

## **The Budget Profile of the Municipality of Ataleia-MG in the Context of the Micro-Region of Teófilo Otoni in Brazil**

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**Abstract :** Considering that after the 1988 Constitution, in Brazil, municipalities have acquired new roles in the face of a financial reality that jeopardizes more substantial actions, the Public Budget is essential for the establishment of guidelines for action, within each budgetary reality. Within this, the present work sought to understand the budget profile of the mining municipality of Ataleia, with a view to identifying its budget composition, in relation to the main sources of revenue and expenditure. To achieve the purposes of the study, information was collected on the municipality's finances, from the years 2000 to 2016, visualizing the progress of its revenues in terms of funding and origin, and expenses in terms of nature and purpose. It was evidenced that the municipality, having its budget revenue in the period, still shows great dependence on intergovernmental transfers, as the own collection was relatively low. The budget expenditure of the period was mainly influenced by social expenditures, but it must be said that the municipality complied with the limits of spending, minimum and maximum, established by law.

**Keywords :** expenses, municipal budget, planning, revenue

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