

FUCAPE PESQUISA E ENSINO S/A

HELOISA HELENA MAIA TELES

**APERFEIÇOAMENTO DE ESTRUTURAS DE GOVERNANÇA
PÚBLICA: propostas de estratégias para gestão de obras e
riscos fiscais do setor público**

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Tese apresentada ao Programa de Pós-Graduação em Ciências Contábeis, da Fucape Pesquisa e Ensino S/A, como requisito parcial para obtenção do título de Doutor em Ciências Contábeis – Nível Profissionalizante.

Orientador: Prof. Dr. Diego Rodrigues Boente

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COMISSÃO EXAMINADORA

Prof. Dr. DIEGO RODRIGUES BOENTE
Fucape Pesquisa e Ensino S/A

Prof. Dr. NELSON OLIVEIRA STEFANELLI
Fucape Pesquisa e Ensino S/A

Prof. Dr. JOÃO EUDES BEZERRA FILHO
Fucape Pesquisa e Ensino S/A

Profa. Dra. LIDIANE NAZARÉ DA SILVA DIAS
Universidade Federal do Pará - UFPA

Prof. Dr. EULÁLIO GOMES CAMPELO FILHO
Universidade Federal do Piauí - UFPI

RESUMO

Esta Tese é composta por um artigo e um produto, ambos com direcionamento tecnológico, além de um artigo científico. O artigo tecnológico tem como objetivo propor dispositivos para melhoria da qualidade da informação sobre as obras públicas. Sua metodologia compreende o compartilhamento de dados e técnicas de gestão do conhecimento. Como resultado, o artigo inova ao apresentar um fluxo contábil para comunicação integrada das informações de obras públicas ao Sistema de Controle Interno (SCI). Adicionalmente, propõe seis mecanismos de padronização de informações de obras e dispositivos para ampliação da transparência e controle a todos os entes da federação. Complementando o primeiro artigo, o manuscrito do produto tecnológico aplica diretrizes de compartilhamento de dados e apresenta os passos de desenvolvimento do *software* Gestão de Obras Públicas (GOP). Desenvolvido com fundamentos no governo digital e aplicando a metodologia *Design Science Research (DSR)*, inova ao introduzir automaticamente a gestão de obras públicas ao Sistema Único e Integrado de Execução Orçamentária, Administração Financeira e Controle (SIAFIC). Construído em linguagem web, os resultados esperados com a utilização do *software* ultrapassam a resolução de problemas internos do ente e alcançam a sociedade no acompanhamento da entrega das obras públicas e promovendo valor público, mediante o Portal da Transparência de obras públicas. Finalmente, o artigo científico traz as contribuições da academia sobre os Riscos Fiscais no Setor Público (RFSP) entre os anos de 2000 a 2021, ampliando sua compreensão para mitigar seu potencial de impacto na economia e na sociedade, aumento da resiliência fiscal dos entes públicos. Utilizando técnicas de revisão sistemática de literatura e análise de conteúdo, identificou-se ausência de discussões prévias sobre RFSP contemporâneos, tal como a pandemia. Observou-se também o protagonismo dos riscos oriundos das Parcerias Público-Privadas (PPP) e pequena integração entre os relatórios de reporte de controle e financeiro orçamentários. O artigo científico, além de alertar para agenda de pesquisa reprimida, oferece insight ao desenvolvimento de produto tecnológico na área de gestão de RFSP.

Palavras-chave: Informações contábeis de obras públicas; Sistema informatizado de compartilhamento de dados; Riscos fiscais no setor público; Resiliência fiscal.

ABSTRACT

This Thesis is composed of an article and a product, both with technological direction, in addition to a scientific article. The main objective of the technological article is to propose devices to improve the quality of information about public works for both internal and external stakeholders. Its methodology comprises the sharing of data from the execution of works to the Internal Control System (ICS) and guidelines for the standardization of current mechanisms of Accounting Applied to the Public Sector (AAPS). As a result, it shows that the modernization of the internal control of public works can favor the qualification of accounting information, managerial decision-making, strengthening of social control, among other benefits. Complementing the first article, the manuscript of the technological product applies data sharing guidelines and presents the development steps of the Public Works Management (PWM) software. Developed with foundations in digital government and applying the Design Science Research (DSR) methodology, it innovates by automatically introducing the management of public works to the Single and Integrated System of Budget Execution, Financial Administration and Control (SISBEFAC). Constructed in web language, the expected results with the use of the software go beyond the resolution of the entity's internal problems and reach society in monitoring the delivery of public works and promoting social control, through the Public Works Transparency Portal. Finally, the scientific article brings contributions from academia on Fiscal Risks in the Public Sector (FRPS) between the years 2000 to 2021, expanding its understanding to mitigate its potential impact on the economy and society, increasing the fiscal resilience of public entities. Using systematic literature review and content analysis techniques, an absence of previous discussions on contemporary FRPSs, such as the pandemic, was identified. It was also observed the protagonism of risks arising from Public-Private Partnerships (PPP) FRPS and little integration between budgetary control and financial reporting reports. The scientific article, in addition to raising awareness of the repressed research agenda, offers insight into the development of a technological product in the area of FRPS management.

Keywords: Public construction accounting information; Data sharing system; Public sector fiscal risks; Fiscal resilience.

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