

Case Study of Personnel Expenditures in the States of the Legal Amazon in Brazil

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Abstract—The main objective of this article was to verify, over a historical period of three years (2016/ 2018), whether the states that make up the legal Amazon have fulfilled what is established by the Fiscal Responsibility Law n°. 101/2000, as spending limits for the executive branch in terms of personnel. Ruled by art. 22 of that law, the spending limits are three: alert limit: 44.1%; prudential limit: 46.55%; and the upper limit: 49% of net revenue. It was a multiple case study with a qualitative and quantitative approach with documentary research such as: Books, articles, journals, theses, dissertations, laws, allowing a wide search for information. For data compilation, the tabulation was performed in Excel. It was noticed during the analyzes that the states of Acre, Pará, Amazonas, Roraima, Mato Grosso, Tocantins and Maranhão, exceeded the prudential limit of 46.55%. Of these seven, the states of Acre, Tocantins and Mato Grosso exceeded the upper limit of 49%. Thus, the states of Amapá and Rondônia were the only ones that remained within the limits established by law during the research period.

I. INTRODUCTION

Adequate financial management is of paramount importance for a quality public administration. Fioravante; Pinheiro and Vieira (2006) tell us that excessive spending and indebtedness controls are an important step in terms of public administration [...]. Correlated to this reasoning, on

May 4, 2000, Complementary Law no. 101, known as the Fiscal Responsibility Law (LRF), appearing to regulate the expenses of public entities, both at federal, state and municipal levels.

Giuberti (2005) brings, that the LRF has two limits of public spending: the limit of indebtedness and limit of

spending on personnel, the latter being what is treated in this work. The meaning of personnel expenses, for Araújo and Arruda (2004) is “ *the sum of the expenses of the Federation entity with the assets, the inactive and the pensioners, related to elective mandates, positions, functions or jobs, civil, military and members of power, such as any remuneration, fixed and variable, subsidies, retirement benefits, reforms and pensions, including additional ones, bonuses, overtime and personal benefits of any nature, as well as social charges and contributions paid by the entity to the pension entities.* ”

The means used by the law are the requirement to meet targets for income and expenses, and compliance with the limits for personnel expenses, conditions and limits for public debt, among others (CRUZ; NETTO; PETRI, 2002).

Understanding that the limit is established, the Union, States and Municipalities should treat it as a priority, so that expenses that do not exceed the allowed amount will occur. From now on, the question arises: Are the spending limits in the executive branch established by the LRF for the states that make up the legal Amazon being met? In order to find the answer to the problem, the article will be based on some specific objectives, which are: Conceptualize the Law of Fiscal Responsibility and its consequences and present the results of personnel expenses.

II. THEORETICAL REFERENCE

2.1. Concepts of the LRF (Law of Fiscal Responsibility)

LRF 101 was created in 2000 to combat high personnel costs, thus creating limits for each of the three branches (Executive, Legislative and Judiciary). According to Araújo (2015, p. 743) The LRF was formulated and justified as a fiscal stabilization program, based on the principles of planning, transparency, control and responsibility.

Based on studies carried out by Santolin, Júnior and Reis (2009), the LRF was implemented in order to end the well-known “political electoral cycle” where, taking advantage of the end of each term, the responsible

politician will not be able to make requests for emergency packages, (save unforeseen and urgent requests) as specified in art. 167 item XI, paragraph 3.

According to information Barbosa, Luna, Souza and Mantovani (2014).

The law aims to define public finance rules for accountability in tax management, creating planning and transparency to prevent risks and correct deviations. These actions aim at the balance of public accounts and the achievement of goals for results between revenues and expenses including limits and conditions for the waiver of revenue, expenses. totals with personnel and social security, consolidated and securities debt, the acquisition of credit and the granting of guarantees on leftovers to be paid, finally, consolidating the financial health of the State.

And in order to better understand what is spent on personnel, complementary law 101, art. 18 says:

[...] Total personnel expenses are understood as the sum of the expenses of the Federation entity with the assets, the inactive and the pensioners, related to elective mandates, positions, functions or jobs, civil, military and members of Power, with any type of remuneration, such as fixed and variable salaries and benefits, subsidies, retirement benefits, reforms and pensions, including additional ones, bonuses, overtime and personal benefits of any nature, as well as social charges and contributions paid by the entity to social security entities.

Starting from the database of complementary law 101, art. 18, personnel expenses are not only linked to active employees, but also to retired employees who are already inactive.

This law is based on four main points of support, namely: planning, transparency, control, and accountability (KHAIR, 2000). Being explained below, in table 01.

Table.1: Main Pillars Supporting LRF

| CORNERSTONE | DESCRIPTION |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PLANNING | According to Cruz et al. (2001) has as objective, to generate through the processes, presenting possibilities in the internal control. And yet, being divided into 03 instruments: Pluriannual Plan, Budget Guidelines Law and Annual Budget Law; |
| TRANSPARENCY | For kopits and Craig (1998) and Cruz et al. (2012) is the process of publicizing information on government structure, fiscal policy, reports and projections. They are reliable, clear, correct and |

| | |
|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | timely so that interested parties can evaluate and compare them; |
| CONTROL | It is admitted that the quality of an internal control system can contribute to the issuing of favorable prior opinions, due to the lack of evidence that indicates improprieties in the management of resources and compliance with laws and regulations (CRUZ et al, 2015); |
| RESPONSIBILITY | Santos (2010) considers that responsibility in fiscal management is to know how to administer taxes; monitor the financial; render accounts; examine budget execution; control public spending; finally, do tax planning. |

Source: Adapted from KHAIR (2000)

With transparency and planned action, as well as some control mechanisms, for Cruz et. Al. (2015) are these, then, the necessary conditions for there to be a balance in public accounts. Santos (2010) also says that these pillars, if used, may repress illicit acts allowing for better public management, thus allowing for better administration of the acquired revenues.

2.1.1. Current Net Revenue

Current Net Revenue (RCL) from art. 2, item IV, presents the calculation basis, to compare it with personnel expenses. This being shown in table 02.

Table.2: RCL Calculation Base

| Calculation basis of Net Current Revenue | |
|------------------------------------------|-------------------------------------------------------------|
| (+) | Tax revenue |
| (+) | Contribution revenue |
| (+) | Heritage fears |
| (+) | Industrial revenue |
| (+) | Agricultural revenue |
| (+) | Service revenue |
| (+) | Current transfers |
| (+) | Other current revenues |
| (+) | Amount received from FUNDEF |
| (-) | Amount paid to FUNDEF |
| (-) | Contribution of civil servants to their own regime |
| (-) | Revenue from financial compensation between pension schemes |

SOURCE: Adapted from Silva, Lopes, Pederneras and Paulo (2012)

It then employs setting spending limits at the federal, state and municipal levels. In the Federal sphere, the spending limit cannot exceed 50%, whereas in states and municipalities this limit is 60%. Thus, reaching 95% of this limit, the LRF prohibits any movement that may cause an increase in expenditure (SENADO, 2013).

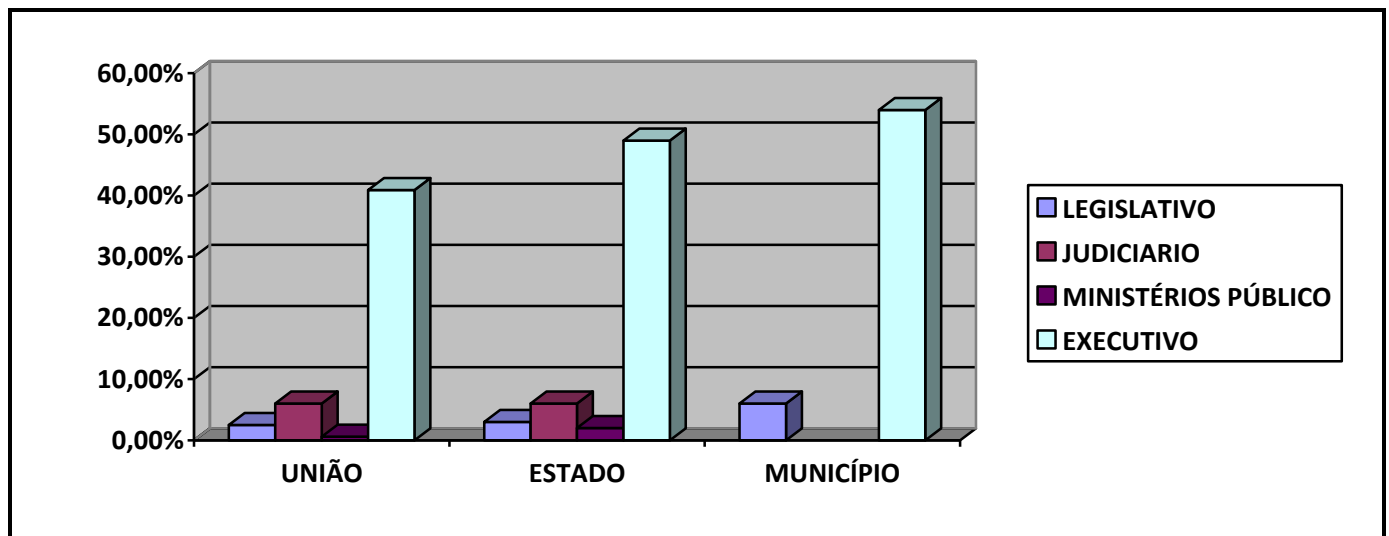
- **UNION** : 2.5% will be distributed to the Legislative, 6% to the Judiciary, 0.6% to the Public Prosecutor's Office and 40.9 to the Executive;

- **STATE** : 3% will be distributed to the Legislative, 6% to the Judiciary, 2% to the State

Prosecutor's Office and 49% or 48.6% to the Executive;

- **MUNICIPALITY** : 6% will be distributed to the Legislative, including the Court of Auditors, and 54% to the Executive

Graphic 01 - Limits Pre-established by LRF



SOURCE: Prepared by the author

In view of art. 22 of the LRF, we pay attention to the three pre-established limits. The maximum limit, alert limit and prudential limit, the first one pictured above. Subsequently, the alert and prudential limit are for notorious notices, namely, the alert limit is 44.1% (90% of the “Maximum Limit”) and the prudential limit 46.55%, (95% of the maximum) . And surpassing them, they suffer punishments demonstrated by art. 22 and 23 of the aforementioned law.

2.1.2. Punishments / Infractions

Failure to comply with such obligations will result in tax and criminal penalties. The fiscal punishment consists of the suspension of voluntary transfers (excluding those destined to health, education and social assistance actions) (KHAIR, 2000).

In this same line of reasoning, in 2001, NASCIMENTO (finance and control analyst at the National Treasury Secretary, of the respective year) together with DEBUS (budget consultant) brings that the fiscal punishments, which correspond to the impediment of the entity to the receipt of voluntary transfers, contracting credit operations and obtaining guarantees for their contracting; and, criminal sanctions, which involve the payment of a fine with own resources (which may reach 30% of annual salaries), the disqualification for the exercise of public function for a period of up to 5 years, the loss of public office and the impeachment term of office, and finally the arrest.

Then, at the conclusion of each four-month period, the limits will be checked, and then in art. 22, single paragraph states that:

If the total expenditure on personnel exceeds 95% (ninety-five percent) of the limit, the Power or body referred to in art. 20 that has incurred the excess:

I - Granting of an advantage, increase, adjustment or adjustment of remuneration in any capacity, except those derived from a judicial decision or from a legal or contractual determination, except for the review provided for in item X of art. 37 of the Constitution;

II - Creation of a position, job or function;

III - change in the career structure that implies an increase in expenses;

IV - Provision of public office, admission or hiring of personnel in any capacity, except for the replacement resulting from the retirement or death of civil servants in the areas of education, health and safety;

V - contracting overtime, except in the case of subsection II § 6th art. 57 of the Constitution and the situations provided for in the budget guidelines law.

Table.3: Infringement / Penalty Provided for BY LRF

| INFRINGEMENT | PENALTY |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Exceed the limit of total personnel expenses in each calculation period (LRF, Art. 19 and 20). | Termination of mandate (Decree-Law No. 201, art. 4, item VII) |
| Issue an act that causes an increase in personnel expenses that is not in accordance with the law (LRF, Art. 21). | Nullity of the act (LRF, art. 21); One to four years' imprisonment (Law No. 10,028 / 2000, art. 2) |
| Issue an act that causes an increase in personnel expenses in the one hundred and eighty days prior to the end of the mandate of the holder of the respective power or body (LRF, Art. 21). | Nullity of the act (LRF, art. 21, sole paragraph); One to four years' imprisonment (Law No. 10,028 / 2000, art. 2) |
| Failure to adopt the measures provided for in the LRF, when the total expenditure on personnel of the respective power or body exceeds 95% of the limit (LRF, Art. 22). | One to four years' imprisonment (Law No. 10,028 / 2000, art. 2). Prohibitions provided by law (LRF, art. 22, sole paragraph). |
| Failure to adopt the measures provided for in the law, when the total expenditure on personnel exceeds the maximum limit of the respective power or body (LRF, Art. 23). | One to four years' imprisonment (Law No. 10,028 / 2000, art. 2). |
| Maintain expenses with inactive and pensioners above the limit defined by law (LRF, articles 18 to 20; Art. 24, § 2; Art. 59, § 1, item IV). | Termination of mandate (Decree-Law No. 201, art. 4, item VII). |
| Failure to comply with the total personnel expenditure limit in up to two years, if the power or agency was above that limit in 1999 (LRF, Art. 70). | Prohibition of receiving voluntary transfers, contracting credit operations and obtaining guarantees (LRF, art. 23, § 3). Termination of mandate (Decree-Law No. 201, art. 4, item VII). |

SOURCE: Adapted from the LRF Infractions framework and its Penalties from the National Treasury Secretariat (STN)

A summary delivered by table 03, on sanctions and penalties imposed on public managers applied by the LRF. Thus, in cases of non-compliance with the limits established by law, there will be appropriate punishments for each infraction.

III. METHODOLOGY

For Prodanov and Freitas (2013), methodology is a way of thinking, to solve a problem and thus study or explain it.

3.1. Characterization of the method

The research design is the multiple case study, Yin (2001) states that these studies tend to be more convincing and according to Gil (2009) it can be characterized as a deep study of objects allowing a wide knowledge.

3.2. Data Collection and Analysis Techniques

A quali-quantitative approach with documentary research which, for Godoy (1995) the union between the

two, even though it seems strange, documents become a great ally for data sources.

The methodology was chosen, because it gives us tools to understand the participants' perception in a deep (qualitative) way and presents, on this application, important statistical data that will serve as the basis for the reformulation of the methodology (LEFEVRE; LEFEVRE, 2012).

Bibliographies such as: Books, articles, periodicals, theses, dissertations, laws and research bases, such as *Scientific Periodicals Eletronic Library (Spell)* and *Scientific Eletronic Library Online (SciELO)*, are available for the search result. data with free access, enabling a wide search for information. And the Siconfi base - National Treasury (Accounting and Tax information system of the Brazilian Public Sector), used to search for accounting data (values).

Descriptive analysis carried out through the data which were collected between the period of August to the

beginning of December 2019, compiled and tabulated using Excel formulas.

3.3. Population and Sample

Then composed of the states that make up the legal Amazon, totaling 09 Brazilian states and realized about the executive power of both.

3.3.1 Legal Amazon

A tropical forest in which Menezes (2005) says that being a continuous tropical forest, the Amazon Forest is considered the largest on the planet, and is located in a

large part of the Brazilian territory. It is formed by the seven states in the northern region: Acre, Amapá, Pará, Amazonas, Rondônia, Roraima and Tocantins, in addition to Mato Grosso (Midwest Region) and Maranhão (Northeast Region).

In this way, conceived in the face of law no. 1,806 / 53 the term Legal Amazon, with the objective of improving the development planning of this region, having approximately 5.5 million square kilometers corresponding to 60% of the Brazilian territory.

Table.4: History

| Year | Report |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1953 | Through law no. 1806, the Legal Amazon was created then, encompassing the States of Pará and Amazonas, the federal territories of Acre, Amapá, Guaporé (current State of Rondônia) and Rio Branco (current State of Roraima) and also part of the States of Mato Grosso, part of the state of Goiás (current state of Tocantins) and Maranhão; |
| 1966 | By law no. 5,173, the Amazon Development Superintendence (SUDAM) is created, distinguished by the states of Acre, Pará and Amazonas, federal territories of Amapá, Roraima and Rondônia, in addition to part of the states of Mato Grosso, Goiás and Maranhão; |
| 1977 | With complementary law no. 31/1977, the Legal Amazon has its limits extended. Now having the entire state of Mato Grosso; |
| 1988 | Changes caused by the Federal Constitution. The state of Tocantins was created and the states of Amapá and Roraima were transformed into federated states, which were federal territories; |
| 2001 | By provisional measure no. 2.157-5, SUDAM is extinguished, replaced by the Amazon Development Agency (ADA); |
| 2007 | In view of complementary law no. 124, there is the extinction of ADA, and the recreation of SUDAM; |

SOURCE: Adapted from Eco - What is the Legal Amazon and related laws

Understanding then the history of the Legal Amazon, we can highlight the importance obtained before society, both Brazilian and worldwide, with their care. Knowing then of its relevance, it was naming the population, the states that make up the Legal Amazon.

IV. ANALYSIS AND RESULTS

4.1 Analysis of the Current Net Revenue of each state (RCL)

In the following topics, the respective data taken from the Siconfi platform with access in 2019 are presented, and placed in tables for a better understanding of the information exposed. Table 05 shows whether the current net revenue of each state, in the respective years studied.

Table.5: Net Current Revenue (RCL) 2016 TO 2018

| STATES | 2016 RCL (R \$) | 2017 RCL (R \$) | 2018 RCL (R \$) |
|--------|-------------------|-------------------|-------------------|
| ACRE | 4,442,141,070.90 | 4,471,916,240.14 | 4,846,051,636.63 |
| AMAPÁ | 4,872,773,878.98 | 4,369,061,858.47 | 4,854,795,872.77 |
| AMAZON | 11,395,630,934.00 | 12,052,493,121.73 | 13,222,390,940.79 |

| | | | |
|--------------------|-------------------|-------------------|-------------------|
| MARANHÃO | 12,480,062,588.49 | 12,536,618,595.33 | 13,294,049,568.66 |
| MATO GROSSO | 12,522,756,874.44 | 13,389,766,593.46 | 15,226,929,608.40 |
| PARÁ | 17,922,201,695.92 | 18,017,134,313.51 | 18,818,401,698.91 |
| RONDONIA | 6,502,106,330.05 | 6,500,433,453.02 | 6,943,539,791.00 |
| RORAIMA | 3,376,579,222.11 | 3,199,536,328.85 | 3,591,914,511.61 |
| TOCANTINS | 7,293,584,929.36 | 7,198,140,237.26 | 7,190,329,051.43 |

SOURCE: 2019 survey data

It should be noted that in the three-year period studied there was no exorbitant difference, realizing then that in 2016 and 2017 in most states there was an insignificant increase in RCL. Highlighting that only in four cases there was a decrease in its revenue, they are the states of Amapá, Rondônia, Roraima and Tocantins, although this value is insignificant. And in 2017/2018, we emphasize that in all the states analyzed, there were small increases, and in some states an increase of around 10%, as we can mention the state of Amapá, which in 2017 had a revenue of R \$

4,369 .061,858.47, already in 2018 it obtained 11% more in relation to the previous year, being the amount of R\$ 4,854,795,872.77.

4.2 Results of Personnel Expenses

Using as a base, a survey with nine states, therefore, we expose in three tables, the situation of the states, the expenditure on personnel in correlation with their due revenue.

Table.6: Percentage of Expenses with RCL (2016)

| STATES | RCL(R\$) | Personnel expenses (R\$) | Percentage of RCL (%) |
|--------------------|-------------------|--------------------------|-----------------------|
| ACRE | 4,442,141,070.90 | 2,008,305,920.02 | 45.21 |
| AMAPÁ | 4,872,773,878.98 | 1,899,031,391.16 | 38.97 |
| AMAZON | 11,395,630,934.00 | 5,380,417,767.55 | 47.21 |
| MARANHÃO | 12,480,062,588.49 | 4,864,604,143.54 | 38.98 |
| MATO GROSSO | 12,522,756,874.44 | 5,675,960,966.95 | 45.33 |
| PARÁ | 17,922,201,695.92 | 7,996,754,105.37 | 44.62 |
| RONDONIA | 6,502,106,330.05 | 2,709,777,981.11 | 41.68 |
| RORAIMA | 3,376,579,222.11 | 1,441,098,733.09 | 42.68 |
| TOCANTINS | 7,293,584,929.36 | 3,525,630,539.15 | 48.34 |

SOURCE: 2019 survey data

Considering table 06, it appears that some states have exceeded both the alert limit and the prudential limit (90% and 95% respectively). Five states had the limit extrapolated, exceeding the alert limit of 44.1%: Acre,

Amazonas, Mato Grosso, Pará and Tocantins. And two of these, had the prudential limit of 46.55% exceeded, being: Amazonas and Tocantins.

Table.7 Percentage of Expenses With RCL (2017)

| STATES | RCL | Personnel expenses (R\$) | Percentage of RCL (%) |
|-------------|------------------|--------------------------|-----------------------|
| ACRE | 4,471,916,240.14 | 2,408,736,386.43 | 53.86 |

| | | | |
|--------------------|-------------------|------------------|-------|
| AMAPÁ | 4,369,061,858.47 | 1,866,731,621.06 | 42.73 |
| AMAZON | 12,052,493,121.73 | 5,758,117,398.79 | 47.78 |
| MARANHÃO | 12,536,618,595.33 | 5,187,542,638.45 | 41.38 |
| MATO GROSSO | 13,389,766,593.46 | 6,385,477,846.52 | 47.69 |
| PARÁ | 18,017,134,313.51 | 8,121,551,739.28 | 45.08 |
| RONDONIA | 6,500,433,453.02 | 2,815,868,758.17 | 43.32 |
| RORAIMA | 3,199,536,328.85 | 1,567,381,053.74 | 48.99 |
| TOCANTINS | 7,198,140,237.26 | 3,958,079,109.54 | 54.99 |

SOURCE: 2019 survey data

In 2017 represented by table 07, we deal with most of the states analyzed, having a percentage above the alert. Six states exceeded the warning limits, two thirds of those studied. Acre, Amazonas, Mato Grosso, Pará, Roraima and Tocantins. Some of them had already exceeded limits in the previous year (as shown in table 06) but there was no care, and precaution not to keep the same

problem. The state of Pará had its alert limit exceeded. The states of Amazonas, Mato Grosso and Roraima, had their prudential limit exceeded. And the states of Acre and Tocantins had the maximum limit of the law, exceeded (limit of 49%).

Table.8: Percentage of RCL Expenses (2018)

| STATES | RCL | Personal expenses (R\$) | Percentage of RCL (R\$) |
|--------------------|-------------------|--------------------------------|--------------------------------|
| ACRE | 4,846,051,636.63 | 2,327,189,203.53 | 48.02 |
| AMAPÁ | 4,854,795,872.77 | 1,945,139,506.20 | 40.07 |
| AMAZON | 13,222,390,940.79 | 6,390,089,433.24 | 48.33 |
| MARANHÃO | 13,294,049,568.66 | 6,225,982,864.65 | 46.83 |
| MATO GROSSO | 15,226,929,608.40 | 8,813,069,563.12 | 57.88 |
| PARÁ | 18,818,401,698.91 | 8,865,485,652.02 | 47.11 |
| RONDONIA | 6,943,539,791.00 | 2,910,339,177.69 | 41.91 |
| RORAIMA | 3,591,914,511.61 | 1,631,768,325.91 | 45.43 |
| TOCANTINS | 7,190,329,051.43 | 3,846,130,627.03 | 53.49 |

SOURCE: 2019 survey data

Understanding table 08 representing the last year studied, most of the states analyzed exceeded the limits (alert, prudential and maximum). The state of Roraima has spent its spending on an alert limit, the states of Acre, Amazonas, Maranhão and Pará exceeded the prudential limit, and the two states Tocantins and Mato Grosso had the maximum limit of the law exceeded.

Then analyzing the states during the 03 years established by the survey, we can see states that were below spending and states that were above spending. Then through the ranking below in table 09, each state is mentioned in an increasing way.

Table.9: Ranking of personnel expenses (2016-2018)

| Placing | 2016(percentage RCL%) | 2017(percentage RCL%) | 2018(percentage RCL%) |
|---------|---------------------------|---------------------------|---------------------------|
| 01 ° | Amapá (38.97) | Maranhão (41,38) | Amapá (40.07) |
| 02 ° | Maranhão (38.98) | Amapá (42.73) | Rondônia (41.91) |
| 03 ° | Rondônia (41.68) | Rondônia (43.32) | Roraima (45.43) |
| 4th | Roraima (42.68) | Pará (45.08) | Maranhão (46.83) |
| 05 ° | Pará (44.62) | Mato Grosso (47.69) | Pará (47.11) |
| 06 ° | Acre (45.21) | State of Amazonas (47.78) | Acre (48.02) |
| 07 ° | Mato Grosso (45.33) | Roraima (48.99) | State of Amazonas (48.33) |
| 08 ° | State of Amazonas (47.21) | Acre (53.86) | Tocantins (53.49) |
| 09 ° | Tocantins (48.34) | Tocantins (54.99) | Mato Grosso (57.88) |

SOURCE: 2019 survey data

Analyzing table 09, we first observed 02 states (Amapá and Rondônia), in which both during the 03 years studied mentioned above, remained among the 03 placed. Rather, giving an emphasis on the state of Amapá, which was in 02 of the 03 years studied, in first, being the state that had the lowest expenditure on personnel.

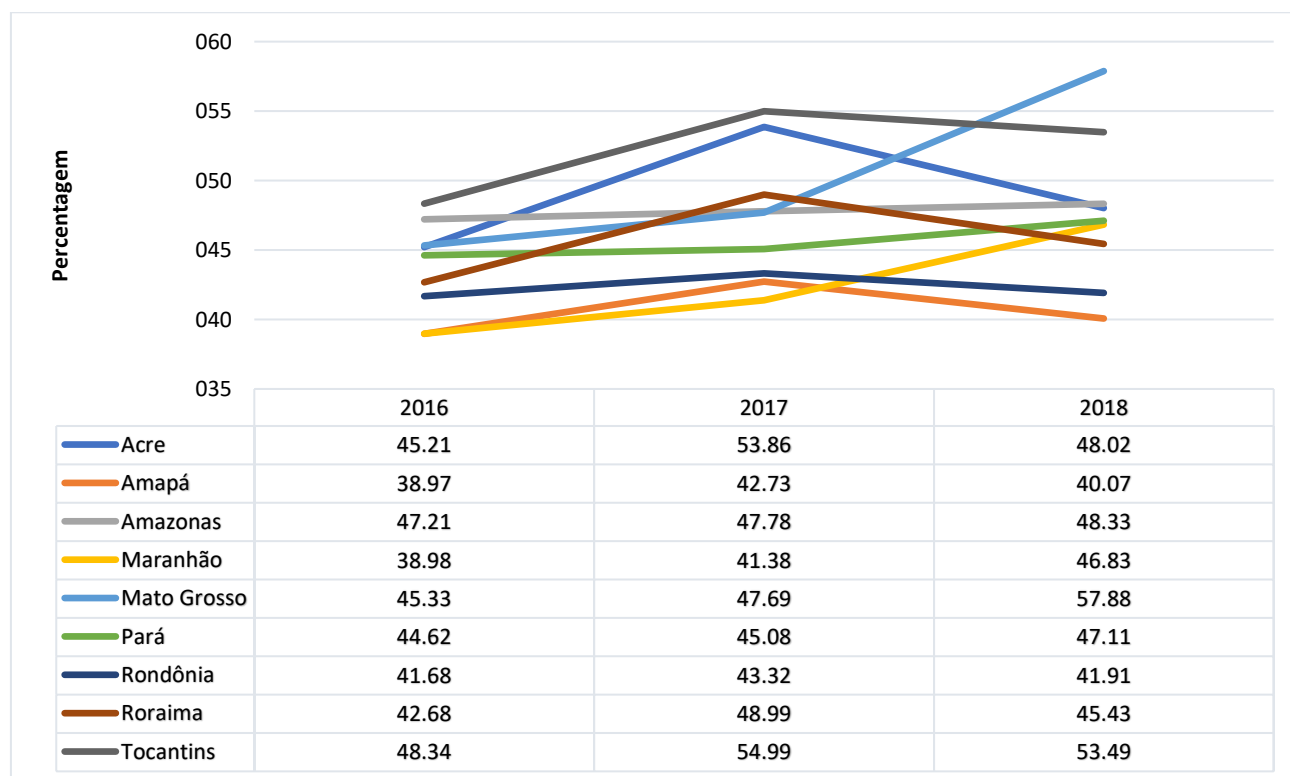
In contrast, we see 03 states that were above the maximum ceiling. The states of Acre, Mato Grosso and

Tocantins. Being the last state mentioned, the state of Tocantins, which was during the 03 years, among the last two placed in the ranking of states.

4.3 Analysis of States

After collecting data from all states, it will be exposed below based on the studied triennium (2016 to 2018).

Graphic.2: Percentage of Staff Expenses (2016 to 2018)



SOURCE: Research data, 2019.

After analyzing the graph above, there is a wide variation between the years, in exorbitant values, in consideration of personnel expenses.

Starting in 2016, we verified 02 states (Amapá and Maranhão) with 10% below the limit established by law. In contrast, the state of Tocantins appears to be missing only 0.66% to exceed the maximum limit, but the prudential limit has already been exceeded.

Now in 2017, the state of Maranhão and Amapá, remain with their spending below the 03 limits of the law. Contrary to the now 02 states (Acre and Tocantins) that exceeded 50% of the expenses in relation to the RCL.

For 2018, the state of Amapá is pointed out, maintaining the lowest amount of personnel expenses. And now, the state of Mato Grosso, with almost 9% above the limit predestined by the LRF.

Through the graph, it is noted that it has a great variation, which should not occur. Thus, if it did not exceed the limits of 44.10%, the lines of the graph would not be oscillating in the same way as it is presented.

V. FINAL CONSIDERATIONS

The Fiscal Responsibility Law has emerged as an important tool for better management. Having as personnel expenses a large portion of expenses, and the transparency required by law, helping both managers and the population. The main objective of the research was to analyze the expenditure on personnel (executive) at the state level, of the states that integrate the region established as Legal Amazon, according to the complementary law 101 (Fiscal Responsibility Law) of 2000, which was concluded satisfactorily with success.

However, transparency, one of the 04 main pillars dealt with in this article, there has been a reluctance towards transparency in some government portals. And as one of its objectives is to deliver the accounting documents with easy access and each state would need to expose to the population, in the end, if even to the academic population, such information is not clearly accessible, the difficulty encountered by the lay population with certainty will be bigger. Against the lack of transparency on the part of some states, the national treasury platform (Siconfi) has free access, and is more accessible, with information delivered by the states.

After analyzed data, it was verified that only two states (Amapá and Rondônia) fulfilled the goal established by the law. Verifying through the studied triennium (2016 to 2018), the gradual increase of expenses in a good part of the states, while their revenues do not follow the same

progress. Thus, the states of Acre, Pará, Amazonas, Roraima, Mato Grosso, Tocantins and Maranhão, exceeded one of the two limits established by law (Alert and Prudential Limit), which, according to art. 22 and 23 may receive sanctions already described by law. And of the 07 states, 03 states (Acre, Tocantins and Mato Grosso) were at least one year above the maximum limit of 49%. Being the state of Tocantins, the state that in two subsequent years (2017-2018) was above the maximum limit of the law of 49%.

The research was limited and focused on executive expenses related to personnel, in the states that make up the Legal Amazon, with no intention of addressing possible punishments related to expenses beyond pre-established limits. Entering then as recommendations for future research, an approach before the states of the Legal Amazon, where they have their personnel expenses above that allowed by the LRF.

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