			500.000,00	525.778,36
IPME PAT CAP AGO/23	15.set		195.590,17		330.188,19
IPME SERV CAP AGO/23			184.019,52		146.168,67
IPME PAT FIN AGO/23			62.828,34		83.340,33
IPME SEG FIN AGO/23			52.016,29		31.324,04
002-9				20.000,00	51.324,04
B&B PNEUS TRADE	15.set		574,15		50.749,89
53-3			8,74		50.741,15
B&B PNEUS TRADE	15.set		574,15		50.167,00
53-3			8,74		50.158,26
B&B PNEUS TRADE	15.set		4.801,95		45.356,31
53-3			73,13		45.283,18
B&B PNEUS TRADE	15.set		4.436,59		40.846,59
53-3			67,56		40.779,03
B&B PNEUS TRADE	15.set		2.900,82		37.878,21
53-3			44,18		37.834,03
B&B PNEUS TRADE	15.set		4.071,22		33.762,81
53-3			62,00		33.700,81
51-7	18.set			90.000,00	123.700,81
EYE CLINIC	18.set		40.599,70		83.101,11
53-3			742,30		82.358,81
45-2	19.set			200.000,00	282.358,81
IRRF FOLPAG	19.set		269.141,85		13.216,96
001-0	19.set			260.965,92	274.182,88
001-0				220.000,00	494.182,88
INSS SERV AGO/23			129.525,26		364.657,62
INSS PAT AGO/23			353.334,62		11.323,00
FALLAS FOLPAG	20.set		5.200,40		6.122,60
SINSAUDE			165,00		5.957,60
				30.000,00	35.957,60
				270.000,00	305.957,60
ENEL			54.733,91		251.223,69
ENEL			30.808,40		220.415,29
ENEL			5.928,91		214.486,38
EMBRAESTER			90.100,20		124.386,18
53-3			1.372,08		123.014,10
QUALILAV			93.572,10		29.442,00
53-3			2.302,67		27.139,33
51-7			3.070,23		24.069,10
				20.000,00	44.069,10
SUNSHINE COAST			5.846,50		38.222,60
NF 135 GPS			203,73		38.018,87



51-7			123,47		37.895,40
SUNSHINE COAST			14.924,34		22.971,06
GPS NF 136			520,07		22.450,99
51-7			315,19		22.135,80
51-7	21.set			50.000,00	72.135,80
F2 TRADE	21.set		10.949,67		61.186,13
51-7	21.set		298,06		60.888,07
F2 TRADE	21.set		19.399,15		41.488,92
51-7	21.set		528,07		40.960,85
F2 TRADE	21.set		10.895,01		30.065,84
51-7	21.set		296,58		29.769,26
F2 TRADE	21.set		1.994,21		27.775,05
51-7	21.set		54,29		27.720,76
TD DANTAS	21.set		456,88		27.263,88
51-7	21.set		24,05		27.239,83
TD DANTAS	21.set		153,23		27.086,60
51-7	21.set		8,07		27.078,53
TD DANTAS	21.set		306,47		26.772,06
51-7	21.set		16,13		26.755,93
TD DANTAS	21.set		774,24		25.981,69
51-7	21.set		32,26		25.949,43
TD DANTAS	21.set		760,13		25.189,30
51-7	21.set		31,67		25.157,63
TD DANTAS	21.set		872,74		24.284,89
51-7	21.set		36,36		24.248,53
TD DANTAS	21.set		1.072,64		23.175,89
51-7	21.set		56,46		23.119,43
TD DANTAS	21.set		459,70		22.659,73
51-7	21.set		24,20		22.635,53
ICMS RECEIPT	26.set			508.412,74	531.048,27
CONSIG ITAU			102.651,00		428.397,27
				1.920.000,00	2.348.397,27
FOLPAG SET 2023	29.09		2.340.531,15		7.866,12
Income				1.141,80	9.007,92

Source: Treasury of the municipality of Eusébio (Sept. 2023).

The following are data on the payments of the minimum income program.

PAYMENTS OF THE MINIMUM INCOME PROGRAM: REGULATED BY MUNICIPAL LAW 533/2005

The Minimum Income program is a valuable initiative of the Municipality of Eusébio, aimed at people who receive a monthly income of less than one minimum wage. Created with the purpose of meeting the needs of the most vulnerable families in the region, this program plays a key role in promoting social well-being and sustainable community development.



The main objectives of the Minimum Income program are multiple and comprehensive. In the first place, according to the report, it seeks to encourage beneficiary families to place and keep their regular children in school. Access to education is considered one of the pillars for social and economic progress, and by encouraging school attendance, the program contributes to the educational development of future generations.

Another crucial objective of the program is to combat malnutrition and child mortality. The guarantee of a minimum income allows families to have basic conditions of food and medical care, contributing to the reduction of malnutrition and, consequently, to the reduction of infant mortality in the region.

In addition, the Minimum Income program aims to minimize poverty by providing a financial safety net for families in vulnerable situations. This helps to ensure that basic needs such as food, housing, and healthcare are met.

The promotion of employment and income generation is another important objective of the program. *"By providing financial support to needy families, the program helps them invest in job and business opportunities, promoting local economic development."* (Executive Secretary of Finance).

In summary, the Minimum Income program in the Municipality of Eusébio plays a crucial role in strengthening the community, aiming at social inclusion, education, nutrition, poverty reduction and stimulation of income generation. This is an important initiative to improve the quality of life of the most needy families and to build a brighter future for the region.

"The process of launching payments for the beneficiaries of the Minimum Income program in the Municipality of Eusébio occurs on a monthly basis and involves a direct collaboration between the person responsible for the program and the treasury" (Treasurer). The following is a detailed description of how this process happens:

- **Monthly Meeting:** at the beginning of each month, the person responsible for the Minimum Income program schedules a meeting with the Executive Secretary of Finance. During this meeting, the cases that arose during the previous month and the actions necessary to carry out the launches are discussed.
- **Posting by Remittance:** Payments are processed per remittance, with start and end dates defined for each beneficiary in the Banco do Brasil system, as part of the established agreement. This means that beneficiaries have a specific period to withdraw their amounts.
- **Problems with Beneficiary Information:** If there is a problem or discrepancy in a beneficiary's information that prevents payment, the program manager immediately notifies the treasury and the Executive Secretary of Finance. In such cases, appropriate action is taken to correct the information.



- Issuance of a Payable Cheque: if it is necessary to make a payment outside the conventional remittance system due to information problems with a beneficiary, the treasury issues a check payable to the person, ensuring that the beneficiary receives the amount to which he or she is entitled.
- Registration in Excel: the entire payment process is duly recorded in an Excel spreadsheet dedicated to the specific account of the benefit. In this spreadsheet, the total amount allocated to the "Minimum Income" program in the current month is noted. In addition, when situations occur where beneficiaries do not comply with the requirements of the program or there are discrepancies in the remittance information that prevent electronic payment, the names of the people who will receive the checks and the amount of each corresponding check are recorded. This allows for precise control of the amounts to be paid to each beneficiary that they temporarily receive by check due to specific circumstances, ensuring the integrity of the program's financial information. The spreadsheet is updated monthly to reflect the specific amounts and beneficiaries for the period in question.
- Monthly Payroll: each month, a new tab is opened in the Excel spreadsheet of the payroll of the "Minimum Income" program, corresponding to the month being worked. In this new tab, monthly adjustments are made to payments, including inclusions, exclusions, and modifications to the amounts or personal information of beneficiaries. This practice ensures an organized and accurate control of the program's financial information, month by month, while ensuring that payments are made according to the specific circumstances of each month.
- Audit and Control: after the entries are made and the payroll is updated, the team responsible for treasury and finance performs periodic audits on the Excel spreadsheet and payroll to ensure the accuracy of the records and payments made.

"This monthly process ensures that the Minimum Income program works effectively, meeting the needs of beneficiaries and ensuring the integrity of financial information." (Executive Secretary of Finance). The use of payroll to keep track of all detailed beneficiary information is a practice that contributes to the efficiency and transparency of the program, allowing for strict control of financial information. In addition, the use of the banking system facilitates the management of payments.

Table 2 shows a spreadsheet with detailed information on the beneficiaries of the "Minimum Income" program, recorded month by month, as mentioned above:



Table 2 - Payroll of the Minimum Income program of the Municipality of Eusébio – list of beneficiaries – October 2023

In.	Name	Address	Income Supplement (R\$)	RG/ CPF
1	Adelania Monteiro da Silva	Fdos Sto. Antonio	670,00	XXXX
2	Aderlane Oliveira da Silva	Water Eye	500,00	XXXX
3	Adriana Alves Mota	Center	800,00	XXXX
4	Adriana Gomes Lima	Hawaii Park	720,00	XXXX
5	Adriana Kelly da Silva Lima	Tortoise	720,00	XXXX
6	Adriana Lima Dos Santos	Saint Anthony	720,00	XXXX
7	Aila Maria Rodrigues de Sousa	Tortoise	720,00	XXXX
8	Alan Barbosa de Oliveira	Coaçu	720,00	XXXX
9	Alane Queiroz da Silva	Tortoise	670,00	XXXX
10	Alba Nunes Van Silva	Precabura	410,00	XXXX
11	Álcida Nunes da Silva	Precabura	995,00	XXXX
12	Aldeiza Pereira da Silva	Guaribas	470,00	XXXX
13	Aldenir Nunes Van Silva	Precabura	570,00	XXXX
14	Alexandre da Silva Teodorio	Timbú	660,00	XXXX
15	Alexsandra Correia Cardoso	Urucunema	670,00	XXXX
16	Aline Barbosa Damascene	Tortoise	660,00	XXXX
17	Aline Gomes de Melo	Mangabeira	620,00	XXXX
18	Aline Maria Almeida de Castro	New Portugal	118,00	XXXX
19	Aline Queiroz da Silva	Tortoise	520,00	XXXX
20	Alzelita Ferreira Chaves Bezerra	Hawaii Park	670,00	XXXX
21	Ana Alice Alves da Silva	Tortoise	570,00	XXXX
22	Ana Alice Van Silva	Center	670,00	XXXX
23	Ana Carla Deodoro de Lima dos Santos	Trav. Rogério Cavalcante	660,00	XXXX
24	Ana Carla de Oliveira Pinto	Timbú	520,00	XXXX
25	Ana Carolina Maria da Guia	New Portugal	570,00	XXXX
26	Ana Célia Lopes Carvalho	Sto. Antonio	660,00	XXXX
27	Ana Claudia da Silva Evangelista	Mangabeira	670,00	XXXX
28	Ana Claudia Falcão Caetano	Stones	670,00	XXXX
29	Ana Claudia Ferreira Silva	Water Eye	570,00	XXXX
30	Ana Claudia Moura da Silva	Delighted	670,00	XXXX
31	Ana Cristina Façanha Vieira	Timbú	670,00	XXXX

Source: Treasury of the Municipality of Eusébio (2023).

"It is worth noting that in October 2023 the minimum income program had a total of 1127 beneficiaries, 84 of which were paid by checks made payable by the treasurer and the executive secretary of finance." (Executive Secretary of Finance). The rest are paid by means of remittance, as mentioned before in the "Minimum Income" payment process.

In Table 3, you can see the total amount of the remittance and the people who will receive it by check, with its due value and the date the check was cleared in the account, so that we have greater control of the cash information of that specific account.



Table 3 - Bank control of the account related to the Minimum Income Program of the Municipality of Eusébio – October 2023

34.485-0 – Balance				744.157,32
Remittance	27/Out.		687.539,00	56.618,32
Aline Gomes de Melo	852401	31/out	620	55.998,32
Aline Queiroz da Silva	403	17/nov	520	55.360,32
Ana Carla Deodoro de Lima dos Santos	404	01/nov	660	54.700,32
Ana Carla de Oliveira Pinto	405	07/nov	520	54.180,32
Ana Gabriela Ribeiro	406	31/out	410	53.770,32
Anderson Sousa da Costa	407		720	53.050,32
Andreina Marcos de Sousa	408	31/out	570	52.480,32
Angela Maria Soares Severo	409		110	52.370,32
Anisia de Souza Lima	410	31/out	720	51.650,32
Avelina da Silva Sousa	411	01/nov	360	51.290,32
Bruna Morais da Silva Costa	412	01/nov	570	50.720,32
Cintia da Silva	413	06/nov	360	50.360,32
Clauber Façanha Costa	414	01/nov	600	49.760,32
Claudia Xavier Costa	415	01/nov	620	49.140,32
Cristilene Machado da Silva	416	31/out	460	48.680,32
Danila Souza Ferreira	417		160	48.520,32
Ilene Alves dos Santos	418	06/nov	470	48.050,32
Edineia Lima da Silva	419	01/nov	570	47.480,32
Egimar Nunes da Silva	420		670	46.810,32
Eliana Ferreira da Silva	421	06/nov	310	46.500,32
Eliete Ferreira Cabral	422	01/nov	720	45.780,32
Elisangela Sousa Pires	423		600	45.180,32
Emilia Maria Rodrigues da Silva	424	31/out	670	44.510,32
Emilly Nascimento Ferreira	425	01/nov	520	43.990,32
Endel Mayke Almeida Pereira	426		570	43.420,32
Fabio Pereira da Silva	427	01/nov	520	42.900,32
Fernanda Valdelice Ferreira de Castro	428	01/nov	520	42.380,32
Francisca Audeneide Dantas da Silva	429	31/out	570	41.810,32
Francisca das Chagas de Lima	430	31/out	720	41.090,32
Francisca Eurine Cruz de Melo	432	07/nov	670	40.420,32
Francisca Rebeca Alves Souza	433	31/out	720	39.700,32
Francisca Ribeiro Silva	434	07/nov	660	39.040,32
Gean Carlos Oliveira Mourão	435	14/nov	720	38.320,32
Geciliana de Almeida Pereira	436	31/out	670	37.650,32
Gilmara de Castro da Costa	437		620	37.030,32
Girlanny Ferreira da Costa Moura	438		570	36.460,32
Gisele Silva Cavalcante	439	07/nov	620	35.840,32
Greece Soares Silva	440	31/out	520	35.320,32
Isabela Farias de Moura	461	13/nov	520	34.800,32
Izadora Santos da Silva	462	31/out	570	34.230,32
Jessica Gomes da Silva	463		520	33.710,32
Josenice Silva Mourão	464	31/out	620	33.090,32
Juliana Gomes da Silva	465	31/out	218	32.872,32
Juliana Greiciano Santos Ferreira	466	31/out	600	32.272,32
Juliana Virginia da Silva de Oliveira	467		360	31.912,32
Katiane Lima dos Santos	468	31/out	520	31.392,32
Loyslene Adriana da Silva	469	31/out	670	30.722,32
Lucas Mesquita de Melo	470	06/nov	600	30.122,32
Lucilania Almeida de Souza	471	31/out	570	29.552,32
Luiz Jorge da Silva	472	01/nov	720	28.832,32

Source: Treasury of the Municipality of Eusébio (2023).

The following is information on the payments of the social rent program.



PAYMENTS OF THE SOCIAL RENT PROGRAM: REGULATED BY MUNICIPAL LAW 545/2005 AND 1.025/2011

In the Municipality of Eusébio, the Social Rent Program is also in force, an initiative regulated by Laws nr. 545 of 2005 and nr.1025 of 2011. This program aims to serve low-income families in the municipality duly registered with the Department of Labor and Social Action.

"Currently, the Municipal Social Rent Program serves a total of 839 beneficiaries, committing to financially help needy families to bear the cost of renting their homes, as well as monthly water and electricity expenses." (Treasurer). The City commits to providing up to half of a minimum wage to assist with these expenses, alleviating the financial burden of families who fit the established requirements.

"Importantly, in order to remain in the program, beneficiary families must continue to meet eligibility requirements. Those who fail to meet these requirements will later be automatically disconnected from the Social Rent Program." (Executive Secretary of Finance). To ensure transparency and proper use of funds, beneficiaries are required to submit proof of payment of rent, water and electricity bills to the Department of Labor and Social Action by the 20th day of the month following receipt of the benefit.

The Social Rent is initially granted for a period of 12 months and can be renewed if the family still maintains the state of need that justified the inclusion in the program. In this way, the Social Rent Program seeks to provide essential support to low-income families, helping them to maintain an adequate and dignified housing environment over time.

The Social Rent payment process in Eusébio takes place on a monthly basis and is conducted in a coordinated manner to ensure that beneficiary families receive the necessary support. Below, we describe the main actions of this process:

Responsible for the Social Rent Program: the person responsible for the program monitors the beneficiary families during the month, verifying that they meet the requirements of the program.

- **Communication with the Executive Secretariat of Finance:** in the following month, the person responsible for the program contacts the Executive Secretariat of Finance to inform the date on which she will appear at the treasury. During this meeting, necessary changes are made to beneficiaries, such as additions, exclusions, and updates.
- **System Feed at Banco do Brasil:** all updated data are entered into the Banco do Brasil system, where the city hall has an agreement to process payments.
- **Attaching Information to Excel:** after completing the feeding of the banking system, all information is recorded in an Excel spreadsheet specific to the Social Rent Program. This spreadsheet contains the detailed data about the beneficiaries and their respective payment amounts.



- **Bank Control:** In addition, another Excel spreadsheet is used for bank control of the program's specific account. In this spreadsheet, the general amount of the bank remittance and the names of the people and the amounts destined to those who will receive payments via check that month are recorded.

These processes are essential to ensure the efficiency of the Social Rent Program in Eusébio, allowing for monthly monitoring, necessary updates on beneficiaries, and accurate control of the program's financial resources. "*This ensures that low-income families receive the necessary support in a timely manner,*" reports the Executive Secretary for Finance.

The control of these processes is also done through tables of the list of beneficiaries and bank control of the specific account with the amounts of the remittance and the beneficiaries included in the check, as already demonstrated in the Minimum Income Program.

"In the control tables of these processes, it is possible to identify the information of the payment process of the Minimum Income and Social Rent program, with each detail made month by month and with the control of all the information of the users benefited from the programs." (Executive Secretary of Finance). In this context, the Treasurer points out that "*the impact of these programs on the population of Eusébio is notorious, creating a municipality that is more active in the human cause and totally focused on the population.*"

The statements of the Executive Secretary of Finance and the Treasurer emphasize the importance of social assistance programs in the municipality of Eusébio. The Secretary points to the ability to track and control in detail each payment and beneficiary of the Minimum Income and Social Rent programs, which suggests a rigorous and organized approach to financial management. On the other hand, the Treasurer highlights the social impact of these initiatives, indicating that they contribute significantly to the activation of civic participation and the focus on the well-being of the inhabitants of the municipality. Together, these statements highlight the link between responsible fiscal management and tangible social benefits for the community.

EMPLOYEE PAYROLL

The city's payroll payment process happens monthly on the last Friday of the month. It starts with the registration of employee data by the Human Resources (HR) Department, where information such as hours worked and other relevant data is recorded. "*The payroll grid, which lists the accounts of each secretariat and the places of work of the employees, is sent to the treasury sector to be fed. The treasury ensures that the correct amounts are allocated to each secretariat and location.*" (Treasurer).

Then, the funds from the accounts of each secretariat are transferred to the Folpag account, with the amounts corresponding to the payroll of each secretariat. HR enters each employee's



information into Itaú's banking system, while the treasury verifies and confirms the amounts to be paid to each employee.

The transfer of funds from the Folpag account to the individual accounts of the employees takes place with a period of D+1, according to the contract established between the city hall and Itaú. In cases of discrepancies in an employee's banking information, HR and treasury work together to adjust this information. A new pay file is uploaded to ensure that all employees receive their salaries correctly.

The payment process also extends to benefits, such as scholarships, food stamps, and transportation vouchers, which follow a similar procedure to the payment of employee salaries. This detailed process ensures that city employees receive their salaries and benefits efficiently and within the established deadlines.

As can be seen in Tables 4 and 5, the payroll payment process begins with the receipt of documents in Excel format sent by the Human Resources (HR) Department to the treasury. These spreadsheets contain information about the value of each location and are structured according to the type of employment of each employee.

After receiving these spreadsheets, the treasury makes the necessary adaptations to its own spreadsheet. These adaptations are essential for the accurate allocation of resources, considering the capacity, secretariat, and type of employment of each employee.

Collaboration between HR and treasury plays a crucial role in this process, ensuring that all data is correct before final payroll processing. In this way, it is ensured that employees receive their salaries accurately and within the established deadlines. (Treasurer).

Milian (2023) highlights the critical nature of collaboration between HR and finance departments, emphasizing the importance of understanding each's role and organizational purpose to ensure effective resource allocation and advancement of organizational goals. This includes understanding the financial aspects by HR professionals and HR measures by the financial, as well as developing workforce analytics and shared resources.



Table 4 - Grid provided by HR of the Municipality of Eusébio – October 2023

Education	Temp	Account	Commission	Account	Effective	Account	Pension	Account	Scholar	Account	Education	Sum
FUNDEB 30		133.480-8	390.203,74	1.141-X	164.926,83	133.480-8	1.413,24	133.480-8			Educate 40	556.543,81
FUNDEB 70	243.658,05	33.480-4	3.101.445,83	33.480-4	1.672.828,51	33.480-4	8.950,47	33.480-4			Educa 60	5.026.882,86
SEC SEC			4.689,10									4.689,10
Early Childhood Education						33.480-4					Early Childhood Education	0,00
SEC EDUC ESPEC			40.943,23		33.237,43							74.180,66
Total	243.658,05		3.537.281,90		1.870.992,77		10.363,71		-		TOTAL	5.662.296,43
Health	Temp	Account	Commission	Account	Effective	Account	Pension	Account	Scholar	Account	Health	Sum
Hospital	55.149,95	58.041-4	52.984,37	17.582-X	224.653,60	1.154-1					Hospital	332.787,92
ADM	13.314,20	17.582-X	161.650,55	17.582-X	113.413,65	1.154-1					ADM	288.378,40
PSF	259.375,56	58.040-6	253.820,95	17.582-X	260.982,57	1.154-1					PSF	774.179,08
Rehabilitation	13.552,99	58.041-4	9.111,85	17.582-X	54.408,97	1.154-1					Rehabilitation	77.073,81
CAPS	15.184,63	58.041-4	40.686,53		89.785,58	1.154-1					CAPS	145.656,74
CEO		58.041-4	10.695,17	17.582-X	50.774,65	1.154-1					CEO	61.469,82
Endemics	4.181,52	12.146-0	30.577,64	17.582-X	126.771,60	12.146-0					Endemics	161.530,76
PACS					114.925,20	58.040-6					PACS	114.925,20
Polyclinic	1.609,72		59.109,69		41.375,90						Polyclinic	102.095,31
NASF	4.181,51		28.694,92		19.214,82					17.582-X	NASF	52.091,25
EMAD			1.961,51								EMADE	1.961,51
Special ADM			13.576,52								Special ADM	13.576,52
COVID-Hospital	15.598,39										COVID-Hospital	15.598,39
COVID-SESA	2.574,56		8.233,68								COVID-SESA	10.808,24
COVID-Basic	13.091,95		26.881,97								COVID-Basic	39.973,92
Pension							7.015,69				Pension	7.015,69
TOTAL	397.814,98		697.985,35		1.096.306,54		7.015,69		-		Total	2.199.122,56
Social action	Temp	Account	Commission	Account	Effective	account	Pension	Account	Scholar	Account	Social Action	Sum
Secretariat		27.849-1	104.834,78	27.849-1	26.711,42	27.849-1	1.513,33	27.849-1			DRY SEC.	133.059,53



Sentry											Sentry	0,00
Support for the Elderly		31.289-4	10.156,72	31.289-4	14.435,69						Support for the Elderly	24,592,41
Advice			17.631,37	27.849-1		27.849-1					Advice	17,631,37
SUAS - F		37.914-X									SUAS - F	0,00
YOUR			3.651,78						27.849-1		YOUR	3,651,78
CRAS			49.502,18		7.505,51						CRAS	57,007,69
CRAS F											CRAS F	0,00
COVID-SDS BASICA			1.886,09		22.246,68						BASIC VOC	24,132,77
COVIS-SDS SPEC											COVID-ESP	0,00
BELIEVE			15.601,97		4.137,49						BELIEVE	19,739,46
CREAS F					2.266,22						CREAS F	2,266,22
TOTAL	-		203.264,89		77.303,01			1.513,33		-	TOTAL	282.081,23

Source: HR of the Municipality of Eusébio (2023).

Table 5 - Treasury Folpag spreadsheet, fed according to HR information – October 2023

Education	Temp	Account	Commission	Account	Effective	Account	Pension	Account	Scholar	Account	Education	Sum
Educa 30	-	63.213-9	390.203,74	63.213-9	164.926,83	63.213-9	1.413,24				Educa 30	556.543,81
Educa 70	243.658,05	62.927-8	3.101.445,83	62.927-8	1.672.828,51	62.927-8	8,950,47				Educa 70	5.026,882,86
SEC SEC		64-9	4.689,10	64-9	-	64-9					Secretariat	4,689,10
Early Childhood Education						62.927-8					Early Childhood Education	0,00
Dry Special Educ	-		40.943,23		33.237,43				-	64-9	Dry Special Educ	74,180,66
Total	243.658,05		3.537.281,90		1.870.992,77		10.363,71				Total	5.662.296,43
63.213-9	0,00											
62.927-8	3.501.063,52		36.254,13									
64-9	2.161.232,91											
	5.662.296,43											

Health	Temp	Account	Commission	Account	effective	account	Pension	Account	Scholar	Account	Health	Sum
Hospital	55.149,95	624.003-0	52.984,37	84-3	224.653,60	84-3					Hospital	332.787,92
ADM	13.314,20	84-3	175.227,07	84-3	113.413,65	84-3	7,015,69	84-3	-	84-3	ADM	308.970,61
PSF	259.375,56	624.001-3	253.820,95	84-3	260.982,57	624.001-3					PSF	774.179,08
Rehabilitation	13.552,99	624.003-0	9.111,85	84-3	54.408,97	84-3					Rehabilitation	77,073,81
CAPS	15.184,63	624.003-0	40.686,53	84-3	89.785,58	84-3			-	84-3	CAPS	145.656,74



CEO	-	624.003-0	10.695,17	84-3	50.774,65	84-3						CEO	61.469,82
Endemics	4.181,52	624.004-8	30.577,64	84-3	126.771,60	624.004-8						Endemics	161.530,76
PACS	-	624.001-3	-	84-3	114.925,20	624.001-3						PACS	114.925,20
POLICLINICA	1.609,72	624.001-3	59.109,69	84-3	41.375,90	624.001-3						POLICLINICA	102.095,31
NASF	4.181,51	624.001-3	28.694,92		19.214,82	624.001-3						NASF	52.091,25
EMADE	-	624.001-3	1.961,51		-	624.001-3						EMADE	1.961,51
COVID-Hosp	15.598,39			84-3									15.598,39
COVID-SESA	2.574,56		8.233,68										10.808,24
LOW COVID-AT	13.091,95		26.881,97										39.973,92
Total	397.814,98		697.985,35		1.096,306,54		7,015,69					Total	2.199,122,56

70.042-8 AND BAS	-0,00												
70.042-8 MAC	-												
110-6	-												
70.042-8 END	-												
70.042-8 COVI HOSP	-												
70.042-8 COVID SESA	-												
70.042-85 COVID BASICA	-												
84-3	2.199.122,56												
	2.199.122,56												

Social action	Temp	Account	Commission	Account	effective	account	Pension	Account	Scholar	Account	Social action	Sum
Secretariat	-	76-2	104.834,78	76-2	26.711,42	76-2	1.513,33	76-2			DRY SEC.	133.059,53
YOUR	-	76-2	3.651,78								YOUR	3.651,78
Support for the Elderly	-	76-2	10.156,72	76-2	14.435,69	76-2					Support for the Elderly	24.592,41
Advice	-	76-2	17.631,37	76-2		76-2					Advice	17.631,37
Projovem	-	50.072-0	-			50.072-0					Projovem	0,00
CRAS	-	76-2	49.502,18	76-2	7.505,51	76-2			-	76-2	CRAS	57.007,69
CRAS FED		50.064-X		76-2	-	50.064-X					CRAS FED	0,00
YOUR EDFs	-	60.864-8	-								YOUR F	0,00
BELIEVE	-	76-2	15.601,97		4.137,49	76-2					BELIEVE	19.739,46
CREATE FED		62.444-			2.266,22	62.444-					CREATE FED	2.266,22



COVID SDS BAS	-		1.886,09		22.246,68							24.132,77
COVID SDS Especial	-	66.680-7			-						COVID Special	0,00
Total	-		203.264,89		77.303,01	-	1.513,33	-			Total	282.081,23
76-2	279.815,01											
60.864-5	0,00											
59.225-0	0,00											
62.444-6	2.266,22											
59.225-0 COVID	0,00											
62.444-6 COVID	0,00											
	282.081,23											
General background	Temp	Account	Commission	Account	Effective	Account	Pension	Account	Scholar	Account	General background	Sum
SEC. CABINET	4.275,24	61-4	169.435,92	61-4	66.584,98	61-4	2.029,60		-		SEC. CABINET	242.325,74
Attorney		61-4	79.696,96	61-4	20.534,89	61-4			-		Attorney	100.231,85
Internal Affairs		61-4	17.213,42		8.403,53						Internal Affairs	25.616,95
Finance			88.820,79	45-2	63.569,47	45-2					Finance	152.390,26
ART. Politics			27.809,94	61-4	-						Art. Politics	27.809,94
Communication	-		30.050,03	61-4	-						Communication	30.050,03
WORKS	65.254,56	56-8	133.537,35	56-8	42.453,56	56-8	2.885,62				Works	244.131,09
Public Safety	1.915,52	63-0	76.570,16	63-0	27.428,90	63-0	21.033,60		-		Public Safety	126.948,18
GUARD					524.842,64	63-0					GUARD	524.842,64
GOVERNMENT	6.520,90	62-2	119.097,09	62-2	89.533,26	62-2	1.219,95		-		GOVERNMENT	216.371,20
Controllershhip	2.165,86		34.674,99	61-4	21.475,55	61-4					Controllershhip	58.316,40
DEP ESPORT	-	58-4	154.978,11	58-4	11.511,57	58-4	1.897,36		-		DEP ESPORT	168.387,04
DEP CULTURE		59-2	180.496,54	59-2	18.682,33	59-2	909,92		-		DEP CULTURE	200.088,79
AUTO ENVIRONMENT		69-0	93.407,43	69-0	43.047,17	52.040-3	-		-	69-0	AUT MIDDLE AMB	136.454,60
AUT Transit	-	73-9	109.299,46	73-9	115.266,32	73-9	-				AUT Transit	224.565,78
WORK, EMP AND INCOME			14.631,13								WORK, EMP AND INCOME	14.631,13
Total	80.132,08		1.329.719,32		1.053.334,17		29.976,05				Total	2.493.161,62



58-4 (ESP)	168.387,04													Grand Total	10.6 36.6 61,8
59-2 (CULT)	200.088,79													Total Scholarshi p Holders	
45-2 (DIV)	152.390,26														
61-4 (GAB)	426.034,51														
62-2 (GOV)	216.371,20														
56-8 (WORKS)	244.131,09														
63-0 (HIMSELF PUBL)	651.790,82														
71.005-0 (CONTR)	58.316,40														
71.098-0 (LABOR, EMP AND REND)	14.631,13														
Total	2.132.141,24														
73-8 (AMT)	224.565,78														
69-0 AMMA	136.454,60														
Total	2.493.161,20														

Source: HR of the Treasury of the Municipality of Eusébio (2023).

PAYMENT OF INSS AND IPME

The INSS payment process of the city of Eusébio is a continuous workflow that begins with the receipt of the INSS guides from the GHM company. These tabs contain details of the contributions of the public servant and the employer, separated by secretariat or department.

Once the guides are received, the accounting team enters this data into the city's system, ensuring that the amounts are accurately recorded and allocated according to each department. Then, the information entered into the system is sent to the city treasury, where it is recorded in spreadsheets for detailed monitoring. At the same time, the team verifies that there are sufficient funds in the city's accounts to cover the INSS contributions of each department.

To ensure the accuracy of the amounts, the treasury compares the process information with the INSS grid sent by GHM, identifying any discrepancies or errors in the amounts to be paid to each secretariat. If necessary, the treasury transfers funds between the city's accounts to ensure that there is money available for the payment of the INSS of each department.

The payment of the slips takes place in two stages: first, an employee enters the data of the slips in the banking system of Caixa Econômica Federal; Then, someone else individually confirms each boleto to make the payment. In the same period in which the INSS payment process of municipal employees takes place, the accounting team also evaluates the information on the invoices of the supplier companies. This includes the verification of accrual and date of issuance for the generation of companies' INSS payment slips.

At the same time, the companies' processes and payment slips go to the Comptroller's Office of the municipality of Eusébio, where they are subjected to a thorough analysis. During this analysis,



the Comptroller's Office verifies the compliance of the processes, adding additional documentation, such as certificates and *checklists* of the sector. The companies' process can result in two situations: 1) if the process is completely correct and all documents are in order, the INSS payment slip is paid immediately, along with the process; 2) In the event that the process is not in compliance or is close to the due date of the payment slip, the slip is forwarded to the treasury. In this sense, Momot (2021) highlights that promoting transparency is essential to increase management accountability in the public sector, being one of the main defenses against corruption, for example.

In the treasury, the payment of the INSS guide of the companies is made after the analysis of the information, such as the source of funds and the secretariat to which the guide is, so that it is recorded in an Excel spreadsheet and then the payment is made in the specific account of that process. Simultaneously, a copy of the proof of payment is sent to the Comptroller's Office and attached to the corresponding file.

"It is essential to remember that both the payment of the INSS of municipal employees and that of companies must be completed by the 20th day of the month following the competence of the INSS contributions", highlights the Treasurer. This approach ensures that all social security obligations are fulfilled effectively and within the legal deadlines, ensuring the correct functioning of the social security system in the municipality of Eusébio and maintaining adequate records for financial control and auditing purposes.

After detailing the detailed process of payment of the INSS, it is also essential to address the procedure related to the Eusébio Municipal Pension Institute (IPME), responsible for the social security contributions of municipal employees. Although both processes have their specificities, they share the importance of ensuring the correct allocation of resources and the fulfillment of social security obligations.

The IPME, or Eusébio Municipal Welfare Institute, plays a key role in ensuring the social security of municipal public servants. The payment process for IPME slips is carefully coordinated to ensure that funds are allocated efficiently and in compliance with social security obligations.

The expiration of the IPME slips occurs on the tenth business day of the month following the issuance of the payroll of municipal employees. The IPME, which is responsible for administering these contributions, sends the guides to the municipality's accounting. These guides are accompanied by a detailed information grid, which describes the amount owed by each secretariat.

The grid provided by IPME is especially useful as it segments the values into various categories. This includes the employer's part, which is subdivided into "capitalized" and "financial," and the civil servants' part, equally divided into "capitalized" and "financial." This detailed categorization helps to ensure the correct allocation of resources. Following the process, the professional responsible for accounting takes on the task of pledging and settling each bill, carrying



out this operation in agreement with the corresponding secretariat. It is also your responsibility to attach all relevant documentation to the process.

Once this stage is completed, the guides are forwarded to the treasury, where they are organized by secretariat and subdivided according to the previously mentioned categorization. The order of priority follows a logic that facilitates efficient payment. Generally, the sequence is capitalized employer, capitalized employee, financial employer, and financial server.

It is of utmost importance that all processes are thoroughly checked to ensure that the prepayment amount matches the amount indicated in the grid provided by IPME. Any discrepancies should be identified and corrected. The treasurer then takes responsibility for carrying out the first part of the transfers. The bank accounts specified in the tabs are carefully observed to ensure that the funds are directed correctly.

Once the transfers have been carried out, verification continues to confirm the accuracy of the amount added by the treasurer. This step is essential and includes validation with a second signature to ensure the financial accuracy of the process.

Finally, a proof of payment is attached to the process, and the write-off is made in the system. This strict procedure ensures that the pension of municipal employees is properly funded and that all pension obligations are met within the established deadlines. In addition, it maintains detailed and accurate records for financial control and auditing purposes.

RECONCILIATION AND CLOSING OF ACCOUNTING INFORMATION

The financial closing process in the Municipality of Eusébio is an ongoing and crucial procedure to ensure the integrity of financial records. On a daily basis, as payments are made, they are recorded in an Excel spreadsheet. These records contain detailed information such as the payee's name, the payment amount, and the date of the transaction.

After the payments are made, this information is entered directly into the city's accounting system to update the official financial records. This includes posting the details of each payment into the system, ensuring that the records are up-to-date and accurate.

At the end of each month, the accounting team performs financial reconciliation. In this process, they compare the bank statement with the data in the accounting system to ensure that all transactions are compliant. Any discrepancies or errors are identified and corrected during this step. During the monthly reconciliation, the accounting team may also contact those responsible for payments to answer questions or resolve discrepancies in the information recorded.

If necessary, the city's treasury makes adjustments to the financial records to correct information that does not conform as expected. These adjustments may include error corrections, posting missing information, or any other correction necessary to maintain the accuracy of financial records.



This ongoing process of financial close is critical for the effective management of municipal finances, ensuring that financial records are always up-to-date and accurate, contributing to transparency and compliance with legal accountability obligations.

Even with all the efforts for the effective execution of the activities listed, the Treasurer points out that they still face challenges.

In the Treasury, a significant challenge is faced. After we make the payments, we still perform extensive manual work. This process involves entering each process individually into the accounting system and then attaching documents such as the payment note and process cover. This additional task overwhelms our team and consumes a lot of time. Also, it is worth mentioning that two people are unable to add the day's processes at the same time, as this results in the mixing of the document numbers, hindering the effective progress of the process. It is necessary to find ways to make this process more efficient and avoid numbering conflicts. (Treasurer).

The Treasurer's speech highlights an operational challenge in the Treasury: the need to perform extensive manual tasks after payments have been made. The process described involves individual entries into the accounting system and attaching documents, which is an additional burden on staff and consumes valuable time. In addition, the Treasurer points out efficiency issues, such as the inability of two people to work simultaneously due to conflicts in document numbering, which can lead to errors and inefficiencies. The need to optimize and modernize the process to increase efficiency and reduce the potential for errors is evident. This could include implementing a more robust accounting system that allows for simultaneous multiple entries and better document management to avoid overlapping numbering and maximize staff productivity.

The analysis of the Treasurer's statements can be further elaborated and corroborated by the article entitled "Digital Automation Drives Future of Treasury Management" by PNC Insights (2023). This article underscores the operational challenges of inefficient manual processes in treasury operations, leading many companies to consider digital automation as a solution to improve efficiency, manage costs, create visibility, and improve supplier relationships

David Enick, from PNC's Treasury Solutions Group, suggests that CFOs and treasury leaders should focus on three key areas for automation: understanding the current state of manual processes, evaluating solutions and projecting a future state, and focusing on driving business performance by identifying areas for automation based on the highest returns (PNC Insights, 2023).

CONCLUSION

The comprehensive analysis of the financial processes of the Municipality of Eusébio revealed remarkable legal compliance and a solid commitment to transparency in all operations. Each step, from the issuance of the invoice to the payment to the supplier, is conducted in accordance with the guidelines established by the Fiscal Responsibility Law (LRF) and other legal regulations.



This not only ensures the legality of financial transactions but also reinforces the local community's trust in the public administration.

The effectiveness of this process is reflected in the positive impact on the community of Eusébio. The clarity of financial information allows citizens to understand how their taxes and contributions are managed and invested in essential public services. This creates a sense of trust and involvement, as citizens have a transparent view of how public management benefits their everyday lives.

The analysis of results also highlights the importance of continuing to improve financial processes throughout the Municipality of Eusébio. The lessons learned throughout this analysis process can be used to identify areas of improvement and efficiency at all stages of the financial processes. The municipality of Eusébio is committed to continuing to improve its financial management practices, constantly seeking ways to better serve the community and strengthen trust in local government.

It is important to note that the Municipality of Eusébio, as part of its continuous search for improvement, has been going through a significant process of transition from physical processes to the digital environment. This technological update aims to modernize and optimize administrative and financial management. However, this transition is not without challenges, and one of the main ones is the adaptation of all sectors to this new scenario.

Switching from physical to digital processes can initially lead to discomfort and operational challenges. It is natural that there will be a period of adaptation, during which employees and systems need to adjust to the new reality. During this phase, it is crucial to invest in training and capacity building to ensure that all team members are familiar with digital tools and are comfortable with the new work environment.

However, once this transition phase is overcome, the automation and digitalization of processes tend to bring significant benefits. These include increased operational efficiency, reduced errors, faster access to information, and increased transparency. In addition, the management of documents and data in digital format can simplify the traceability and control of information, making processes more agile and effective.

The Municipality of Eusébio, by facing these challenges of transition to digital, is paving the way for a more modern and efficient management. As adaptation takes place and systems become increasingly automated, the benefits of this change are expected to become even more evident, contributing to an even more effective and transparent public administration.

In this way, the financial processes adopted by the Municipality of Eusébio demonstrate a robust commitment to legality and transparency, strictly following the Fiscal Responsibility Law and other regulations. This not only ensures the compliance of financial operations, but also strengthens



citizens' trust in local government. At the same time, City Hall is in a moment of significant transition, migrating from physical to digital, a step that, while challenging, promises improved operational efficiency and greater transparency through automation and digitalization.

Thus, this study contributed to the understanding of treasury management practices and the challenges faced by the treasury of the municipality of Eusébio. The lessons learned provide a pathway for continuous improvement, reinforcing the municipality's commitment to effective service delivery and fiscal responsibility.

Future research may explore the long-term impact of digitalization on public sector financial processes, evaluate the effectiveness of training strategies during technology transitions, and develop metrics to measure public trust in financial management after the implementation of new technologies. These studies could provide additional insights for other municipalities in similar phases of digital transformation.



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