

RPPI

Revista Brasileira de
Políticas Públicas e Internacionais

ISSN 2525 - 5584
VOL. 7 / Nº 1 / 2022

EU Editora
UFPB





EDITOR-IN-CHIEF

Anderson Rafael Nascimento, PGPCI/UFPB, Brasil

AREA EDITORS

Management & Public Policies

Aline Contti Castro, Universidade Federal da Paraíba (UFPB), Brasil

Elia Elisa Cia Alves, Universidade Federal da Paraíba (UFPB), Brasil

Lizandra Serafim, Universidade Federal da Paraíba (UFPB), Brasil

International Cooperation

Aline Contti Castro, Universidade Federal da Paraíba (UFPB), Brasil

Elia Elisa Cia Alves, Universidade Federal da Paraíba (UFPB), Brasil

Marcos Alan S. V. Ferreira, Universidade Federal da Paraíba (UFPB), Brasil

EDITORIAL BOARD

Adriana Abdenur, Instituto Igarapé, Brasil

Agostina Costantino, Universidad Nacional del Sur (IIESS) y CONICET, Argentina.

André Luis Reis da Silva, Universidade Federal do Rio Grande do Sul (UFRGS), Brasil

Andrés Serbin, Coordinadora Regional de Investigaciones Económicas y Sociales (CRIES), Argentina

Barry Ames, University of Pittsburgh, Department of Political Science, Estados Unidos

Brian Wampler, Boise State University, Department of Political Science, Estados Unidos

Bruno Ayllon, Instituto de Altos Estudios Nacionales (IAEN), Equador

Carolina Sampó, Universidad de La Plata y CONICET, Argentina

Eduardo Xavier Ferreira Glaser Migon, Escola de Comando e Estado-Maior do Exército (ECEME), Brasil

Eduardo Cesar Leão Marques, Universidade de São Paulo (USP) e CEM, Brasil

Fabrizio H. Chagas Bastos, Australian National University e Universidade de Los Andes, Austrália

Fernando Guilherme Tenório, Fundação Getúlio Vargas (FGV), Brasil

Gianpaolo Baiocchi, New York University (NYU), Estados Unidos

Gisela Zaremberg, FLACSO, México

Gladys Teresita Lechini, Universidad Nacional Rosario, Argentina

Haroldo Ramanzini, Universidade Federal de Uberlândia (UFU), Brasil

Hermes Moreira Jr., Universidade Federal da Grande Dourados (UFGD), Brasil

Janina Onuki, Universidade de São Paulo (USP), Brasil

Leonardo Avritzer, Universidade Federal de Minas Gerais (UFMG), Brasil

Lisandra Lamoso, Universidade Federal da Grande Dourados (UFGD), Brasil

Luis Inácio Germany Gaiger, Universidade do Vale do Rio dos Sinos (UNISINOS), Brasil

Mas'úd Ortega, Universidad Núr, Bolívia

Michael Dunford, Chinese Academy of Sciences, (CAS/IGSNRR), China

Monika Meireles, Instituto de Investigaciones Económicas (IIEc-UNAM), México

Paris Yeros, Universidade Federal do ABC (UFABC), Brasil

Pedro Feliu Ribeiro, Universidade de São Paulo (USP), Brasil

Rebecca Neaera Abers, Universidade de Brasília (UnB), Brasil

Renata Mirandola Bichir, Universidade de São Paulo (USP), Brasil

Roberta Holanda Maschietto, Universidade de Coimbra, Centro de Estudos Sociais (UC/CES), Portugal

Roberto Pires, Instituto de Pesquisas Econômicas Aplicadas (IPEA), Brasil

Sandra Cristina Gomes, Universidade Federal do Rio Grande do Norte (UFRN), Brasil

Sergio García, Universidad Rey Juan Carlos (CEDEU/URJC), Espanha

Wagner de Melo Romão, Universidade Estadual de Campinas (UNICAMP), Brasil

EDITORIAL ASSISTANTS

Ana Carolina Silva de Azevedo, Universidade Federal da Paraíba (UFPB), Brasil

Brenda de Paula Mendes Dominguez, Universidade Federal da Paraíba (UFPB), Brasil

Polianna de Almeida, Universidade Federal da Paraíba (UFPB), Brasil

PEER REVIEWERS – VOL. 7 / Nº 1 /2022

The Brazilian Journal of Public and International Policies would like to express their appreciation and deep gratitude to colleagues who served as peer reviewers in the first issue of 2022, as listed below.

Alexandre Cesar Cunha Leite
Allan Gustavo Freire da Silva
Anna Carletti
Camila de Mario
Glenda Dantas Ferreira
Henoeh Mandelbaum
Hugo Alves Silva Ribeiro

Lúcia Souza d'Aquino
João Ricardo Cumarú
Jochua Baloi
Márcia Trivellato
Paulo Junior Barbosa da Silva
Tomáz Espósito Neto



Revista Brasileira de Políticas Públicas e Internacionais (RPPI)
Centro de Ciências Sociais Aplicada CCSA - Campus Universitário
CEP.: 58051-900 - (83) 3216-7200 - João Pessoa - Paraíba
Contato: rppi.ufpb@gmail.com / Tel: (83) 3216-7200

CONTENT

PROCEEDINGS

Editorial

Anderson Rafael Nascimento

ARTICLE¹

The “New Brazilian Foreign Policy” and the pursuit of an Anti-Denialist Paradiplomacy

Cairo Junqueira, Ian Filipe Costa Araújo, Jaqueline Victória Santana Silva

Evaluation of Regulatory Governance in Consumer Product Safety: comparative analysis between Brazil and Australia

Josiane de Andrade Fortes, Ricardo Kropf Santos Fermam, Raimisson Rodrigues Ferreira Costa

Recommending Public Policies: a case study on the World Bank and participatory budgeting

Matheus Leite

Municipal Planning between integration and fragmentation: A study on the relationship between the Goals Program and the Pluriannual Plan in the City of São Paulo

Marília Romão Capinzaiki

Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal

Luiza Rosa

Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy

Raquel Sobral Nonato

Monitoring of Graduates Graduated By Unipampa Natural of Campus Cities from 2017 To 2019

Liliane Lencina dos Santos, Tanise Brandão Bussmann, Angela Quintanilha Gomes

The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará

Samuel Leite Castelo, Aline Duarte Moraes Castelo, Plácido Aderaldo Castelo Neto

¹ The authors are solely responsible for the translation and editing of papers published in the Brazilian Journal of Public and International Policies (RPPI) in a foreign language.

EDITORIAL

DOI: 10.22478/ufpb.2525-5584.2022v7n1.64020

The RPPI and its future path.

The Brazilian Journal of Public and International Policies (RPPI) greets the esteemed members of the editorial board, area editors, editing assistants, authors, reviewers, and readers.

The beginning of this year was marked by the transition of the RPPI's Editors in Chief. Prof. Alexandre Cesar Cunha Leite, who dedicated his editorial work for years, leaves the Editorial-Chief. We are very grateful to Prof. Alexandre in recognition of his work for the growth of RPPI.

Since May/22, Prof. Anderson Rafael Nascimento. Working in the area of public policy, social participation, and local governments, Prof. Anderson approached RPPI when he was Visiting Professor at the Public Management and International Cooperation Program at the Federal University of Paraíba in 2020 and 2021.

With great satisfaction, we present the first number of the RPPI in the year 2022 (1.2022). The articles published here resulted from the double editorship, with some having been approved by the first editor, and others that have already passed through the current editor. The number presented is dense with interdisciplinary contributions and different themes. This has been the characteristic of the RPPI, which has the merit of being able to cover a wide range of topics. On the other hand, this merit also brings a challenge, as it means that the RPPI has to have a large number of associated reviewers in different areas of knowledge. The revision is in the contemporary context, a challenge for scientific journals, and the variety of topics increases this difficulty.

As a way to face this challenge, and to seek new paths for its publications, RPPI starts to establish a new procedure for submitted articles. Now the process of publishing the RPPI goes through three stages, before arriving at the opinion. The first stage deals with a formal evaluation and configurations of the articles received. It consists of analyzing whether the article follows the journal's submission rules. If it is out of the submission standard, the article goes back to the authors for review processes and a resubmission. This is an important step, as it seeks to correct configuration problems and saves more work at the time of the magazine's final edition.

The second stage is the analysis made by the collegiate of the magazine's editors, area editors, and editor-in-chief. This is a more thorough assessment and analyzes the article based on the quality and interest of RPPI in publishing it. At that moment, the article can be rejected in desk review and if this occurs, the article does not have a new submission opportunity.

Finally, the third stage consists of sending the article to the reviewers. These preliminary steps help filter the article's quality for the later work done by the reviewers.

An editorial novelty is a dialogue that the Journal starts to establish with the authors to receive indications of possible names and researchers who work in the area of knowledge of the article and who may be potential reviewers. This is a moment that still maintains the requirements for blind evaluations, as the author indicates the names, but the contact with the nominees is entirely made by the RPPI. This procedure can help speed up the search for referees, as it brings the themes closer to researchers/specialists.

We understand that only the quality of the reviews and, above all, the subsequent relationship and dialogue of the reviews by the authors with these evaluations and the evaluators will enable a better evaluation of the RPPI.

Another challenge for RPPI is related to the number of articles received. The Covid19 Pandemic in its early years caused an unexpected increase in scientific articles, as already seen in numerous studies. However, with time, and the challenges imposed on scientific research in a pandemic context, the number of scientific articles have shown decreased. Finally, we cannot fail to relate this decrease to the scarcity of financial resources for maintenance and investment in science & technology in our country, a result of the latest government administrations and aggravated by the current government.




The challenges are great, but the RPPI will remain firm in its path of improvement and in the purpose of being a channel for the dissemination of scientific

research that addresses issues of Public Management and Public Policies at two levels: domestic and international.

Anderson Rafael Nascimento
Editor-Chefe da Revista Brasileira de Políticas Públicas e Internacionais

The “New Brazilian Foreign Policy” and the pursuit of an Anti-Denialist Paradiplomacy

A “Nova Política Externa Brasileira” e a busca por uma Paradiplomacia Anti-Negacionista

Cairo Junqueira¹ 
Ian Filipe Costa Araújo² 
Jaqueline Victória Santana Silva³ 

DOI: [10.22478/ufpb.2525-5584.2022v7n1.61271]

Recebido em: 28/10/2021
Aprovado em: 06/06/2022

Abstract: Subnational governments, such as Brazilian cities and states, are occupying spaces and acting directly in activities that previously were states domains. Jair Bolsonaro’s election has changed many governmental aspects, and foreign policy represents a sphere of great turnaround. The article’s hypothesis is that the less conciliatory and progressively aggressive tone added to an agenda of the so-called “New Brazilian Foreign Policy” between 2019 and 2021 promoted federative imbalances that clashed with subnational governments’ interests. Consequently, states have increased their projections and international dialogues, generating new attributes to this process commonly called paradiplomacy. This was the case of northeastern states that, through the Northeast Consortium, promoted opposite international actions in relation to the central government. Based on bibliographic review and prospection of news media, this article aims to demonstrate that such international actions were alternatives adopted in opposition to the guidelines of Bolsonaro's foreign policy and Ernesto Araújo’s diplomatic agenda. The debate and the investigation support contemporary studies on subnational actors in Brazil, bringing light to a new phase of paradiplomacy often framed as a practice of contestation, antagonism, or confrontation to the central government, dismaying of denialist discourses.

Keywords: Paradiplomacy; States; Northeast Consortium; Brazilian Foreign Policy; Bolsonaro Government.

¹ Universidade Federal de Sergipe (UFS). E-mail: cairojunqueira@gmail.com.

² Universidade Federal de Sergipe (UFS). E-mail: ianfilipe02@gmail.com.

³ Universidade Federal de Sergipe (UFS). E-mail: jaquexox@gmail.com.

Resumo: Governos subnacionais, como cidades e estados brasileiros, ocupam espaços e agem mais diretamente em atividades que antes competiam majoritariamente aos Estados. A eleição de Jair Bolsonaro modificou muitos aspectos governamentais, sendo que a política externa representa uma esfera de grande reviravolta. Partimos da hipótese de que o tom menos conciliador e progressivamente agressivo adicionado a uma agenda empregada à “Nova Política Externa Brasileira” entre 2019 e 2021 promoveram desequilíbrios federativos que se chocaram com interesses dos governos subnacionais. Consequentemente, os governos estaduais aumentaram suas projeções e diálogos internacionais, gerando novos contornos ao processo comumente denominado de paradiplomacia. Esse foi o caso dos estados nordestinos que, por meio do Consórcio Nordeste, promoveram ações internacionais de relativa contraposição ao governo federal. Valendo-se de revisão bibliográfica e prospecção de notícias na mídia, procuramos demonstrar que tais ações internacionais foram alternativas adotadas em oposição às orientações da política exterior do Governo Bolsonaro e da agenda diplomática de Ernesto Araújo. O debate proposto e os resultados encontrados servem para sustentar os estudos contemporâneos sobre atores subnacionais no Brasil, trazendo luz a um novo período de sua paradiplomacia por vezes enquadrada como uma prática de contestação, antagonismo ou confronto ao governo central, desvencilhando-se dos discursos negacionistas.

Palavras-chave: Paradiplomacia; Governos Estaduais; Consórcio Nordeste; Política Externa Brasileira; Governo Bolsonaro.

1. Introduction

The development of Brazilian subnational entities internationalization highlights the demand to better understand this phenomenon. Although in the 1990s and 2000s the internationalization of cities had been consolidated and became a more common practice, the states of the federation have also drawn attention for their incursions into the external sphere. In this sense, the literature is developing approaches to comprehend up to what extent such activities influence the decision-making processes, including Brazilian Foreign Policy itself.

This shift of focus in this area comes in part from the advances presented in Foreign Policy Analysis (FPA) studies over the past few decades. According to Ferreira (2020:13, free translated) in his recent analysis: “The state is complex, demands a cautious interpretative analysis and is composed of actors and processes that vividly interact beyond static perceptions of reality”. Foreign Policy needs to elucidate interests, preferences, influences, and levels of analysis that comprise the international action of states, but that also represents processes developed within them.

We can comprehend foreign policy as a set of actions and decisions of a certain actor, not necessarily the state, in relation to other states or external actors formulated

from domestic and/or international influence (Pinheiro, 2004). Traditionally, it has already been understood as “state policy” for acting in sensitive domains such as territorial integrity and state sovereignty (Souza Filho, 2020). However, a country’s foreign policy must represent the synthesis of diverse and often contradictory interests (Gonçalves & Teixeira, 2020). This constitutive character of foreign policy makes it susceptible to changes depending on the governments of the moment, being linked to other governmental spheres, and even to society (Mercher & Pereira, 2018).

In Brazil, exists a historical tradition of relative continuity in foreign policy in the Ministry of Foreign Affairs (MRE), something that goes back to the Baron of Rio Branco Era (Lima & Albuquerque, 2019). However, Jair Bolsonaro presidency has abandoned that tradition. In 2019, several controversial statements of the Federal Government – represented by the president himself or by the former Minister of Foreign Affairs, Ernesto Araújo, which remained in office between January of that year and March 2021 – were remarkable and responsible for the erosion of Brazil’s international image. The diplomatic actions implemented by Ernesto Araújo seemed to follow what Lima and Albuquerque (2019:17, free translated) entitled the “strategy of chaos”. The purposes pursued by foreign policy were to keep the loyalty and turmoil of the President’s electorate.

Those changes affected diverse sectors and actors, among which we emphasize the Brazilian subnational governments. Local and state leaders and managers of different political parties have started to systematically oppose the government, what is nothing new, but rather something trivial in *politics*. Although, the implementation of international actions and activities by the federative entities evidenced a way to achieve certain objectives in a context of questioning the effectiveness of the foreign policy agenda proposed by the Bolsonaro government (Gonçalves & Teixeira, 2020). In this sense we show a possible breaking point in Brazilian paradiplomacy, which had been complementary to the Brazilian foreign policy at least since the re-democratization.

If the foreign policy agenda initiated during the Bolsonaro government broke its traditional and historical basis in Brazil, did such a change also mean a turn in the cooperative pattern of Brazilian paradiplomacy? We seek to demonstrate that the international actions of Brazilian federative entities, especially the state governments of the Northeast Interstate Consortium for Sustainable Development (NICSD), were alternatives adopted in opposition to the foreign policy guidelines of Bolsonaro’s

government, including Araújo’s diplomatic juncture. We propose the hypothesis that the less conciliatory and progressively aggressive tone added to an agenda employed to the so-called “New Brazilian Foreign Policy” between January 2019 and March 2021 promoted federative imbalances and displeased subnational governments’ interests.

The research is based on literature review, including conceptual aspects of paradiplomacy and foreign policy, as well as on the prospect of news published in digital media and newspapers. Website information of the Northeast Consortium, Bolsonaro’s public positions and Araújo’s statements were also taken as support material and taken into consideration for the conjunctural analysis of the theme.

Besides this introduction, the first section is dedicated to present the concept and the development of paradiplomacy, its definitions and applications in Brazil, briefly describing its relationship with the Consortium. Subsequently, the foreign policy of the Bolsonaro Government and the diplomacy of Ernesto Araújo are analyzed, presenting the most relevant facts in the previously delimited analysis time (2019-2021). The third section is dedicated to the actions of the Northeast Consortium, both in terms of federative dialogue – and especially – of international relations. We conclude that the object of study portrayed here opens room for future investigations, represents an alternative to the foreign policy of the Bolsonaro government, and raises a Brazilian paradiplomacy conjuncture with an anti-denialist bias.

2. Paradiplomacy and the Northeast Consortium

The last decades of the twentieth century have seen the emergence of a phenomenon that connects internal and external political aspects: the internationalization of subnational governments. Due to a process of reallocation of power relations among states, the last two centuries have witnessed a relativization of their sovereignty. This is related to the fact that central governments no longer had the capacity to respond in isolation to the demands of the international system. Thus, as the state could no longer be the unique provider of essential goods and services to the population, there was maneuver for the emergence of a new order that abstracted the dividing line between national and international to understand the relationships between international subjects and actors.

However, authors such as Fronzaglia et al. (2006) point out that the international action of subnational entities is historical. Even in Ancient Greece, cities and city-states were already associated economically and commercially. What is considered new is, in fact, the quantity of these governments acting in the international arena, as well as the

quality and scope of their external actions (Gomes Filho, 2011). Efforts to build a conceptual framework on the international activities of subnational entities only gained ground in the mid-1980s, stimulated by the intensification of these activities (Prado, 2020). In any case, it can be stated that scientific and academic investigations about the phenomenon are recent and increasingly growing, including in Brazil.

Distinctly the historical practice defended by Fronzaglia et al (2006), the concept of "paradiplomacy" only gained notoriety in the 1980s and 1990s. Thus, in order to designate the foreign actions of subnational governments, Soldatos was the first academic to coin the terminology as an abbreviation of the term "parallel diplomacy" (Soldatos, 1990). According to the author, paradiplomacy corresponds the plurality of voices in foreign policy represented by non-central governmental units of a state, which support, complement, correct, duplicate, or challenge diplomacy. Nowadays such units are commonly defined as subnational actors, such as cities, regions, federal states, provinces, and departments. Later, this term was also adopted and attached to the works of Ivo Duchacek, recognizing the better compatibility of this concept to the activities developed by subnational governments analogously to traditional diplomacy (Prado, 2020).

In addition to Soldatos (1990), several authors also began to investigate the concept in question. However, the adoption of this new terminology was not established without criticism. For some authors, the term, being the nomenclature of "parallel diplomacy", suggests the existence of conflict between the national and subnational political levels, implicitly presuming the presence of incompatible interests (Bueno, 2010).

Paradiplomacy research ceased to focus on North American academia only after the early 1990s. This change only occurred due to the end of the Cold War and the acceleration of integration processes in Europe, inciting the development of new research poles in this same field (Kuznetsov, 2015). In addition to this geographical decentralization, paradiplomacy has acquired other analytical approaches aimed at subnational governments, consolidating them also as participants in foreign policy decision-making processes. Studies on paradiplomacy considering federations began to deal with the idea of foreign policy democratization by contemplating the different interests, levels, and actors present within the state (Oddone, 2016).

This connection between the international and domestic arenas provided new delineations for the inclusion of paradiplomacy on Foreign Policy Analysis (FPA), as

mentioned in the introduction. Here it is worth mentioning the research of Mercher and Pereira (2018: 200) that, although designed for specific study of a local government - the city of Rio de Janeiro - brings important arguments to evaluate the internationalization of state governments. In general, and with the recent processes of globalization and interdependence, the authors point out the existing interconnections between FPA itself, Public Policy Analysis (PPA) and Paradiplomacy Analysis (PDA).

Brazil was inserted in this process of studies dynamization in the area because is a Latin American country and has a federal political system. However, international actions of Brazilian state governments are identified since the Old Republic (1889-1930), which makes the country, as pointed out by Ironildes Bueno (2010), one of the rare cases of intense international engagement of subnational actors that occurred in a period before contemporary globalization.

Nevertheless, with the military coup in 1964 a high level of centralization was established in the Brazilian government, making any kind of international engagement of subnational governments impossible (Prado, 2020). It was only with the re-democratization in the 1980s, the consequent political decentralization and economic stability initiated in the 1990s that Brazilian paradiplomacy began to develop again (Tavares, 2014).

This framework corroborates Bueno's (2010) theoretical perspective on paradiplomacy in emerging countries, managing to characterize the Brazilian scenario in a appropriate way. According to the author, the panoramic approach to paradiplomacy in emerging states reveals seven central aspects, three of which are indispensable for understanding its development in Brazil: the dynamics of democratization as a driving factor of paradiplomacy; the strong role of globalization and regionalization forces; and the prevalence of economic paradiplomacy.

Furthermore the factors presented above, sub-regional differences can also be understood as indispensable aspects for understanding Brazilian paradiplomacy. The North of the country, for example, generally develops activities aimed at integrating the Amazon and Caribbean regions. According to Prado (2020), the international involvement of subnational governments, however, is more intense and diversified in the Southeast region, occurring through articulation mechanisms such as trade promotion, technical cooperation, and investment and political strengthening through participation in international networks of cities. In turn, the South, seeks to intensify relations with

countries from the Southern Common Market (Mercosur). Such initiatives also explore commercial alternatives that, together with the Northeast and Central-West regions aimed at promoting foreign trade, already confirm the preponderance of economic paradiplomacy in the country. Still regarding the cities, their cross-border ties are more expressive exactly in the region of the Brazilian Southern Arc, with greater interlocutions with Uruguay, Paraguay and Argentina.

In the Northeast region, the convergence among governors and the elaboration of common public policies have been strengthened in the last two decades, mainly in the scope of the Northeast Governors Forum, started in 2005 and more focused on administrative and institutional aspects (Rossi & Silva, 2020). Inclusively, such initiative was of extreme importance for the creation of the Northeast Consortium on March 14, 2019, the date on which the Northeast Governors' Charter was signed in São Luís do Maranhão.

The Northeast Consortium brings together nine states – Alagoas, Bahia, Ceará, Maranhão, Pernambuco, Sergipe, Paraíba, Rio Grande do Norte, and Piauí – under a broad platform of public policies linked to issues such as education, health, public security, and sustainable development. One of the basic purposes of the initiative is to increase cooperation and attract foreign investment to the region, as well as to make collective purchases and lower the cost of its operations. The organization has been defined as a “political and legal instrument for the strengthening” of the region, aiming to “improve the delivery of public services to citizens” and provide “protection and promotion of the rights of the people of the Northeast” (Northeast Governors Forum, 2019, free translated).

Besides drawing attention for its uniqueness, being the first public consortium in the country composed only of state representatives (Clementino, 2019), something that was also noticeable in the Consortium was the political profile of the governors contrary to the stance and policy guidelines adopted by the President of the Republic. Such disagreement is evident already in the Northeast Governors' Letter, the Consortium's constitutive document, in which the nine governors criticized the changes in the Disarmament Statute and the Social Security Reform proposed by the Federal Government (Fróes, Cardoso & Barbosa, 2019). Although the institution is a legal entity conditioned to administer public services, as established by Law Number 11.107/2005 in Brazil, as well as its focus is to stimulate regional development, its international

performance amid tensions with the federal government progressively developed, something that would become even more expressive with the pandemic.

3. The “New Brazilian Foreign Policy” (2019-2021)

The arrival of Jair Bolsonaro as President of the Republic represented an abrupt change in the direction of Brazilian foreign policy. Although the former head of the Ministry of Foreign Affairs (MRE) was given to a career diplomat, Ernesto Araújo, the postures adopted by the former minister were contrary to the historical background of Brazilian diplomacy, based on cooperative, zealous, universalist, pacifist and planned for development (Cervo, 2008).

Araújo's so-called "New Brazilian Foreign Policy" was marked by unfriendly pronouncements, contrary to multilateralism, to the environmental agenda and based on "values" such as freedom, being the most recurrent. In his welcome speech, Araújo stated that "we are not here to work for the global order. This is Brazil. [...] From now on, Itamaraty returns to the bosom of the beloved homeland" (Araújo, 2019: 1, free translated). Here we have the announcement of the anti-multilateral and supposedly more nationalistic character, according to President Bolsonaro's (2018) own campaign platform.

Also in the opening speech there is a term that has become commonplace in Araújo's speeches: "globalism", being "[...] economic globalization captured by Marxism [...]" having been born "[...] when capitalist globalization, forgetting the spirit, unconsciously surrendered to communism in its post-Soviet metastasis [...] which always aimed to occupy capitalism from the inside instead of confronting it from the outside, and today is succeeding [...]" (Araújo, 2021a: 701, free translated).

Globalism would encompass a series of trends such as "climatism (the use of the climate issue as an instrument of economic control); anti-national multilateralism (distortion and manipulation of the multilateral system composed of international organizations); abortionism and gender ideology" (Araújo, 2021a: 699-700, free translated). Although the argument is configured as a series of conspiracy theories, this rhetoric was reflected in the acts of the government's foreign policy.

The most evident aspect of this new positioning was the complete alignment to the US, most notably to Donald Trump (2017-2020). The nationalist bias of President Bolsonaro and Ernesto Araújo proved to be only a rhetorical artifice, since the relationship with the US proved to be one of complete subservience. It is also interesting

Junqueira, Araujo & Silva. *The “New Brazilian Foreign Policy” and the pursuit of an Anti-Denialist Paradiplomacy*

to note that in the government plan entitled "The Path to Prosperity" there is a section called "The New Itamaraty" emphasizing three aspects: redirecting axes of partnership, stimulating bilateral relations, and fostering foreign trade. The country is mentioned next to only two others: "We will stop praising murderous dictatorships and despising or even attacking important democracies such as the USA, Israel and Italy. We will no longer make spurious trade agreements or hand over the heritage of the Brazilian people to international dictators." (Bolsonaro, 2018: 79, free translated).

Though bilateral relations have generally been disproportionate, the position of the Bolsonaro government has been to defer to U.S. interests, without at least negotiating significant counterparts. An example is the Technology Safeguards Agreement between the two countries signed in 2019, which grants the Alcântara Aerospace Launching Base for commercial use by the Americans, without the need for technology transfer (Vilela, 2021).

As another exponent of the absence of reciprocity, Bolsonaro signed a decree during a visit to Washington to meet Donald Trump exempting entry visas into the country for U.S., Japanese, Canadian, and Australian tourists, even though there was no expectation of retribution from the U.S. government (Mazui, 2019). Brazil also agreed to forgo special "developing country" treatment at the World Trade Organization (WTO) in exchange for the U.S. government's promise of support for Brazil's entry into the Organization for Economic Cooperation and Development (OECD). Albeit publicly promised, the U.S. did not endorse the Brazilian candidacy at first (O Globo, 2019), only confirming the support on January 15, 2020.

Although the OECD promise did not materialize, Trump's intention to make Brazil a Major non-North American Treaty Organization (NATO) ally was officially announced on September 31, 2019 (Agência Brasil, 2019). The achievement was treated as a foreign policy triumph for the administration and a way to demonstrate that the alignment was bringing results. However, Teixeira (2019) argues that we should enquire how much the Major non-NATO ally status really assembles Brazilian needs beyond greater military cooperation with the U.S., given the possibility of entering conflicts that are not country's interest.

The complete alignment was also evident with the Brazilian vote in the 2019 United Nations General Assembly (UNGA) in favor of the economic embargo imposed by the U.S. in Cuba. It was the first time that Brazil voted in favor of the embargo since

the UNGA began voting in 1992, meaning that opposition to the embargo was a historical stance of Brazilian foreign policy, regardless of governmental changes. Besides the U.S. itself, only Brazil and Israel voted in favor of the Cuban embargo (Schneider, 2019).

In addition to Israel and the United States, Araújo also sought to treat Hungary and Poland as Brazilian strategic partners. Viktor Orbán and Andrzej Duda, their respective leaders, are far-right politicians who share Araújo's same ideas of fighting "globalism" (Desideri, 2020). Cooperation with Budapest and Warsaw sought to promote an ultraconservative and religious agenda in multilateral forums, such as the United Nations Human Rights Council (UNHRC). As one example, in 2019 Brazil operated to veto the use of the term "gender" and use of phrases such as "sexual and reproductive health services" in UNHRC resolutions (Chad, 2019), a clear reflection of the former Chancellor's discourse of opposition to what he calls "abortionism" and "gender ideology."

Brazil's stance on climate and environmental issues, which the Chancellor referred to as climate change ideology or "climatism" (Araújo, 2020: 400, free translated), is another aspect of Brazilian foreign policy that has been completely changed under Bolsonaro. Beyond speeches, such as the one in which the former Chancellor said there was no global warming because he went to Rome and was cold (Correio Braziliense, 2019), concrete actions taken by the government have compromised Brazil's international reputation regarding environment preservation.

Even before Bolsonaro's inauguration, Brazil withdrew its candidacy to host the Conference of the Parties to the United Nations Climate Convention (COP-25) in 2019. At the time, the government claimed budget constraints and administration transition to give up hosting the event (Agência Brasil, 2018), indicating what was the new federal administration's view about environmental discussions. After the inauguration, the federal government also canceled the holding of the Climate Week in Salvador, although it turned back soon after.

However, it was with the Amazon fires that the environmental problem reached its peak in the foreign policy of the Bolsonaro government. Although all monitoring agencies pointed to a significant increase in forest fires, Bolsonaro, Araújo, and the Former Minister of Environment, Ricardo Salles, insisted on denying the data and started an offensive against the National Institute for Space Research (INPE), the body

responsible for monitoring deforestation in the Amazon through satellite images (DW, 2019).

The Brazilian government's denialist position towards the burning in the Amazon has earned criticism from European leaders, such as Emmanuel Macron and Angela Merkel. The French president took the issue of burning as a topic for discussion at the 2019 G7 meeting, drawing support from the German chancellor and the prime ministers of the United Kingdom and Canada (G1, 2019). Due to that, after the initial signing of the Agreement between Mercosur and the European Union, placed by the government itself as a great achievement of Bolsonaro's foreign policy, the interregional partnership stagnated, with no forecast for its full ratification because this depends on the endorsement of national - and some subnational – European parliaments.

Relations with France were badly shaken during this period with Bolsonaro and Salles offending the French First Lady, and the Brazilian President abruptly canceling a meeting with French Foreign Minister Jean-Yves Le Drian. The behavior also led to the suspension of more than 200 million Reais (R\$) of transfers from Norway and Germany to the Amazon Fund, a mechanism that seeks to finance actions to combat deforestation in the Amazon Forest, threatening the existence and continuity of the Brazilian Institute for the Environment and Renewable Natural Resources (IBAMA) in the region (Figueiredo, 2019).

The denialism of Bolsonaro and Araújo's government was not limited to environmental agendas. The COVID-19 pandemic launched the Brazilian government into a new wave of derangements and insistent attacks on the main trading partner: China. Even before it began, the president and other governments members were already harassing the country, a demonstration of the alignment with the politics undertaken by the Trump administration towards the Chinese. During the presidential campaign, Bolsonaro visited Taiwan, which was seen by the Beijing government as a violation of the "One China" principle (Cobra, 2018), generating a previously non-existent insecurity (Vidigal, 2019).

In November 2020, in a text published in his personal blog, *Metapolítica* 17, Ernesto Araújo said that the pandemic opened space for what he calls "communavirus", a "communist-globalist project of appropriation of the pandemic to completely subvert liberal democracy and the market economy" (Araújo, 2021a: 165, free translated). For him, "the virus appears, in fact, as an immense opportunity to accelerate the globalist

project", besides that "[...] under the pretext of the pandemic, the new communism tries to build a world without nations, without freedom, without spirit [...]. A permanent global state of exception, transforming the world into a profound concentration camp (Araújo, 2021a: 172, free translated).

Federal Congressman Eduardo Bolsonaro, at the time President of the Foreign Relations Committee of the House of Representatives, blamed China for the emergence of the virus (Benites, 2020), an attitude that was followed by the Former Minister of Education, Abraham Weintraub, who ridiculed the way some Chinese speak Portuguese, and insinuated that the pandemic was part of a Chinese plan for world control (G1, 2020). The repeated attacks on China by members of the Brazilian government eroded the relationship between the two countries, which damaged cooperation in actions to combat the pandemic, such as the delay in sending inputs for the manufacture of anti-Covid vaccines in Brazil, although the governments have denied the influence of political issues in this event.

Brazil's international action against the pandemic has also generated friction with other important partners, such as India and South Africa. Brazil opposed the Indian and South African proposal in the WTO to temporarily suspend Covid-19 vaccine patents (DW, 2021b). This possibly influenced the Indian decision to prioritize sending doses of AstraZeneca's vaccine to other countries, which was symbolized by sending a plane to import the doses from India earlier than agreed with the national health authorities (DW, 2021a).

Araújo's ruptures in conducting the country's foreign policy reached the peak considering to not participate in the international consortium for the purchase of vaccines against COVID-19, the Covax Facility, because it was led by the World Health Organization (WHO). His view was that participation in the consortium would strengthen the organization's role, even if it meant depriving Brazil's access to vaccines (Amado, 2021).

Trump's defeat in the U.S. elections materialized a certain isolation degree of Brazil in the global scenario and stimulated the country's international “pariah status” in the words of Ernesto Araújo himself when he said the following: “[...] it is good to be a pariah. And this pariah here, this Brazil; this foreign policy of the Brazilian people, this Severina foreign policy, let's say, has achieved results” (Araújo, 2021a: 508). Despite the former Minister's insistence that his conduct of foreign policy led to good results,

pressures from the National Congress and Itamaraty itself led him to resign from his position on March 29. In a post on April 10, 2021, again in his personal blog, Araújo (2021b: s/p, free translated) made a management balance and said that he created "[...] bridges with the whole world. I built bridges with rulers, thinkers, entrepreneurs, opinion makers, officials, parliamentarians, scientists from Brazil and dozens of countries, and with journalists, when sincere and professional." If such bridges were indeed created, they do not correspond to the relations with most Brazilian governors.

4. Anti-Denialist Paradiplomacy *vis-à-vis* Bolsonaro's Foreign Policy

The Brazilian Constitution of 1988 recognized that states and municipalities are autonomous entities, but in the document there is no legal and normative basis about their international projections, since the Carta Magna is very clear in stating that the conduct of foreign policy is the responsibility of central entities such as the Presidency of the Republic and the National Congress.

Nevertheless, the internationalization of Brazilian subnational governments is a consolidated and historically established process, as exemplified by the classic cases of internationalization of cities such as Rio de Janeiro, Porto Alegre, Campinas, Belo Horizonte, Santo André, and Maringá in the 1990s and 2000s, founders of the first bureaucratic structures focused on the international dimension, and even the participation of local governments in certain networks of cities, such as Mercocities and the URB-AL Project.

Although the cases mentioned refer to local governments, this reality also includes state governments. According to Bueno (2010: 258), at the end of the 2000s, his sample showed that 17 Brazilian states had a Secretariat or Advisory of International Relations. In a newer investigation, Fróio (2015) concluded that the paradiplomacy undertaken by the states differed around the level of development, the geographic location, and the political party in charge of the governmental management. In short, the 2010s already empirically demonstrated a strong international insertion of state governments, which has been progressively credited by academic analysis. Although public consortia have their actions focused on internal development and public policies, they also opened a new possible path for subnational internationalization, providing an international arena to states and municipalities achieve their outcomes and objectives.

The Northeast Consortium is appointed here as a possible alternative for the coordination of the consortium entities' actions in the motivation of an anti-negationist

Junqueira, Araujo & Silva. *The “New Brazilian Foreign Policy” and the pursuit of an Anti-Denialist Paradiplomacy*

paradiplomacy, established at the expense of the positions and the "New Brazilian Foreign Policy". Accordingly to Clementino (2019), for example, one of the factors anchoring the bet on the success of the Northeast Consortium is the economic and political crisis in the country, which forces joint governmental management outputs by its political leaderships.

In contrast to the positions adopted by Itamaraty, the Northeastern state leaders assumed a more pragmatic posture in the Consortium's international activities. Environmental and climate issues are some of the aspects that most represent this disparity between the actions of the Federal Government and the Northeast Consortium. Thus, while the former neglected the advance of wildfires and invasions of indigenous lands, weakened the Ministry of the Environment and adopted a series of other measures that demonstrated its disregard for the environment, the Consortium sought solutions to circumvent the environmental crisis. In March 2021, for example, Wellington Dias (PT), governor of Piauí and president of the Northeast Consortium at the time, signed ordinances installing the chambers that aim to articulate pacts among the consortium states, formulate and support the implementation of environmental public policies and other established technical areas (Andrade & Costa, 2021).

Internationally, while President Jair Bolsonaro started an environmental crisis with European counterparts, this agenda of the Northeast Consortium was inserted in one of the meetings in Paris. At that moment, Rui Costa, governor of Bahia and former President of the Consortium, signed a cooperation letter with the Secretary of State of France in order to cooperate in the areas of environment and sustainable city. The act was part of the mission that the Northeastern governors carried out in Europe, until then the Consortium's first international exercise (Northeast Consortium, 2019a).

The governors also sought to promote the region to raise investments and establish public-private partnerships, aiming to develop the regional infrastructure of highways, energy, and internet connectivity, as well as foster the tourism potential and investment possibilities in the areas of health, education, public security, and agricultural development. The mission took place between November 18 and 22, 2019 with meetings between governors and representatives from France, Italy, and Germany (Consórcio Nordeste, 2019b). There was no concretization of agreements - which really did not seem to be the goal of the mission -, only signposts of investment and cooperation intentions,

but the mission was an important gesture by the Consortium to promote the image of the Northeast as a safe and able region to receive investments and willing to cooperate abroad.

Yet, it was with the pandemic that the clash between the Northeast Consortium and the Federal Government became more evident. This occurred due to the lack of coordination on the part of the Brazilian government and its denialist posture. Thus, seeking to minimize the socio-economic impacts caused by the COVID-19 crisis in the country, the group established the Scientific Committee of the Northeast Consortium (C4NE) in March 2020, composed of experts from different fields of knowledge. The C4NE had been fulfilling the function of advising the consortium states in the adoption of measures for the prevention, control, and containment of public health risks, aiming to structure the health system for the care of the population and prevent the spread of the disease (Consórcio Nordeste, 2021^a), although the departure of Miguel Nicolelis, the coordinator until February 2021, has been a point of relative weakening in the continuity of its functions.

Even with Nicolelis' departure, C4NE maintained the Mandacaru Project, a voluntary scientific collaboration platform that, among other objectives, aimed to combat misinformation and make predictions about the behavior of the COVID-19 pandemic, assisting managers in general and state and municipal managers in the Northeast (Northeast Consortium, 2021b). In addition to strengthening regional technical capacity, the Northeast Consortium also sought state political projection and greater federative dialogue (Rossi & Silva, 2020). The "Monitora Covid-19" application (app) can be seen in this way, since it was an initiative of the Consortium for the entire country, with the goal of tracking the registration of people infected by the virus and disseminating information about forms of prevention.

Following this same approach, the Northeast Consortium sought to formalize, in March 2021, the purchase of 37 million doses of the Russian Sputnik V vaccine. The information was confirmed by the president of the Consortium himself with the former Health Minister, Eduardo Pazzuelo, so that the vaccines would integrate the National Immunization Plan (PNI), which could be distributed around the country (Ramos, 2021). This type of action gained even more evidence before the record of deaths and infected by the coronavirus, as well as the positioning of Bolsonaro, who himself, since the beginning of the pandemic, had been rejecting the social isolation measures and the use

of masks, besides defending the use of hydroxychloroquine for the treatment of the disease.

The Consortium also stood out in the search for good relations with China. While central Brazilian government nominees were dedicated to defaming the country and hindering any kind of cooperation aimed at fighting the pandemic, the Northeast Consortium acted in the opposite way and sought the Chinese support. In a letter sent to the Ambassador of China in Brazil, Yang Wanming, the Governor of Bahia and President of the Consortium at the time, Rui Costa, requested help in sending medical equipment and other supplies needed to combat the virus and said that he had "[...] admiration for the way the Chinese people faced the pandemic and the immense friendship that unites our peoples" (Correio, 2020: 01, free translated). The gesture was an attempt to repair the damage in the relationship created by the Federal Government, which was well received by the Chinese Ambassador, Yang Wanming, who replied the letter saying that they would try to satisfy the requests.

The federal omission in coordinating a national strategy to fight the pandemic, as well as the difficulty in establishing partnerships internationally, made the governors act on their own to ensure that essential equipment was not missing in the states. The Northeast Consortium even closed a contract to import three hundred respirators, which in the end did not materialize because was a supplier company's fraud (Aguiar, 2020).

The most emblematic case of the Northeastern governors' actions during the pandemic was the import of respirators by the governor of Maranhão. Although it was carried out exclusively by the state government, the operation is a symbol of subnational entities international action and, in this case, of a Consortium member. Governor Flávio Dino stated at the time that the Federal Government should have encouraged national industries to manufacture the equipment, in addition to coordinating purchases, which would avoid the rush of states to acquire the respirators (Aguiar, 2020).

Maranhão imported hospital equipment and changed the route of the merchandise so that it would pass through Ethiopia, in the African Horn region. The justification was to escape what Alvarenga et al. (2020: 17, free translated) called "[...] 'modern piracy' caused by the U.S. and Germany". The U.S. and German governments were confiscating all kinds of medical supplies for their own use against the pandemic in their territories.

Even with a short time of creation and performance, the Northeast Consortium has been gaining relevance by showing itself as an active political actor. Still, this diligence

in activities has also undergone stressful processes, such as the already mentioned exit of Nicolelis from C4NE, the cancellation of the purchase of some supplies in the fight against the pandemic, or even the internal skepticism of some state governments. For example, in Sergipe, some congressmen declared their support for the exit of the Northeast Consortium due to the noncompliance with some proposed objectives (Villacorte, 2020).

Nonetheless, it is possible to affirm with examples cited that the agenda of the "New Brazilian Foreign Policy" clashed directly with the interests of the governors involved in the consortium, impacting the international activities sought and implemented. At least three factors must be highlighted: the search for dialogue with European peers in the midst of environmental degradation and the climate crisis, the contours carried out to attenuate relations with China, and the stimulus for resources to tackle the pandemic, which compelled the states to act internationally, whether in the search for essential equipment or in negotiating vaccines, something that would not be of extreme urgency if the Federal Government exercised the role of national coordination.

5. Final Considerations

The specific literature on paradiplomacy in Brazil still seeks to understand the current international insertion of municipalities and states in the face of Jair Bolsonaro's government. In forums and debates, terms such as “confrontation paradiplomacy” are cited to refer to the context previously portrayed and analyzed here. In a recent analysis, Mariana Barros (2021:73, free translated) affirms that nowadays there is “[...] a kind of international action of the states in which there is a clear confrontation with the federal government”, a conjuncture that the author names “paradiplomacy of resistance”. Similarly, the approach of Sousa and Rodrigues (2021:39, free translated) ratifies the study undertaken here, because analyzing the case of the relation between the Federal Government and the internationalization of São Paulo state, they mention that “[...] subnational governments use paradiplomacy to exercise their federal autonomy in a scenario of humanitarian crisis, in which the conflict with the Union is justified by the lack of federal government to fight COVID-19”.

We proposed the use of the term “anti-denialist paradiplomacy” not with the intention of generating a neologism, even because this debate seems to be exhausted in the area, but rather to demonstrate that political actions, adopted speeches, and narratives stimulated by the Federal Government in the “New Brazilian Foreign Policy”

were framed as denialist guidelines in three main aspects: the non-acceptance of climate change, the repulsion to multilateralism, and the discredit to science in the fight against the pandemic.

The Northeast Consortium emerged and developed its first activities in this context, and it is impossible to disentangle them because even in June 2019 Bolsonaro stated that the governors themselves aimed to divide and segment the country, which ended up becoming a permanent feature of his government: the constant blaming of the governors. Therefore, although the creation of the Consortium refers to past times of greater dialogue between the governors and the search for Northeastern development, political and interest differences have proved to be fundamental in this process. The abandonment of Brazilian diplomatic traditions opened space for subnational internationalization more focused on certain adjustments of foreign policy directions and mainly on the search for contours to the social disarray caused by the pandemic and the lack of vaccination.

Thus, we attest the hypothesis that the less conciliatory and progressively aggressive tone added to an agenda employed to the so-called “New Brazilian Foreign Policy” between January 2019 and March 2021 promoted certain federative imbalances and displeased certain interests of the subnational governments. It was in this context that the Northeast Consortium inserted itself and undertook its initial activities seeking foreign fundraising and international cooperation.

It is important to say that the subject is not exhausted in this analysis. This conjuncture of Brazilian paradiplomacy opens a range of research that will possibly have analytical space in the future. In the first place, studies that relate public consortia, whether municipal, state or mixed, with international relations are still scarce. Second, international insertion of subnational governments can be an object of study to a literature that increasingly advocates the characterization of Foreign Policy as Public Policy, bringing the FPA closer to the PPA. Finally, the political-party indicator as an influential variable in the way subnational governments carry out their foreign excursions has also been addressed in the literature of the area and should cover both municipalities and state governments, something that strongly denotes the link observed among the nine states of Northeast Consortium. The paths are multiple and only confirm the continuity and the permanence of this agenda in International Relations studies.

References

Andrade, Marília; Costa, Lorena. (2021) Consórcio Nordeste lança Câmaras Temáticas para desenvolvimento econômico e social da região. Governo do Estado do Piauí, Teresina, 4 mar. Disponível em: <<https://www.pi.gov.br/noticias/wellington-dias-lanca-camaras-tematicas-de-desenvolvimento-economico-e-social-no-nordeste/>>. Acesso em: 31 mar. 2021.

Agência Brasil (2019). Estados Unidos designam Brasil como aliado extra-Otan. Agência Brasil, Brasília, 01 ago. Disponível em: <<https://agenciabrasil.ebc.com.br/internacional/noticia/2019-08/estados-unidos-designam-oficialmente-brasil-como-aliado-extra-otan>>. Acesso em: 22 mar. 2021.

Agência Brasil. (2018). Brasil retira candidatura para sediar a COP-25 em 2019. Agência Brasil, Brasília, 28 nov. Disponível em: <<https://agenciabrasil.ebc.com.br/geral/noticia/2018-11/brasil-retira-candidatura-para-sediar-cop-25-em-2019>>. Acesso em: 24 mar. 2021.

Aguiar, Rodrigo. (2020). Consórcio Nordeste foi vítima em fraude na compra de respiradores, diz governador do Maranhão. A Tarde, 26 jun. Disponível em: <<https://atarde.uol.com.br/politica/noticias/2131215-consorcio-nordeste-foi-vitima-em-fraude-na-compra-de-respiradores-diz-governador-do-maranhao>>. Acesso em: 31 mar. 2021.

Alvarenga, Alexandre et al. (2021). Desafios do Estado brasileiro frente à pandemia de COVID-19: o caso da paradiplomacia maranhense. Cad. Saúde Pública, 36 (12): 01-15.

Amado, Guilherme. (2021). Ernesto Araújo não queria que Brasil assinasse Covax Facility; Embaixadora interveio. Revista Época, 25 mar. Disponível em: <<https://epoca.globo.com/guilherme-amado/ernesto-araujo-nao-queria-que-brasil-assinasse-covax-facility-embaixadora-interveio-24941382>>. Acesso em: 31 mar. 2021.

Araújo, Ernesto. (2020). A Nova Política Externa Brasileira. Seleção de Discursos, Artigos e Entrevistas do Ministro das Relações Exteriores. Brasília: FUNAG.

Araújo, Ernesto. (2019). Discurso do ministro Ernesto Araújo durante cerimônia de Posse no Ministério das Relações Exteriores – Brasília, 02 jan.

Araújo, Ernesto. (2021a). Política Externa: Soberania Democracia e Liberdade: coletânea de discursos, artigos e entrevistas do Ministro das Relações Exteriores - 2020. Brasília: FUNAG/

Araújo, Ernesto. (2021b). Um Itamaraty pela liberdade e grandeza do Brasil: balanço de gestão. Metapolítica 17 – Contra o Globalismo, 10 abr. Disponível em: <https://www.metapoliticabrasil.com/post/um-itamaraty-pela-liberdade-e-grandeza-do-brasil-balan%C3%A7o-de-gest%C3%A3o> Acesso em: 08 out. 2021.

Junqueira, Araujo & Silva. *The “New Brazilian Foreign Policy” and the pursuit of an Anti-Denialist Paradiplomacy*

Barros, Marinana. (2021). Constâncias nos dissensos: o quadro normativo brasileiro e a emergência da “paradiplomacia de resistência”. *Monções*, v. 10, n. 19: 70-104.

Benites, Afonso. (2020). Esforço de Eduardo Bolsonaro para demonizar China copia Trump e ameaça elo estratégico do Brasil. *El País*, 19 mar. Disponível em: <<https://brasil.elpais.com/brasil/2020-03-19/esforco-de-eduardo-bolsonaro-para-demonizar-china-copia-trump-e-ameaca-elo-estrategico-do-brasil.html>>. Acesso em: 25 mar. 2021.

Bolsonaro, Jair. (2018). *O Caminho da Prosperidade. Proposta de Plano de Governo*.

Bueno, Ironildes. (2010). *Paradiplomacia contemporânea: trajetórias e tendências da atuação internacional dos governos estaduais do Brasil e EUA. Tese de Doutorado em Relações Internacionais – Universidade de Brasília, Brasília, DF.*

Cervo, Amado. (2008). *Inserção Internacional: formação dos conceitos brasileiros*. São Paulo: Editora Saraiva.

Chade, Jamil. (2019). Brasil veta termo “gênero” em resoluções da ONU e cria mal-estar. *UOL Notícias*, São Paulo, 27 jun. Disponível em: <<https://jamilchade.blogosfera.uol.com.br/2019/06/27/brasil-veta-termo-genero-em-resolucoes-da-onu-e-cria-mal-estar/>>. Acesso em: 23 mar. 2021.

Clementino, Maria. (2019). A atualidade e o ineditismo do Consórcio Nordeste. *Boletim Regional, Urbano e Ambiental*, n. 21, jul-dez: 165-174.

Cobra, Amanda. (2018). República Popular da China critica Bolsonaro por sua visita a Taiwan. *Poder 360*, Brasília, 09 mar. Disponível em: <<https://www.poder360.com.br/eleicoes/republica-popular-da-china-critica-bolsonaro-por-sua-visita-a-taiwan/>>. Acesso em: 29 mar. 2021.

Consórcio Nordeste. (2021a). *Ações de combate à pandemia*. Salvador, 19 mar. Disponível em: <<http://www.consorcionordeste-ne.com.br/compras-conjuntas-combate-a-pandemia/>>. Acesso em: 31 mar. 2021.

Consórcio Nordeste. (2021b). *Projeto Mandacaru*. Disponível em: <<https://www.comitecientifico-ne.com.br/mandacaru>>. Acesso em: 28 mar. 2021.

Consórcio Nordeste. (2019a). *Primeira missão internacional do Consórcio Nordeste é discutida no Itamaraty*. Disponível em: <<http://www.consorcionordeste-ne.com.br/primeira-missao-internacional-do-consorcio-do-nordeste-e-discutida-no-itamaraty/>>. Acesso em: 21 out. 2021.

Consórcio Nordeste. (2019b). *Oportunidades de negócios no Nordeste são apresentadas a empresários italianos*. Disponível em: <<http://www.consorcionordeste-ne.com.br/oportunidades-de-negocios-no-nordeste-sao-apresentadas-a-empresarios-italianos/>>. Acesso em: 21 out. 2021.

Junqueira, Araujo & Silva. *The “New Brazilian Foreign Policy” and the pursuit of an Anti-Denialist Paradplomacy*

Correio. (2020). Governador pede ajuda a China para controlar pandemia de coronavírus na Bahia. Correio 24Horas, 20 mar. Disponível em: <<https://www.correio24horas.com.br/noticia/nid/governador-pede-ajuda-a-china-para-controlar-pandemia-de-coronavirus-na-bahia/>>. Acesso em: 28 out. 2021.

Correio Braziliense (2019). Chanceler nega aquecimento global: “Fui a Roma em maio e havia frio”. Correio Braziliense, 03 ago. Disponível em: <https://www.correio braziliense.com.br/app/noticia/politica/2019/08/03/interna_politica_775332/chanceler-nega-aquecimento-global-fui-a-roma-em-maio-e-havia-frio.shtml>. Acesso em: 23 mar. 2021.

Desideri, Leonardo. (2020). Brasil, Hungria, Polônia e EUA se unem por agenda conservadora internacional. Gazeta do Povo, 01 mar. Disponível em: <<https://www.gazetadopovo.com.br/republica/brasil-hungria-polonia-eua-agenda-conservadora/>>. Acesso em: 23 mar. 2021.

DW. (2021a). Índia diz que Brasil se precipitou ao enviar avião por vacina. Deutsche Welle, 15 jan. Disponível em: <<https://p.dw.com/p/3nxRs>>. Acesso em: 26 mai. 2021.

DW. (2021b). Sem apoio do Brasil, proposta para suspender patente de vacinas trava na OMC. Deutsche Welle, 12 mar. Disponível em: <<https://p.dw.com/p/3qZj7>>. Acesso em: 26 mar. 2021.

Ferreira, Marcos Alan. (2020). Análise de política externa em perspectiva: atores, instituições e novos temas. João Pessoa: Editora UFPB.

Figueiredo, Patrícia. (2019). Fim do Fundo Amazônia pode afetar fiscalização do Ibama contra o desmatamento. G1, 16 ago. Disponível em: <<https://g1.globo.com/natureza/noticia/2019/08/16/fim-do-fundo-amazonia-pode-afetar-fiscalizacao-do-ibama-contra-o-desmatamento.ghtml>>. Acesso em: 29 mar. 2021.

Fórum De Governadores Do Nordeste. (2019). Carta dos Governadores do Nordeste, 14 mar.

Fróes, Rafaelle; Cardoso, Rafael; Barbosa, Alex. (2019). Governadores do Nordeste assinam no Maranhão documento que cria consórcio entre estados. G1, 14 mar. Disponível em: <<https://g1.globo.com/ma/maranhao/noticia/2019/03/14/governadores-do-nordeste-assinam-no-maranhao-documento-que-cria-consorcio-entre-estados.ghtml>>. Acesso em: 24 out. 2020.

Fróio, Liliana. (2015). Paradplomacia e o impacto da alternância de governos na atuação internacional dos estados brasileiros. Tese (Doutorado em Ciência Política) – Universidade Federal de Pernambuco, Recife.

Fronzaglia, Maurício et al. (2006). Redes de ciudades. Barcelona: Observatório de Cooperación Descentralizada de la Unión Europea de la America Latina.

G1. (2019). Para Angela Merkel, incêndios na Amazônia devem ser debatidos no G7. G1, 23 ago. Disponível em: <<https://g1.globo.com/mundo/noticia/2019/08/23/para-angela->

Junqueira, Araujo & Silva. *The “New Brazilian Foreign Policy” and the pursuit of an Anti-Denialist Paradiplomacy*

merkel-incendios-na-amazonia-devem-ser-debatidos-no-g7.ghtml>. Acesso em: 24 mar. 2021.

G1. (2020). Weintraub publica insinuações contra a China, depois apaga; embaixada cobra retratação. G1, 06 abr. Disponível em: <<https://g1.globo.com/politica/noticia/2020/04/06/weintraub-publica-post-com-insinuacoes-contra-a-china-depois-apaga-embaixada-repudia.ghtml>>. Acesso em: 25 mar. 2021.

Gomes Filho, Francisco. (2011). A paradiplomacia subnacional no Brasil: uma análise da política de atuação internacional dos Governos estaduais fronteiriços da Amazônia. Tese (Doutorado - Programa de Doutorado Interinstitucional em Relações Internacionais e Desenvolvimento Regional, Universidade de Brasília/UFRR/FLACSO, Brasília.

Gonçalves, Williams; Teixeira, Tatiana. (2020). Considerações sobre a política externa brasileira no governo Bolsonaro e as relações Brasil-EUA. Sul Global, Rio de Janeiro, v. 1, n. 1, maio/ago: 192-211.

Kuznetsov Alexander. (2015). Theory and Practise of Paradiplomacy: Subnational Governments in International Affairs. NY: Routledge.

LIMA, Maria Regina Soares; ALBUQUERQUE, Marianna. (2019). O estilo Bolsonaro de governar e a política externa. Boletim OPSA, n. 1, jan-mar: 15-21.

Mazui, guilherme. (2019). Bolsonaro libera turistas de EUA, Austrália, Canadá e Japão a entrar no Brasil sem visto. G1, 18 mar. Disponível em: <https://g1.globo.com/politica/noticia/2019/03/18/bolsonaro-libera-cidadaos-de-eua-australia-canada-e-japao-de-visto-de-visita-ao-brasil.ghtml>. Acesso em: 19 out. 2021.

Mercher, Leonardo; Pereira, Alexsandro Eugenio. (2018). Paradiplomacia como Política Externa e Política Pública: modelo de análise aplicado ao caso da cidade do Rio de Janeiro. Carta Internacional, v. 13, n. 2: 195-222.

Oddone, Nahuel. (2016). La paradiplomacia desde cinco perspectivas: reflexiones teóricas para la construcción de una comunidad epistémica en América Latina. Revista Relaciones Internacionales, n. 89.2, jul/dec, Universidad Nacional, Costa Rica: 47-81.

O globo. (2019). EUA não endossam proposta do Brasil na OCDE após apoiá-la publicamente. O Globo, 10 out. Disponível em: <<https://oglobo.globo.com/mundo/eua-nao-endossam-proposta-do-brasil-na-ocde-apos-apoia-la-publicamente-24008528>>. Acesso em: 22 mar. 2021.

Pinheiro, Letícia. (2004). Política Externa Brasileira. Rio de Janeiro: Zahar.

Prado, Débora. (2018). A atuação internacional dos governos subnacionais: construções conceituais, limites e contribuições para o caso brasileiro. Carta Internacional, v. 13, n. 3: 137-168.

Junqueira, Araujo & Silva. *The “New Brazilian Foreign Policy” and the pursuit of an Anti-Denialist Paradiplomacy*

Ramos, raphaela. (2021). Consórcio Nordeste acertou 'compra firme' de 37 milhões de doses da Sputnik V, diz governador do Piauí. O Globo, 12 mar. Disponível em: <https://oglobo.globo.com/sociedade/vacina/consorcio-nordeste-acertou-compra-firme-de-37-milhoes-de-doses-da-sputnik-diz-governador-do-piaui-24922530>. Acesso em: 30 mar. 2021.

Rossi, Rinaldo; Silva, Simone. (2020). O Consórcio do Nordeste e o federalismo brasileiro em tempos de COVID-19. Espaço e Economia, ano IX, n. 18. Disponível em: <https://journals.openedition.org/espacoeconomia/13776>. Acesso em 12 jun. 2020.

Schneider, Evan. (2019). Assembleia Geral volta a pedir fim do embargo dos EUA a Cuba: Brasil, EUA e Israel votam contra. ONU News, 07 nov. Disponível em: <https://news.un.org/pt/story/2019/11/1693801>>. Acesso em: 22 mar. 2021.

Soldatos, Panayotis. (1990). An explanatory framework for the study of federated states as foreign-policy actors. In: MICHELMANN, Hans; SOLDATOS, Panayotis. Federalism and international relations: the role of subnational units. New York: Oxford University Press.

Sousa, Ana Tereza; Rodrigues, Gilberto. (2021). Conflitos entre governos subnacionais e o governo federal durante a pandemia de COVID-19: o Estado de São Paulo e o caso da vacina CoronaVac. Monções, v. 10, n. 19: 36-69.

Souza Filho, Osvaldo. (2020). As tarefas da política externa na ordem constitucional brasileira: política pública com objetivos permanentes e atualizados. RPPI, v. 5, n. 2: 34-59.

Teixeira, Tatiana. (2019). Bolsonaro cede a Trump sem reciprocidade e com contrapartida mínima. OPEU, 23 mar. Disponível em: <https://www.opeu.org.br/2019/03/23/bolsonaro-cede-a-trump-sem-reciprocidade-e-com-contrapartida-minima/>>. Acesso em: 22 mar. 2021.

Vidigal, Carlos Eduardo. (2019). Bolsonaro e a reorientação da política exterior brasileira. Meridiano 47, 20: 01-16.

Vilela, Pedro. (2021). Empresas dos EUA e do Canadá vão atuar no Centro Espacial de Alcântara. Agência Brasil, 28 abr. Disponível em: <https://agenciabrasil.ebc.com.br/geral/noticia/2021-04/empresas-dos-eua-e-do-canada-va-atuar-no-centro-espacial-de-alcantara>. Acesso em: 19 out. 2021.

Villacorte, Habacuque. (2020). Deputados propõem a saída de Sergipe do Consórcio Nordeste. Assembleia Legislativa do Estado de Sergipe, 02 jun. Disponível em: <https://al.se.leg.br/deputados-propoem-a-saida-de-sergipedo-consorcio-nordeste/>.

Avaliação da Governança Regulatória em Segurança de Produtos de Consumo: análise comparativa entre Brasil e Austrália

Evaluation of Regulatory Governance in Consumer Product Safety: comparative analysis between Brazil and Australia

Josiane de Andrade Fortes¹ 
Ricardo Kropf Santos Fermam² 
Raimisson Rodrigues Ferreira Costa³ 

DOI: [10.22478/ufpb.2525-5584.2022v7n1.60190]

Recebido em: 14/07/2021
Aprovado em: 01/06/2022

Resumo: O presente estudo se propõe a avaliar a governança regulatória da autarquia federal responsável pela regulação em segurança de produtos de consumo no Brasil (Inmetro), realizando uma análise comparativa com a agência reguladora em segurança de produtos de consumo da Austrália (ACCC), tida como referência. Para o desenvolvimento da pesquisa, foram utilizadas sete categorias de análises: autonomia, transparência, independência financeira, clareza das regras, participação, accountability e previsibilidade. Os resultados da pesquisa apontam um índice global, composto pela média aritmética das pontuações obtidas nas categorias, de 0,54 para o Inmetro e 0,90 para a ACCC, o que indica que a autarquia brasileira apresenta um nível de governança regulatória aquém do benchmark escolhido na pesquisa. A partir das categorias analisadas foi possível destacar como pontos de melhoria para o Inmetro o aumento na estabilidade e previsibilidade do seu sistema regulatório, assim como melhora na clareza de seus objetivos regulatórios.

Palavras-chave: Segurança de Produtos de Consumo; Regulação. Governança Regulatória; Análise Comparativa.

¹ Instituto Nacional de Metrologia, Qualidade e Tecnologia (Inmetro). E-mail: josianefortes@gmail.com.

² Instituto Nacional de Metrologia, Qualidade e Tecnologia (Inmetro). E-mail: ricardoksf@gmail.com.

³ Instituto Nacional de Metrologia, Qualidade e Tecnologia (Inmetro). E-mail: rcosta@inmetro.gov.br.

Abstract: The purpose of this study is to evaluate the regulatory governance of the federal agency responsible for the regulation of consumer product safety in Brazil (Inmetro), performing a comparative analysis with the Australian consumer product safety regulatory agency (ACCC), taken as a reference. For the development of the research, seven categories of analysis were used: autonomy, transparency, financial independence, clarity of rules, participation, accountability and predictability. The survey results point to a global index of 0,54 for Inmetro and 0,90 for the ACCC, which indicates that the Brazilian agency has a level of regulatory governance below the benchmark chosen in the survey. From the categories analyzed, it was possible to highlight as points of improvement for Inmetro increased stability and predictability of its regulatory system, as well as improves the clarity of your regulatory objectives.

Keywords: Consumer Product Safety; Regulation. Regulatory Governance; Comparative Analysis.

1. Introdução

O fenômeno da globalização e o avanço tecnológico trouxeram um grande crescimento nas relações comerciais e econômicas entre os países, como também um aumento no consumo de produtos. Mas é preciso levar em consideração que a abertura ao comércio internacional, além de ter permitido um maior acesso à oferta de produtos, também propiciou uma maior exposição aos riscos inerentes a eles, muitas vezes desconhecidos pela população e pelos órgãos de controle governamentais (ALVES ET AL, 2015). Torna-se, portanto, um ponto crucial saber se os produtos disponíveis para o consumo são seguros ou se representam algum perigo para os consumidores (ZAKARIA, 2013).

A segurança de produtos de consumo refere-se ao controle regulatório exercido pelas autoridades governamentais, funcionando como uma medida preventiva especialmente para os consumidores, que dificilmente conseguirão prever os riscos dos produtos introduzidos a todo momento no mercado. Esse controle regulatório, por meio da regulamentação da segurança de produtos, objetiva impedir que produtos que ofereçam riscos cheguem ao mercado e ao consumidor, suportados somente pelas alegações dos fabricantes em relação à sua segurança e eficácia, além de informar ao usuário a maneira de utilizar os produtos com segurança, conforme pretendido (ZAKARIA, 2012).

Embora a prática regulatória constitua o lócus central do debate atual sobre boas práticas em regulação de produtos de consumo, a Organização para a Cooperação e Desenvolvimento Econômico (OCDE) tem enfatizado o papel proeminente da governança regulatória dentro da agenda também conhecida como boas práticas

regulatórias (better regulation) para a efetividade da regulação (OECD, 1995; OECD, 2005). Levi-Faur (2011) destaca que grande parte da discussão acadêmica e pública sobre regulação hoje em dia trata da governança da regulação (ou regulação da regulação), uma vez que o crescimento no escopo e no número de regulamentos levanta questões de eficácia, bem como questões de controle democrático.

O que se observa tanto nas pesquisas de segurança de produtos de consumo quanto na de regulação e governança regulatória é que as duas temáticas não têm se cruzado com frequência, pelo menos na literatura acadêmica. Como exemplo, na análise comparativa recente conduzida por Jordana, Fernández-I-Marín e Bianculli (2018) sobre características institucionais de agências reguladoras, incluindo entre essas características diversos aspectos de governança regulatória, apesar da amplitude do estudo (799 agências reguladoras em 115 países e 17 setores), a regulação de segurança de produtos de consumo não foi contemplada na pesquisa. O baixo interesse da literatura na análise da governança regulatória da regulação de segurança de produtos não teria uma justificativa a priori plausível, especialmente quando se considera o impacto potencial para a economia e para a sociedade desse tipo de regulação (COLLOVÀ, 2014).

A presente pesquisa se propõe a avaliar a governança regulatória do Instituto Nacional de Metrologia, Qualidade e Tecnologia (Inmetro), autarquia federal criada pela Lei nº 5.966, de 11 de dezembro de 1973, responsável pela regulação em segurança de produtos de consumo no Brasil. O estudo pretende identificar em que medida a governança regulatória exercida pelo Instituto é adequada para o cumprimento dos seus objetivos, no que tange a regulação da segurança de produtos de consumo, como também contribuir no preenchimento da lacuna da literatura da ausência de trabalhos que analisam a governança regulatória dos sistemas regulatórios de segurança de produtos.

Neste estudo também pretende-se avaliar a governança regulatória da Australian Competition and Consumer Commission (ACCC), regulador australiano de produtos de consumo, tido como referência, e realizar uma análise comparativa dos resultados encontrados, no intuito de identificar possíveis melhorias para governança regulatória do Inmetro. A escolha da ACCC se justifica por três motivos em especial: pelo histórico da instituição com tema (BRAITHWAITE E VALE, 1985), pela similaridade do modelo regulatório do Inmetro e da ACCC e pela posição da Austrália no ranking de qualidade regulatória do banco mundial (KAUFMANN, D., KRAAY, A., & MASTRUZZIN, M., , 2015).

O presente artigo encontra-se estruturado em 5 partes, sendo a primeira delas esta introdutória. A segunda parte traz uma breve explanação dos pilares desta pesquisa, a saber: segurança de produtos de consumo, regulação e governança regulatória. A terceira parte se concentra no detalhamento das metodologias de avaliação da governança regulatória existentes, seleção e definição da metodologia seguida para a avaliação da governança regulatória da regulação de segurança de produtos de consumo do Inmetro e da ACCC. Na quarta parte são apresentados e discutidos os resultados encontrados. Por fim, a quinta parte está dedicada às considerações finais da pesquisa e às sugestões de trabalhos futuros.

2. Revisão da Literatura

Pretende-se nesta segunda parte do artigo apresentar o estado da arte dos temas desta pesquisa, quais sejam, segurança de produtos de consumo, regulação e governança regulatória. Tem-se como objetivo apresentar os diferentes pontos de vistas encontrados em pesquisas semelhantes sobre os referidos temas, buscando com isso proporcionar embasamento teórico dos assuntos a serem tratados, assim como contribuições para a pesquisa realizada.

2.1. Segurança de Produtos de Consumo

Quando se fala em segurança de produtos de consumo remete-se a atenção prestada pelo público e por autoridades públicas relativas aos acidentes causados por produtos que ofereçam riscos. Por sua via, regulação de segurança de produtos refere-se ao uso de instrumentos regulatórios para evitar com que produtos perigosos sejam postos no mercado e causem acidentes de consumo (NOGUEIRA, 2016).

No âmbito da ação pública voltada para a promoção da segurança de produtos de consumo, pode-se distinguir duas grandes estratégias: a primeira se refere às regras de responsabilidade do produto, que visam, via direito privado, reduzir os acidentes de consumo pela responsabilização post factum, ou seja, através da reparação do dano ocorrido ao consumidor (ZAKARIA, 2012). A segunda compreende propriamente a regulação de segurança de produtos de consumo, que engloba o uso de instrumentos normativos e não normativos para evitar que o acidente de consumo ocorra, de maneira preventiva (NOGUEIRA, 2016).

As regras de responsabilidade do produto têm como finalidade principal reparar os danos sofridos pelos consumidores de produtos defeituosos, via compensação, além de criar incentivos para os produtores fabricarem produtos seguros (ZAKARIA, 2012). Em

um importante trabalho a respeito, Cartwright (2007) aponta quatro limitações principais para essa estratégia, listadas as seguir.

A primeira limitação é referente ao enforcement do direito privado, que somente ocorre quando a parte lesada se pronuncia. A segunda limitação é que o direito privado apenas resolve o problema após o dano já ter ocorrido, ou seja, ele atua na mitigação do dano através da compensação, não impedindo, portanto, que o produto perigoso chegue ao mercado. A terceira limitação diz respeito às externalidades, ou seja, pessoas que não foram as compradoras do produto, uma terceira parte, podem consumi-lo ou utilizá-lo e sofrer um dano, porém não pode mover uma ação. A quarta e última limitação, que se complementa à anterior, refere-se à lei do contrato. Um contrato, como regra geral, somente confere direitos ou impõe obrigações às partes envolvidas (CARTWRIGHT, 2007).

Ao contrário da responsabilidade do produto, a regulação de segurança de produto funciona como uma medida preventiva, buscando impedir que produtos perigosos cheguem aos consumidores. No entanto, não é possível eliminar por completo o perigo apresentado pelos produtos. Infere-se então qual o nível de risco aceitável dos produtos e, a partir disso, define-se quais devem ou não circular livremente pelo mercado. Além disso, busca-se informar aos usuários sobre riscos potenciais dos produtos e o modo de usá-los com segurança e conforme pretendido (ZAKARIA, 2012).

Os mecanismos utilizados pela regulação de segurança de produtos visam impor aos produtores, distribuidores e varejistas regras que os levam a criar procedimentos de monitoramento, detecção e reação a perigos relacionados aos produtos. Com isso, a preocupação deixa de ser apenas com a fabricação dos produtos, mas também com a sua comercialização (ZAKARIA, 2012).

Alguns dos controles regulatórios implantados capazes de atenuar riscos potenciais são as obrigações de pré-mercado, que incluem aprovação prévia, geralmente realizada através de requisitos de licenciamento e de regras que criam padrões, e as obrigações de pós-mercado, que se referem ao monitoramento de produtos e à garantia de que ações, tais como notificação e retirada de produtos inseguros do mercado, possam ser tomadas após a identificação de perigos. Além disso, existem também alguns importantes instrumentos na regulação de segurança de produtos, tais como regulação da informação, avaliação de risco, responsabilização da cadeia de suprimentos e o princípio da precaução (ZAKARIA, 2012).

Verifica-se que o direito privado não produz sozinho uma solução perfeita, tornando necessário um controle regulatório adicional baseado na regulamentação do direito público. Além disso, mesmo que o fabricante, o distribuidor e até mesmo o varejista possam sofrer financeiramente, em última análise, é o consumidor lesionado que sofre o dano físico. Sendo assim, é possível afirmar que a regulação de segurança de produto e a responsabilidade do produto se complementam (ZAKARIA, 2012).

2.2.Regulação

A área de regulação testemunhou um amadurecimento considerável nas últimas décadas. Desde a década de 1970, com a introdução da “teoria econômica da regulação”, a regulação tornou-se um campo de prática e pesquisa, expandindo-se particularmente nas décadas de 1980 e 1990. Houve proliferação de órgãos reguladores que foram estabelecidos em todo o mundo, a linguagem da regulação tornou-se difundida no discurso público e acadêmico, e a eficácia dos diferentes modos e ferramentas de regulação fez parte do escrutínio público, particularmente no contexto da crise financeira, catástrofes ambientais e segurança dos alimentos e medicamentos (KOOP e LODGE, 2017). O crescimento da pesquisa e do debate em torno do tema trouxe uma multiplicidade de significados do termo regulação.

Levi-Faur (2011) postula que, como muitos outros conceitos políticos, a regulação é difícil de definir, até porque significa coisas diferentes para pessoas diferentes. O termo é empregado para uma miríade de propósitos discursivos, teóricos e analíticos que clamam por esclarecimento e mapeamento. A depender do campo do conhecimento e corrente ideológica, a regulação recebe diversos significados e propósitos. Para citar dois polos opostos, para a extrema direita constitui uma palavra “suja” que representa a mão pesada de governos autoritários e o corpo de regras que restringem as liberdades humanas ou nacionais. Para a velha esquerda é instrumento de dominação política da burguesia na medida em que compõem a superestrutura do Estado (LEVI-FAUR, 2011).

Num trabalho de revisão conceitual realizado por Koop e Lodge (2017), em que avaliam como a regulação é concebida nos artigos mais citados em seis disciplinas de ciências, os autores distinguem a variedade de conceitos a partir de cinco características: (i) intencionalidade da intervenção (se inclui somente regras intencionalmente formuladas para atingir determinados fins, ou inclui qualquer sistema de regras que influencia comportamentos); (ii) âmbito e especificidade da intervenção (se inclui somente a intervenção direta ou também a indireta); (iii) natureza do regulador (se a

regulação é ou não realizada apenas por atores estatais); (iv) natureza da atividade regulatória (se inclui apenas a regulação de atividades econômicas ou também a regulação que busca a remodelagem das relações sociais não caracterizadas como por uma relação de troca econômica) e; (v) separação entre o regulador e o regulado (se são ou não atores separados).

Em busca de consenso em torno do conceito de regulação, os autores analisaram 101 artigos de diferentes campos de conhecimento a partir dos critérios supracitados e chegaram a dois conceitos: o primeiro, classificado como conceito “baseado na essência” (capturar a essência mínima do conceito, ou seja, o que todos os trabalhos científicos incluem), define a regulação como intervenção intencional nas atividades de uma população-alvo. Constitui uma definição que inclui no conceito de regulação intervenções indiretas (por exemplo, regulação baseada em incentivos, como taxas, subsídios, etc.), normas não obrigatórias (ou seja, não passíveis de sanções em caso de descumprimento), exercidas por entes não estatais e que regulam não somente os setores privados (KOOP e LODGE, 2017).

O segundo conceito, classificado como “baseado em padrões” (inclui os atributos considerados mais centrais para o conceito), define a regulação como intervenção nas atividades de uma população-alvo, onde a intervenção é tipicamente direta - envolvendo o estabelecimento de normas vinculativas, monitoramento e a sanção - e é exercido por atores do setor público sobre as atividades econômicas de atores do setor privado (KOOP e LODGE, 2017).

Uma definição que abarca o conceito ampliado de regulação e a multiplicidade de atores envolvidos nos sistemas regulatórios é o proposto por Scott (2001) como "qualquer processo ou conjunto de processos pelos quais normas são estabelecidas, o comportamento daqueles sujeitos às normas são monitoradas e para o qual existem mecanismos para manter o comportamento de atores regulados dentro do sistema" (SCOTT, 2001, p.283, com adaptações). O autor está interessado em demonstrar que na prática, nos sistemas regulatórios reais, a separação entre os reguladores (ou seja, os agentes que criam as regras e monitoram e induzem o seu cumprimento) e os regulados não é tão clara (SCOTT, 2001).

Em síntese, o termo regulação varia de um conceito restrito, intervenções diretas e intencionais realizadas por entes estatais sobre a atividade econômica, para um conceito ampliado, abrangendo outros tipos de intervenção (indireta) realizados por entes estatais e

não estatais sobre atividades econômicas e não econômicas. O conceito ampliado abarca sistema regulatórios complexos, em que há múltiplos atores desempenhando diversos papéis, seja na definição das regras, seja no monitoramento e indução da mudança de comportamento.

O conceito de regulação traz implicações e desafios para a governança regulatória, na medida em que amplia ou reduz o conjunto de atores que pretende “governar”, como se verá adiante.

2.3. Governança Regulatória

O termo governança regulatória tem sido largamente utilizado no âmbito internacional, porém sem uma conceituação clara e uniforme (KJAER e VETTERLEIN, 2018; LOBEL, 2012). Há pouca preocupação na literatura com a sua definição e, em muitos casos, o sentido e propósito do uso do termo (*regulatory governance*) tem se confundido com termos como “melhoria regulatória” (*better regulation*), qualidade regulatória (*regulatory quality*) e até com o próprio conceito de regulação em suas múltiplas facetas (KJAER e VETTERLEIN, 2018).

No âmbito da OCDE, o termo “governança regulatória” tem evocado um conjunto de práticas e ferramentas regulatórias típicas do movimento conhecido como “*better regulation*”, tais como a análise de impacto regulatório, avaliação *ex-post* e engajamento das partes interessadas no processo regulatório (LEE, 2017). Com exceção de estudos sobre avaliação de sistemas regulatórios, os trabalhos técnicos e acadêmicos que abordam o tema não se preocupam com uma definição mais precisa no uso do termo “governança regulatória” (OECD, 1995; OECD, 2005; OECD, 2012, JORDANA E SANCHO, 2004). A própria abrangência e natureza do que se entende por regulação traz implicações sobre como o tema governança regulatória é inserido no debate sobre regulação.

Diante desse cenário, foge ao objetivo desta pesquisa propor uma definição que abarque os múltiplos conceitos e implicações do uso do termo “governança regulatória”, na linha do que Koop e Lodge (2017) fizeram para o termo “regulação”. É suficiente, para o propósito deste estudo, partir do conceito de governança regulatória da literatura de avaliação de sistemas regulatórios inaugurada por Levy e Spiller (1994), na qual a governança regulatória é uma de dois componentes que formam o sistema regulatório,

incluindo também a substância regulatória, sendo os dois considerados com pesos iguais (LEVY e SPILLER, 1994)⁴.

Os autores definem a estrutura regulatória de um sistema regulatório (ou seja, a governança regulatória nos termos aqui trabalhados) como “os mecanismos que as sociedades utilizam para restringir a descrição regulatória e resolver conflitos que surgem em relação a essas restrições” (LEVY e SPILLER, 1994, p.205). Essa concepção tem sido base de diversos trabalhos teóricos e empíricos posteriores que se dedicam a avaliação de sistemas regulatórios (BROWN ET AL, 2006; KAPIKA e EBERHARD, 2010; WAVERMAN e KOUTROUMPIS, 2011).

Nessa abordagem, a governança regulatória é o “como” da regulação, ou seja, diz respeito ao desenho institucional e legal do sistema regulatório e à estrutura dentro da qual as decisões são tomadas. Envolve a relação entre o regulador e os formuladores de políticas; a independência e responsabilidade do regulador; o processo, transparência e previsibilidade da tomada de decisão; a estrutura organizacional e os recursos do regulador (BROWN ET AL, 2006).

A concepção da governança regulatória como a regulação dos reguladores também é trabalhada pela OCDE (2014) e outras publicações. A OCDE destaca que uma boa regulação depende do “desenvolvimento de uma política consistente que cubra o papel e as funções das agências reguladoras, a fim de proporcionar maior confiança de que as decisões regulatórias são tomadas de maneira objetiva, imparcial e consistente, sem conflito de interesses” (OECD, 2012, p.4). Reforça ainda que “o fortalecimento da governança dos reguladores ajudará a manter a confiança daqueles que estão sendo regulados e da comunidade em geral” (OECD, 2014, p.4).

Nos trabalhos empíricos da literatura de avaliação da governança regulatória, os setores pesquisados foram eletricidade, gás natural, telecomunicações, ferrovias, transporte terrestre, transporte aquaviário, transporte geral e outras indústrias de transporte; água e esgoto, minério e Carvão, entre outros. Não foi encontrado nenhum estudo realizado para a regulação de segurança de produtos.

Há nitidamente uma maior preocupação em relação à governança da regulação de monopólios naturais, talvez reflexo da preocupação em conferir segurança para

⁴ Na versão original, o termo utilizado pelos autores foi “incentivos regulatórios” ao invés de “substância regulatória”. Entretanto, na literatura posterior, o segundo termo prevaleceu (BROWN ET AL, 2006; HALLUR, FIRAKE E AGARWAL, 2014).

investimentos privados em setores com forte controle estatal (VISCUSI et al, 2005). De fato, essa literatura teve origem na preocupação com sistemas regulatórios de telecomunicações (LEVY e SPILLER, 1994), muito embora o problema da governança regulatória (regulação dos reguladores) seja de ordem geral para quaisquer sistemas regulatórios.

3. Metodologia de Pesquisa

Para o desenvolvimento desta pesquisa, primeiramente foram identificadas as metodologias de avaliação da governança regulatória existentes, através da busca de estudos disponíveis em bases acadêmicas, e selecionados aqueles que realizaram a avaliação da governança regulatória empiricamente. Conforme Marques e Pinto (2018) pontuam, “embora a literatura sobre governança regulatória seja de alguma forma extensa, existem algumas lacunas a superar. Há poucos estudos empíricos analisando e medindo o desempenho das agências reguladoras.” (MARQUES e PINTO, 2018, p.2).

É importante destacar que a linha teórica utilizada nesta pesquisa compreendeu os trabalhos que avaliaram o sistema regulatório a partir de dois componentes: a governança regulatória e a substância regulatória (LEVY e SPILLER, 1994; BROWN ET AL, 2006). A opção por essa linha de pesquisa se justifica pelo fato de estabelecer um link concreto entre a governança e o desempenho regulatório, cuja avaliação é operacionalizada através de categorias de análise e dos métodos de avaliação dessas categorias.

O segundo passo realizado foi a comparação das metodologias de avaliação da governança regulatória encontradas, por meio da confrontação das categorias de análise de governança regulatória e dos métodos de avaliação de governança regulatória utilizados em cada estudo. Em seguida, foi selecionada a metodologia que melhor se aplicava a presente pesquisa e utilizada como referência principal. Por último, foi aplicada a metodologia de avaliação da governança regulatória definida para este estudo, objetivando avaliar a governança regulatória no que tange a regulação de segurança de produtos de consumo do Inmetro e da ACCC.

3.1. Identificação e Comparação das Metodologias de Avaliação da Governança Regulatória

Objetivando identificar as metodologias de avaliação de governança regulatória existentes, foi realizada uma busca em algumas bases acadêmicas e selecionados nove artigos que se enquadraram na linha de pesquisa deste estudo, conforme destacado no Quadro 1. Foi possível perceber que os estudos analisados utilizaram distintas abordagens

Fortes, Fermam & Costa Avaliação da Governança Regulatória em Segurança de Produtos de Consumo: análise comparativa entre Brasil e Austrália

metodológicas, composta por variadas combinações de categorias de análise de governança regulatória e por diferentes métodos de avaliação.

Quadro 01: Estudos de Governança Regulatória

Avaliação da Governança Regulatória					
Artigo	Autores	Ano	Setor de Análise	Metodologias	
				Categorias de Análise	Método de Avaliação
1	Comparative Analysis of Regulatory Frameworks: A Study of Three Sector Regulators in India Giri Hallur, Vinita Firakeb, Tanu Agarwal	2014	Eletricidade, telecomunicações, desenvolvimento de seguros	Quadro regulamentar institucional 1) Número de órgãos constitucionais envolvidos 2) Divisão da autoridade e âmbito do regulador 3) Duplicação de funções 4) Papel do Ministério e da burocracia 5) Gabinete do Provedor de Justiça / Defesa do Consumidor Processo de formação de políticas e regulamentos 6) Envolvimento das partes interessadas (participação) 7) Transparência no processo de formação de políticas 8) Autorregulação Autonomia para o regulador 9) Autonomia Financeira 10) Processo de Recrutamento de altos funcionários do Regulador 11) Autonomia para o recrutamento 12) Representação das partes interessadas nos funcionários do regulador	- Análise comparativa - Análise qualitativa - Comparação por categoria - Sem ranqueamento
2	Benchmarking telecoms regulation – The Telecommunications Regulatory Governance Index (TEGI) Leonard Waverman, Panelis Koutourakis	2011	Telecomunicações	1) Transparência regulamentar 2) Independência (autonomia) 3) Disponibilidade de recursos (independência financeira) 4) Fiscalização dos licenciados 5) <i>Ratio per capita</i>	- Análise comparativa - Análise quantitativa - Comparação global - Com ranqueamento
3	Assessing regulatory performance: The case of the Namibian electricity supply industry Joseph Kapika, Anton Eberhard	2010	Eletricidade	1) Clareza de regras e funções 2) Independência na tomada de decisão 3) Independência financeira 4) Accountability 5) Transparência 6) Previsibilidade 7) Proporcionalidade 8) Credibilidade, legitimidade e transparência das decisões regulatórias	- Análise única - Análise qualitativa
4	Regulatory governance: criteria for assessing the performance of regulatory systems An application to infrastructure industries in the developing countries of Asia Jon Stern, Stuart Holder	1999	Eletricidade, gás natural, telecomunicações, ferrovias e outras indústrias de transporte, água e esgoto	Aspectos formais: 1) Clareza das regras e objetivos 2) Autonomia 3) Accountability Aspectos informais: 4) Participação 5) Transparência 6) Previsibilidade	- Análise comparativa - Análise quantitativa - Comparação por categoria - Sem ranqueamento
5	How to watch the watchmen? The role and measurement of regulatory governance Rui Cunha Marques, Francisco Silva Pinto	2018	Energia, telecomunicações, transporte, água e resíduos	Internas: 1) Transparência 2) Previsibilidade 3) Corretícia e proporcionalidade 4) Integridade Externas: 5) Clareza das Regras 6) Coordenação Regulatória 7) Autoridade (Autonomia) Relacionais: 8) Autonomia (independência financeira) 9) Participação Pública 10) Accountability	- Análise comparativa - Análise quantitativa - Comparação por categoria e global - Com ranqueamento
6	Lesotho telecommunications sector reform: an assessment of regulatory governance and substance Lebali Zachia Thamee	2015	Telecomunicações	1) Clareza das regras 2) Coordenação regulatória 3) Autonomia 4) Accountability 5) Transparência 6) Participação 7) Independência financeira	- Análise única - Análise qualitativa
7	Moving beyond dichotomy: Comparing composite telecommunications regulatory governance indices Brandie L. Martin, Krishna Jayakar	2013	Telecomunicações	32 variáveis com foco em autonomia e transparência	- Análise comparativa - Análise quantitativa - Comparação por categoria e global - Sem ranqueamento
8	Patience is a virtue: Problems of regulatory governance in the Indonesian mining sector Terry O'Callaghan	2010	Minério e Carvão	1) Clareza das regras e objetivos 2) Autonomia 3) Participação 4) Accountability 5) Transparência 6) Previsibilidade	- Análise única - Análise qualitativa
9	Regulatory Governance in Infrastructure Industries: Assessment and Measurement of Brazilian Regulators Paulo Correa, Carlos Pereira, Bernardo Mueller, Marcus Melo	2006	Eletricidade, gás natural, transporte terrestre, transporte aquaviário, transporte geral, ferrovias, petróleo, telecomunicações, irrigação, água, esgoto	Autonomia 1) Autonomia política 2) Clareza das regras (grau de delegação) 3) Autonomia financeira Processo decisório 4) Regras de tomada de decisão 5) Participação pública Ferramentas de decisão 6) Instrumentos regulatórios 7) Meios legais 8) Pessoal Accountability	- Análise comparativa - Análise quantitativa - Comparação por categoria e global - Com ranqueamento

Fonte de dados: Elaborado pelos autores (2020)

Comparando os artigos, verifica-se que as categorias de análise de governança regulatória mais abordadas foram autonomia, transparência, independência financeira, clareza das regras, participação, accountability e previsibilidade. Conforme a Tabela 1,

Fortes, Fermam & Costa Avaliação da Governança Regulatória em Segurança de Produtos de Consumo: análise comparativa entre Brasil e Austrália

percebe-se que as categorias autonomia e transparência foram utilizadas em praticamente todos os estudos. Já as categorias independência financeira, clareza das regras, participação e accountability foram utilizadas em 67% dos estudos, sendo que o estudo 5 foi o único que utilizou todas as categorias.

Tabela 01: Comparação das Categorias de Análises de Governança Regulatória

Categorias de Análise	Estudos									Total
	1	2	3	4	5	6	7	8	9	
<i>Autonomia</i>	X	X	X	X	X	X	X	X	X	9
<i>Transparência</i>	X	X	X	X	X	X	X	X		8
<i>Independência Financeira</i>	X	X	X		X	X			X	6
<i>Clareza das Regras</i>			X	X	X	X		X	X	6
<i>Participação</i>	X			X	X	X		X	X	6
<i>Accountability</i>			X	X	X	X		X	X	6
<i>Previsibilidade</i>			X	X	X			X		4
Total	4	3	6	6	7	6	2	6	5	

Fonte de dados: Elaborado pelos autores (2020)

Com base nas definições encontradas nos artigos analisados e em Brown et al (2006) e objetivando obter uma harmonização, foram definidos no Quadro 2 os conceitos das categorias de análise que serão considerados nesta pesquisa.

Quadro 02: Definição das Categorias de Análises de Governança Regulatória

Categorias de Análise	Definições
<i>Autonomia</i>	Está relacionada à capacidade de tomada de decisão da entidade reguladora com base em sua relação com o governo. Verifica se o papel do regulador é apenas um papel consultivo ou se tem um papel decisório, ou seja, se a autoridade reguladora reporta ao governo ou se há ausência de qualquer tipo de supervisão política, seja para definir sua estrutura de pessoal (nomeação, promoção, rescisão), seja para exercer suas atividades regulatórias.
<i>Transparência</i>	Todo o processo regulatório deve ser justo e imparcial e aberto à participação pública. Todos os documentos e informações utilizados para a tomada de decisões devem estar disponíveis para escrutínio público. A transparência é crucial para a confiança do investidor e está intimamente relacionada com a responsabilidade das agências reguladoras específicas e com o desempenho de suas funções.
<i>Independência Financeira</i> ⁵	Refere-se a como o órgão regulador é financiado, ou seja, se possui recursos financeiros suficientes para desenvolver sua atividade ou se alguém tem que financiar ou aprovar o seu orçamento. Refere-se também a capacidade do regulador para determinar suas despesas e administrar seus recursos.
<i>Clareza das Regras</i>	Refere-se à clareza dos papéis e responsabilidades atribuídos à entidade reguladora. Um bom desempenho regulatório requer um território claramente demarcado a fim de assegurar que não haja

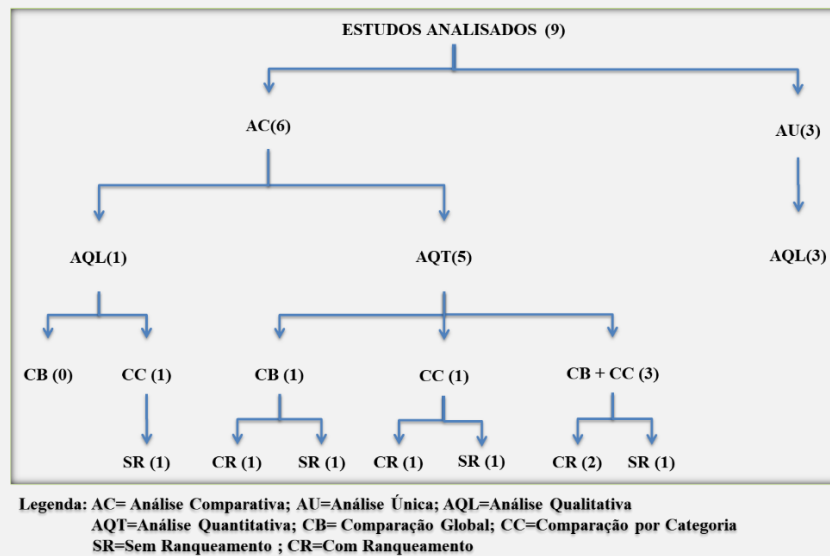
⁵A independência financeira pode ser considerada como um tipo de autonomia. Porém, seguindo a literatura e para dar um maior destaque a esse quesito, optou-se por considerá-la um critério específico.

	sobreposição ou confusão entre o papel que cada um desempenha na regulação efetiva do setor. A política básica para o setor regulado deve ser formalmente estabelecida em lei por ação do poder legislativo ou executivo, ou ambos, e deve ser tornada prospectivamente obrigatória para a agência reguladora.
Participação	Um bom regime regulatório é aquele em que todas as partes interessadas são capazes de contribuir para o desenvolvimento e a eficácia do regime. Isso inclui partes interessadas, como comunidades locais, governo local e provincial, investidores e consumidores. Refere-se a participação efetiva no processo regulatório e nas decisões através de um conjunto de melhores práticas como audiências e consultas públicas, a possibilidade de utilizar processos contraditórios, conselho consultivo, dentre outros.
Accountability	Os reguladores precisam ser responsabilizados por suas ações. A prestação de contas serve para restringir até que ponto os reguladores e regulados são capazes de se desviar dos princípios centrais do regime. É um mecanismo para controlar o abuso do cargo. Também garante que os recursos sejam usados adequadamente.
Previsibilidade <i>e</i>	O sistema regulatório deve fornecer uma certeza razoável, embora não absoluta, quanto aos princípios e regras que serão seguidos dentro da estrutura regulatória geral. Os regimes regulatórios devem ser estáveis e previsíveis. Quando os procedimentos regulatórios são alterados, o processo de alteração deve estar claro. Corporações multinacionais que têm investimentos de longo prazo com altos custos irrecuperáveis em mercados emergentes precisam ter certeza de que o atual regime regulatório não representará uma ameaça à lucratividade do investimento em algum momento no futuro.

Fonte de dados: Elaborado pelos autores (2020)

Ao comparar os métodos de avaliação da governança regulatória utilizados nos estudos analisados, tomando como base aqueles que optaram pelo critério *análise comparativa* (estudos que recorreram a mais de um agente regulador na análise da governança regulatória), ou seja, seis estudos, por representarem 67% do total, verifica-se na Figura 1, que cinco (83%) optaram pelo uso da *análise quantitativa* (fez uso de recursos estatísticos, traduzindo os dados encontrados em números ou letras, de forma a quantificá-los e classificá-los), sendo, portanto, a maior parte. Dentre estes, três (60%) realizaram tanto a *comparação por categoria* (estudos que compararam as categorias de análise de cada agente regulador, uma a uma) quanto a *comparação global* (estudos que analisaram os dados comparando de forma agrupada todas as categorias de análise de cada agente regulatório pesquisado), sendo que dois (67%) optaram por fazer *ranqueamento* (estudos que atribuíram uma pontuação para as categorias de análise, estabelecendo uma escala de classificação para os agentes regulatórios pesquisados).

Figura 01: Comparação dos Métodos de Avaliação de Governança Regulatória



Fonte de dados: Elaborado pelos autores (2020)

3.2. Seleção e Definição da Metodologia de Avaliação da Governança Regulatória

A partir das comparações das categorias de análise e dos métodos de avaliação dos artigos analisados no item 3.1, optou-se por utilizar como referência principal a metodologia adotada no Estudo 5, de Marques e Pinto (2018). Essa escolha se justifica pois o referido estudo foi o único que aplicou as sete categorias de análise de governança regulatória mais utilizadas dentre os estudos pesquisados e por ter utilizado como método de avaliação de governança regulatória a análise comparativa, método selecionado para o presente trabalho. Além disso, a metodologia empregada no Estudo 5 é considerada pelos autores de fácil uso, flexível e que permite adaptação, além de conveniente e útil para comparar e medir políticas de governança regulatórias em países ou regiões (MARQUES e PINTO, 2018).

Considerando que esta pesquisa se propõe a comparar apenas dois órgãos reguladores e que o setor de análise se refere a segurança de produtos de consumo, sendo, portanto, diferente dos pesquisados no estudo de referência, em que foram analisados quatro reguladores portugueses dos setores de energia, água e resíduos, telecomunicações e transporte, foi realizada algumas adaptações na metodologia aplicada.

O presente estudo se propôs a utilizar o método *Scorecard* de Governança Regulatória (*RG Scorecard*), seguindo as seguintes etapas: (1) definição dos objetivos de cada critério de avaliação da governança regulatória; (2) definição de descritores de desempenho para cada critério; (3) definição de pontuação para os descritores, de métrica

de agregação para cada critério, assim como de métrica para apuração de um índice global. O Quadro 3 apresenta os critérios, os objetivos e os descritores de desempenho utilizados nesta pesquisa.

Quadro 03: Scorecard de Governança Regulatória

Crítérios	Objetivos	Descritores de Desempenho
<i>Transparência</i>	Analisar a disponibilidade de documentos e informações usados no processo regulatório.	(1) O regulador disponibiliza para o público externo documentos e dados que embasam a tomada de decisão regulatória? (2) O regulador disponibiliza para o público os critérios e procedimentos que regem o processo regulatório?
<i>Previsibilidade</i>	Verificar a estabilidade e previsibilidade do sistema regulatório quanto aos princípios e regras seguidos.	(1) Há critérios e procedimentos claros regendo o processo regulatório? (2) As alterações nos regulamentos ocorrem somente após um amplo aviso público e consulta aos interessados? (3) Quando mudanças nos regulamentos são implementadas, há obrigatoriedade de que elas ocorram de forma gradativa? (4) Existe agenda regulatória definindo os temas que serão objetos de análise do regulador?
<i>Clareza das Regras</i>	Verificar as responsabilidades atribuídas à entidade reguladora e se há clareza do papel que cada um desempenha na regulamentação do setor (governo e regulador).	(1) Na lei primária há definição clara dos objetivos regulatórios? (2) Na lei primária existe uma distinção clara entre política e regulamentação?
<i>Autonomia</i>	Verificar a capacidade de tomada de decisão da autoridade reguladora com base em seu relacionamento com o governo.	(1) O regulador é uma entidade separada do governo central? (2) Há impedimentos de que os atos regulatórios sejam revisados por órgão superior hierárquico? (3) Os dirigentes máximos possuem mandato fixo?
<i>Independência Financeira</i>	Identificar a forma como o agente regulador é financiado e analisar a capacidade do regulador para determinar suas despesas e gerenciar seus recursos.	(1) O orçamento do regulador advém de receita própria? (2) O orçamento do regulador independe de aprovação de uma instância superior? (3) As receitas são suficientes para o exercício de suas atividades?
<i>Accountability</i>	Analisar os mecanismos de controle da entidade reguladora.	(1) Existe direito de recurso para as partes que acreditam que seus interesses são prejudicados por decisões dos reguladores que foram tomadas contra os requisitos da lei? (2) Existem obrigações de elaboração de relatório e realização de auditoria na entidade reguladora? (3) Existe supervisão ou análises de desempenho por meio de avaliações ou audiências? (4) Existem obrigações éticas e processuais?
<i>Participação</i>	Verificar se há participação efetiva das partes interessadas no processo regulatório e na tomada de decisões.	(1) Existem processos formais de consulta como audiências públicas? (2) As consultas são realizadas ao longo do processo regulatório, ao invés de somente ao final? (3) As contribuições recebidas, assim como as manifestações do regulador, são disponibilizadas ao público? (4) Após o regulador tomar pública suas respostas às contribuições recebidas, as partes interessadas têm a oportunidade de fazer um comentário adicional? (5) Existe algum conselho consultivo com a representação das partes interessadas?

Fonte de dados: Elaborado pelos autores (2020), com base em Marques e Pinto (2018)

Para pontuação de cada descritor de desempenho e agregação dos critérios de avaliação da governança regulatória, conforme etapa (3) foi utilizada a métrica representada na Equação 1.

$$\frac{\sum_{i=1}^n v_i}{N_{\text{descritores}}}, \quad v_i = 1, \text{ se sim} \\ v_i = 0, \text{ se não} \quad 1)$$

Sendo:

v_i = pontuação de cada descritor de desempenho;

N = número de descritores.

Todo descritor de desempenho que obteve a resposta “sim”, recebeu o valor “1”. Já o descritor para o qual a resposta foi “não”, foi atribuído o valor “0”. Após essa análise, foi aplicada a fórmula apresentada na Equação 1 para cada um dos critérios de avaliação de governança regulatória, o que permitiu normalizar os resultados em uma única escala de pontuação, variando de 0 a 1. Posteriormente, foi aplicada a métrica apresentada na Equação 2, objetivando encontrar um índice global para avaliação do nível de governança

regulatória de cada regulador analisado. Para o valor final encontrado, considerou-se “0” o pior resultado e “1” o melhor resultado.

2)

Onde:

c_i = pontuação de cada critério de avaliação;

N = número de critérios.

4 . Análise dos Resultados

Esta quarta parte do artigo está dedicada à análise e discussão dos resultados da aplicação da metodologia de avaliação da governança regulatória, definida no item 3.2, para os agentes reguladores pesquisados, quais sejam, Inmetro e ACCC. A avaliação da governança regulatória do Inmetro foi realizada por meio da análise de atos normativos (leis, decretos, resoluções e portarias), documentos internos do Sistema de Gestão da Qualidade, assim como informações obtidas no site do Instituto. Já a avaliação da governança regulatória da ACCC se deu por meio da análise de documentos similares aos utilizados para a avaliação do Inmetro, porém com a necessidade de complementação das informações obtidas, através da realização de uma entrevista estruturada com os responsáveis pela área normativa da Instituição.

Os critérios de avaliação da governança regulatória foram analisados individualmente através dos descritores de desempenho, sendo identificado o atendimento ou não a cada um deles. Para os descritores considerados como atendidos, foi atribuída a resposta “sim” e para aqueles considerados não atendidos, foi atribuída a resposta “não”. Para as respostas “sim” foi atribuído o valor “1” e para as respostas “não” foi atribuído o valor “0”. Posteriormente foi aplicada a Equação 1, obtendo-se a pontuação de cada critério.

O Quadro 4 traz os resultados encontrados nas avaliações. A análise detalhada de cada um dos descritores de desempenho se encontra em Fortes (2020). De acordo com esses resultados, no tocante ao Inmetro verifica-se que os critérios transparência e *accountability* foram os que obtiveram a melhor pontuação, ou seja, “1”. Já os critérios autonomia, participação e previsibilidade ficaram em uma posição intermediária, alcançando respectivamente as pontuações “0,67”, “0,60” e “0,50”. Os demais critérios, quais sejam, clareza das regras e independência financeira, obtiveram a pior pontuação, ou seja, “0”.

Fortes, Fermam & Costa Avaliação da Governança Regulatória em Segurança de Produtos de Consumo: análise comparativa entre Brasil e Austrália

Já para a ACCC verifica-se melhores resultados. O critério independência financeira foi o que recebeu a menor pontuação, ou seja, “0,33”. Os demais critérios analisados, quais sejam, transparência, previsibilidade, clareza das regras, autonomia, *accountability* e participação atingiram a pontuação máxima, ou seja, “1”.

Quadro 04: Avaliação da Governança Regulatória do Inmetro e da ACCC

CRITÉRIOS	DESCRITORES DE DESEMPENHO	INMETRO			ACCC		
		Respostas	Pontuação Descritores	Pontuação Critérios	Respostas	Pontuação Descritores	Pontuação Critérios
Transparência	(1) O regulador disponibiliza para o público externo documentos e dados que embasam a tomada de decisão regulatória?	SIM	1	1,00	SIM	1	1,00
	(2) O regulador disponibiliza para o público os critérios e procedimentos que regem o processo regulatório?	SIM	1		SIM	1	
Previsibilidade	(1) Há critérios e procedimentos claros regendo o processo regulatório?	SIM	1	0,50	SIM	1	1,00
	(2) As alterações nos regulamentos ocorrem somente após um amplo aviso público e consulta aos interessados?	SIM	1		SIM	1	
	(3) Quando mudanças nos regulamentos são implementadas, há obrigatoriedade de que elas ocorram de forma gradativa?	NÃO	0		SIM	1	
	(4) Existe agenda regulatória definindo os temas que serão objetos de análise do regulador? *	NÃO	0		SIM	1	
Clareza das Regras	(1) Na lei primária há definição clara dos objetivos regulatórios?	NÃO	0	0,00	SIM	1	1,00
	(2) Na lei primária existe uma distinção clara entre política e regulamentação?	NÃO	0		SIM	1	
Autonomia	(1) O regulador é uma entidade separada do governo central?	SIM	1	0,67	SIM	1	1,00
	(2) Há impedimentos de que os atos regulatórios sejam revisados por órgão superior hierárquico?	SIM	1		SIM	1	
	(3) Os dirigentes máximos possuem mandato fixo?	NÃO	0		SIM	1	
Independência Financeira	(1) O orçamento do regulador advém de receita própria?	NÃO	0	0,00	NÃO	0	0,33
	(2) O orçamento do regulador independe de aprovação de uma instância superior?	NÃO	0		NÃO	0	
	(3) As receitas são suficientes para o exercício de suas atividades?	NÃO	0		SIM	1	
Accountability	(1) Existe direito de recurso para as partes que acreditam que seus interesses são prejudicados por decisões dos reguladores que foram tomadas contra os requisitos da lei?	SIM	1	1,00	SIM	1	1,00
	(2) Existem obrigações de elaboração de relatório e realização de auditoria na entidade reguladora?	SIM	1		SIM	1	
	(3) Existe supervisão ou análises de desempenho por meio de avaliações ou audiências?	SIM	1		SIM	1	
	(4) Existem obrigações éticas e processuais?	SIM	1		SIM	1	
Participação	(1) Existem processos formais de consulta como audiências públicas?	SIM	1	0,60	SIM	1	1,00
	(2) As consultas são realizadas ao longo do processo regulatório, ao invés de somente ao final?	SIM	1		SIM	1	
	(3) As contribuições recebidas, assim como as manifestações do regulador, são disponibilizadas ao público?	NÃO	0		SIM	1	
	(4) Após o regulador tornar pública suas respostas às contribuições recebidas, as partes interessadas têm a oportunidade de fazer um comentário adicional?	SIM	1		SIM	1	
	(5) Existe algum conselho consultivo com a representação das partes interessadas?	NÃO	0		SIM	1	

Notas: * No período da pesquisa, o Inmetro havia suspenso a publicação de Agenda Regulatória para produtos de consumo por estar implementando um novo modelo regulatório, por isso foi considerado que o Instituto não atendeu ao quarto descritor de desempenho.

Fonte de dados: Elaborado pelos autores (2020).

Para o cálculo do índice global de cada um dos reguladores avaliados foi utilizada a Equação 2, ou seja, realizou-se a soma da pontuação encontrada os critérios de avaliação da governança regulatória e dividiu-se o resultado pelo número total de

Fortes, Fermam & Costa Avaliação da Governança Regulatória em Segurança de Produtos de Consumo: análise comparativa entre Brasil e Austrália

critérios, considerando “0” o pior resultado e “1” o melhor resultado. Conforme apresentado na Tabela 2, o Inmetro obteve um índice global de 0,54, enquanto a ACCC alcançou um índice global de 0,90, confirmando a hipótese de que a ACCC pode ser utilizada como uma referência para o Inmetro no tocante a governança regulatória em regulação de segurança de produtos de consumo.

Tabela 02: Índice Global: Inmetro e ACCC

Critérios	Pontuação Critérios	
	INMETRO	ACCC
<i>Transparência</i>	1,00	1,00
<i>Previsibilidade</i>	0,50	1,00
<i>Clareza das Regras</i>	0,00	1,00
<i>Autonomia</i>	0,67	1,00
<i>Independência Financeira</i>	0,00	0,33
<i>Accountability</i>	1,00	1,00
<i>Participação</i>	0,60	1,00
Índice Global	0,54	0,90

Fonte de dados: Elaborado pelos autores (2020)

Realizando uma análise comparativa dos resultados, pode-se inferir que os critérios que mais precisam ser trabalhados pelo Inmetro são clareza das regras e independência financeira, sendo que esse último também representa um ponto de melhoria para a ACCC. Para os critérios previsibilidade, autonomia e participação o Inmetro apresentou pontuação acima de 50%, indicando que melhorias podem ser implementadas, porém que a Instituição já apresenta bons resultados. Para esses critérios a ACCC atingiu a pontuação máxima, podendo servir de exemplo para o Inmetro. Já para os critérios transparência e *accountability* o Inmetro atingiu a pontuação máxima, se igualando a ACCC.

A partir dos resultados encontrados foi possível listar algumas ações que podem contribuir para ampliar a governança regulatória do Inmetro:

- Estabelecer uma graduação para implementação de mudanças nos regulamentos, o que dará maior estabilidade e previsibilidade ao sistema regulatório.
- Retomar a prática do estabelecimento de agenda regulatória para produtos de consumo e realizar o cumprimento dela, de forma a aumentar a previsibilidade do sistema regulatório.
- Estabelecer uma definição mais clara dos objetivos regulatórios do Inmetro na lei primária. Isso tende a reduzir dúvidas de interpretação e a proporcionar uma melhor clareza quanto aos objetivos a serem perseguidos na realização das atividades regulatórias.

- Estabelecer uma melhor distinção entre o papel do Conmetro⁶ e do Inmetro na Lei 9.933, de 20 de dezembro de 1999, de forma a dar maior clareza entre funções a serem desempenhadas por cada ente (governo e regulador).
- Estabelecer lei que defina mandato fixo para os dirigentes do Inmetro, uma vez que, conforme Stern e Holder (1999), quanto mais os dirigentes do alto escalão estiverem protegidos contra demissões injustas por parte dos políticos, maior será a autonomia do regulador, que terá mais liberdade para desempenhar suas funções e atingir seus objetivos declarados.
- Estabelecer uma fonte de financiamento mais específica, segura e adequada para o Inmetro, de forma que o Instituto possa determinar suas despesas e gerenciar seus recursos de forma independente.
- Ampliar a divulgação das informações geradas durante o processo de consulta pública, aumentando assim a publicidade e a participação do público em geral.
- Criar conselhos consultivos, objetivando obter um sistema regulatório mais democrático e participativo.

5. Considerações Finais

Esta pesquisa foi desenvolvida no intuito de verificar em que medida a governança regulatória exercida pelo Instituto Nacional de Metrologia, Qualidade e Tecnologia (Inmetro) é adequada para o cumprimento dos seus objetivos, no que tange a regulação de segurança de produtos de consumo. O estudo avaliou a governança regulatória do Inmetro e da *Australian Competition and Consumer Commission* (ACCC), realizando também uma análise comparativa dos resultados encontrados para os dois agentes reguladores.

Na revisão da literatura constata-se que os temas segurança de produtos de consumo, regulação e governança regulatória não têm se cruzado, reforçando a relevância e o ineditismo desta pesquisa, uma vez que ela contribui para o preenchimento da lacuna na literatura referente a ausência de estudos que analisam a governança regulatória de sistemas regulatórios de segurança de produtos de consumo.

Nos resultados da pesquisa foi encontrado um índice global de 0,54 para o Inmetro e 0,90 para a ACCC. Entre os critérios que mais explicam esta diferença tem-se clareza das regras, previsibilidade e participação. A clareza das regras refere-se à clara

⁶ Órgão colegiado interministerial composto por 11 ministros de estado, pelo presidente do Inmetro e por 4 presidentes de instituições privadas, representando, portanto, a parte política.

definição dos objetivos regulatórios e à distinção entre política e regulamentação. Portanto, a melhoria neste critério passa por alterações nas leis primárias que regem o Inmetro, notadamente as Leis n° 5.966, de 1973, n° 9.933, de 1999 e n° 12.545, de 2011.

Em relação à previsibilidade, destaca-se a interrupção na agenda regulatória ocorrida em 2019 em função da implementação do Novo Modelo Regulatório do Inmetro. Como a elaboração da agenda é uma atividade já incorporada no processo regulatório do Instituto, a sua retomada provocará uma melhora neste quesito. Por fim, quanto a participação, é possível melhorar a governança regulatória do Inmetro por medidas como a publicação das manifestações recebidas durante a consulta pública no site do Instituto e a criação de conselho consultivo com membros representativos das partes interessadas.

Algumas limitações deste estudo são dignas de nota e constituem agenda futura de pesquisa. A primeira é a avaliação da substância regulatória, segundo elemento componente do sistema regulatório na definição de Levy e Spiller (1994). Outro ponto de investigação futura é a inclusão de outros critérios de governança, tais como: proporcionalidade, integridade e características institucionais apropriadas.

Como essa pesquisa é inédita na avaliação da governança regulatória para regulação de produtos de consumo, foram necessárias algumas adaptações na metodologia de referência como, por exemplo, na definição dos descritores de desempenho de alguns critérios. É importante que outros trabalhos explorem novos métodos e descritores de avaliação da governança regulatória da regulação de produtos de consumo, alternativos aos utilizados nesta pesquisa, a fim de validá-los.

Por fim, nota-se que, não obstante os resultados desta pesquisa já apontarem para caminhos práticos concretos, o *gap* de estudos sobre o tema limita o debate sobre como a governança regulatória aplicada à regulação de segurança de produtos de consumo deve ser constituída, a fim de aumentar o resultado desse tipo de regulação. É imprescindível, portanto, que a literatura se debruce com mais afinco a essa matéria.

Referencias

Merces, G. F., Alves, J. S., Assis, I. D. D. S. S., Silva, E. O. D., & Santana, D. F. R. (2015). Construindo uma política pública para o enfrentamento aos acidentes de consumo na Bahia.

Braithwaite, J., & Vale, S. (1985). Law enforcement by Australian consumer affairs agencies. *Australian & New Zealand Journal of Criminology*, 18(3), 147-163.

Fortes, Fermam & Costa *Avaliação da Governança Regulatória em Segurança de Produtos de Consumo: análise comparativa entre Brasil e Austrália*

Brown, A. C., Stern, J., Tenenbaum, B. W., & Gencer, D. (2006). Handbook for evaluating infrastructure regulatory systems. World Bank Publications.

Howells, G., Cartwright, P., Dutson, S., Fawcett, J., Mildred, M., & Willett, C. (2007). The law of product liability (Butterworths Common Law). Butterworths Law.

Collovà, C. (2014). Consumer Product Safety Regulation.

Correa, P. (2006). Regulatory governance in infrastructure industries: assessment and measurement of Brazilian regulators (Vol. 3). World Bank Publications.

Fortes, J. A. (2020). Avaliação da governança regulatória em segurança de produtos de consumo: análise comparativa entre Inmetro e ACCC (Dissertação de mestrado). Inmetro, Duque de Caxias.

Hallur, G., Firake, V., & Agarwal, T. (2014). Comparative Analysis of Regulatory Frameworks: A Study of Three Sector Regulators in India. *Procedia Economics and Finance*, 11, 784-794.

Jarvis, D. S., & Sovacool, B. K. (2011). Conceptualizing and evaluating best practices in electricity and water regulatory governance. *Energy*, 36(7), 4340-4352.

Jordana, J., Fernández-i-Marín, X., & Bianculli, A. C. (2018). Agency proliferation and the globalization of the regulatory state: Introducing a data set on the institutional features of regulatory agencies. *Regulation & Governance*, 12(4), 524-540.

Jordana, J., & Sancho, D. (2004). 13. Regulatory designs, institutional constellations and the study of the regulatory state. *The politics of regulation: Institutions and regulatory reforms for the age of governance*, 296.

Kapika, J., & Eberhard, A. (2010). Assessing regulatory performance: The case of the Namibian electricity supply industry. *Journal of Energy in Southern Africa*, 21(4), 7-14.

Kjaer, P. F., & Vetterlein, A. (2018). Regulatory governance: rules, resistance and responsibility.

Koop, C., & Lodge, M. (2017). What is regulation? An interdisciplinary concept analysis. *Regulation & Governance*, 11(1), 95-108.

Lee, S. I. (2017). *Improving Regulatory Governance Trends, Practices and the Way Forward*. OECD Publishing.

Levi-Faur, D. (2011). Regulation and regulatory governance. *Handbook on the Politics of Regulation*, 1(1), 1-25.

Levy, B., & Spiller, P. T. (1994). The institutional foundations of regulatory commitment: a comparative analysis of telecommunications regulation. *The Journal of Law, Economics, and Organization*, 10(2), 201-246.

Fortes, Fermam & Costa Avaliação da Governança Regulatória em Segurança de Produtos de Consumo: análise comparativa entre Brasil e Austrália

Marques, R. C., & Pinto, F. S. (2018). How to watch the watchmen? The role and measurement of regulatory governance. *Utilities Policy*, 51, 73-81.

Martin, B. L., & Jayakar, K. (2013). Moving beyond dichotomy: Comparing composite telecommunications regulatory governance indices. *Telecommunications Policy*, 37(9), 691-701.

Nogueira, C. B. (2016). Os modelos regulatórios do Brasil e dos Estados Unidos da América para segurança de produtos de consumo: estudo comparativo entre Inmetro e CPSC.

O'Callaghan, T. (2010). Patience is a virtue: Problems of regulatory governance in the Indonesian mining sector. *Resources Policy*, 35(3), 218-225.

Recommendation of the Council on OECD Legal Instruments Improving the Quality of Government Regulation 8. (2021)., <https://legalinstruments.oecd.org/public/doc/128/128.en.pdf> .

OECD, O. (2005). *Guiding Principles for Regulatory Quality and Performance*.

OECD, O. (2012), *Recommendation of the Council on Regulatory Policy and Governance*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264209022-en>.

OECD, O. (2014), *The Governance of Regulators, OECD Best Practice Principles for Regulatory Policy*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264209015-en>.

Scott, C. (2001). Analysing regulatory space: fragmented resources and institutional design. *Public law*, 283-305.

Stern, J., & Holder, S. (1999). Regulatory governance: criteria for assessing the performance of regulatory systems: An application to infrastructure industries in the developing countries of Asia. *Utilities Policy*, 8(1), 33-50.

Thamae, L. Z. (2015). Lesotho telecommunications sector reform: an assessment of regulatory governance and substance. *International Journal of Technology Policy and Law*, 2(1), 71-89.

Viscusi, W. K. (2005). *Economics of regulation and antitrust*. MIT press.

Waverman, L., & Koutroumpis, P. (2011). Benchmarking telecoms regulation—the telecommunications regulatory governance index (TRGI). *Telecommunications Policy*, 35(5), 450-468.

Kaufmann, D., Kraay, A., & Mastruzzin, M. (2015). *The Worldwide Governance Indicators (WGI) project* (2018). URL <http://info.worldbank.org/governance/wgi/index.aspx#home>.

Zakaria, Z. (2013). *Cosmetic Safety Regulations: A Comparative Study of Europe, the USA and Malaysia*. The University of Manchester (United Kingdom).

Recommending Public Policies: a case study on the World Bank and participatory budgeting

Recomendando Políticas Públicas: um estudo de caso sobre o Banco Mundial e o orçamento participativo

Matheus Leite¹ 

DOI: [10.22478/ufpb.2525-5584.2022v7n1.60018]

Received on: 30/06/2021

Approved on: 15/03/2022

Abstract: The conception of the Participatory Budgeting (PB) in the city of Porto Alegre, in 1989, marks the emergence of a participation policy at the local level that emerges as an innovative practice. The success of PB draws the attention of international organizations (IOs), which carry out its tracking and, successively, boost its phenomenon of international diffusion. However, what factors would be responsible for the PB methodology after its implementation in a location? In order to seek empiricism in our analysis, we propose a case study about the World Bank's action, selecting the location of Maputo as the unit of analysis. We verified the methodology resulting from the transfer process to deduce which mechanisms are decisive for its operationalization. We argue that endogenous factors within our unit are determinants for the type of operationalization that PB will assume.

Keywords: International Organizations; World Bank; Participatory Budgeting.

Resumo: A concepção do Orçamento Participativo (OP) na cidade de Porto Alegre, em 1989, demarca o surgimento de uma política de participação a nível local que desponta como prática inovadora. O sucesso do OP chama a atenção de organizações internacionais (OIs), que executam o seu rastreamento e, sucessivamente, impulsionam o seu fenômeno de difusão internacional. Contudo, quais fatores seriam responsáveis pela metodologia final do OP após sua implementação numa localidade? Para consubstanciar empirismo à nossa análise, propomos um estudo de caso acerca da atuação do Banco Mundial, selecionando como unidade de análise a localidade de Maputo (Moçambique). Verificamos a metodologia resultante do processo de transferência para deduzir quais mecanismos são decisivos para a sua operacionalização. Argumentamos que fatores

¹ Universidade Federal de Sergipe (UFS). E-mail: matheussleite95@gmail.com.

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

endógenos à unidade são determinantes para o tipo de operacionalização que o OP irá assumir.

Palavras-chave: Organizações Internacionais; Banco Mundial; Orçamento Participativo.

1. Introduction

International organizations (IOs) are often involved in tracking policies implemented by national and local authorities. Using verification and evaluation of policy programs, these organizations influence policymakers directly through the sponsorship of policy and conditional loans and indirectly through their conferences and the publication of official reports (Dolowitz; Marsh, 2000). The position occupied by IOs in the international arena allows them to scientifically analyze political matters and identify the most effective innovations for countries' domestic problems (Nakamoto; Nomura; Ikeda, 2021).

These practices reached the heart of international organizations especially during the 1990s when IOs engaged in the core of social policies (Faria, 2018). In the same period, the principle of social participation in deliberation processes at the local level came to be supported by national and international actors (Milani, 2008). Amid this debate, the Participatory Budget (PB) creation in the city of Porto Alegre (Brazil) in 1989 attracted international actors' attention intrigued about its participation practices (Avritzer, 2008). International organizations, such as the United Nations (UN) and the World Bank, started their engagement in the diffusion process of this policy, promoting the PB through the publication of manuals and aiding the development of experiences in other locations around the globe (Oliveira, 2016).

When it comes to the phenomenon of policy diffusion the literature tends to account for its practices as a series of processes, concentrating efforts on understanding how political innovations are spread and from which structures they circulate. These studies, however, are not interested in examining whether there is evidence of the policy's effectiveness after it is implemented in an adopting location (Dobbin; Simmons; Garret, 2007). The analyzes of policy transfer processes, on the other hand, seek to find what occurred during this process, as the level of convergence that a policy has achieved and its degree of variability (Marsh; Sharman, 2009). Given these different approaches and scopes, and considering our concern to contribute to the analysis of political transfer, we set on the following question: which factors are decisive for the final framework of the

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

PB transferred by an IO? In the course of a policy transfer process until its implementation phase, which mechanisms are decisive to define the final product of this public policy?

We carried out a case study on the World Bank and participatory budgeting, analyzing the institution's role in the international diffusion of the device and then evaluating the transfer process headed by the Bank to Maputo City, in Mozambique. Thus, we seek to analyze causal mechanisms responsible for the operability of the model implemented in the unit of analysis. We claim that factors endogenous to the location are more salient to define the PB model in a policy transfer process, even if supported by the technical recommendations of an IO. However, due to the methodological nature of this research, we do not seek to go beyond the limits of this investigation or suggest our claim to be valid for other cases of policy transfer. We adopt the case study approach to use theories (policy diffusion and transfer) to decipher the knowledge exchange between an IO and a municipality and the results arising from these practices.

As placed these assertions, our paper is arranged as follows: we reserved a topic below to investigate the state of the debate about diffusion processes and the role of international organizations, as well as what is the literature on policy transfer at the local level telling us so far. Next, we explain the assumptions of the case study to settle the method's importance in our empirical investigation. Finally, we assess the World Bank's actions to promote the PB and the program methodology implemented in the Municipality of Maputo. The conclusion closes this work.

2. Diffusion and transfer of public policy

In this topic, we overview some points of the discussions related to policy diffusion and transference processes. It is necessary to emphasize that these concepts, although presenting methodological distinctions, are complementary and interactive. Therefore, underlining their distinctions and common conceptual denominators is crucial for the scope of this work.

2.1. The policy diffusion process

The term "diffusion" is described in the literature as a range of processes (Elkins; Simmons, 2005). For authors such as Strang and Soule (1998), diffusion can be categorized as an outcome of a disseminated practice or policy; in Eyestone's (1977)

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

definition, the phenomenon is characterized as a pattern of successive adoptions of a given policy; on the other hand, for Klinger-Vidra and Schleifer (2014), the term is posited as a causal process in which diffusing mechanisms transmit an item – or a public policy model – from its point of origin to an adopting one. It occurs when innovation circulates through interaction channels between actors of a social structure (Rogers, 1995). Within these channels, outputs of a government’s policy have the potential to affect the agenda preferences of other governments (Strang, 1991).

Although the concept of diffusion has variant definitions, Elkins and Simmons (2005) point out that most scholars see the phenomenon not as a result, but as a class of mechanisms and processes interlinked to achieve a likely outcome. In general, the literature considers that the most widespread policies are those that already have been tested and had satisfactory degrees of effectiveness according to the purposes they sought to answer (Coêlho, 2016). After all, it makes more sense for government officials to incorporate into their agenda practices that have been tried and tested beforehand instead of spending time and political capital to devise new experiments whose success are uncertain. “Why reinventing the wheel if other governments have already found the institutions and programs that produce positive change?” (Wampler, 2016, p. 157).

For the diffusion to take place, four coordinated political processes are essential. First, the agenda political setting is prominent for delimiting the policies to be implemented. Second, there is the information exchange stage, when political actors are aware of the functioning of a particular government policy or practice. Therefore, the key actors define the model to be adopted, adjusting it in accord with their political will and functional needs. Finally, the policy is implemented (Karch, 2007).

2.1.1. Diffusion of innovations or good practices

At the same time, it is suitable to ask ourselves: what policies will be disseminated in the international arena? The answer is, as stated above, those that have been tested and had a satisfactory degree of success. Regarding this assertion we find ourselves in a field that is inserted in the discussions about diffusion, which is classified in the literature as political innovations (Berry; Berry, 1999; Lenschow; Liefferink; Veenman, 2005; Farah, 2008). Specifically, in the domain of public policy, the analysis focus on the dissemination of what is seen as new or that differs from the “conventional”. Initiatives aimed at disseminating policies labeled like this interpret programs in circulation either

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

as “good practices” (or “best practices”) or as innovations (Farah, 2008). Innovation is characterized, therefore, as a new and successful arrangement that gathers potentially useful elements for solving a specific problem in further contexts and locations (Farah, 2006).

The diffusion of policies is deep-seated to the concept of innovation as this technique inherently implies the adoption of preexisting inventions given the expectation of political or social improvement. Farah (2008) points out this presupposes the comparison between different cases to find a “formula” or model that fits the demands of the adopter. Thus, if there is a common problem among different locations, that innovation tends to be seen by external actors as virtually useful. Policymakers are inclined to shape their beliefs based on the experiences of other countries, updating acquaintance as information about an object builds up. Insofar as this happens, hypotheses about the effectiveness of a given innovation are either discarded or reinforced. The likelihood that the formulators' beliefs harmonize with the model of a policy will be linked to the existing evidence about the functioning of this policy (Dobbin; Simmons; Garret, 2007).

According to Dobbin, Simmons, and Garret (2007), the policy would gain widespread acceptance from the following grounds: when countries advocate, through their leadership, the direction to be followed; when specialists engaged in the dissemination of knowledge convince decision-makers through theorizing feasible justifications; and, finally, when these same individuals present data on the adequacy of a policy to a given context or under given circumstances. Hence, innovative policy enters the radar of diffusion processes through specialized authorities and their performance, as is the case with epistemic communities. This category of experts is distinguished for their competence to make assessments, judgments, and recommendations based on their body of knowledge (Liese et al, 2021), which allows them to identify the policies considered most effective. For example, the technical staff of IOs would promote formal theories with political implications, and thanks to their rhetorical reach these new practices would legitimize their adoption by political actors (Dobbin; Simmons; Garret, 2007).

2.1.2. The role of IOs in the diffusion process

Concerning the actors involved in the diffusion process we highlight the prominent participation of International Organizations. It is typical for IOs to drag

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

policies classified as innovative and propagate them by offering technical assistance so that governments can reproduce them based on the collected knowledge (Faria, 2018). Given the high position they hold for defending values deemed universal these institutions are seen as serving a legitimate social purpose. In addition, the specialized knowledge of their technical staff means that the IOs have an expressive reputation as agents who address issues based on rational and technical purposes (Barnett; Finnemore, 2004; Faria, 2018; Liese et al, 2021). This gives IOs authority over the burden delegated to them and clarifies their capillarity degree in debates involving the formulation of the political agenda in the multilevel sense.

Institutions such as the Organization for Economic Cooperation and Development (OECD), the International Monetary Fund (IMF), and the United Nations (UN) – and here we bear the role of their agencies and their multifaceted institutional bodies – became increasingly concerned about the dissemination of ideas, programs, and institutions around the world. Its power to directly influence national policymakers expands, either through its conditional lending policies or through the dissemination of knowledge about policy models in conferences and reports (Dolowitz; Marsh, 2000).

IOs can also actively participate in local implementation by advocating the transfer of instruments and norms collaboratively with national and sub-national authorities (Nay, 2014). The specialized authority of international bureaucracies is expected to exert greater influence on units that lack cognitive resources or experience within their bureaucracies, as these locations have greater demand for external information and advice. In general, those are governments with lower material capacities and budgets, with ministries poorly equipped in terms of human and financial resources (Liese et al, 2021). It is commonplace for these multilateral institutions to recommend hiring specific consultants or sending experts from their agencies, which does not necessarily mean that they will be involved in harmonizing practices in local political systems (Dolowitz; Marsh, 2000). That is, policy recommendations by IOs would be considered an output, while the implementation process by bureaucrats at the domestic level would be a potential outcome (Liese et al, 2021).

2.2. Transfer and implementation of Public Policies

While diffusion is addressed in discussions as the result of a chain of processes, public policy scholars, in contrast, are more likely to look at policy transfer, analyzing its

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

nuances in terms of degree and variability (Marsh; Sharman, 2009). This is because while the works on diffusion tend to emphasize structures – which involve a contingent number of adopters –, the transference topics privilege agencies, giving prevalence to the referred units and the performance of agents (Coêlho, 2016). Diffusion research addresses general patterns characteristic of the spread of innovations within political systems, focusing on spatial, structural, and socioeconomic reasons for investigating patterns of adoption. The analysis of political transfer, on the other hand, investigates the underlying causes and inner contents of these exchange processes between actors (Bennett, 1991; Jordana; Levi-Faur, 2005; Knill, 2005).

Despite both phenomena being observed as distinct paradigms, it is important to emphasize that their practices are complementary. As stated by Marsh and Sharman (2009), the literature lays the relationship between structure and agency as dialectic: structures provide the context in which agents act, restrict or facilitate their actions. Simultaneously, they interpret these structures and adapt them while they act. It is interesting to emphasize this interaction between both concepts to show how such dynamics affect the processes here described. Furthermore, despite the methodological differences between diffusion and transfer, both approaches generally identify four common mechanisms as their catalysts: learning, political competition, coercion, and emulation (Coêlho, 2016). These mechanisms receive different degrees of attention within discussions on diffusion and transfer. However, we confer special attention to learning and emulation mechanisms. As transfer analysis places special emphasis on the first one (Marsh; Sharman, 2009), the latter involves the notion of “borrowed ideas” from other models (Coêlho, 2016). So, untangling both definitions and their practices is convenient for the discussions proposed here.

2.2.1. Learning and Policy Emulation

The learning mechanism consists of a rational decision by governments to simulate foreign institutions or practices in an attempt to produce more efficient political results (Rose, 1991). Such a process can lead to a partial or complete transfer of a policy, through a bilateral approach (between units or agents) or a problem-solving proposal in transnational policy networks or epistemic communities (Marsh; Sharman, 2009). Nonetheless, there is a problem in making learning inferences based on meetings and exchanges of information among policymakers, as those events do not necessarily mean

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

that an adopter has entirely assimilated the learning content from the other part. Evidence of using external experiences is not necessarily evidence of learning, just as importing a technology does not furnish a copy of that model in particular (Bennett, 1991).

The emulation mechanism is in turn characterized by a process of policy imitation, in symbolic or normative terms (Coêlho, 2016), by using evidence from a rehearsed experience to draw lessons entailed in an outside program (Bennett, 1991). Throughout that process actors aim to copy successful policies and arrangements elsewhere (Klinger-Vidra; Schleifer, 2014). In some dimensions emulation can yield lessons and convergences relating to the policy's initial purpose – objectives, program content, or policy instruments (Bennett, 1991) –, but Coêlho (2016) reinforces that due to the particularity of this appropriation of “borrowed ideas” the mechanism is not guided by rational and planned decisions. Therefore, the operationalization of policy instruments incurs adaptability failures once in the context of local institutions' dynamics. As an imperfect duplication of the original model it is expected that the success of the emulation and its degree of convergence depends on the information accessible to the emulator (Klinger-Vidra; Schleifer, 2014).

2.2.2. The local context as a variable

As reminded by Elkins and Simmons (2005), the information exchange environment in the international arena is a winding path. Inequacies could be developed as a result of cognition biases and predictable limitations during the processes of learning and emulating a practice. Currently, national policymakers have difficulty in fully assessing the consequences of imported programs. In addition, although international actors such as the IOs have a high level of scientific knowledge their ideas are subjected to political conditions of a particular context (Fang; Stone, 2016).

Studies on policy convergence emphasize the importance of exported object resonance in importer cultural and institutional contexts (Waarden, 1995; Strang; Meyer, 1993). Discussions about convergence patterns interpose not only the interactions between actors in the international arena but also how domestic factors behave in the face of the entry of policy instruments (Lenschow; Liefferink; Veenman, 2005). In this sense, debates in the public policy field play a balancing role as they look at the transfer from the perspective of domestic conditions (Marsh; Sharman, 2009).

To allude to the importance of local factors in the transference processes, Farah (2008) states that the adopting location is not a passive unit, but virtually defines the

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

characteristics that will be incorporated into the innovation throughout its adoption process. If the local bureaucracies' agenda does not provide proper mechanisms for operating a program, practices that lifted it to the status of innovation become irrelevant. Also, this could happen as a consequence of: (I) the municipality does not glimpse the benefits of a policy, considering it expendable for social and political reasons linked to the place itself; (II) the adoption of the program is not a priority in the scope of government actions due to a tradeoff between available resources and desired outcomes (Farah, 2008). It is also worth highlighting the problem with bounded rationality. Weyland (2007) sheds light on this issue by naming it as a problem for the learning process among governments. By not fully mastering political information, adopters run the risk of not learning effectively from the practices of an innovation. Lastly, we point out the cultural aspect. Political discourses by local authorities encompass narratives about internal change processes and can even guide a policy reshape based on adjustments for local reality (Lenschow; Liefferink; Veenman, 2005).

3. Research methodology: Case Study

For our analysis, we employ a qualitative design using a case study as a model. The use of the qualitative method is an important tool for research that dialogues with the IR field, as it has advantages when dealing with complex phenomena, which involve interactions between structural and agent-level variables. In particular, the intensive study of one or a few cases allows grasping distinct concepts with a closer look at their conceptions (Bennett; Elman, 2007).

We assert that our predilection for a case study is motivated by our need to verify the assumptions behind causal relationships in a model (Seawright; Gerring, 2008). Researches approaching case studies are interested in finding conditions that transpose into specific results, as well as the mechanisms that induce their occurrence, instead of prioritizing a frequency estimation in which these conditions and their results occur within a phenomenon (George; Bennett, 2005). Accordingly, a case study is useful for examining in detail the operation of causal mechanisms in individual cases. Thereby, analyzing a single case we can observe intervening variables, operating aspects of a certain causal mechanism, and identify the conditions that perpetuate it (George; Bennett, 2005).

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

Furthermore, a case study is auspicious for filling gaps that quantitative methods and statistical models fail to provide satisfactory answers to. In methodological terms, research on international diffusion tends to use quantitative techniques to explore a large number of cases (large-N cross-case analysis) to produce generalizations regarding the reasons and the outcomes of the process. By contrast, the policy transfer literature tends to use qualitative analysis to assess a small number of cases (small-N) (Marsh; Sharman, 2009). The study with a limited number of cases facilitates its use to clarify a theory and interpret it from a pedagogical lens (George; Bennett, 2005).

In this sense, such approach serves our purposes of avoiding an analysis exclusively absorbed in the tracking diffusion processes, as well as focused on a contingent number of actors, and allow us to look closely at the transferred object (the PB recommended by World Bank) and our unit of analysis (Maputo). Regarding the variables, we consider the PB implemented in the selected unit as our dependent variable, whereas we classify the local context as the defining variable of the operational methodology that the instrument assumes after its transfer process is concluded.

4. The World Bank and PB: the international diffusion and transfer to Maputo City

The World Bank is a famous case of a International Organization involved in the diffusion of ideas. In addition to its status as a leading financial institution, the Bank spends approximately \$200 million a year providing analysis and advice to client countries, in particular as a mean of influencing the political priorities of developing nations (Knack et al, 2020). An important hallmark of the World Bank is that these services are provided in partnership with government officials. In other words, national and local bureaucracies act together with the Bank's specialists for diagnosing problems and, based on the information exchange, those specialists formulate policy recommendations to resolve such complexities (Knack et al, 2020). So, how are these practices present in the promotion of Participatory Budgeting?

4.1. The World Bank and the diffusion of Participatory Budget

The World Bank's commitment to promoting Participatory Budgeting dates back to the second half of the 1990s. In October 1996, a conference held in Washington recorded the first signs of interest aroused by the Bank in PB technology (Oliveira, 2013). On that occasion, 20 experiences conceived in Latin America of a partnership between civil society and government were presented. Among them, Porto Alegre's PB stood out

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

and was considered one of the experiences with the greatest potential for social impact. From then onwards, relations with the city of Porto Alegre were strengthened and thematic events to promote the device were organized between the technical staff of the institution and delegations from the city of Rio Grande do Sul² (Oliveira, 2016).

When discussing the guiding principles of this policy, the Bank highlights characteristics such as transparency, the democratization of participation channels, and the inclusion of economic sectors in the negotiation process for the allocation of expenses (World Bank, 2011). The organization's documents on the PB highlight the need for participation in developing countries, where the promotion of governance, transparency, and social justice reforms would be possible with a sense of shared responsibility through citizen participation (Moynihan, 2007).

PB is a good entry point to establish strong links between elected governments and the civil society, even when it is not very strong. In effect, it is being demonstrated that PB generates a high level of Social Capital. At the same time, the existing social organizations are reinforced and new ones tend to emerge, as service organizations, linked in the first instance to obtaining a share of the public resources for very concrete improvement of their constituencies. Also PB has a demonstrated side effect that is the modernization of local administrations and their gradual transformation into more “open to the public” institutions (World Bank, 2009, p. 103).

Initially, the PB goes through a dynamic of recognition by the Bank. Afterward, this movement is transformed into evaluation and recommendation activities, until the organization starts to carry out its implementation through direct channels (Oliveira, 2013). Around the 2000s, the dynamics and projects related to PB were accentuated. Over time, technical staff from the World Bank specialized in PB who had previously worked in the URB-AL program or integrated projects in other institutions join the Bank's institutional body (Oliveira, 2013). Those specialists then proceed to confection instructional manuals on the PB methodology, directly contacting municipal authorities to provide assistance to implement the device.

This promotion of the PB by the Bank also took place through international meetings and with the help of financing projects in municipal locations. Oliveira (2016) emphasizes that two events coordinated by the institution were fundamental for promoting the diffusion of PB in the African continent: one held in Porto Alegre (2006)

² As an example, the author mentions the holding of an International Seminar on Participatory Democracy in the city of Porto Alegre, which was sponsored by the World Bank's Development Institute. The event was attended by experts and observers from American countries.

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

and the second in Durban, South Africa (2008). Through the realization of these events, several African countries – some of which had already developed experiences that were still embryonic – were able to acquire know-how for the development of practices derived from this innovation.

The World Bank also sponsored a series of workshops on participatory budgeting, as well as assisting hundreds of citizens in PB activities with its Community Empowerment and Social Inclusion program (World Bank, 2005; Goldfrank, 2012). Another project in the same direction was the Civil Society Budget Initiative, initiated by the Department of Social Development in 2000. The initiative sought to promote accountability and transparency in the management of public expenditures, involving civil society groups in budget processes. As its activities advanced, the initiative moved towards a type of “coalition” between the World Bank, civil society organizations (CSOs), local governments, and donor agencies. Such mobilization predisposed these actors to collaborate in providing technical and financial support for the capacity building of CSOs committed to the development of PB experiences in countries in Africa, Asia, and Latin America (World Bank, 2005).

4.2. Participatory Budgeting in Maputo City

4.2.1. Local conditions in Maputo/Mozambique

Before going into the transfer process performed by OI in our unit of analysis, it is interesting to highlight some important local conditions to know the context in which this policy is inserted. Levistky and Way (2012) describe Mozambique as a case of “competitive authoritarian regime”: in these regimes, democratic institutions prevail and are seen as a condition to posit in power, but due to the historic dominance of parties that emerged from violent and ideologically motivated conflicts, public arenas are in the hands of a representative minority associated to these parties. In the Mozambican context, the Mozambique Liberation Front (FRELIMO) has dominated the political spheres of Maputo since national independence in 1975.

Another noteworthy property of the Mozambican context is the civil society’s low adhesion to participatory processes. The country has an optional preferential vote system and voter turnout in municipal elections is traditionally low, although this index varies in each electoral process, reaching the 50% mark in 2013 (Dias, 2015). The population is also characterized by a strong bond with local leaders, whether in terms of political life

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

or namely the most trivial – such as influential party figures and religious leaders (Dias, 2015). Such proselytism influences aspects of political life in the country, as it acquiesces the transit of political elites among social strata and reduces constraints on party dominance (Sumitch, 2010). Those dynamics weaken civil society's recognition of the role of autarchies and weaken citizens' commitment to the public sphere (Dias, 2015).

4.2.2. The trajectory of PB in Maputo City

Within Mozambican sociopolitical particularities, Maputo was the first municipality in the country to develop participatory budgeting practices (Dias, 2015). The PB program was introduced by the economist and Frelimo exponent Eneas Comiche. After being elected President of the Municipality in 2003 he introduced the inclusion of citizens in decision-making processes as one of the goals for the municipality development. This proposal brew when during his terms Comiche implemented PROMAPUTO, a program that aimed at deepening participatory governance and qualifying local institutions to deliver services to the local community (Nguenha, 2009; World Bank, 2020). As a result of PROMAPUTO, the Municipality underwent a gradual decentralization of power to district administrations (Nylen, 2014). Encompassed by the programs that constituted these reforms was the PB, which bear being implemented in 2008 (Jamal, 2017). That is, the movement of its implementation was borne out top-down, as it started from a political initiative coming from the local leaderships.

It was in this very context that World Bank was involved in activities to promote PB in Sub-Saharan Africa, as part of its agenda for the dissemination of best practices across the African continent. Circumstances converged for Comiche and his political office to participate in a series of international conferences in order to address technical knowledge about PB and its methodological marks (Nylen, 2014). As a result, municipal delegations in Maputo made travels in pursuit of improving expertise about participatory budgeting, including a teaching workshop promoted by the World Bank in Porto Alegre in 2006. These training trips contributed to the formulation of the first versions of the Maputo PB operational methodology (Oliveira, 2013).

Maputo went through two participatory budgeting experiments that took place in 2008 and 2010 (Dias, 2015). In the first year, the program's initiatives covered 64 neighborhoods, but out of the projects that emerged, a portion of them was not implemented or the implementation process was financially bumpy. This reality served as the basis for a model and methodological revisions so a recycling process could be

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

started in 2011 when 44 of the poorest neighbors of the Municipality were selected to receive PB instruments (Nguenha, 2014).

However, it should be noted that we will not invest in a thorough analysis of the two early methodologies mentioned, as their implementation process took place internally without direct interference from the World Bank. What should be pointed, as Dias (2015) observes, is that both attempts registered weaknesses in their functionality and, soon after, in the results achieved. This weakness led the Bank in partnership with the municipal authorities to bring a diagnosis of the process and to propose a new PB methodology for Maputo.

4.2.3. The PB of Maputo City under the auspices of the World Bank

In the World Bank's assessment of Mozambican PB experiences, the institution points out that the projects are in nature more consultative than deliberative. The Bank reinforces that programs could reach maturity if they placed people's participation at the center of their priorities (World Bank, 2009). "These are experimental practices, which lack methodological consolidation, technical training and greater consistency in political support" (Dias, 2015, p. 16).

Due to the difficulties presented by the two first versions of Maputo's PB, the Bank started a policy project so that the program did not become a stillborn experiment in the Mozambican capital. Thus, in 2010, its institutional design was revised with the help of external consultants from the Bank to resume its activities (Oliveira, 2013). In June 2011, consultant Louis Helling and Portuguese PB expert Nelson Dias were appointed by the World Bank to deliver a new project to the President of Municipality David Simango³.

After meetings with officials from the Simango office, the Bank's consultants presented the following proposal: the Bank would be responsible for donating technical assistance and would provide Dias' services as a full-time consultant, on condition that the local authorities agree on the following pillars:

1. Neighborhood meeting participants should discuss and decide on micro-projects in a concrete way, rather than narrowly focused areas of priority need.

³ During this context, the municipal power was under the command of David Simango. Nylen (2014) notes that, although Simango was not effectively opposed to the PB idea, at the same time he was not enthusiastic about supporting a project idealized by his opponent.

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

2. Neighborhood secretaries, councilors, and city block chiefs should be prevented from controlling decision-making processes; their responsibilities being exclusively the organization of meetings and assisting in the execution of projects.
3. Monitoring groups should be elected from among the participating citizens.
4. Resources for the PB should be included in the annual budget, in addition the budget being financed locally and not dependent on external donors (the Bank's proposal was for an annual PB budget of 50 million Meticaís or US\$1,555,000).
5. The PB must be institutionalized to preserve from the same volatility as previous experiments and effectively become part of local administrative activities (NYLEN, 2014).

This third PB methodology prescribed by the World Bank – which began in April 2012 – functioned as a kind of PB “microproject”, in which the incorporation of annual budgets into its program served as an effort to reconstruct deliberative procedures among neighborhoods (Nylen, 2014). The readapted version by the Bank also stipulated in its methodology the following cycles: (I) budget definition – that is, a plan of citizen participation in the presentation of the proposals – for the most voted projects in each neighborhood; (II) budget execution, so projects could be implemented and delivered to the population (Dias, 2015).

Eventually, Simango agreed with the terms set by the Bank, putting as a counter-proposal the reduction of the budget required by the institution in half of the amount, so that could reflect the financial reality of the city – the 50 million Meticaís stipulated would be reduced by half and would represent 1.7% of the Maputo's total public budget. Still, in the final document, the President signaled a commitment that as municipal revenues increased, the portion allocated to the PB would increase proportionately (Nylen, 2014).

The cycle of PB meetings in Maputo took place in 2012. In that year, 2,706 citizens from the 16 neighborhoods participated at in-district meetings, a number that corresponded to a percentage of 0.68% of a population of 399,601 inhabitants. In the following year, the participation of 3,446 participants was registered, equivalent to 0.90% of a civil society composed of 383,936 citizens, in 2013 (Nylen, 2014). It was also found that a significant number of participants did not stay until the end of the discussions. For example, in 7 of the 16 neighborhoods that measured numerical data during the 2013

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

round, an average of 54% of the participants voted, with the highest rate in the Bagamoyo neighborhood (78%) and the lowest in Magazine (39%). In other neighborhoods, monitoring groups also pointed out that abstention rates and the number of votes were lower than those present, despite not providing concrete numbers (Nylen, 2014). These numbers suggest a low level of adherence by the Maputo civil society, which contrasts with the Bank's stipulations that society should be included in participatory processes.

Notwithstanding the guarantee of sovereignty (Avritzer, 2003) to the population of Maputo can be observed in constitutive terms, given the principle of citizen participation, there was no process of participatory universalization among social segments. According to the findings of Nylen (2014), the predominance of members or individuals linked to Frelimo in PB meetings was evident. In the words of a district administrator interviewed by the author, most of the participants were directly linked to the district's administrative apparatus, which in turn were politically active city block leaders or neighborhood secretaries linked to Frelimo.

Similarly, Nylen (2014) identifies a total absence of civil society organizations (CSOs) throughout the processes related to the PB in Maputo. The only civil society organizations observed were either extension of Frelimo or were fundamentally service-oriented rather than fulfilling the purpose of serving as voices for sectors of society. In other words, the weaknesses of Mozambican society to engage in interactions and dialogue with the State apparatus (Ngunha, 2014) were prevalent in this new cycle of PB. Consequently, the fact that party members prevailed in the deliberative channels of the program entangled budget definitions by the neighborhood citizens.

About budget execution for the implementation of projects, Nylen (2014) found that out of the 16 proposals from 2012 scheduled for completion by the end of that year, only one had been inaugurated, two were on schedule, and six were in progress but delayed, and seven were in the process of being executed. When consulting members of the monitoring groups – all of them Frelimo members – approximately half demonstrated to be aware of the status of the project, while the other half had no information about its progress. The slowness and vacuum of information concerning the projects allow us to conclude, then, that the limitations of the PB in Maputo also extend to one of the most crucial stages of the deliberative process, which is its implementation phase. With no guarantee that they will have the basic infrastructure for the core problems of their

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

communities, citizens are unable to exercise effective decision-making power and remain dependent to local party elites.

5. Conclusion

In a portion of the Participatory Budgeting literature, there is a belief that a methodical design with the proper technical support will be a sufficient condition to guarantee tangible changes in the political and social environment, mainly by fostering participatory engagement within the population. In this case study, we demonstrate that this is an imprecise argument. The third version of the Maputo PB endorsed by the World Bank ended up confined to the power structures dominated by the Frelimo party. Notwithstanding the Bank's aspirations to adopt a design of inclusive nature and anchored at responsible governance principles, endogenous factors were instrumental in bringing this attempt to a halt.

The analyzed case also demonstrates that political transfer practices financed by an international organization, especially in a context where there is a strong presence of partisan power structures, do not guarantee convergence in the aspired assumptions. Since the World Bank is unable to exert direct influence on political and social aspects inherent to the context, the strength of the party elites and the municipal administration stands out and is more decisive for the operationalization of the model.

We also inferred that the World Bank's political agenda for participatory budgeting presents itself as a restrictive formula. From the institution's programmatic point of view, the case exposes that participatory budgeting practices do not necessarily subvert old clientelist traditions, providing more open and transparent policy-making processes. On the contrary, in the context of a competitive authoritarian regime like the one in Mozambique, policies in this sense can be implemented and strengthen the administrative apparatus in instances of direct contact with the population.

Referencias

Avritzer, L. O orçamento participativo e a Teoria Democrática: um balanço crítico. In: Avritzer, L. & Navarro, Z. (orgs.). *A inovação democrática no Brasil: o orçamento participativo*. São Paulo: Cortez, 2003.

_____. (2008). Instituições participativas e desenho institucional: algumas considerações sobre a variação da participação no Brasil democrático. *Opinião Pública*, Campinas, v. 14, n. 1.

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

Banco Mundial. (2005, Jan.). Empowering People By Transforming Institutions: Social Development in World Bank Operations.

_____. (2009). Municipal Development in Mozambique: Lessons from the First Decade. Washington DC: World Bank.

_____. (2011). Evaluación del Presupuesto Participativo y su relación con el presupuesto por resultados. Documento Resumen. Banco Mundial.

Bennett, C. (1991, Fev.). What Is Policy Convergence and What Causes It? *British Journal of Political Science*, v. 21, pp. 215-233.

Bennett, A.; Elman, C. (2007, Fev.). Case Study Methods in the International Relations Subfield. *Comparative Political Studies*, v. 40, n. 2, pp. 170-195.

Barnett, M.; Finnemore, M. (2004). *Rules for the World: International Organizations in Global Politics*. Ithaca, NY: Cornell University Press.

Berry, S.; Berry, D. (1999). Innovation and diffusion models in policy research, in: Sabatier, P. (ed.), *Theories of the Policy Process*, Boulder, CO: Westview Press, pp. 169–200.

Coêlho, D. (2016). Mecanismos políticos e institucionais da difusão de políticas. In: Faria, C.; Coêlho, D.; Silva, S. (orgs.). *Difusão de Políticas Públicas*. São Bernardo do Campo: Editora UFABC.

Dias, N. (2015, Abr.). Hope for Democracy – 25 Years of Participatory Budgeting Worldwide. São Brás de Alportel, Portugal: In Loco Association.

Dobbin, F.; Simmons, B.; Garrett, G. (2007, Aug.) The global diffusion of public policies: social construction, coercion, competition, or learning? *Annual Review Sociology*, v. 33, pp. 449-472.

Dolowitz, D.; Marsh, D. (2000). Learning from abroad: the role of policy transfer in contemporary policy making. *Governance*, v. 1, n. 13, pp. 5-24.

Eyestone, R. (1977). Confusion, diffusion, and innovation. *American Political Science Review*. v.71, pp. 441-47.

Fang, S.; Stone, R. (2012). International Organizations as Policy Advisors. *International Organization*, v. 66, n. 4, pp. 537-569.

Farah, M. (2008, Abr./Jun). Disseminação de Inovações e Políticas Públicas e Espaço Local. *Organização & Sociedade*, v. 15, n. 45, Abril/Junho 2008.

_____. (2006). Dissemination of local programs and policies in Brazil: the contribution of the Public Management and Citizenship Program. Paper delivered at the 2006 Meeting of the Latin American Studies Association LASA 2006. San Juan, Puerto Rico.

Faria, C. (2018). *Políticas Públicas e Relações Internacionais*. Brasília: ENAP.

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

George, A.; Bennett, A. (2005). *Case Studies and Theory Development in the Social Sciences*. Cambridge, MA: MIT Press.

Goldfrank, B. (2012). The World Bank and the Globalization of Participatory Budgeting. *Journal of Public Deliberation*, v. 8, n. 2, pp. 1-14.

Jamal, S. (2017). The Role of participatory budgeting in promoting urban development in Mozambique. 311 f., *Human Rights in Contemporary Societies*, Research Institute of Coimbra University. Universidade de Coimbra, Coimbra: Portugal.

Jordana, J.; Levi-Faur, D. (2005). The diffusion of regulatory capitalism in Latin America: sectoral and national channels in the making of a new order. *The Annals of the American Academy of Political and Social Science*, 598(1), pp. 102–24.

Karch, A. (2007) *Democratic Laboratories: Policy Diffusion among the American States*. Ann Arbor: University of Michigan Press.

Klinger-Vidra, R.; Schleifer, P. (2014). Convergence More or Less: Why Do Practices Vary as They Diffuse? *International Studies Review*, v. 16, pp. 264-174.

Knack, S.; Parks, B.; Harutyunyan, A.; DiLorenzo, M. (2020). How Does the World Bank Influence the Development Policy Priorities of Low-Income and Lower-Middle-Income Countries? *Policy Research Working Paper*, n. 9225. World Bank, Washington, DC.

Knill, C. (2005, Out.). Introduction: Cross-national policy convergence: concepts, approaches and explanatory factors. *Journal of European Public Policy*. v.12 n.5, pp. 764–774.

Jamal, S. (2017). The Role of participatory budgeting in promoting urban development in Mozambique. 311 f., *Human Rights in Contemporary Societies*, Research Institute of Coimbra University. Universidade de Coimbra, Coimbra: Portugal, 2017.

Lenschow, A.; Liefferink, D.; Veenman, S. (2005, Out.). When the birds sing. A framework for analysing domestic factors behind policy convergence. *Journal of European Public Policy*, v. 12, n. 5, pp. 797–816.

Levitsky, S.; Way, L. (2012, Dez.). Beyond Patronage: Violent Struggle, Ruling Party Cohesion, and Authoritarian Durability. *Perspectives on Politics*, v.10, n. 4, pp.869-89.

Liese, A.; Herold, J.; Feil, H.; Busch, P. (2021). The heart of bureaucratic power: Explaining international bureaucracies' expert authority. *Review of International Studies*, pp. 1-24.

Marsh, D. Sharman, J. (2009). Policy diffusion and policy transfer, *Policy Studies*, v.30, n.3, pp. 269-288.

Milani, C. (2008). O princípio da participação social na gestão de políticas públicas locais: uma análise de experiências latino-americanas e europeias. *RAP – Rio de Janeiro*, v. 42, n.3, pp. 551-79.

Leite. *Recommending Public Policies: a case study on the World Bank and participatory budgeting*

Nakamoto, T.; Nomura, A.; Ikeda, Y. (2021). Making Policy Recommendations in International Organizations. In: Ikeda, Y.; Iyetomi, H.; Mizuno, T. (eds). *Big Data Analysis on Global Community Formation and Isolation*. Springer Nature: Singapore.

Nay, O. (2014). International Organisations and the Production of Hegemonic Knowledge. *Third World Quarterly*, v. 35, n. 2, pp. 210-231.

Moynihan, D. (2007). Citizen Participation in Budgeting: Prospects for Developing Countries. In: Shah, A. (org.). *Participatory Budgeting*. The World Bank: Washington, DC.

Nguenha, E. (2009). *Governança Municipal Democrática em Moçambique: Alguns Aspectos Importantes para o Desenho e Implementação de Modelos de Planificação e Orçamento Participativo*. Maputo, Mocambique: IESE.

Nguenha, J. (2014). The Mozambican experiment of Participatory Budgeting. In: N. Dias, Ed. *Hope For Democracy: 25 Years Of Participatory Budgeting Worldwide*. São-Brás de Alportel: Associação Inloco, pp. 127–133.

Nylen, W. (2014). O orçamento participativo num regime autoritário competitivo: um estudo de caso (Maputo, Moçambique). 99 f., Instituto de Estudos Sociais e Econômicos (IESI), Maputo: Moçambique.

Oliveira, O. (2013). *Embaixadores da Participação: A difusão internacional do Orçamento Participativo a partir do Brasil*. 292 f. Tese (Doutorado em Ciência Política) – Departamento de Ciência Política da Faculdade de Filosofia, Letras e Ciências Humanas da Universidade de São Paulo, São Paulo.

_____. (2016). Mecanismos da difusão global do Orçamento Participativo: indução internacional, construção social e circulação de indivíduos. *Opinião Pública (UNICAMP. Impresso)*, v. 22, pp. 1-31.

Rogers, E. (1958). Categorizing adopters of agricultural practices. *Rural Sociology*, v. 23, pp. 345-354.

Rose, R. (1991), What is lesson-drawing? *Journal of Public Policy*, v.11, pp. 3–30.

Sumich, J. (2010). The Party and the State: Frelimo and Social Stratification in Post-socialist Mozambique. *Development and Change*, v. 41, n.4. pp. 679–698.

Sseawright, J.; Gerring, J. (2008, Jun.) Case Selection Techniques in Case Study Research: A Menu of Qualitative and Quantitative Options. *Political Research Quarterly*, v. 61, n. 2, pp. 294-308.

Strang, D. (1991). Adding social structure to diffusion models: An event history framework. *Sociological Methods and Research*, v. 19. n. 3, pp. 324-353.

Strang, D.; Meyer, J. (1993). Institutional conditions for diffusion, *Theory and Society*, 22(4), pp. 487–511.

Strang, D.; Soule, S. (1998). Diffusion in organizations and social movements: from hybrid corn to poison pills". *Annual Review of Sociology*, n. 24, pp. 265-290.

Leite. Recommending Public Policies: a case study on the World Bank and participatory budgeting

Wampler, B. (2016). The Spread and impact of Participatory Budgeting: Brazil, Peru, China, South Korea, and the Philippines. In: FARIA, C.; COÊLHO, D.; SILVA, S. (orgs.). *Difusão de Políticas Públicas*. São Bernardo do Campo: Editora UFABC.

Waarden, F. (1995). Persistence of national policy styles: a study of their institutional foundations, in: UNGER, B.; WAARDEN, F. (eds), *Convergence or Diversity: Internationalization and Economic Policy Response*, Aldershot: Avebury, pp. 333–72.

Weyland, K. (2007). *Bounded Rationality and Policy Diffusion*. Princeton: Princeton University Press.

Municipal Planning between integration and fragmentation: A study on the relationship between the Goals Program and the Pluriannual Plan in the City of São Paulo

O Planejamento Municipal entre a integração e a fragmentação: Um estudo sobre a relação entre o Programa de Metas e o Plano Plurianual no Município de São Paulo

Marilia Romao Capinzaiki¹ 

DOI: [10.22478/ufpb.2525-5584.2022v7n1.62686]

Recebido em: 30/03/2022

Aprovado em: 07/07/2022

Abstract: This article deals with the dilemmas of government planning at the municipal level, specifically the issue of the lack of integration and fragmentation of the various existing planning instruments. The objective of the discussion is to demonstrate that governmental planning has an essential political aspect that overlaps with technique, and also determines effectiveness in the execution of goals and objectives. For this purpose, we analyze the Pluriannual Plan (PPA) in the Municipality of São Paulo, which ended up incorporating a more budgetary character, comparing it with the Goals Program (PdM), which has a more political and strategic character. Indeed, the theoretical foundation on which the argument is based indicates that government planning is a political process, which takes place in an environment where different interests and actors coexist. For this reason, we argue that the PdM, having its own obligation linked to the elective mandate of the mayor, ended up gaining precedence over other mandatory preparation planning instruments, such as the PPA, in the municipalities in which it became a legal obligation. After a brief introduction of the matter, the first section of the article presents the research methodology used: a comparative analysis of the PdM and the PPA. The second section of the article presents, in general, the context in which the PdM was instituted in the Municipality of São Paulo and its performance since then. The fourth section introduces and discusses the PPA, focusing on its emphasis on the budgetary aspect of planning. Finally, the fifth and last section discusses the compatibility between the two instruments, addressing the issue of fragmentation of municipal planning and its monitoring, with consequences for social control. Finally, the last section presents the final results.

¹ Prefeitura Municipal de São Paulo. E-mail: capinzaikim@gmail.com.

Resumo: Este trabalho discute a falta de integração e a fragmentação existente entre os diversos instrumentos de orçamento e planejamento no âmbito da gestão municipal. O objetivo da discussão é demonstrar o aspecto político do planejamento governamental e sua sobreposição à técnica, no que tange à eficácia na execução de metas e objetivos. Para isso, faz uma análise do instrumento representado pelo Plano Plurianual (PPA) no Município de São Paulo, que acabou incorporando um caráter mais orçamentário, comparando-o com o Programa de Metas (PdM), de caráter mais estratégico-político. Com efeito, a fundamentação teórica na qual a argumentação se apoia encara o planejamento governamental como um processo político, que se desenrola num ambiente onde convivem diversos interesses e atores. Por esse motivo, argumenta-se que o PdM, por ter sua própria concepção ligada ao mandato eletivo do chefe do executivo municipal, acabou ganhando precedência sobre outros instrumentos de planejamento de elaboração obrigatória, como é o caso do PPA, nos municípios em que se tornou uma obrigação legal. Após uma breve introdução da questão a ser desenvolvida, a primeira seção do artigo apresenta a metodologia de pesquisa utilizada, baseada em uma análise comparativa dos instrumentos de planejamento sob análise. A segunda seção apresenta, de modo geral, o contexto em que o PdM foi instituído no Município de São Paulo e seus resultados desde então. A terceira seção apresenta e discute o PPA, com foco em sua ênfase no aspecto orçamentário do planejamento. A quarta seção, por sua vez, discute a compatibilização entre os dois instrumentos, abordando a questão da fragmentação do planejamento municipal, e de seu monitoramento, com consequências para o controle social. Por fim, a última seção apresenta os resultados e considerações finais do trabalho.

Palavras-chave: Planejamento Governamental; Plano Plurianual; Programa de Metas.

1. Introduction

This article deals with the dilemmas of government planning at the municipal level. Planning activities are vital to qualify the formulation and implementation of public policies, and government planning is, by definition, a collective political process, coordinated by the State, which, by increasing the government's capacity, carries out a strategic project of society (DE TONI, 2014). In Brazil, the 1988 Constitution established guidelines and determinations for planning at the same time that it elevated municipalities to the status of federated entities, decentralizing the production of public policies and also the elaboration of budget and planning pieces - the Pluriannual Plan (PPA), the Budget Guidelines Law (LDO) and the Master Plan (for municipalities with more than 20,000 inhabitants), in addition to specific sectoral plans² - such as, for example, Health and Education plans, among others. In some municipalities, as is the case of São Paulo, the

² In addition to the constitutional imposition for the formulation of the budget planning instruments mentioned above, in the following decades other sectoral planning instruments became mandatory for the municipality, even conditioning the transfer of Union resources. This is the case, for example, of municipal health plans (Federal Law 8.080/1990).

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

so-called Plan or Goals Program is added to these instruments, generally instituted by specific legislation. Thus, the municipalities were absorbing planning attributions, at the same time that the instruments for this were also diversifying. This is the context in which the present study is inserted.

The political decentralization instituted by the Federal Constitution of 1988, with power distributed among the three interdependent federated entities (Union, States and Municipalities) was the result of an agenda to strengthen subnational governments (LIMA et al, 2019). However, there is a vast academic literature that addresses the inequality of political, technical and financial conditions between municipalities, which makes the planning process quite heterogeneous and fragmented. Considering this scenario, it is possible to affirm that the heterogeneity of municipalities in Brazil is reflected in the local planning processes, and another issue is the form of integration between the various sectoral plans, in order to produce the PPA (LIMA et al, 2019). In particular, the City of São Paulo, the focus of this study, stands out for being one of the largest cities in the world, with 19.7 million inhabitants (SEADE, 2010). Another particularity of São Paulo is that in addition to the planning obligations embodied in the 1988 Constitution and in specific laws, the city also has the so-called Goals Plan/Program (PdM) (instituted by amendment to the Municipal Organic Law),³ which documents the political commitments of the elected Chief Executive. Despite the extensive literature on government planning that exists, the fragmentation/integration issue continues to be quite relevant, especially for the City of São Paulo, as we will demonstrate below. From this thematic focus, we will seek to contribute to the existing literature, reducing this research gap.

The PdM was conceived as a planning and management instrument to define the priorities and strategic actions of the municipal government throughout the four-year term of office of the elected mayor, based on the proposals made in the electoral campaign. Therefore, its character is inherently political. In this sense, there is a whole debate about the perspective through which governmental planning can be seen.

³ Currently, 75 Brazilian municipalities have municipal laws establishing the mandatory Goals Program, according to a survey by the Sustainable Cities Program available in <<https://www.cidadessustentaveis.org.br/pagina/plano-de-metas>> Accessed on September 6, 2021. Municipalities of various forms stand out, from state capitals like Belo Horizonte (MG), Florianópolis (SC), João Pessoa (PB), Porto Alegre (RS), Vitória (ES) and Rio de Janeiro (RJ), to significantly smaller ones, such as Santos (SP), Ilhéus (BA), Marília (SP), among others.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

More than the mere application of recognized methodologies and/or technical excellence, government planning is essentially a political process. Administrative theories can provide a more limited analysis of issues of efficiency and effectiveness and the application of managerial models, while the economic debate can help to understand the allocation of resources. However, when planning is sponsored by the top management of the government, it becomes the very essence of the act of governing, since the plan is, in essence, a great well-founded bet on hypotheses and future scenarios with different viability for the success of the planned project (DE TONI, 2014). Indeed, the theoretical foundation on which the argument was anchored reinforces this point, considering planning as a political process, which takes place in an environment where different interests and actors coexist. This point will be further developed throughout the work.

We argue that the PdM, as it has its own conception linked to the elective term of the municipal executive, ended up taking precedence over other planning instruments of mandatory elaboration, as is the case of the PPA, in the municipalities where it became a legal obligation. After all, for a government plan to materialize in activities that transform the municipal reality, it must be more than the result of good technical work. It is necessary for the plan to be taken over by the management of the public organizations responsible for its implementation. This argument seeks to answer a research problem that questions the concrete results derived from the growing influence of concepts and tools imported from private management practice to public administration. In this way, the objective is to demonstrate that the mere application of technical recommendations, without the endorsement coming from the political sphere, is not capable of making planning more effective in practice.

In the following section, we will briefly detail the research methodology used. Then, in the third section, we will provide an overview of the amendment to the Organic Law that established the PdM in the city of São Paulo, and its history as a demand from civil society. The fourth section presents, in general terms, the PPA, emphasizing its character as a general planning instrument at the municipal level, and its emphasis on the budgetary aspect of planning. It is important to highlight that this more budgetary nature of the PPA, although suggested by the wording of art. 165, § 1º of the Federal Constitution of 1988, is not necessarily a condition that limits its use as a planning instrument for the guidelines, objectives and material goals of the municipal administration. In section 5, we will discuss the issues related to the compatibility of these planning instruments and the

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

fragmentation of municipal planning and its monitoring in the City of São Paulo, with consequences for social control. Finally, the last section will present some final considerations regarding the debated topic and will launch some questions for the continuity of a research agenda that encompasses the planning theme in its broadest conception.

2. Research Methodology

In addition to a literature review on the issue of planning in public policies, the work methodology involved a comparative analysis between two planning instruments - the PPA and the PdM - considering their legal and normative as well as practical dimension and achieved results. The literature review in question sought to rescue essential concepts for the discussion on government planning, applying them to the analysis of instruments and guiding the discussion about their implementation and the concrete effects in terms of public policies.

The PdM and the PPA were selected to compose the scope of the comparative analysis precisely because they are instruments that incorporate the characteristics that were intended to be observed: while the PPA fulfills the legal imperative of planning instituted by the 1988 Constitution, encompassing the government administration both from the execution of material goals and the budgetary point of view, the PdM stems from the electoral platform - and, therefore, the political direction - of the chief executive. The mastery of technical budgetary language should also be highlighted: while this is essential for the elaboration and monitoring of the PPA, it remains largely absent or appears only incidentally in the elaboration of the PdM, since the budgetary aspect of its content needs to be made compatible with other instruments, notably the PPA itself.

Thereafter, once the scope of the comparative analysis was established, we looked into the content of the documents produced by the City of São Paulo and its impacts. First, the research brought an analysis of the results achieved over the thirteen years of the amendment n.30 to the Organic Law of the Municipality (LOM), which established the PdM in the city. Then, from the analysis of the goals and results of the last planning cycle materialized by the PdM 2017-2020, we observed the compatibility of its content - that is, how it was transposed - to the PPA 2018-2021. This comparison allowed us to observe how, in practice, the fragmentation of municipal planning occurs, not only in terms of its articulation with the budgetary aspect, but also in terms of the integration between different instruments.

Finally, the results obtained from this comparative analysis indicate that, given this fragmentation, the different municipal administrations have been showing an option to prioritize the PdM, since it more explicitly translates its priorities to the population and to social control. In addition, it is also evident that government planning remains a disputed concept, and that the difficulty of articulating the planning-budget binomial in compliance with the regulatory frameworks has been constant throughout the analyzed period.

3. The Goals Program (PdM) in the city of São Paulo

The Goals Program (PdM)⁴ or Plan of the city of São Paulo was a claim and an achievement of organized civil society⁵, incorporated into the LOM in 2008, through amendment n. 30. Article 69-A reads as follows:

Art. 69-A. The mayor, elected or reelected, will present the Goals Program for his administration, up to ninety days after his inauguration, which will contain the priorities: strategic actions, indicators and quantitative goals for each of the sectors of the Municipal Public Administration, Sub-prefectures and Districts of the city, observing, at least, the guidelines of its electoral campaign and the objectives, guidelines, strategic actions and other rules of the Strategic Master Plan law.

§ 1 The Goals Program will be widely publicized, by electronic means, by the printed, radio and television media and published in the Official Gazette of the City on the day immediately following the expiry of the term referred to in the "caput" of this article.

§ 2 The Executive Power **will promote, within thirty days after the end of the period referred to in this article, the public debate on the Goals Program through general, thematic and regional public hearings**, including in the Sub-prefectures.

§ 3 The Executive Branch will publish the performance indicators related to the execution of the various items of the Goals Program every six months.

§ 4 The Mayor may make programmatic changes to the Goals Program, always in accordance with the law of the Strategic Master Plan, justifying them in writing and widely publicizing them through the means of communication provided for in this article.

(...)

§ 6 At the end of each year, the mayor will publish the report on the execution of the Goals Program, which will be made available in full through the means of communication provided for in this article.

⁴ The acronym "PdM", in literal Portuguese translation, indicates "Program of Goals".

⁵ In this process, the civil society organization Rede Nossa São Paulo (RNSP) played a leading role, organizing the mobilization around the approval of the Goals Law and presenting a bill to the São Paulo City Council with the main guidelines and objectives of the proposal.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

The objective of this legal requirement was to organize, in a clear and transparent way, the priority actions of the City Hall of São Paulo during the four years of the term of office of each elected Mayor, in addition to making the proposals made during election campaigns binding. Thus, the PdM must express the strategic objectives of the Administration through a limited number of goals, monitoring indicators and initiatives to be implemented by each area of Public Administration (health, education, transport, etc.) by city region. There is also a participatory stage, which, in the MSP, should encompass a debate that involves the cut by the 32 subprefectures.

In practice, the PdM should function as a major transparency pact between the City Hall and the population, with active participation by society and dialogue between different actors through consultations and public hearings; and periodic reporting on concrete goals and objectives to be met by the elected local government. At the end of the four-year period, the municipal executive must also organize dialogues with civil society to present the final balance of the goals achieved and give feedback on the commitments assumed.

According to the history maintained by the civil society organization Rede Nossa São Paulo /Sustainable Cities Program, in this period of little more than a decade since the amendment to the Organic Law, the different municipal governments - Kassab administration (2009-2012), Haddad administration (2013-2016) and Doria administration (2017-2020) - applied different methodologies to prepare the PdM. Kassab management established a set of 223 goals, organized into 5 thematic axes, and reached a percentage of 55% of goals achieved in the period, according to the final balance released. However, it is noteworthy that the official balance released an "efficacy index" - of 81% - that encompassed both the goals in progress and those achieved to compose this evaluation⁶, evidencing the methodological challenge of implementing the instrument at that time.

The Haddad administration, in turn, established 123 goals organized into three axes, after a broad participatory process that involved receiving more than 10,000 proposals sent by civil society. At the end of the term, the number of goals completed was 66, a percentage of approximately 53% of fulfillment. It is noteworthy that, at that

⁶ According to an assessment by Rede Nossa São Paulo, based on material available on the São Paulo Municipal Government Department website. <https://www.prefeitura.sp.gov.br/cidade/secretarias/governo/planejamento/programa_de_metas_20132016/index.php>. Accessed on September 7, 2021.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

moment, there was greater methodological refinement in the preparation of the document. The goals were grouped into strategic objectives and broken down into deliveries and processes, facilitating the monitoring process by the population. There was also progress in the definition of indicators based on well recognized concepts in the discipline of Public Policy. In addition, Haddad's administration also made available its own interactive portal for monitoring goals - the "Planeja Sampa" Portal⁷, with semiannual disclosure of the evolution of the PdM's goal indicators.

Finally, the Doria-Covas administration (2017-2020) presented a "leaner" plan, with 53 goals grouped into 5 thematic axes and received 20,000 proposals from civil society. Initially, the methodology adopted was to establish impact goals, then broken down into strategic projects composed of lines of action, for which specific indicators were designated. In this process, it is worth noting the hiring of consultancy firms⁸ to define and replicate Project Management and monitoring methodologies in the City Hall Departments, which did not necessarily result in a higher success rate, since the percentage of achievement of goals was 43.5% until 2019⁹. This significantly lower percentage was probably due to the programmatic review of the PdM presented in 2019 by former vice mayor Bruno Covas, who materialized a very different plan from the previous one of 2017, creating, in practice, two totally different plans for each biennium of management, each one guided by its own methodology.

The Guide for the Elaboration of the Program of Goals produced by the Sustainable Cities Program¹⁰ highlights that each mayor can update the goals during the four years of term, depending on budgetary, planning or management eventualities. In fact, there must be some flexibility in adjusting and resizing goals, so that planning does not become a process detached from urban reality. Changes to the plan, however, must

⁷ The portal was also used by the João Doria administration, being disabled in 2019 after the programmatic review of the PdM 2017-2020 coordinated by Bruno Covas, who took over the mayor's office after Doria left the position to run for the election of governor of the State of São Paulo.

⁸ In particular, we highlight the hiring of McKinsey consultancy firm in 2017, a service donation received by the then mayor João Doria, and Falconi, which provided a service related to the creation of an automated system for the internal monitoring of the PdM.

⁹ This percentage of execution of the 2017-2020 PdM was calculated by the organization Rede Nossa São Paulo using a methodology that took into account the arithmetic average between the results of the Doria administration and the Covas administration in each biennium, since the final balance released by the city considered only the goals for the 2019-2020 biennium. <<https://www.nossasaopaulo.org.br/2021/03/17/balanco-plano-de-metas-gestao-doria-covas-2017-2020/?>>. Accessed on September 29, 2021 .

¹⁰ Available in <https://www.cidadessustentaveis.org.br/arquivos/Publicacoes/Guia_para_Elaboracao_do_Plano_de_Metas.pdf>. Accessed on September 6, 2021.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

be carefully evaluated and carried out in a transparent manner, and therefore must be discussed and agreed with society to avoid the mischaracterization of previously established agreements and the consequent loss of confidence in the public administration.

In the particular case of the Covas-Doria PdM (2017-2020), for example, the control bodies - such as the Public Ministry and the Municipal Court of Auditors - continued to fulfill their role during this period, demanding the Municipal Executive for clarification and general information about the commitments made in 2017, which created practical difficulties for the São Paulo City Hall Departments. In this sense, the programmatic review strategy adopted must be negatively highlighted, since it goes in the opposite direction to the very purpose of the PdM: it allowed the presentation of a totally different plan from the one agreed with the population at the beginning of the administration and from the elected political platform. This concern is quite relevant when considering the history of São Paulo's municipal policy, and demonstrates, once again, the preponderance of politics over technique in the day-to-day of government planning - even the use of the most sophisticated methodology by recognized consultancies does not guarantee the continuity and effectiveness of the planning.

It is also recommended that the elaboration and/or revision of a Goals Program takes into account a joint analysis of the other planning instruments that guide public management, with emphasis on the Master Plan of the City and the Pluriannual Plan (PPA) and on the sectoral plans (Urban Mobility Plan, Housing Plan, Health Plan and Education Plan, among others). Indeed, article 137 of the LOM, in its § 9 and 10, states that:

§ 9. The budget laws referred to in this article must incorporate the priorities and strategic actions of the Goals Program and the Strategic Master Plan law.

§ 10. The guidelines of the Goals Program **will be incorporated into the bill that aims to establish the pluriannual plan** within the legal deadline defined for its presentation to the City Council.

However, there is a whole debate that points to the need for integration between the various planning instruments, including in the City of São Paulo. Although there has been some learning over the 13 years since the amendment n.30 to the LOM, many challenges to the realization of an integrated planning still remain, as we will discuss in section 5. The next section will specifically address multi-year planning. The PPA was

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

chosen as a comparison parameter due to its general and global character, despite the fact that it ended up limited to a more budgetary character. Despite the dynamics of municipal budget planning in Brazil and its particular problems, we argue that the PPA could become a much more robust instrument of integration for city planning. This study, although restricted to the reality of the City of São Paulo, is quite relevant, especially considering that there are currently articulated initiatives in favor of the legal institution of the PdM at the state level (not only in São Paulo but also in the states of Pernambuco, Rio Grande do Sul and Santa Catarina) and at federal level (PCS, 2021).

4. Main planning instruments at the municipal level: the PPA

Article 165 of the Federal Constitution of 1988 establishes that the entities of the Brazilian Federation must prepare, every four years, a Pluriannual Plan (PPA)¹¹ for the next period of four years, comprising the guidelines, objectives and goals of the public administration in general, in order to plan investments and to maintain or implement initiatives of continuous duration (programs). The PPA is then (at least formally) the main instrument of public planning for strategic guidance and establishment of public administration priorities, providing transparency to the application of public resources and to the results obtained. Thus, it should contain the set of projects and activities to be carried out in the four-year period starting from the second year of the Chief Executive's term of office until the end of the first year of the subsequent term of office. The establishment of this periodicity aims to guarantee the continuity of actions from one government to another, maintaining the priorities already assumed by each Administration, as well as providing society with a global view of the Municipal Administration's intentions. By instituting the PPA, the intention of the constituent legislator was to make governmental planning a continuous function of the action of the State and not an option of the ruler (PAULO, 2014).

Thus, the PPA must be delivered to the City Council by September 30 of the first year of the Chief Executive's term of office. The Budget Guidelines Law (LDO) and the Annual Budget Law (LOA), in turn, are derived from the PPA and establish the administration's goals and priorities annually, including for capital income; and also predict the amount to be allocated - the budget expenditure - for each project or activity in that year, respectively. Therefore, the PPA occupies the most general dimension of

¹¹ The acronym "PPA", in literal Portuguese translation, indicates "pluriannual plan".

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

medium-term planning, while the LDO must link the preparation of the budget in the terms established by that instrument, identifying the priorities of the subsequent exercise; and the LOA forecasts revenues and sets expenses for each year (LOA is the de facto government's annual budget), pursuing the efficiency of spending and annualizing the planning in a more specific way, translating the activities of the municipal executive into budgetary actions.

In this context, it is important to clarify the concept of budget expenditure for the purposes of Brazilian legislation: it is any transaction that depends on legislative authorization, in the form of a budget allocation code, to be carried out. The budget expenditures specified in the PPA and also in the LOA respond to the logic of classification by Functions and Programs, composing the functional-programmatic structure through which the budgetary instruments in Brazil are organized. This type of classification organizes public expenditures into Functions, Programs and Actions, as established in the Ordinance of the Ministry of Budget and Management No. 42/1999. The functional classification proposes to explain the areas "in which" the expenses are being carried out (e.g. health function, identified by n.10 in the budget allocation codes), while the programmatic classification identifies the objectives, that is, "for what" expenses are being incurred. Actions, in turn, can be classified between Projects and Activities. We also emphasize that the use of the terms "Programs", "Actions", "Projects" and "Activities" in this section strictly indicate the corresponding budget classifications, not being confused with the actions and goals of the PdM, even though, in order to materialize, these must be covered by the Budget Actions, translated into corresponding budget allocations codes.

For the purposes of organizing the budget planning pieces, the Programs configure a set of articulated actions to reach a pre-established common objective, aiming at the solution of a problem or the fulfillment of a certain need or demand of society¹². Based on the programs, actions in the form of Activities, Projects or Special Operations are listed, specifying the respective values and the budget units responsible for carrying out the action. In the City of São Paulo 2018-2021 PPA, for example, the Health Department had only one finalistic program, Program 3003 - "Health Actions and Services", whose

¹² The methodology for organizing the PPA into Programs, structured as modules between planning and budgeting and as agglutinating government actions around the contribution to a common objective, began on the occasion of the preparation of the PPA 2000-2003 at the federal level (PEREIRA, 2019).

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

objective was defined as “Ensuring a healthy life and promoting well-being for everyone, at all ages; expand access and reduce the waiting list for healthcare”. Related to this Program, there were Activities and Projects necessary for the provision of healthcare services to the population of the city.

It is noteworthy that the classification of budget expenditure in Programs (Classification by Programmatic Structure) comprises government actions oriented towards the achievement of the strategic objectives defined in the PPA for a period of four years. As established in article 3 of Ordinance of the Ministry of Budget and Management No° 42/1999, the Union, the States, the Federal District and the Municipalities will establish, in their own acts, their structures of programs, codes and identification, respecting the concepts and determinations contained therein. That is, all entities must have their work organized by programs and actions, but each one will establish its own programs and actions in accordance with the aforementioned Ordinance.

The Actions related to the Programs in the structure of the budget instruments are, in turn, operations that result in products (goods or services), which contribute to meeting the objective of the Program in question. The budgetary Actions, according to their characteristics, can be classified as Activities, Projects or Special Operations. Activities are programming instruments used to achieve the objective of a Program, involving a set of operations that are carried out continuously and permanently over time, which result in a product or service necessary for the maintenance of a government action. Example: Inspection and Monitoring of Private Healthcare Plans and Insurance Operators is an activity. Project is a programming instrument used to achieve the objective of a Program, involving a set of operations, limited in time, which results in a product that contributes to the expansion or improvement of the government's action. For example, the implementation of the national network of human milk banks is a Project. Finally, Special Operations are expenses that do not contribute to the maintenance, expansion or improvement of government actions, and which do not result in a product or direct consideration in the form of goods or services.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

As an example, we show in Table 1 the structure of a budget allocation code¹³, contained in the PPA 2018-2021¹⁴ of the City of São Paulo:

Table 01: Structure of the budget allocation code up to the Project/Activity level

Budget allocation codes	84.10.10.301.3003.1508
Government Agency	84.10: Municipal Health Fund
Function	10: Health Function
Subfunction	301: Primary Care
Program	3003: Health Actions and Services
Project	1508. Construction of a Basic Healthcare Unit (UBS)

Source: PPA 2018-2021 of the City of São Paulo. Elaborated by the author.

The PPA, when organized by the functional-programmatic logic that determines the formatting of budget allocations codes, ended up taking, in practice, a more budgetary and less strategic character compared to other general and sectoral planning instruments. However, in theory, it dialogues not only with the budget, but also with management, planning and control. However, both at the City of São Paulo and at the federal level, the PPA has been detailing the same as the annual budget, so that it has become a multi-annual budget rather than a plan (SANTOS; VENTURA; NETO, 2015). Despite the clear constitutional mandate, the government's goals (and not purely budgetary ones) are not easily identifiable in the PPA.

The structuring of the PPA around the concept of the Program, determined by the supervenience of Federal Decree n. 2829/1988 symbolized an effort to implement the program-budget in the country. The objective was to explicitly associate the budgetary resources allocated to obtain the goods or services delivered to society, providing

¹³ For a more complete view on the construction of budget planning instruments and structure of budget allocations codes, it is possible to consult the Manual of Accounting Applied to the Public Sector (MCASP), available at <[Manual de Contabilidade Aplicada ao Setor Público \(MCASP\) - 2021 11 08 — Tesouro Transparente](#)>. Accessed on September 17, 2021. In addition to the classification in Project/Activity/Special Operations, it is also possible to identify the economic category, application modality and expense element codes.

¹⁴ The budget pieces of the City of São Paulo can be consulted on the website of the Municipal Finance Department: <<http://orcamento.sf.prefeitura.sp.gov.br/orcamento/index.php>>.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

transparency and efficiency to government actions. Formally, the Program should explain the relation between the plan and the budget, however, the forced alignment between the structure of the PPA and the LOA ended up making the tactical-operational dimension of the plan very similar to that of the annual budget, losing an important strategic dimension of planning and its monitoring and control. Despite its role as an important guide for budgeting, even after 30 years, the PPA has not yet been fully recognized as an effective instrument for strategic planning and management, neither at the federal nor at the local level. The methodological choices made over the years for its elaboration also contributed to moving it away from its purpose of integrating planning with the execution of public policies. In some cases, other instruments - such as the PdM in São Paulo - ended up filling this gap.

Thus, it is argued that, through its emphasis on the budgetary dimension, the PPA assumed a merely formal role of planning, becoming unable to adequately inform the government's strategic goals (SANTOS, 2011). An aggravating factor of the situation is the fact that the entire process of monitoring and evaluating of the plan has been concentrated in the departments that are responsible for budget management. These facts corroborate the argument that the application of the rules provided for in the Constitution failed to give materiality to the Pluriannual Plan, an instrument that should contribute to rescuing the state function of public planning.

Given this scenario and considering the limitations and debates surrounding the concept of government planning, we will discuss, in the section below, some challenges to the integration of municipal planning instruments - the PdM and the PPA - in the City of São Paulo.

5. The challenges to integrated planning: results and discussions

In addition to the discussion on the limitations of the integration between the strategic and budgetary planning dimensions in the PPA, it is also necessary to consider the challenges inherent to the integration between different government planning instruments. In the City of São Paulo, in addition to the various sectoral plans,¹⁵ the PdM

¹⁵In addition to the sectoral plans under federal command - such as the Municipal Health Plan, The Education Plan, Food and Nutrition Security Plan, among others; the São Paulo municipal government also established other instruments under its own command, such as the 2030 Agenda for Sustainable Development Action Plan, which resulted from the municipalization of the United Nations' Sustainable Development Goals (SDGs). We also highlight the Open Government Action Plan, the result of municipal commitment to an international organization, the OGP - Open Government Partnership.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

plays an important role in defining government priorities. Considering the timeframe required for its preparation - the PdM must be delivered within 90 days after the Chief Executive takes office - it is reasonable to say that the PdM's priorities end up guiding the preparation of the PPA (which must be delivered to the Chamber by the end of September of the first year of term). As Table 2 demonstrates, the periodicity of the PPA coincides, in part, with the periodicity of the PdM:

Table 02: Time correlation of planning instruments

Time Correlation/year	2021	2022	2023	2024	2025
Mandate of the Municipal Executive					
1.PdM					
2.PPA					
2nd LDO					
2b. LOA					

Source: Elaborated by the Author.

We can observe this dynamic between PPA and PdM in practice when analyzing the public documents that guided the planning cycle of 2017-2020 and of 2018-2021 at the City of São Paulo. The text of the explanatory memorandum of the PPA 2018-2020 states the following:

(...) Despite the non-coincidence of the validity period of the two documents, the PdM and PPA must keep maximum coherence. As a result, the PdM became part of the PPA and functioned as a guide for budget actions in general, given its character of absolute priority established by the administration.

In this sense, the search for the integration of these instruments, although limited, is still a strategy for strengthening the PPA as a central element for the Executive's decision-making, in addition to the allocation of investments and ordering of expenditures in general. During the 2018-2021 cycle, the local administration made efforts to make the PPA compatible, which first involved a general review of the codes for Programs and budgetary actions (Projects and Activities) that were used in previous PPAs. In addition,

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

the administration also sought to link, when applicable, each budget action of the PPA 2018-2021 to the goals, strategic projects and lines of action established in the 2017-2020 PdM, in order to enable integrated and global monitoring. There was also an effort to establish adequate metrics for monitoring of the evolution of indicators, making the PdM indicators compatible with the budgetary Program indicators under the 2018-2021 PPA, whenever necessary, seeking to avoid overlaps and redundancies.

However, this compatibility could not always be done automatically and/or intuitively. Despite the attempt to explain the correspondence between the PPA budget Programs and the PdM, the use of different methodologies for the elaboration of the two instruments naturally imposed limitations and constraints. In 2017, the Doria-Covas management adopted a methodology that implied the establishment of impact goals for the PdM. To each goal of the PdM, one or more strategic projects would be linked (in many cases, more than one project per goal). Each strategic project, by its turn, was composed by different lines of action. Thus, the PPA sought to contain goals, strategic projects and lines of action. The link at the Program level was insufficient, since it ended up comprising several actions in addition to the goals themselves. The example in Table 3, referring to the health area, explains the correspondence between the PdM and the main Program executed by the Municipal Health Department (SMS):

Table 03: Interconnection between the 2017-2020 PdM and 2018-2021 PPA

Program of Goals 2017-2020 - Goals	Goals Program 2017-2020 - Strategic Projects	PPA 2018-2021 - Programming
<p><u>Goal 1:</u> Increase the coverage of Primary Health Care to 70% in the city of São Paulo.</p> <p><u>Goal 2:</u> Reduce by 5% (7 premature deaths per 100,000 residents) the early mortality rate from selected Chronic Noncommunicable Diseases, contributing to an increase in healthy life expectancy</p> <p><u>Goal 3:</u> Certify 75% (630) of municipal health facilities according to quality, humanization and</p>	<ul style="list-style-type: none"> ● Project "Celebrating Children" ● Project "Life is Urgent" ● Project "More Health" ● Project "Living more and better" ● Project "Quality Healthcare" ● Project "Accelerated Healthcare" ● Project "Digital Healthcare" ● Project "Elderly- 	<ul style="list-style-type: none"> ● Program 3003 - Health Actions and Services

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

patient safety criteria. <u>Goal 4:</u> Reduce the average waiting time for priority exams to 30 days in the city of São Paulo. <u>Goal 5:</u> Decrease the infant mortality rate by 5% (0.6 deaths per 1,000 residents) in the city of São Paulo, prioritizing regions with the highest rates."	Friendly City"	
--	----------------	--

Source: Municipal Finance Department, São Paulo City Hall. 2018; Municipal Secretary of Government. Elaborated by the author.

As can be seen, the 3003 Program - Health Actions and Services ended up encompassing a series of many goals, projects and lines of action, making it difficult, in practice, to track budget expenditures specifically associated with each of the 2017-2020 PdM initiatives. For 2018, for example, an amount of R\$ 6,743,166,988.00 (SF, 2017) was estimated to be allocated under the heading of the 3003 Program. Although it is possible, through a more qualified analysis, to observe the budget forecast pulverized in the Activities and Projects codes in the document, it is an exercise that demands specific knowledge, making the task quite complex for any citizen and even for the members of the Administration. Added to this complexity is the possibility of renegotiating the PdM after two years in office. As we demonstrate in section I, this is precisely what happened in 2019, when former vice mayor Bruno Covas took over the City Hall. At the time, other goals were established, under a new methodology that suppressed the organization by strategic projects and lines of action, making the PPA monitoring process between 2019 and 2020, at best, somewhat irrational.

Despite the methodological choice for the impact goals in 2017, naturally with a less obvious correspondence with the budgetary cycle, it is evident that the grouping by Program in the PPA was insufficient to structure a complete integration between the two instruments. In this sense, it is also necessary to emphasize the different responsibilities for the elaboration of the main planning instruments of the São Paulo city: while the process of construction and monitoring of the 2017-2020 Goals Program was the responsibility of the Municipal Department of Management (currently, it is the

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

responsibility of the Secretariat of Municipal Government)¹⁶, the preparation of the Multiannual Plan is in charge of the Secretariat of Finance. The lack and/or failures of articulation between the Departments was reflected in the adoption of different and not very compatible planning and monitoring methodologies.

In any case, the operationalization of the PdM is also evident as an element of incorporation of the strategic dimension into the PPA in São Paulo, seeking to transcend the purely budgetary logic and promoting the integration between the two instruments. However, the concrete results of this integration effort also have consequences for the fragmentation of planning, by creating a dynamic of complex understanding that is somewhat inaccessible from the point of view of transparency and traceability of budget actions and expenditures. In practice, the monitoring of the PdM and the PPA in the PMSP ends up being done separately, generating an overlapping of commands - since the competences of strategic planning and budget are fragmented in different units - and also of content, despite recent advances in the compatibility of the instruments.

6. Conclusion

This work sought to broadly address the challenges of municipal planning, through the observation of specific instruments used in the City of São Paulo. From the comparative analysis developed above, one can observe that the PdM has been playing the role of a more strategic advisor for planning in the City of São Paulo, which is reflected in its precedence and overlap with the PPA. Despite the relevant advances towards greater compatibility between these two planning instruments, however, the strategic and budgetary dimensions are still quite fragmented, creating practical difficulties for the administration.

The article demonstrated that the PdM had been linked to the elective mandate since it was conceived, acquiring priority in relation to the PPA due to its more political character. After all, it is a document that translates the priorities of the elected chief of the municipality, implying his/her vision of the goals that the execution of public policies

¹⁶ Currently, the competence for preparing and monitoring the PPA of the City of São Paulo is the Planning Coordination (COPLAN), linked to the Undersecretary of Municipal Planning and Budget (SUPOM) of the Secretary of Finance (SF), according to Decree No. 56,764/2016. Until 2015, however, COPLAN was linked to the former Municipal Planning, Budget and Management Secretariat (SEMPLA), organized by Decree No 51.820/2010, which was responsible for preparing both the Goals Program and the Multiannual Plan. The dismemberment of SEMPLA, then, materialized the separation between planning and budget in São Paulo City.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

should serve, even if it uses its own sophisticated techniques and methodologies for its elaboration and monitoring. According to amendment n.30 to the LOM detailed in section I, the PdM is established as a transparency pact with civil society for the term of office, although the legal provision does not prevent the government from reformulating it more or less freely, as was the case with the 2019 renegotiation conducted by Bruno Covas. Due to its inherently political character, we argue that the PdM ended up materializing the most strategic dimension of planning at the municipal level in São Paulo, filling a conceptual space that the PPA was unable to address.

Section II presented the regulation that established the PPA as the main instrument of public planning for the strategic orientation of the Public Administration, at least in the formal aspect. We also presented the functional-programmatic structure through which the PPA has been organized since 2003, a structure that materialized a very specific technical language, and which ended up contributing to reinforce its budgetary character. The budgetary concept of “Program” should explain the relationship between planning and budget, but, in practice, it ended up making the organization of the PPA very similar to the annual budget, giving the PPA a medium-term budget aspect and making it more difficult to identify the priorities of the government. It was argued that this emphasis on the budgetary dimension created a strategic planning gap which, in the City of São Paulo, was filled by the PdM.

Finally, in section III, we presented the efforts to make the PdM and PPA compatible in São Paulo, observing the practical case of the PdM 2017-2020 and the PPA 2018-2020. At this point, the limitations of correspondence between the PPA Programs and the goals and actions of the PdM became evident. In addition, it is also worth noting that the legal provision for renegotiation of the PdM in the middle of the political term can generate additional challenges to this compatibility, especially with regard to the monitoring of government activities, since there is room for the government to modify the methodology of the plan and even the content of its political platform. Even so, it is concluded that, although with limitations, the PdM has been an element of incorporation of the most strategic dimension to the PPA, seeking to translate government priorities into budgetary language. In this process, integration and fragmentation end up marking the dimensions of planning and monitoring, respectively.

In short, the work intends to contribute to the debate on government planning at the municipal level, especially with regard to the limitations of definitions and concepts

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

generally linked to Management Theories. It is also important to highlight the limitations of the research, since it focused only on the scenario of the city of São Paulo and, specifically, on the last planning cycle completed in 2021. Space and content restrictions, in turn, caused the example in Box 3 to be limited only to the Health goals documented in the PdM 2017-2020. However, this exemplification has the potential to be extended to other goals and areas, which we encourage other researchers to do.

Although the techniques and methodologies of planning and management are important, the conclusion indicates that the center of the debate on government planning must be in the relations between the State, civil society and the public sphere; in the role of the State; in the dilemmas between policy and policy analysis; and in the matters arising from these relations (SANTOS, 2011). The inescapable political character of public planning was emphasized in all its dimensions, including the budgetary one. Considering this, it is inferred that the importation of sophisticated theoretical/technical tools from private management is insufficient and inadequate to solve the classic problems of governmental planning, with emphasis on the fragmentation of goals and objectives and on limitations to efficacy and effectiveness.

Finally, it is worth noting that government planning is still a disputed concept, and each way of explaining it can be related to a way of creating the object itself in light of the convenience of specific areas (IDEM). In this sense, understanding the motivations that lead different groups to defend what is understood by governmental planning refers, therefore, to the configuration of particular interests of these groups. Furthermore, the dispute over the concept of planning also reflects the classic dichotomy of the relationship between politics and bureaucracy. An analysis that considers these other aspects, relating them to the integration/fragmentation of the different planning instruments, can constitute a promising future research agenda.

References

Cardoso Jr. (2011). *A Reinvenção do Planejamento Governamental no Brasil*. Diálogos para o desenvolvimento, vol. 4. IPEA. Brasília.

Cardoso Jr., José Celso Pereira; Santos, Eugênio A. Vilela dos. (2015). *PPA 2012-2015: experimentalismo institucional e resistência burocrática*. IPEA. Brasília.

De Toni, Jackson. (2021). *Reflexões sobre o planejamento estratégico no setor público*. Caderno Enap, 84.

Capinzaiki. *Municipal Planning between integration and fragmentation: a study on the relationship between the Goals Program and Pluriannual Plan in the City of São Paulo*

Lima, Luciana Leite, et. al.(2020). Planejamento governamental nos municípios brasileiros: em direção a uma agenda de pesquisa. Cadernos EBAPE.BR, 18 (2), Abr-Jun.

Paulo, Luiz Fernando Arantes. (2014). O PPA como instrumento de planejamento e gestão. Revista do Serviço Público, 61 (2), 171-187.

Programa Cidades Sustentáveis (PCS).(sem data). Guia para Elaboração do Plano de Metas. Recuperado de https://www.cidadessustentaveis.org.br/arquivos/Publicacoes/Guia_para_Elaboracao_do_Plano_de_Metas.pdf.

Santos, Eugênio A. V. (2011). O Confronto entre o Planejamento Governamental e o PPA. In CARDOSO JÚNIOR, J. C. (Org.). A Reinvenção do Planejamento Governamental no Brasil. Brasília: IPEA.

Santos, Eugênio; Ventura, Otávio; Neto, Rafael. (2015) As inovações jurídicas no PPA 2012-2015. In.: CARDOSO JR, José Celso; DOS SANTOS, Eugênio Vila O. (Orgs). PPA 2012-2015 – Experimentalismo Institucional e Resistência Burocrática. Brasília: IPEA.

SÃO PAULO. (Sem data) Secretaria da Fazenda. Plano Plurianual 2018-2021. Recuperado de http://orcamento.sf.prefeitura.sp.gov.br/orcamento/uploads/2018_2021/Exposi%C3%A7%C3%A3o%20de%20Motivos.pdf.

SÃO PAULO. (2017) Secretaria de Governo Municipal. Programa de Metas 2017-2021. Julho de 2017. Recuperado de https://www.prefeitura.sp.gov.br/cidade/secretarias/governo/planejamento/programa_de_metas/.

SÃO PAULO. (sem data) Secretaria de Governo Municipal. Programa de Metas - Revisão Programática 2019/2020. Recuperado de https://www.academia.edu/15655596/PPA_2012_2015_Experimentalismo_Institucional_e_Resistencia_Burocratica?from=cover_page.

SÃO PAULO. (2021) Secretaria de Governo Municipal. Programa de Metas 2021-2024. Recuperado de: <https://www.prefeitura.sp.gov.br/cidade/secretarias/upload/governo/SEPEP/arquivos/pdm-versao-final-participativa.pdf>.

SÃO PAULO. (2021). Secretaria Municipal da Saúde. Guia para a Elaboração do Plano Municipal de Saúde 2022-2025. Recuperado de https://www.prefeitura.sp.gov.br/cidade/secretarias/upload/saude/18082021_Guia_elaboracao_PMS_2022_2025_Final.pdf.

Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal

Desafios da articulação intersectorial na atenção a usuários de drogas no Distrito Federal

Luiza Rosa¹ 

DOI: [10.22478/ufpb.2525-5584.2022v7n1.55288]

Recebido em: 17/09/2020

Aprovado em: 01/06/2022

Resumen: Esta investigación está dedicada al estudio del papel de articulación del Centro de Atención Psicosocial de Alcohol y Otras Drogas en una red intersectorial. Aquí se buscó explorar la realidad de un problema complejo y sus múltiples caras para afrontarlo, desde la gestión intersectorial de los servicios, con actores multidisciplinares de la Red de Atención Psicosocial. El objetivo del texto giraba en torno a la verificación del papel articulador de un CAPS AD, junto con sus posibles límites y retos para actuar. Esta verificación se produjo a través del análisis de los discursos de los profesionales y gestores de los CAPS AD en el Distrito Federal. En el análisis empírico, se examinó el ordenamiento intersectorial de la RAPS y la actuación de los Burócratas de Nivel Medio - BME - para la promoción de la articulación, verificando su rutina de trabajo, capacitación y relaciones verticales y horizontales. Se encontraron algunas lagunas para la eficacia de una red articulada, como el fracaso en la comunicación entre los actores de la RAPS, la disimilitud del acuerdo inicialmente propuesto con el implementado y la ausencia de nociones y prácticas compartidas entre los equipos de la red. Más allá de los límites y desafíos encontrados, la investigación pretende contribuir a futuros estudios dedicados a mejorar la materialización del RAPS.

Palabras claves: Articulación; Intersectorialidad; RAPS; CAPS AD.

Resumo: Esta pesquisa dedica-se ao estudo do papel de articulação do Centro de Atenção Psicossocial Álcool e Outras Drogas em uma rede intersectorial. Aqui buscou-se explorar a realidade de um problema complexo e suas múltiplas faces para seu enfrentamento, a partir da gestão intersectorial de serviços, com atores multidisciplinares da Rede de Atenção Psicossocial. O objetivo do texto voltou-se para a verificação do papel articulador de um CAPS AD, juntamente com seus possíveis limites e desafios para

¹ Instituto de Pesquisa Econômica Aplicada de Brasília (IPEA-DF). E-mail: luizaluzrosa@gmail.com.

Rosa. *Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.*

atuação. Essa verificação se deu por meio da análise dos discursos profissionais e gestoras de CAPS AD no DF. Na análise empírica, examinou-se o arranjo intersectorial da RAPS e a atuação das Burocratas de Médio Escalão – BMEs - para a promoção da articulação, verificando sua rotina de trabalho, capacitação e relacionamentos verticais e horizontais. Foram encontradas algumas lacunas para a efetivação de uma rede articulada, como a falha na comunicação entre atores da RAPS, dessemelhança do arranjo inicialmente proposto com o implementado e ausência de noções e práticas compartilhadas entre os equipamentos da rede. Para além dos limites e desafios encontrados, a pesquisa busca poder contribuir para futuros estudos que se dediquem ao aprimoramento da materialização da RAPS.

Palavras-chave: Articulação; Intersectorialidade; RAPS; CAPS AD.

1. Introducción

La atención a las personas que padecen trastornos mentales y son usuarios problemáticos de sustancias psicoactivas, comienza a ganar visibilidad y a sufrir acciones positivas, junto con la Ley Federal 10.216/01, responsable de asignar al Estado el compromiso de fomentar el desarrollo de estrategias que promuevan la reinserción del individuo en la sociedad, además de desarrollar acciones de forma integral y comunitaria, cambiando el modelo centrado en la atención hospitalaria, la internación y la abstinencia.

Además del marco legal de la Ley 10.216/01, el Ministerio de Salud publicó dos ordenanzas destinadas a aumentar el nivel de atención a los usuarios: la Ordenanza GM/336, del 19 de febrero de 2002, y la Ordenanza SAS/189, de marzo de 2002, que regulan la consolidación de los Centros de Atención Psicosocial y la instalación de una red de servicios extrahospitalarios que atienden a los pacientes con trastornos mentales derivados del abuso de alcohol y otras drogas (BRASIL, 2003).

Una de las primeras Redes de Atención a la Salud (RAS) desarrolladas para garantizar la integralidad en la atención de los servicios sanitarios fue la Red de Atención Psicosocial (RAPS). Las RAS son redes que invierten en un lenguaje horizontal entre los servicios que la componen, centrado en la atención básica al individuo, observando todos los ámbitos que lo envuelven en su vida, desde el territorio en el que vive hasta las necesidades clínicas y sociales que tiene. La institución de la RAPS fue establecida a través de la Ordenanza n° 3088, del 23 de diciembre de 2011, "cuya finalidad es la creación, ampliación y articulación de puntos de atención a la salud para personas con sufrimiento o trastorno mental y con necesidades derivadas del consumo de crack, alcohol y otras drogas, dentro del Sistema Único de Salud (SUS)" (BRASIL, 2011).

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

Tal y como recomienda la Ordenanza, la integralidad de la atención en la RAPS deriva de la articulación de diferentes dispositivos y servicios, que pueden agruparse en los siguientes componentes: Atención Sanitaria Básica; Atención Psicosocial Estratégica; Atención de Urgencia y Emergencia; Atención Hospitalaria; Estrategias de Desinstitucionalización; Estrategias de Rehabilitación Psicosocial; y Atención Residencial Transitoria. La articulación entre los dispositivos y servicios asociados a estos componentes debe organizarse en cada área de cobertura en los territorios, según principios que aseguren la calidad en la atención al usuario.

El trabajo en red de los servicios asistenciales es importante en la medida en que se presentan problemas complejos que requieren la actuación integrada de varios sectores, como la salud, la asistencia social, la educación, el empleo y otros. Sin embargo, la producción y el mantenimiento de estas acciones integradas suponen un gran reto para los agentes implicados. Así, aunque presente importantes potencialidades, la oferta de servicios públicos a través de redes de servicios articulados se enfrenta a dificultades propias de este tipo de relación, ya que requiere el compromiso conjunto de actores que tienen ideas y prácticas distintas (BICHIR, CANATO, 2019).

Para el análisis sobre las prácticas y los límites de la RAPS, se verificará la capacidad de los Centros de Atención Psicosocial Alcohol y Otras Drogas - CAPS AD para actuar como articuladores de este sistema. La comprensión del desempeño y del papel de los CAPS AD en la RAPS será posible a través de un análisis centrado en los siete CAPS AD existentes en el Distrito Federal. Además, se buscarán los principales desafíos para la actuación del CAPS AD dentro de esta red a través de la perspectiva de actores relevantes para el proceso, las gestoras de las unidades y otros profesionales, además de la búsqueda de estrategias para abordar estas barreras y dificultades de articulación. Para la verificación del objeto principal, buscaremos describir el día a día de un CAPS AD; investigar cómo se dan las relaciones interinstitucionales de los CAPS AD en la RAPS; identificar los principales límites y desafíos a la acción y articulación del equipo, y buscar los medios por los que se están enfrentando.

Tras esta introducción, se presentan los métodos de investigación empleados. A continuación, se expone el marco teórico en torno a las ideas de intersectorialidad, arreglos institucionales para la implementación y el desempeño de los burócratas de rango medio (BME). Tales conceptos guiarán el análisis empírico, en el que se verificarán, desde la perspectiva de las gestoras, los límites y desafíos de la acción conjunta en la

RAPS en el DF, a partir de los intentos de articulación promovidos por el CAPS AD. El texto termina con las consideraciones finales, dedicadas a la reflexión sobre la importancia de la actuación de la burocracia de nivel medio en la gestión de los servicios de red.

2. Metodología

Para comprender la actuación del CAPS AD en la articulación de la RAPS junto con sus posibles retos estratégicos, se utilizará un enfoque de investigación de base cualitativa. La estrategia de investigación se centra en el análisis de los discursos de directivos y profesionales de los 7 CAPS AD en funcionamiento en el Distrito Federal, a partir de 48 entrevistas realizadas entre junio de 2018 y 2019.

Los discursos de las gestoras y profesionales se construyeron a partir de las respuestas a un cuestionario semiestructurado, compuesto por preguntas que permitieron verificar la percepción y la opinión que cada uno tiene sobre el servicio desarrollado en el CAPS AD, sobre el trabajo en red y los retos asociados a las relaciones con los actores de múltiples sectores. El tratamiento de este material se apoyó en la herramienta de análisis cualitativo ATLAS.ti, que permite sistematizar grandes masas de textos en códigos relevantes para la construcción del análisis. Para este análisis cualitativo de las entrevistas con los directivos y profesionales² del CAPS AD, la codificación de los términos relacionados con los conceptos clave sobre el trabajo en red y la intersectorialidad³ se realizó de acuerdo con los siguientes pasos. En primer lugar, se realizó la codificación primaria referida a los fragmentos relacionados con las interacciones en red, a través de la identificación de las menciones de términos como "interacción", "red", "articulación", "reenvío", etc. Tras la primera codificación general, se procedió al refinamiento y separación en nuevos códigos más específicos, relacionados con: equipos y servicios que forman parte de la red, tipos de redes mencionados en las entrevistas⁴, dificultades relacionadas con las interacciones, derivaciones realizadas entre los equipos, potencial que tiene la red para articular los servicios, y la red como parte de las actividades diarias de los CAPS AD y los profesionales. Los resultados de este proceso

² Entre las (os) profesionales se encuentran: médicxs, psicólogxs, terapeutas ocupacionales, enfermerxs, técnicxs de enfermería, trabajadorxs sociales y farmacéuticxs.

³ Términos como "intersectorialidad", "red", "derivación", "RAPS" y otros. En las entrevistas, estas palabras suelen aparecer en contextos en los que se discuten los temas sobre las interacciones del CAPS AD con otros servicios/equipos del RAPS, como se verá más adelante en el análisis de los datos.

⁴ Por ejemplo, la Red de Atención Psicosocial, la Red de Atención a la Salud, las redes territoriales y otras redes eventualmente mencionadas por los profesionales.

de codificación fueron interpretados a partir de las categorías analíticas presentadas en el marco teórico (más adelante), como la intersectorialidad, los arreglos institucionales y el desempeño de los burócratas de nivel medio.

3. Intersectorialidad en la gestión de las políticas públicas

Un problema llega a concebirse como complejo -y por tanto se diferencia de un "problema ordinario"- ya que su comprensión "implica múltiples causas y dinámicas internas que no pueden asumirse como lineales y que tienen muchas consecuencias negativas para la sociedad si no se abordan adecuadamente". (PETERS, 2017, p. 385, traducción propia). Los problemas complejos plantean grandes retos a la administración pública, cuya actuación tradicional se organiza en términos de respuestas sectoriales y compartimentadas. Como señalan Brugué, Canal y Paya (2015), la complejidad de ciertos problemas suele contrastarse con la sencillez de las actuaciones administrativas. Enfrentar estos complejos problemas requiere estrategias más sofisticadas, acciones multidimensionales y coordinadas entre actores y sectores para hacer frente a las transformaciones y demandas sociales emergentes (CUNILL-GRAU, 2016).

El tema de la salud mental y el consumo problemático de sustancias psicoactivas es un caso típico de un problema complejo, ya que requiere superar la visión restringida a ámbitos específicos, apuntando a respuestas que tengan en cuenta la integralidad del individuo y las múltiples causas de las situaciones de sufrimiento. De esta manera:

La intersectorialidad aplicada a la formulación y ejecución de políticas puede desarrollarse a través de la reorganización administrativa, o mediante el uso de estrategias de gestión integradas basadas en el territorio, la población o la familia (CUNILL-GRAU, 2005, p. 6, traducción propia)

Asumir la intersectorialidad significa buscar comunicaciones y articulaciones más allá del mismo sector o área de conocimiento y acción, más allá del mismo nivel de gobierno y más allá del centralismo administrativo e institucional. Hay muchos estudios dedicados a tratar de explicar el concepto de intersectorialidad. En palabras de Bronzo (2007):

Gran parte de la literatura destaca básicamente el mismo conjunto de cuestiones: la estrategia de intersectorialidad puede permitir una mayor eficiencia y resultados más significativos en cuanto al impacto y la sostenibilidad de las políticas, evitando el solapamiento de las acciones y garantizando una mayor organicidad de las mismas. Sobre todo, permite una respuesta global y, por tanto, más adecuada y pertinente a los problemas detectados (p. 16).

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

A partir de un análisis documental sobre las diversas formas de definir los conceptos de transversalidad e intersectorialidad, Marcondes, Sandim y Diniz (2018) obtienen algunas informaciones relevantes para el uso del término "intersectorialidad" utilizado en el proceso de ciertas políticas públicas. Admitiendo la importancia de la intersectorialidad para el análisis de la Red de Atención Psicosocial es interesante comprobar los hechos encontrados por los autores ante una serie de trabajos dedicados al tema.

Marcondes, Sandim y Diniz (2018) indican una idea de intersectorialidad como un conjunto de acciones interconectadas e integradas entre diferentes organismos que colaboran en el proceso de producción de políticas. Estos organismos no necesariamente interactúan a lo largo de todo el proceso, y las interferencias pueden producirse en momentos concretos y en áreas específicas. Para los autores, la discusión de la intersectorialidad encaja mejor en las políticas sociales, con mayor incidencia en las cuestiones relacionadas con la salud, que es el tema de este texto.

De la misma manera que hay grandes esfuerzos para utilizar las prácticas intersectoriales como herramientas de gestión en las políticas de salud, se observa por Carmo y Guizardi (2017) que en muchas producciones destinadas a explicar los límites de la acción intersectorial, la concentración también se produce en el ámbito de la salud, destacando la posibilidad de la aparición de límites y dificultades en la aplicación de las políticas de salud pública.

Entre los límites y desafíos de las acciones intersectoriales verificados por los autores en los casos analizados y que pueden o no encontrarse en las RAPS están:

- la pluralidad de significados que el término adquiere entre las diversas obras dedicadas al tema;
- la resistencia de la burocracia estatal a aceptar la propuesta de organizar la gestión pública mediante el diálogo y la interacción;
- la identificación de un contexto y un momento adecuados en el proceso para la inserción de prácticas integradas;
- las limitaciones para la actuación de la sociedad en los momentos de toma de decisiones, lo que facilitaría la definición de las prioridades políticas;
- y la falta de continuidad en las políticas sociales, presentes debido a los cambiantes intereses políticos y a la fragilidad de la estructura y organización de los gobiernos.

Esta necesidad de integración se observa en la RAPS, una red de articulación entre sectores como la salud, la asistencia social y la justicia. La intersectorialidad como acción colectiva dentro del sistema de gobierno se refiere a las interacciones y relaciones entre varios sectores de la estructura gubernamental (CUNILL-GRAU, 2016). Por lo tanto, la red es un espacio de relación entre estas entidades gubernamentales y la sociedad, con el intercambio de conocimientos y experiencias de cada uno.

Una de las principales dificultades, sin embargo, está en la comprensión de las formas de pensar y producir la intersectorialidad, asumiendo la posibilidad de generar conflictos en la toma de decisiones, dada la variedad de caminos para las acciones y el movimiento de segmentos de gobierno con la sociedad civil organizada.

La reflexión sobre la producción de la gestión intersectorial en el caso de la RAPS gira en torno a la comprensión sobre el objeto que une a los sectores, qué acciones se pueden integrar, qué actores tendrán el papel de articulación dentro de la red y cuál es la metodología para la implementación del diseño. Para entender el RAPS y cómo se producen los intercambios entre los actores y sectores, concretamente del CAPS AD a los demás servicios, se definen dos dimensiones de análisis: el arreglo institucional y la actuación de los agentes responsables de las acciones de coordinación dentro de estos arreglos.

a) Arreglos institucionales

Los arreglos contribuyen a la comprensión de cómo se produce la organización y la toma de decisiones entre los sectores y agentes implicados en la movilización de una política intersectorial, en la medida en que la red incluye segmentos que están en constante debate en la búsqueda de la atención integral a los usuarios de los servicios. Según Pires (2016), un acuerdo "constituye precisamente el 'lugar' donde las decisiones y acciones de las burocracias gubernamentales se entrelazan con las decisiones y acciones de los actores políticos y sociales, dando lugar a bloqueos y obstáculos o a aprendizajes e innovaciones en las políticas públicas". La utilidad de un acuerdo se produce en la medida en que empieza a definir los temas necesarios y las herramientas que serían imprescindibles para la ejecución de un plan y la consecución de los objetivos previstos.

La Red de Atención Psicosocial a través del territorio y las regiones de cobertura promueve acciones dirigidas a la atención psicosocial integral a la población y, por lo tanto, moviliza y articula los flujos que pasan por la atención sanitaria básica, la urgencia y la emergencia, la atención residencial transitoria, el hospital, la rehabilitación

psicosocial y la desinstitucionalización del sujeto. Se observa una red multidisciplinaria con varios segmentos del gobierno y de la sociedad implicados y con relaciones que pueden ser complejas, lo que requiere una acción intersectorial como forma de organización para diseñar e implementar los objetivos de la red.

Según Cunill-Grau (2005), la gestión de la intersectorialidad iniciada por el diseño de un acuerdo pasa por la identificación de la naturaleza que asume la política, la identificación del nivel de gobierno involucrado en la política, la comprensión del tamaño del territorio, así como el tipo de demanda requerida: social, sanitaria, educativa, económica y otras. En el análisis para descubrir la mejor manera de llevar a cabo una política multifacética e intersectorial, también debe tenerse en cuenta si la necesidad de integrar las acciones pasa sólo por el proceso de diseño o ejecución, o si pasa por toda la tramitación del proyecto.

La consideración de los niveles de gobierno involucrados con la práctica de la gestión intersectorial permite identificar una mayor o menor necesidad de centralizar o descentralizar las decisiones en determinados organismos y actores, como señala Bichir (2016). Es importante destacar el papel central a nivel municipal que tienen los Centros de Atención Psicosocial para articular la RAPS, ya que reciben demandas de otros servicios, y a partir del desarrollo de un Plan Terapéutico Único, que permite atender al sujeto según sus necesidades psicosociales.

Cuando se diseña una política, se aglutinan ideas en torno a un objetivo común que pueden compartir sectores que antes no tenían vínculos, pero que necesitan interactuar en función de una demanda. La cuestión de los vicios institucionales y las viejas prácticas en la gestión de las políticas públicas puede convertirse en un obstáculo en el proceso de diseño y ejecución de las actividades. En otra sección, reflexionaremos sobre los posibles impasses para la producción de políticas intersectoriales y las posibilidades de mejorar las interacciones y la comunicación en una red de articulación intersectorial.

b) Papel de los burócratas de nivel medio (BMEs)

La otra dimensión de análisis que ayuda a la reflexión sobre cómo producir y gestionar la intersectorialidad tiene que ver con la actuación de los burócratas de nivel medio, actores gubernamentales de gran relevancia en el desarrollo y articulación de la política diseñada.

La importancia de la burocracia a pie de calle para la aplicación de una política se reconoce en la literatura sobre políticas públicas, del mismo modo que la burocracia superior con los responsables de la toma de decisiones también están siempre presentes en estos estudios. Sin embargo, se discute poco sobre el papel fundamental que tiene un burócrata de nivel medio para el proceso de una política pública.

Trazando un perfil de los actores que ocupan posiciones en el nivel jerárquico intermedio de la burocracia, Lotta y Cavalcante (2015) destacan la actuación de este profesional como un ser que se relaciona. Es interesante destacar la importancia de esta característica, ya que la posición de gestor y coordinador requiere de esa naturaleza relacional, en el sentido de que las negociaciones y articulaciones se estructuran mejor cuando este actor tiene buenas relaciones, ya sean estructurales, individuales o relacionales. "El trabajo de BME se realiza fundamentalmente a través de y en las interacciones" (PIRES, 2018).

El burócrata de nivel medio es un enlace entre la burocracia de alto nivel y la burocracia de calle. La actuación de este profesional es de gran relevancia, ya que interfiere en cuestiones de gestión, incluyendo las relacionadas con los recursos de la política, además de interactuar directamente con el usuario del servicio en su vida diaria y con el equipo que está en el alto nivel y el equipo en la punta (OLIVEIRA; ABRUCIO, 2018).

Además de las relaciones verticales que juega un BME, es importante destacar que en las relaciones intersectoriales existe la forma horizontal de integración, que permite la confrontación de temas para resolver productivamente un problema (LOTTA; FAVARETO, 2016). En vista de ello, los BMEs son esenciales para la producción de la integración horizontal dentro de una red compuesta por varios servicios, asumiendo que son responsables de coordinar los equipos, influir en las cuestiones de toma de decisiones y en los problemas de gestión, además de tomar las demandas y negociar los elementos relevantes para el buen funcionamiento de la red.

El desempeño de este profesional de carácter relacional depende de la autonomía que se le otorgue, como señalan Oliveira y Abrucio (2018), hecho que se ve afectado según las organizaciones y sus caracteres administrativos, según el servicio y sus formas de ejecutarlo, incluso según las políticas públicas y los objetivos que se pretendan alcanzar. La autonomía de un BME afecta, por tanto, a su propia capacidad de articulación en red:

Así pues, por un lado, la capacidad de los organismos de gestión económica para establecer vínculos depende de su capacitación o de la priorización de su política. Por otra parte, se observa que estos vínculos dependen de la capacidad personal de los EMB para moverse entre diferentes áreas y sectores y, por tanto, entre las sintaxis que los rigen. La eficacia de las articulaciones depende también de una percepción, por parte de los diferentes sectores, de ganancias mutuas provenientes de las articulaciones. (LOTTA; CAVALCANTE, p. 300, 2015).

Más allá de la dimensión en la que se piensa en las formas de acuerdos para ayudar a resolver los problemas intersectoriales, es importante destacar la importancia de la práctica de las relaciones, ya sean verticales u horizontales, entre actores y servicios. Aquí, el papel de un burócrata con cargos directivos y de coordinación adquiere gran importancia, cuando se supone que gran parte de las negociaciones y el fomento de los debates dependen de este grupo de burócratas. Además de la relación vertical de la estructura política, el organismo de gestión empresarial puede aportar una visión diferenciada de la gestión y la articulación de un servicio.

4. CAPS AD en el acuerdo intersectorial de RAPS

La Red de Atención Psicosocial (RAPS) es una red articulada centrada en los territorios, los usuarios y las familias, que busca medios para promover la interrelación de servicios como la atención hospitalaria, la atención primaria y la atención integral. En la RAPS, uno de los objetivos es la continuidad en el seguimiento del individuo, es decir, es una red que promueve servicios de puertas abiertas a la comunidad y que hace un seguimiento del sujeto, entendiendo su trayectoria, necesidades y individualidad, a través de un trato humanizado y estratégico. En el caso de la RAPS en el Distrito Federal, como fue posible darse cuenta a partir de la investigación realizada, algunos equipos se relacionan con mayor frecuencia e intensidad. A partir de las narraciones de las coordinadoras y profesionales, que se analizarán a continuación, se percibieron los equipos que mantienen este vínculo con el CAPS AD.

A lo largo de los discursos, durante las entrevistas, los participantes acabaron mencionando espontáneamente algún tipo de interacción mantenida con los servicios sanitarios, la asistencia social y otras personas de la red. Además, también se les preguntó por las relaciones externas que se mantienen con el resto de equipos del RAPS a partir de la siguiente pregunta del cuestionario semiestructurado: "Teniendo en cuenta los equipos y servicios que integran la RAPS, ¿con cuáles este CAPS AD tiene interacciones más intensas o frecuentes?".

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

El cuadro 1 muestra la sistematización de estas respuestas en términos de las interacciones más comunes. En esta tabla se pueden comprobar dos datos relevantes: a la izquierda están los servicios que fueron mencionados con mayor regularidad durante las entrevistas por los profesionales; y a la derecha, los menos mencionados.

Quadro 01: Menciones de equipos/servicios con los que hay mayor interacción

Equipos/Servicios	Menciona	Equipos/Servicios	Menciona
Comunidad Terapéutica	14	Entidades (sociedad civil)	5
CAPS	13	Hospital Psiquiátrico	2
CRAS	13	SAMU	2
Órganos de Justicia	12	Unidad de Internamiento (socioeducativo)	2
Hospital	11	Unidad de Acogida	2
Consejo de Tutela	8	Unidad Medio Abierto (socioeducativo)	2
CREAS	8	CentroPOP	1
UBS	8	Iglesias	1
UPA	7	ONGs	1

La frecuencia en las relaciones entre algunos equipos específicos y CAPS AD sugiere que las demandas, recibidas o enviadas, se concentran en unos pocos tipos de servicios. Entre ellos destacamos las Comunidades Terapéuticas, los servicios sanitarios -como, otras unidades de los CAPS (AD y trastorno), UBS, UPA, y hospitales-, las instalaciones de asistencia social como CRAS, CREAS, y Consejos Tutelares, y, por último, los órganos vinculados al sistema de justicia, como juzgados, Ministerio Público, Defensoría, etc.

En el caso particular de las Comunidades Terapéuticas, la interacción llama la atención por su frecuencia en los informes de los entrevistados. Según ellos, esta interacción es necesaria en algunas situaciones en las que el paciente carece de un lugar donde refugiarse, o simplemente demanda la hospitalización en estos lugares. Sin embargo, la relación, en la mayoría de los informes, se produce de forma inestable y se señala como un reto considerable, ya que la otra opción para recibir este tipo de solicitudes, la Unidad de Acogida (UA) en Samambaia, rara vez es activada por el equipo del CAPS AD.

Otro elemento que se puede observar en el Cuadro 1 es el bajo nivel de interacción reportado por los entrevistados con otros servicios que deberían conformar la RAPS. Este tipo de situación explica el desfase entre lo que debería ser y lo que realmente se materializa en la prestación de servicios. En muchas situaciones, las interacciones no se

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

producen como deberían debido a la falta de interés de otros actores y servicios de la red con la atención del individuo. En las declaraciones de los gestores, es central el intento de sensibilización para culpar a los otros servicios, que no envían o reciben casos, obstaculizando el diálogo y el matriciamento. En el CAPS AD 1, por ejemplo, hay mucha resistencia por parte de la UBS de referencia a hacer el matriciamento, lo que revela, según el gestor, la falta de sensibilidad a las exigencias de la AD.

Sin embargo, hay que tener en cuenta que un arreglo sufre necesariamente distorsiones a lo largo de su aplicación, desajustando el diseño ideal con la eficacia de la acción. Algunos equipamientos pueden relacionarse más que otros, algunos actores pueden estar más comprometidos o tener más autonomía que otros, y las demandas de los usuarios del servicio que se pensaron durante el diseño pueden cambiar según la realidad encontrada durante la implementación.

La aplicación de la gestión intersectorial se enfrenta a varios retos. Pires (2016) señala que entre los desafíos que se pueden encontrar para la producción e implementación de un programa que requiera una acción integrada, es posible destacar algunos de ellos: la resistencia del propio equipo a actuar intersectorialmente, la divergencia en el lenguaje entre los organismos y servicios, la dificultad para construir una lógica de acción compartida entre los actores, además de la asimetría de capacidades y la división de poder entre los actores. Estos posibles retos y límites serán investigados a partir de los discursos de los gestores con experiencia en CAPS AD en el Distrito Federal.

5. La actuación de las gestoras de los CAPS AD: ¿gestión de las unidades versus articulación externa?

Volviendo el foco a las gestoras de cada CAPS AD en el Distrito Federal, proponemos tomarlas como burócratas de rango medio (BME) responsables de articular las decisiones tomadas por la burocracia superior y en las reuniones de la red con los profesionales miembros de los equipos de servicio, además de ser un ente que negocia con otros servicios de la red, contribuyendo a la producción y mantenimiento diario de estas relaciones.

A partir de un análisis de contenido de los discursos de las siete gestoras del CAPS AD del DF, buscamos comprender la dinámica de trabajo desarrollada tanto a nivel interno como externo al CAPS AD. Antes de verificar las prácticas de gestión y las atribuciones del cargo, es importante identificar un perfil de estas personas: todas son

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

mujeres; sólo el 40% tiene formación específica en el área de salud mental, alcohol y otras drogas o en gestión/administración; el 70% no tiene experiencia previa en la gestión de servicios en esta área; sin embargo, en el momento de la investigación, todas llevaban más de dos años ejerciendo la función de gestoras de CAPS AD.

Este perfil llama la atención sobre los retos asociados al desarrollo de capacidades. La falta de formación específica en temas relacionados con el enfoque del servicio fue casi generalizada entre las entrevistadas. Como puede verse en los relatos que siguen, en la mayoría de los casos, las gestoras se incorporaron al servicio con pocos conocimientos o experiencia previa en el área.

[...] nadie sabía de salud mental. Así que nos colocaron en un espacio, sin ninguna preparación y tuvimos que empezar a aprender por nuestra cuenta. (GER CAPS AD 1)

He aprendido haciendo cursos, me he especializado. Entonces he buscado mi propia mejora en este ámbito. (GER CAPS AD 3)

El trabajo de una gestora dentro del CAPS AD, con el equipo de trabajo, gestionando el servicio se produce en solapamiento con la actuación fuera del CAPS AD, con el desarrollo de la red. Como veremos, este solapamiento impone cierta dificultad a la hora de conciliar todas las actividades que se exigen a estas BME. ¿Cómo estar presente en ambas situaciones para que haya una dedicación plena en el desarrollo de todas las actividades? La respuesta a esta pregunta implica elementos con fuerte repercusión en el funcionamiento del servicio y en la atención al usuario. En lo que sigue, tratamos de explorar este dilema y sus retos a través de los informes de las gerentes, centrándonos en las actividades de gestión interna en las articulaciones externas.

a) Gestión hacia adentro

A través de los discursos de algunos directivos es posible entender la rutina de trabajo de un directivo de CAPS AD:

Como gerente organizo el trabajo, los horarios, organizo, autorizo o no el tema de las vacaciones, organizamos el mapa de vacaciones, la hoja de tiempos, participo en las reuniones fuera del CAPS (AD), las reuniones de la Red. (GER CAPS AD 3)

Acabamos asumiendo ese cargo de gerente, como se dice, para tener un jefe que mande, entre comillas, para controlar a los demás servidores, porque en la práctica, nuestra gestión aquí es para el propio CAPS (AD), no hay una gestión activa como es un director, un secretario. No tengo ninguna referencia como gestión, no. (GER CAPS AD 4)

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

A pesar de ser una profesional que actúa como puente entre otros equipos y componentes de una red de políticas públicas a través del diálogo y la participación en articulaciones en reuniones, es muy necesaria la presencia de esta profesional en la unidad de la que es responsable de coordinar las actividades. Las gestoras informan de que los profesionales se sienten más seguros para actuar cuando están presentes en las unidades, de modo que orientan la actuación del equipo con la distribución de funciones, la organización de la rutina, la orientación sobre cómo actuar ante los posibles retos del día a día y las dudas sobre la atención a los usuarios.

[...] la gerencia exige mucho, tal vez porque realmente queremos que funcione. No sé si todos los gerentes son así, pero yo siento que tengo que estar muy presente, me exigen mucho que esté presente. En vacaciones, no puedo tomarme más de 10 días libres. (GER CAPS AD 6)

[...] es importante representar el CAPS, es importante participar en las decisiones que se toman en la RAPS, pero yo, mi prioridad es estar aquí. Así que me empeño en estar aquí, me empeño en estar al tanto de los casos más problemáticos, me empeño en asistir. (GER CAPS AD 2)

Para llevar a cabo el trabajo dentro de cada CAPS AD, las responsables sostienen que las reuniones de equipo son una herramienta indispensable para lograr una buena comunicación e intercambio entre los profesionales. En las reuniones del equipo, que ocurren semanalmente, se discuten los casos de los pacientes, se hacen derivaciones, se estudian los temas y se organiza la articulación con los demás equipos de la RAPS.

La reunión es un momento adecuado para proponer mejoras en la atención a los pacientes y en la calidad de vida de los propios profesionales en el trabajo. También sirve para establecer críticas y comentarios sobre la organización y las metodologías trabajadas en cada actuación. Es en este momento cuando las gestoras asumen el papel de coordinación, recibiendo y enviando propuestas y demandas a otros equipos de la red y a los actores que están más arriba en la jerarquía.

Es una lucha diaria, es revisar siempre los procesos, revisar siempre el flujo, es siempre esta cuestión de reunión de equipo, de estar conectados, de percibir si hay algo que va mal, cómo podemos actuar, cómo podemos mejorar... (GER CAPS AD 2)

[...] tenemos reuniones semanales para discutir los casos, entonces nos sentamos, vamos a ver el caso como es [...] entonces, creo que es esto, es esta articulación del equipo junto con la articulación de la Red. Yo diría que el CAPS es esto... (GER CAPS AD 3)

Como se ha indicado, la actuación de la gerencia no se agota en las actividades de gestión interna de las unidades del CAPS AD, sino que tiene continuidad en la búsqueda

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

de vínculos externos que apoyen el trabajo que hay que realizar. En los siguientes puntos, centramos nuestra mirada en este segmento de las acciones de los directivos dirigidas al exterior de las unidades en dos momentos: la gestión desde arriba y la gestión hacia el lado.

b) Gestión hacia arriba

Ni todas las decisiones necesarias para la buena gestión de los CAPS AD pueden ser tomadas por sus responsables. Su autonomía es limitada con respecto a la puesta en práctica de los objetivos políticos. En el caso del DF, se observó que la responsabilidad de la gestión del financiamiento no está directamente en la punta, lo que puede generar fallas en la comunicación y ejecución entre los actores, cuando quienes realmente entienden y conocen las necesidades y demandas del servicio no tienen la autoridad para manejar los recursos, ya sean materiales, humanos, tecnológicos, entre otros.

[...] no podemos, no tenemos la gobernanza para hacerlo todo, no. Todo lo que tenemos que pedir es autonomía frente al jefe jerárquico. No podemos tomar una decisión [...] Todo lo que se hace en la Secretaría hay que informarlo [...] Estamos un poco atascados en esta cuestión de poder hacer cosas sin pedir autorización. (GER CAPS AD 4)

A veces tengo que coger mi coche, ir a buscarlo, tengo que hacer mucho de este servicio, que lo tiene que hacer la Secretaría, no sólo yo, todos [...] A veces hemos llegado a comprar medicamentos para el paciente. (GER CAPS AD 6)

En la mayoría de los casos se constata la dificultad de acceso y gestión de los recursos por parte de las gestoras del CAPS AD. Las coordinadoras informan de que, aunque hay fondos del Ministerio de la Salud para el área de salud mental, no hay una transferencia adecuada ni discreción para tratar el dinero asignado a las actividades del CAPS AD. Una alternativa encontrada para la falta de recursos materiales en las unidades son las fiestas con venta de alimentos, bazares y venta de productos elaborados en talleres por los propios pacientes del CAPS AD, que reciben un porcentaje por su trabajo.

Para algunas gestoras está claro que la salud mental no es una preocupación efectiva por parte de los gobernantes, y que se invierte poco y se transmite a las unidades, que funcionan mediante la movilización de sus propios recursos, ya que es necesario reponer materiales y mantener la estructura y que no hay apoyo ni empatía gubernamental con la causa.

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

No recibimos ningún recurso de la secretaría ni de la dirección secundaria, nada... (GER CAPS AD 2)

[...] Últimamente la falta de material es general, ¿no? Lo que necesitamos aquí [...] vamos directamente al almacén del hospital, si no lo tienen allí lo compramos, pero lo compramos con nuestros propios recursos. (GER CAPS AD 7)

Las discusiones a nivel de gestión con las superintendencias, direcciones, secretarías y ministerios implicados en la red se llevan a cabo a través de reuniones semanales y mensuales, en las que participan las gestoras. Resultan ser un instrumento importante para el diálogo y la exposición de los problemas y las particularidades a las que se enfrenta cada unidad en el día a día. La relación del CAPS AD con estas instituciones no es la ideal, ya que siguen existiendo importantes barreras de comunicación y de acceso a los niveles superiores, lo que dificulta la transferencia de demandas y el ajuste de propuestas y objetivos de la red.

Además de las relaciones con las instancias superiores en cuanto a los recursos necesarios, también se observaron dificultades por parte de los gestores en las articulaciones con el órgano central que debería contribuir al alineamiento del trabajo técnico. La Dirección de Salud Mental (DISAM / Secretaria de Salud) está bastante ausente en los discursos de las gestoras, hecho que se traduce en otro reto, en la falta de formación y cualificación del equipo. Según las gestoras, la supervisión técnica de DISAM deja mucho que desear.

En resumen, se verifica que en la "gestión hacia arriba" los principales desafíos pasan por la reducida autonomía de las gestoras en relación a los medios necesarios para el funcionamiento del servicio, la falta de atención de la alta burocracia centrada en el tema de la salud mental, el alcohol y otras drogas, además de la insuficiencia en la relación entre el CAPS AD con los órganos responsables de la orientación técnica, reflejada en la falta de comunicación.

c) Gestión lateral

El trabajo en red se considera uno de los principales puntos trabajados por el equipo del CAPS AD, orientado a la atención integral de las personas. Esta articulación implica acciones intersectoriales y colectivas, buscando una comunicación y relación entre los servicios miembros de la RAPS. Además de la cooperación, las redes de políticas públicas pueden ser espacios en los que se desarrollan conflictos, retos y algunos límites, dado que los numerosos servicios tienen su propia forma de abordar el objeto y sus

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

propios métodos de actuación, que en muchos casos, van en contra de la propuesta de la red y van hacia una actuación más sectorial e individualizada. En los discursos de las gestoras, se pueden comprobar los puntos en los que se producen más retos y tensiones en las relaciones de los CAPS AD con los demás equipos y actores que participan en las redes de servicios.

Un trabajo que se hace en la articulación

El sujeto que busca un CAPS AD, en la mayoría de los casos, trae demandas que van más allá del cuidado del cuerpo, ya que plantea cuestiones relacionadas con la familia, el trabajo, los asuntos legales, la vivienda y muchas otras que lo involucran como individuo que se relaciona en la sociedad. Por lo tanto, es necesario que esta capacidad del CAPS AD se articule con otros equipos como: CRAS, CREAS, Comunidades Terapéuticas, Unidades Básicas de Salud, Hospital Psiquiátrico, Ministerio Público. Algunos ejemplos ayudan a visualizar mejor esos intercambios y relaciones que se producen para la eficacia de la red:

Ahora tenemos un caso en el que hemos tenido que llamar al Consejo de Tutela porque el paciente estaba completamente borracho e iba a recoger a su hijo de siete años, un día la maestra le dijo: 'No te dejaré llevarlo'. (GER CAPS AD 3)

[...] lo que necesitamos mucho, lo que articulamos mucho es la sala de emergencias, cuando hay una crisis. Pero tengo mucho apoyo de la judicatura, del Ministerio Público, son nuestros socios. (GER CAPS AD 6)

Clima de tensión

Algunos puntos de conflicto son notoriamente mayoritarios, según las coordinadoras, como es el caso de las Comunidades Terapéuticas - CT. Esto se debe principalmente a la divergencia en los modelos de atención a los usuarios problemáticos de drogas, ya que las CT tienen como objetivo la abstinencia del sujeto, mientras que el CAPS AD adopta la metodología de Reducción de Daños. Otro punto que genera conflicto es el hecho de que las CT pueden poseer un cierto interés en la hospitalización de pacientes del CAPS AD, ya que la Secretaría de Justicia financia estos casos remitidos por la red a las comunidades asociadas.

Muchas gestoras, en sus declaraciones, afirman que existe una cierta resistencia en las derivaciones a los CT, enviando a sus pacientes sólo en casos muy concretos, como cuando el sujeto está sin protección y vivienda y necesita un albergue. Esta resistencia

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

también se produce por la forma en que las CT se comprometen con el CAPS AD, ya que muchas de ellas sólo llevan a los individuos a consultas individuales, dejando en segundo plano otras actividades como los talleres y los grupos terapéuticos.

Luego tomamos la comunidad terapéutica, si acepta o si no tiene otro medio lo derivamos, pero más como un lugar de protección. No como lugar de tratamiento (GER CAPS AD 1)

Aquí en Brasilia se discutió, los pacientes que van a la Comunidad Terapéutica sólo con la derivación de la Red de Salud [...] para que reciban el bendito recurso, sólo si tienen la derivación del CAPS (AD). (GER CAPS AD 4)

¿Hay empatía?

El estigma hacia el consumidor de drogas es una cuestión que en la mayoría de los casos se ve como una barrera para mantener los vínculos y las buenas relaciones con los demás actores de la red. Por los discursos se perciben algunos impases en momentos de articulación y derivaciones de pacientes de la red CAPS AD hacia fuera. Algunos profesionales, especialmente los de salud, no tienen la comprensión sobre la complejidad en el tratamiento del perfil de los que acuden al CAPS AD, que en muchos casos, pueden tener problemas y demandas que no serán tratadas allí sino en otros servicios con más estructura para recibir a una persona que sufre de hipertensión y diabetes, por ejemplo.

Toda la red tiene que prestarle atención. Es un usuario, pero puede tener hipertensión, diabetes, tiene problemas que no serán tratados aquí. (GER CAPS AD 5)

[...] y he tenido varios enfrentamientos con los profesionales, sobre todo cuando estábamos en el HRC, porque yo iba al HRC, y el médico me decía: "no, es que es una falta de vergüenza en la cara, estoy con mucha gente aquí para ver, ¿voy a renunciar a verle que es una falta de vergüenza en la cara?". (GER CAPS AD 2)

Remisiones/ Matriciamento

Es en las derivaciones y matriciamentos donde se percibe con qué otros servicios el CAPS AD mantiene una mayor interacción. La atención en el CAPS AD se denomina "servicio de puertas abiertas", porque en cualquier momento un individuo con el perfil para ser tratado puede solicitar la entrada en el servicio, independientemente del contexto en el que se encuentre. Los CAPS AD están repartidos por todo el Distrito Federal de forma accesible a la población según cada Región Administrativa, lo que facilita otras interacciones en red, necesarias en función de las demandas que trae el tema.

Rosa. Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.

En muchos casos, los pacientes acuden al servicio por su cuenta o por demanda familiar, pero también son relevantes los casos derivados por otros equipos RAPS. Al existir el matriciamiento, es decir, el traslado de un servicio a otro, según el estado del paciente, hay una mejor ubicación de este sujeto dentro del sistema de salud, ya que es atendido en el lugar adecuado según el momento y la situación en la que se encuentre.

Y algo que consideramos muy positivo es que reducimos el impacto en los hospitales. Porque en la medida en que este paciente es tratado aquí en el CAPS tiene menos recaídas, no va al hospital a desintoxicarse, no va a cargar el hospital [...] (GER CAPS AD 3).

Aquí, buscamos entender el trabajo en red, con todas las cuestiones que este trabajo requiere. Se hace hincapié en las articulaciones entre equipos, realizadas a través de reuniones, solicitudes e intercambios. Como es sabido, estas articulaciones pueden generar desajustes y tensiones entre los servicios, que en muchos casos no tienen la empatía necesaria para tratar con los usuarios del servicio y con el propio equipo y su equipo de trabajo. Estos límites pueden generar deficiencias en la eficacia del matriciamiento y las derivaciones.

6. Consideraciones Finales

Este trabajo buscó comprender, a partir de la visión estratégica de burócratas de rango medio, la acción articuladora de un Centro de Atención Psicosocial Alcohol y Otras Drogas en el Distrito Federal dentro de la Red de Atención Psicosocial, analizando elementos de la rutina diaria del equipo, la composición y formación del equipo de trabajo y su relación en la red.

A partir de los relatos de las siete coordinadoras de los CAPS AD del Distrito Federal, fue posible identificar algunas limitaciones y desafíos para promover la acción intersectorial entre los servicios de la RAPS. Siguiendo lo planteado por Pires (2016) respecto a los desafíos inherentes a la implementación de un programa o política con arreglo intersectorial, se encontró en este caso:

- La comunicación entre los profesionales del equipo de trabajo puede estar un poco contaminada debido a las diferentes prácticas y metodologías adoptadas para el tratamiento del paciente. Se constata que aunque haya intercambio de experiencias entre el equipo de trabajo, en la práctica, cuando se realiza el servicio, cada profesional actúa de la forma que cree conveniente, hecho que se justifica por la falta de alineación de la propuesta de CAPS AD y la falta de formación específica AD.

Rosa. *Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.*

- La disímil comunicación también con la alta burocracia y la falta de comprensión de todos los actores sobre la importancia del tema en la actualidad, genera situaciones con quiebres para el desempeño de los servicios, incluso en lo que respecta a la disponibilidad de recursos y autonomía para gestionar.
- Lagunas para materializar un acuerdo intersectorial ante una red que tiene dificultades para asegurar las interacciones necesarias, lo que se refleja en una gestión intersectorial defectuosa, que no estaba prevista en el diseño.
- Ausencia de una noción compartida sobre la propuesta de la RAPS. No todos los equipamientos se comprometen o tienen un interés real en ayudar al sujeto dentro desde una lógica de atención integral y de calidad, quedando a menudo un tratamiento fragmentado e insuficiente para el individuo.

Además de comprender las dificultades que experimenta un actor de una red articulada, tratamos de entender qué posición debe ocupar un CAPS AD para articularse estratégicamente con otros actores. Sobre todo, lo dicho por las gerentes sobre la función del equipo se refiere al establecimiento de redes, tanto internas (equipo) como externas (RAPS). En este punto, se percibe la necesidad de un posicionamiento planificado de una entidad que recibe muchas demandas y remite otras, ya sea al hospital de la región, solicitando asistencia al CRAS o al CREAS, activando el Consejo Tutelar y otros movimientos, frecuentes o no.

"[...] la burocracia de rango medio se comporta a veces como una burocracia de alto rango, a veces como la del nivel de la calle, diferenciándose de ambas". (OLIVEIRA; ABRUCIO, 2018). La relevancia y centralidad de este actor para la articulación del equipo en la red se ve por la forma en que se comporta con los demás actores, estableciendo redes tanto con la burocracia de alto nivel como con la de la calle. El BME, al mismo tiempo que necesita estar presente y actuar como coordinador de un equipo de servicios que está a cargo, se relaciona con las redes extra-CAPS AD, reforzando su importancia para la implementación de un acuerdo con enfoque intersectorial de articulación.

Se sabe, sin embargo, que los discursos de las gestoras del Distrito Federal no son suficientes para comprender una realidad más amplia y por lo tanto es necesario ampliar los estudios a otros servicios de la Red de Atención Psicosocial, prestando atención a los

Rosa. *Desafíos de la articulación intersectorial en la atención a usuarios de drogas en el Distrito Federal.*

discursos de otros profesionales que trabajan con el CAPS AD, además de mapear otras realidades locales en otros estados del Brasil. Dada la importancia de la salud mental en la sociedad contemporánea y el tema del alcohol y otras drogas, es necesario que haya más exploraciones científicas para mejorar la atención de estos sujetos mediante acciones compartidas que los involucren en todos los ámbitos de su vida.

Referencias

Bichir, R., Oliveira, M. C., & Canato, P. (2016). Para além da transferência de renda? Limites e possibilidades na articulação intersectorial de políticas sociais. *Cadernos de Estudos: Desenvolvimento social em debate*, 26, 81-102.

Bichir, R. M., & Canato, P. (2019). Solucionando problemas complexos? Desafios da implementação de políticas intersectoriais. In: Pires, R. *Implementando desigualdades: reprodução de desigualdades na implementação de políticas públicas*, 243-266.

Brugué, Q., Canal, R., & Paya, P. (2015). ¿ Inteligencia administrativa para abordar" problemas malditos"? El caso de las comisiones interdepartamentales. *Gestión y política pública*, 24(1), 85-130.

Brasil, M. DA S. (2003). Política do Ministério da Saúde para atenção integral a usuários de álcool e outras drogas. *Série B. Textos Básicos de Saúde*.

Brasil. (2011). Portaria Nº 3.088, de 23 de dezembro de 2011.

Bronzo, C. (2007). Intersetorialidade como princípio e prática nas políticas públicas: reflexões a partir do tema do enfrentamento da pobreza. In: *XX Congresso do Centro Latinoamericano de Administração para el Desarrollo-CLAD*. (Vol. 12, pp. 1-39).

Carmo, M. E. D., & Guizardi, F. L. (2017). Desafios da intersectorialidade nas políticas públicas de saúde e assistência social: uma revisão do estado da arte. *Physis: Revista de Saúde Coletiva*, 27, 1265-1286.

Cunill-Grau, N. (2016). A intersectorialidade nas novas políticas sociais: uma abordagem analítico-conceitual. *Cadernos de Estudos*, 35.

Cunill-Grau, N. (2005) La intersectorialidad en el gobierno y gestión de la política social. *XX Congreso Internacional del CLAD sobre la Reforma del Estado y de la Administración Pública*.

IPEA. (2019, no prelo). Relatório de Pesquisa: Análise comparativa das metodologias de substâncias psicoativas: Comunidades Terapêuticas e Centros de Atenção Psicossocial para Álcool e Outras Drogas no Distrito Federal.

Lotta, G. S., & Cavalcante, P. L. C. Conclusão-Perfis, trajetórias e relações: em busca de uma análise abrangente dos burocratas de médio escalão do. *Burocracia de Médio Escalão: perfil, trajetória e atuação*, 293.

Marcondes, M. M., Sandim, T. L., & Diniz, A. P. R. (2018). Transversalidade e Intersectorialidade: mapeamento do debate conceitual no cenário brasileiro. *Administração Pública e Gestão Social*, 10(1), 22-33.

Oliveira, V. E. D., & Abrucio, F. L. (2018). Burocracia de médio escalão e diretores de escola: um novo olhar sobre o conceito. In: Pires, R. O., Lotta, G. O., & de Oliveira, E. (2018). *Burocracia e políticas públicas no Brasil: interseções analíticas*. p. 207–225.

Lotta, G., & Favareto, A. (2016). Desafios da integração nos novos arranjos institucionais de políticas públicas no Brasil. *Revista de Sociologia e Política*, 24, 49-65.

Peters, B. G. (2017). What is so wicked about wicked problems? A conceptual analysis and a research program. *Policy and Society*, 36(3), 385-396.

Pires, R. (2016). Intersectorialidade, arranjos institucionais e instrumentos da ação pública. *Cadernos de Estudos Desenvolvimento Social em Debate*, 26, 67-80.

Pires, R. R. C. (2018). O trabalho na burocracia de médio escalão e sua influência nas políticas públicas. In: Pires, R. O., Lotta, G. O., & de Oliveira, E. (2018). *Burocracia e políticas públicas no Brasil: interseções analíticas*. p. 185–206.

Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy

Compras Públicas Sustentáveis no Brasil: histórico e uma proposta de taxonomia

Raquel Sobral Nonato¹ 

DOI: [10.22478/ufpb.2525-5584.2022v7n1.59425]

Recebido em: 14/05/2021

Aprovado em: 06/06/2022

Abstract: This paper aims to explain how Sustainable Public Procurement (SPP) has been operationalized in the Brazilian context. Despite it has gained space on the Brazilian political agenda in recent years, the path towards the applicability of sustainable public procurement still seems to be under construction, especially due to the institutional and operational limits, in addition to the different meanings attributed to the notions of sustainability and the very role of the State assimilated by the actors. Based on a systematic review of the literature and legislation, the study traced a history of the main events that accompanied the trajectory and institutional evolution of public procurement in Brazil and developed a proposal for a taxonomy of sustainable public procurement models applied by public administration in the period recent. By mobilizing theoretical framework that articulates concepts of sustainable development, sustainability and public action, the utility of the instrument was demonstrated in identifying the main attributes of sustainability inserted in the referred practices as well as it was possible to establish criteria to analyze public actions that have public purchases as a node articulator.

Keywords: Sustainable public procurement; sustainability; public action; public procurement.

Resumo: Este artigo tem por objetivo explicar de que forma as Compras Públicas Sustentáveis (CPS) têm sido operacionalizadas no contexto brasileiro. Embora tenha ganhado espaço na agenda política brasileira nos últimos anos, o caminho para aplicabilidade das compras públicas sustentáveis parece ainda em construção, sobretudo pelos limites institucionais e operacionais, além dos diferentes sentidos atribuídos às noções de sustentabilidade e ao próprio papel do Estado assimilados pelos atores. A partir de revisão sistemática da literatura e da legislação disponível, o estudo traçou um

¹ FGV/EAESP. E-mail: kell.sobral@gmail.com.

Nonato. *Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.*

histórico dos principais eventos que acompanharam a trajetória e evolução institucional das compras públicas no Brasil e desenvolveu uma proposta de taxonomia dos modelos de compras públicas sustentáveis aplicados pela administração pública no período recente. Ao mobilizar referencial teórico que articula conceitos de desenvolvimento sustentável, sustentabilidade e ação pública demonstrou-se a utilidade do instrumento em identificar os principais atributos de sustentabilidade inseridos nas referidas práticas bem como foi possível estabelecer critérios para analisar ações públicas que tenham nas compras públicas seu nodo articulador.

Palavras-chave: Compras públicas sustentáveis; sustentabilidade; ação pública; compras governamentais.

Resumen: Este artículo tiene como objetivo explicar cómo las Compras Públicas Sostenibles (CPS) se han operacionalizado en el contexto brasileño. Si bien ha ganado espacio en la agenda política brasileña en los últimos años, el camino hacia la aplicabilidad de la contratación pública sostenible aún parece estar en construcción, especialmente por los límites institucionales y operativos, además de los diferentes significados atribuidos a las nociones de sostenibilidad y al rol mismo del Estado asimilado por los actores. A partir de una revisión sistemática de la literatura y la legislación disponible, el estudio trazó una historia de los principales eventos que acompañaron la trayectoria y evolución institucional de la contratación pública en Brasil y desarrolló una propuesta para una taxonomía de modelos de contratación pública sostenible aplicada por la administración pública en el período reciente. Al movilizar el marco teórico que articula conceptos de desarrollo sustentable, sustentabilidad y acción pública, se demostró la utilidad del instrumento en la identificación de los principales atributos de sustentabilidad insertados en las prácticas referidas, así como se logró establecer criterios para analizar las acciones públicas que tienen en las compras públicas su nodo articulador.

Palabras claves: Contratación pública sostenible; sustentabilidad; acción pública; compras del gobierno.

1. Introduction

This article aims to contribute to a recurring topic in the public sector: the public procurement. In Brazil, this topic is surrounded by an intense debate characterized by a remarkable complexity, both in institutional as well as in organizational terms. In addition, there is an array of actors involved throughout the implementation process of public procurement and its control mechanisms. Furthermore, the complexity of this process can be observed through the economic prism: it requires a considerable amount of financial resources, reaching between 10% to 16% of the country's GDP (Araújo Júnior et. al, 2018).

Revista Brasileira de Políticas Públicas e Internacionais, v. 7, n. 1, ago./2022, pp. 113-135.

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

On the one hand, public procurement is comprehended as a mere part of public administration's routine, targeting the maintenance of its supply chain. On the other hand, other conceptions consider it to have the criteria and the mechanisms of strategic instruments of public policies. This characteristic distinguishes the Sustainable Public Procurement (SPP), which is the object analyzed in this study. Also known as Sustainable Public Tender (SPT), eco acquisitions, environmentally responsible procurement, conscient consumption and positive public tender, the SPP is a "solution to integrate environmental and social considerations in all stages of the process of procurement and hiring of public agents, aiming to reduce impact on human health, on the environment and on the Human Rights" (Biderman et al., 2008, p. 21). The Sustainable Public Procurement (SPP) consists of a group of initiatives and devices of coordination in which public policies are inserted, therefore being comprehended as public action (Massardier, 2006), although not restricted to State's institutional sphere. Moreover, there must be an emphasis on the importance of non-State and State actors concerning the production of ideas, negotiations and society's political decisions.

Thus, Sustainable Public Procurement is inserted in a broader global agenda that addresses ideas on sustainable development and sustainability (Nobre, 2002; Lelé, 1999), in which it has been gradually gaining space as a locus to the establishment of cooperation between governments, groups and actors towards responsible consumption. Consequently, SPP has gained recognition due to its influence and its effects upon the sustainability tripod (Hacking & Guthrie, 2008), which comprehends social, economic and environmental dimensions. From this point onward, it is possible to observe the emergence and strengthening of numerous practices and policies, lead mainly by the governments of the European Union, the United States of America and Canada, as well as private international organizations and civil organizations. (Biderman et al., 2011), consequently mobilizing learning tools, financial means and networking, aiming to disseminate this strategy to other territories, pressuring other developing countries to adhere to the same criteria in their institutional arrangements.

Although the use of criteria concerning sustainability has been gaining space in Brazilian public administration's agenda, the path to its applicability is still under construction. The meanings attributed to sustainability in the operationalization of public procurement are neither in unison nor consensual. Anchored by sociotechnical networks,

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

a diverse group of actors – such as academic specialists, politicians, jurists and civil organizations – is discussing the meanings and attributing materiality to “sustainability”, a term frequently characterized by nebulous semantics, in addition to a dispute over the conceptual definition on the debate about its operationalization and effectiveness (Lelé, 1991).

This article aims to address the following issue: how the Brazilian public sector has been incorporating Sustainable Public Procurement? To answer this question, the article retraces the history of the SPP in Brazil and proposes a taxonomy to encompass the main characteristics of the models recently utilized by public administration.

From a methodological point of view, this study is based on a systematic revision of the literature and of the available legislation to create a panorama of public procurement in Brazil, in particular the main events that marked its evolution on the institutional environment, from a temporal and processual perspective (Langley, 1999). Furthermore, the study uses a profound analysis of empirical studies about SPP in the subnational context. Therefore, the study was designed to facilitate the identification of patterns and peculiarities of the practices that take place in the public sector, contributing to instrumentalize practices and policies, in addition to subsidize public managers and other people interested on the subject, targeting the adoption of the SPP on the public sector on a daily basis, as well as the advancement on the Objectives of Sustainable Development (OSD).

In addition to the introduction, the text is composed by four parts. The first part presents a general vision of the literature addressing SPP, highlighting the main events that allowed its emergence and its development in the public debate. Subsequently, the study presents a historical recollection of public procurement in Brazil, reflecting the symbolic aspects of the role of the State that marked the institutional domain during the period. The third part describes the methodological protocols to the inductive development of the previously mentioned taxonomy, followed by an exposition and discussion of the results.

2. How did the term “sustainable” emerge in public procurement?

The debate around Sustainable Public Procurement is strongly connected to other discussions concerning sustainable development and sustainability, belonging to a field of study about different notions of development of the post-war period (Veiga, 2008).

Revista Brasileira de Políticas Públicas e Internacionais, v. 7, n. 1, ago./2022, pp. 113-135.

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

The task of systematizing and deepening such discussions would surpass the limits of this article, but they were very well addressed by José Eli da Veiga (2008), Ignacy Sachs (2004; 2010) and Renato Maluf (2013). Therefore, the main events that marked the trajectory of the SPP, considering the articulation and interaction between individual and collective actors, are here focalized due to their contribution to the construction of sustainable development and sustainability.

The first point of inflexion corresponds to the Rio de Janeiro Earth Summit, that took place at Rio de Janeiro in 1992, in which “consumption” appeared as a central concept. During the occasion, a plan of action named Agenda 21 was institutionalized, and 178 governments committed to discuss the terms of an agenda for the international community (Yaker, Bacetti & Enmanuel, 2014). Their commitment was reaffirmed during the World Summit on Sustainable Development in Johannesburg, in 2002.

The Implementation Plan at Johannesburg disclosed the need to change the unsustainable standards of production and consumption, a change that required the inclusion of sustainable development in decision-making, also impacting public procurement, consequently incentivizing environmentally-friendly services (CMDS, 2002, p.10). As a response to this change, the United Nations Environment Program (UNEP) conjointly with the Department for Economic and Social Issues of the United Nations mediated a process known as Marrakesh Process (Yaker, Bacetti & Enmanuel, 2014). The aim of the Process is to support projects about Consumption and Sustainable Production, establishing mechanisms of North-South cooperation through task-forces, including the Marrakesh task-force.

In 2005, the Swiss government launched a SPP task-force. The member states were Argentina, China, United States, Philippines, Ghana, Mexico, Norway, United Kingdom, Czech Republic. In addition, the task-force also was composed by the International Labor Organization (ILO), the United Nations Environment Program (UNEP), the European Commission, the International Instituto for Sustainable Development (IISD) and ICLEI – Local Governments for Sustainability. The activities of the task-force consisted of the development of a methodology aiming the training, research and dialogue among actors of the Market and the countries (Bidermand et al., 2011).

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

In 2002, further debates took place at Rio +20 and the International Initiative on SPP was launched. Different actors from different sectors of Society were present at the event to debate mechanisms that could facilitate sustainable offer and demand. From this moment onward, it is possible to identify a rise of SPP programs in the international scenario. There were SPP experiences in Germany, Austria, Denmark, the Netherlands, Sweden, Japan, United States and Canada. Among the developing countries, there were similar initiatives in South Africa, Chile, India, Costa Rica, Colombia, Uruguay, Mexico, Argentina and Brazil (Conway, 2012; Mccruden, 2004; Biderman et al., 2011; Bramer & Walker, 2011).

Concerning the SPP trajectory in the international scenario, Bramer and Walker (2011) conducted a study about SPP using a sample of 280 organizations that made public sector contracts in 20 countries, estimating the cost in US\$ 45 billion, which was a collective responsibility. Among the organizations that adhered to SPP in their work routines, 50% emphasized green purchasing, while the others included social, environmental and economic issues. The authors argued that financing (30,4%), lack of information (9,9%) and legal barriers (4,6%) are the main obstacles to implement SPP in the organizations.

Tendler (1998) addressed small scale suppliers and argued that there are three objections faced by this strategy: (i) governments aren't prone to buy from those specific suppliers, due to their lack of capacity to large-scale production; (ii) fallibility of public sector as a client; (iii) risk of State's "overprotection" as a result of this strategy. Therefore, the word "sustainable" in public procurement is reestablished by actors with trajectories that are mainly connected to the debate on sustainability and sustainable development in its multidimensional aspect. To comprehend the operationalization and applicability of the SPP it is necessary to analyze the institutional context. Thus, the institutional framework concerning governmental public procurement in Brazil will be analyzed in the following section.

3. Public Procurement in Brazil: the paradigm of controlling sustainable development

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

The institutional design of public procurement is part of a context of many administrative reforms in Brazil, including: (i) the centralization of public procurement, until 1967 marked by a bureaucratic rigor; (ii) the political centralization and administrative fragmentation/the State as administrator of contracts (1993-2010); (iv) the strategic focus on socially relevant segments/State as promoter of sustainable development, an option still under construction.

The decree n. 2.296 of 1862 is the origin of the institutional toolkit of public procurement. It addressed public tender of services under the responsibility of the ministry of Agriculture, Trade and Public Construction (Faria, Filho & Aguiar, 2011).

After a period of strengthening the centralization of public procurement during the provisory government of the “Estado Novo” period, there was a bureaucratic reform. In 1967, there was a systematization of public tender, as a consequence of the decree n. 200/1967 and during the subsequent year, due to the law n. 5.456/1968, also implanted at state and municipal levels (Faria, Filho & Aguiar, 2011).

In the aforementioned context, the harshness of Brazilian bureaucracy, the lack of informational control and the lack of technical and administrative organization were relevant complications to public procurement. Due to the bureaucratic reform promoted by the n.200 decree. In the words of Bresser Pereira (1996, p. 7) “to assure the autonomy of indirect administration, all the emphasis was given to decentralization, presupposing the harshness and a superior efficiency of indirect administration”.

Furthermore, the same author states that “the aim of the flexibilization of the administration was to augment the State’s efficiency in its economic activities, strengthening the political alliance between the higher State’s technobureaucracy, both civil and military, and the entrepreneurial class” (1996, p. 7). From the point of view of the bureaucratic profile in that period, although the decree n.200 addressed the training of high administrators (art.94, V) and the creation of a Center of Improvement under the authority of the Administrative Department of Public Services (DASP), Bresser Pereira (1996) argues that the strategic core was depleted by the military regime, facilitating the perpetuation of patrimonialism and physiological practices.

Approximately twenty years after the decree n.200, the Federal Constitution brought a new approach to the institutional changes that preceded the current institutional arrangement of public procurement in the country. In 1988, through three direct

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

references (articles n.22, XXVII, n.37, XXI, and n.175 of the Federal Constitution) and one indirect reference (article n.195, § 3º), public tender became a constitutional principle. In the political scenario, the political, administrative and tax reforms, consequences of the decentralization process, also contributed to redefine the role of the State and include new actors in the process.

Thus, the Law of Public Tender and Contracts n.8.666/1993 represented the formalization of a system of rules and standards of conduct aiming to institutionalize public procurement. It is pertinent to observe how the aforementioned law was elaborated in a historical context notorious for an upswing of corruption claims that took place in public procurement. Consequently, it created an unfavorable environment to renew the institutional arrangements put in practice at the time.

In this context, the role of the individual and collective actors in proposing institutional changes became highly relevant: the entrepreneurial sector of civil construction, the control agencies, the professional corporations and the political class intimately participated in this paradigm change of public procurement (Fernandes, 2008).

Some actors argued that the result of this process is characterized by an excessive meticulousness concerning the procedural acts, leaving little or no margin to the discretion of public administrators to adapt to the norm (Fernandes, 2008). The current design of public procurement is changing, which could open a “window of opportunities” to the State to use public procurement, promoting sustainable development, including the SPP.

There is an orientation of the acquisitions towards a specific type of supplier: The Micro and Small-scale Enterprises (represented by the acronym MPEs in Brazil). It is the first element to be included in the construction of a new paradigm concerning public procurement, institutionalized by the law n. 10.973/2004, which initiated the process of including mechanisms favoring the industries and the development of national technologies, including the microenterprises and technology-based small-scale enterprises.

However, the supplementary law n.123 of 2006 December 14th which instituted the Statute of the Micro and Small-scale Enterprises that emerged as a legal hallmark to this type of supplier. Among other aspects, the law guarantees the preference to associative organizations, including during the process of public tender.

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

Furthermore, the law established separate deadlines as well as eliminates steps to the aforementioned type of companies. It also established the “Simples Nacional” as the procedure to tax payments, thus reducing the total tax burden, following the specification of the organization. In addition, the supplementary law n.123/2006 settled the possibility of MPEs participating in public tender, if the maximum value is R\$ 80.000,00. The law also authorized the preference for MPEs in public tender.

The second point to be included corresponds to the vulnerable groups enduring complications concerning the commercialization processes. The federal law n.11.445, dating from 2007 January 5th, authorized the dismissal of public tender if the companies are cooperatives of waste pickers, a possibility reinforced by the National Policy of Solid Waste.

Another group that is part of this new normative framework is formed by family agriculture, as a result of the historic articulation and mobilization of a collective apparatus (Sabourin, 2010). Due to the federal law n.10.973/2004, using the resources of the National Education Fund (represented by the acronym FNDE in Brazil), it is allowed that at least 30% of the food of the National School Lunch Program (represented by the acronym PNAE in Brazil) come from family agriculture, favoring the local production on public procurement, widening the possibilities to the cities to adopt it almost completely, such as the case of the cities of Conchal, in the state of São Paulo, and Apucarana, in the state of Paraná (Caldas e Nonato, 2013).

The normative landmark that guaranteed SPP more space in legal discussions consists of an alteration of the general rule and, more specifically, an alteration of article n.3 of the law n.8.666/1993. The article establishes the promotion of a national sustainable development as a function of public tender, not only restricted to the most economically advantageous tender. Since this alteration, the insertion of SPP moves towards a new stage: the standardization and higher celerity of public tender, conditioning its access to the attendance of socioenvironmental criteria, defined by the hiring organisms. Following this discussion, the Ministry of Planning, Budget and Management elaborated a Normative Instruction n.1, dating from 2010 January 19th, that incentivizes Sustainable Public Procurement and prioritizes products created through sustainable fabrication processes, setting standards that must guide public tender.

Nonato. *Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.*

- (i) Less impact on natural resources such as the flora, the fauna, the air, the soil and the water;
- (ii) Prioritization of local materials, technologies and primal matter;
- (iii) Higher efficiency when using natural resources such as water and energy;
- (iv) Job creation, prioritizing local labor force;
- (v) Longer lifespan and lower costs of maintenance of the asset and the construction;
- (vi) Innovation use to reduce the pressure on natural resources;
- (vii) Environmentally regulated use of natural resources necessary to the production of services, assets and construction.

The Federal Decree n. 7.746/2012 reinforces the new phase, to the extent it sets the implementation of criteria, practices and actions concerning sustainable logistics in the public administration, requiring sustainable logistics' management planning, suggesting that the next step towards standardizing the SPP tends to be a change in legal comprehension about the matter, changing from a "desirable" strategy to an "obligatory" strategy that the public administration must comply with.

Concerning the construction of a new legal framework, it is noticeable how the public administration's actors and the agents of external control tried to facilitate SPP. At federal level, the Brazilian Attorney General's Office (AGU) has an important role disseminating this practice through legal consultancy, elaborating legal feedbacks and trainings, including the adherence to Public Administration's Environmental Agenda, the A3P (Villac, Bliacheris & Ferreira, 2014). There is also the participation and influence of external actors mediating ideas involving SPP as an instrument of public procurement and an instrument to public action, linked to a global context – a discussion which will be addressed next.

Among the legal actions to augment the celerity of those processes, the law n.12.462 established the Differentiated Hiring Regime (in Brazil, represented by the acronym RDC). Due to the need to accelerate the constructions to sport's events that would take place in the country, the law aimed the flexibilization of the dynamics of public procurement. Among the established standards is the prioritization of electronic means to hire, the inversion of the phases of habilitation and judgement, aiming to minimize the legal resources of impugnation of candidates disputing the public tender.

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

Moreover, the law authorized estimating the global cost of acquisition in public tender, and the possibility of requiring a certification, in conformity to the debate concerning socio-environmental criteria in public procurement, considering the law n.8.666 has blanks yet to be filled concerning this matter, pressing the National Congress to modernize the law addressing public tender and contracts, totalizing 500 projects addressing the issue of public procurement (BRASIL, 2013).

From a new perspective, a Special Commission was created in 2013 by the Federal Senate to address the subject. Actors from different sectors of the market, as well as specialists that pointed the main bottlenecks of the general rule, such as the example of the Industry and Heavy Construction National Union, engineering sectors, the Armed Forces, agronomy, technology, among others. The result of this motion was the debate of a bill at the permanent commissions of the Senate.

The current debates indicate a normative flexibilization and an augmentation of the celerity of the procedures. However, the narratives denouncing corruption in the public sector and the claims for controlling the problem did not diminish, and still represent an important cornerstone of the paradigm, in which the cheaper price in the short-term is a synonym of most advantageous offer. In this scenario, the cost verification accounting is an evaluation tool used to identify if the State is buying responsibly, notwithstanding the extrinsic costs of the process, with economic, social and environmental implications within the SPP.

This succinctly expresses how public procurement in Brazil suffered an array of institutional changes, along with the corresponding historical-political context, reflecting different visions on the role of the State. This process is accompanied by a heterogeneity of internal and external actors working towards the creation of new structures while disrupting the preexisting structures, allowing the reconstruction of arenas that produce and operationalize ideas about the models of public procurement and their connections with sustainable development and sustainability, spaces that are surrounded by many uncertainties and controversies.

4. Development of a taxonomy: methodological proceedings

Taking the theoretical and normative revision on public procurement in the Brazilian context, it is noticeable that the emptying of the adjective “sustainable” was partially transferred to the current idea of SPP, while equating ideas as strategies of

Nonato. *Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.*

“internalization of environmental externalizations” as a tool to promote sustainable local development or as a change of public procurement’s processual standards aiming the promotion of innovation and augmentation of the celerity of the processes.

Thus, a review of what is registered about SPP shows the need to expand the knowledge about this instrument, yet to be further explored. In this scenario, the article proposes a taxonomy that may be useful to a framework addressing different forms of SPP of public sector’s routine. Jayo and Diniz (2010) argue that the taxonomy is an important instrument when researchers have little previous knowledge about his or her object, borrowing theoretical references as well as empirical elements to their construction.

Therefore, the taxonomy presented is an initial result of a systematic revision of the literature and legislation available. Additionally, the taxonomy is based on a detailed examination of four empirical studies that took place at the cities of Osasco, in Sao Paulo, and at Apucarana, in the state of Parana (Caldas & Nonato, 2013), and also at the states of Sao Paulo (Medeiros et. al, 2014; Nonato, 2015) and Acre (Nonato, 2015). Using the theoretical lens of public action (Massardier, 2006; Muller, 2008, Thoenig, 1995), the aim was to identify actors and their instruments, in addition to reflecting about the aspects that must be considered at adhering to SPP strategies at public sectors on a daily basis.

5. Presentation of the results and further discussion

Using an inductive exercise about the different practices of SPP identified by the literature, chart n.1 systematizes the initial categories based on the description of their main characteristics.

Chart 01: Initial SPP categories

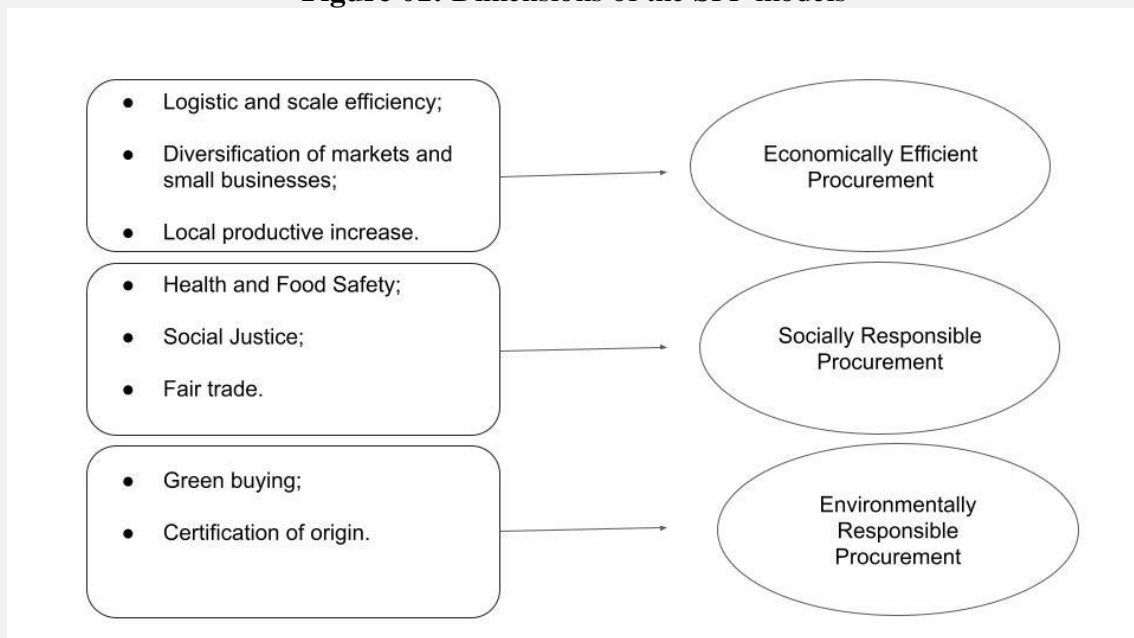
Initial Categories	Description	Research
Green Buying	Initiatives inserting measuring elements of the environmental impact throughout the lifespan of the products, encompassing the extraction, fabrication, transportation, commercialization, use and final destination.	Medeiros et al. (2013); Nonato (2015); Cavalcanti et. al. (2017)
Market diversification and small-scale enterprises	Initiatives guiding part of its acquisitions to foment small-scale suppliers or guarantee the participation of national enterprises, assuring the productive scale and higher competitiveness.	Nonato (2015);

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

Local productive increase	Initiatives aiming to create a multiplier effect at the local economy by the augmentation of financial capillarity at the place.	Caldas & Nonato (2013);
Health and Food Safety	Initiatives prioritizing the acquisition of products that benefit human health and fight against hunger.	Caldas & Nonato (2013); Jesus Abreu (2014);
Social Justice/Fair Trade	Initiatives guiding procurement encircling diversity and inclusion of marginalized groups, improving labor conditions or promoting the inclusion of new forms of solidarity economy.	Caldas & Nonato (2014)
Logistic efficiency (shared public tender, standardized tender);	Initiatives to spare time and resources during public tendering.	Cader et. al (2018)
Inspection and certification of origin	Initiatives structuring control standards and verification mechanisms of the origins of certain assets or services, such as the creation of fair production stamps or the requirement of certification.	Nonato (2015); Cavalcanti et. al (2017)

Considering the analysis of the initial categories, it was possible to establish inter-relations and connections characterized by sustainability. Thus, the categories were renamed and agglutinated according to the Sustainability tripod (Hacking, 2008), concerning the social, economic and environmental dimensions.

Figure 01: Dimensions of the SPP models



Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

Figure 1 shows seven categories presented initially, translated to three types of SPP: *economically efficient procurement*; *Socially Fair and Environmentally-friendly procurement*. Through the in-depth analysis of the empirical studies, it was possible to identify two main dimensions of action: (i) external – centered on nature and supplier standards and (ii) internal – centered on the practices of the public buyer. Chart n.2 synthesizes the dimensions, classes and general characteristics of the SPP models identified.

Chart 02: Taxonomy of SPP models.

Models/Types	Dimensions	Classes	General Characteristics
Environmentally responsible procurement	External	Origin/Buying practices	Model that established standards to hire enterprises that provide assets, services or build constructions provided that they spare natural resources and act attentively towards climate change. Insertion of criteria to elaborate Lifespan Analysis of an asset or service. Licensing, Stamps, Certifications and Declarations will be required to be part the process.
	Internal	Public Buyer practices	Creation of internal policies to promote the use of renewable energy, policies to avoid wastage of scarce natural resources, among others.
Socially responsible procurement	External	Origin/Supplier practices	Accessibility and recognition of diversity, prioritizing MPEs and local cooperatives. Acquisition of assets with reduced negative impact on consumer's health.
	Internal	Public buyer practices	Control mechanisms to exclude enterprises involved with slave or child labor.
Economically efficient procurement	External	Origin/Supplier practices	Innovation of assets, services and constructions. Analysis Recognition on Public Procurement Lifespan. Support to MPEs.

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

Models/Types	Dimensions	Classes	General Characteristics
	Internal	Public practices buyer	Creation of mechanisms to spare time and resources during public tendering. Inclusion of Information and Communication Technology mechanisms in shared procurement.

Firstly, the Nature of the Supplier refers mainly to the identification ex-ante of the actors hired by the State, as to establish a scenario to attend to a certain group. This procedure also addresses the behavior-changing practices and the praxis of the suppliers, both in terms of structure and conditions to proceed with the activities, as in terms of documentation to prove the safety and the respect for the Human Rights of the working conditions.

As previously mentioned, Brazil has presented advancements, mainly due to the National School Lunch Program (represented by the acronym PNAE in Portuguese), and the Food Acquisition Program (represented by the acronym PAA). At a subnational level, the Program of Furniture's Regionalization at Acre is an illustrative state's initiative, aiming to support local production chains, while rigorously augmenting the environmental requirements concerning the use of forest-managed wood.

In 2015, there were 14 accredited Federal company registration numbers (CNPJs), which represented 300 woodworkers, individually organized in micro and small-scale companies or in the state cooperatives' central, registered in the program and licensed to conduce public licensing of the aforementioned workers, and state promoted public strategies to further the productive chain, through the creation of spaces dedicated to furniture production, as well as instrumental support, capacitating the workers with furniture design courses in partnership with the Polytechnical University of Milan, thus standardizing production and associativity organization (Nonato, 2015).

Secondly, the practices linked to the internal issues of the State relate to internal management processes encompassing SPP practices and policies. Consequently, the mechanisms that assure efficient and swift use of resources, social control and transparency of the actions included in the subject. The state of Sao Paulo advanced on this matter with the Sustainable Public Procurement State Program.

Revista Brasileira de Políticas Públicas e Internacionais, v. 7, n. 1, ago./2022, pp. 113-135.

Nonato. *Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.*

The program enables the annual monitoring of the public state's organisms acts concerning SPP, registered in annual reports and general biannual reports, as well as preparing workers to address the issue. According to the State Department of the Environment, until 2015 there was an augmentation of sustainable options in Sao Paulo state public procurement, growing from 3% to 26% of the identified products throughout the implementation of this experience by the buying units (Nonato, 2015).

6. Examining daily SPP practices: proposing criteria to elaborate an analysis.

It is important to stress that the taxonomy developed and presented represents an initial approach to organizing the available SPP models, observed in a recent period. However, it does not deplete the neither the subject nor the forms of combining and articulating the models addressing the issue. On the contrary, it is an organizing instrument to further the proposition of governmental actions and the civil society that might be innovative and adapted in consonance with the peculiarities of the institutional space.

In this sense, the development of a taxonomy aims to analyze public actions concerning SPP taking into account seven main aspects:

Degree of focus: the degree of focus in this context is understood as the emphasis attributed to certain segment of supplier's profile. While evaluating this initiative, the following questions emerge: does the action target a specific public? Does the action include all kinds of public tendering (assets, services and constructions) or is it restrictive? Considering the identification of strategies and the SPP practices' scope, it will be possible to identify the necessary steps to plan internal and external procedures to be made during the process of the referred tendering.

Standardization: the second standard relates to legal security. Along with the advances mentioned in the historical reconstitution, it is possible to argue that there is an institutional context favorable to recommend the adherence to sustainable criteria on public procurement. Nevertheless, the subnational legislation is crucial to endorse and promote further advances on the subject. The PNAE's experience shows how cities created their own legislation to advance local demand for products produced by family farming. The observed cases at Acre and Sao Paulo were equally preceded by state legislation. The specialized legal debate has presented advances on this subject and

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

organisms such as the Brazilian Attorney General's Office (AGU) stands out as agents promoting legislation hermeneutics on the subject (Villac, Bliacheris & Souza, 2014).

Learning instruments: linked to the legislation issue, training is prominent to both ends of the chain: the buyers and the suppliers. The proposition of SPP requires training and presentations, and investing in daily instrumental support is imperative, aiming to promote an accurate approach of the issue along with the actors involved. In this regard, sensibilizing the buying area (responsible for public procurement, as well as the technical area that defines the object and the characteristics that are a term of reference to the acquisition and/or hiring. Activities that mobilize scientific/academic forums and multisectoral gather potentialities in the learning process of executing public action.

Identification of partnerships/collaborative practices: adopting SPP involves the recognition and articulation of different actors that participated in the process, since its origin until the monitoring and evaluation of the referred initiatives. From an external point of view, beyond the aforementioned articulation between academic specialists and the third sector, it is important to include organisms and entities that represent the suppliers, to raise support while transmitting knowledge. From an internal point of view (the buyer's view), a promising path is the promotion of meetings to enable experience exchange between buying units, departments, bureaus and even the city administration.

The program "Municípios Verde-Azul" of the state of Sao Paulo has made advances, providing a series of workshops and trainings in the year of 2014, targeting the cities of Sao Paulo state, with the support of organisms of civil society, of state government and representatives of the State Court of Auditors. The identification of partnerships and collaborative practices, therefore, is an important standard that indicates the degree of involvement and commitment of the actors towards the daily reinforcement of SPP.

Social Innovation: on conceiving social innovation as a combination of arrangements, practices and social technologies aiming the resolution of public problems (Pozzebon & Fontenelle, 2016; Andion et al. 2017), it is relevant to analyze the experiences involving SPP guided by the social innovation criteria, broadening the path to identify the plurality of actions of the actors. On account of this, it is not a linear path, but identifying advances, hesitations and route detours observed during the establishment of SPP are constitutive parts of the analysis.

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

Political Will: the application of SPP depends upon the will of public managers to implement the procedures, either in a positive way – such as adopting SPP as part of the campaign’s platform – or as a response to external demanding – of the federal legislation, for instance. The political will is fundamental especially when the ideas previously discussed on public forums are reinforced and designed according to the negotiations made by the actors. Therefore, the political will must be comprehended beyond the image of elected politicians, but rather prioritizing the leadership positions chosen to be the elite of public bureaucracy.

Social Control and Governmental Transparency: the analysis of the studies here presented indicate that social control and governmental transparency represent the bottleneck to ongoing SPP practices and they are also a relevant analysis standard. Although public tender in general is surrounded by normative rigidity and control mechanisms, aiming to deter corruption practices or misuse of resources, such mechanisms are not followed by informational structures that allow the average citizen to access details about the dynamics of the processes of public procurement. The limitation of requests made based on the Information Access Law is an example. Thus, the informational limitation and institutional opacity may represent barriers to monitor and evaluate the practical effects of its adoption. In conclusion, it is imperative to thrive the creation of tools that can aid standardizing and disseminating those practices, as well as broadening the channels of active transparency.

Bearing that in mind, the taxonomy and the analysis criteria here presented intend to provide an ample vision on the different ongoing forms of SPP, essential to the familiarization and comprehension of the concept, as well as to the identification of potentialities and obstacles to adhere to the referred practices in different contexts.

7. Final thoughts:

The aim of this article is to retrace the history of Sustainable Public Procurement in Brazil and to propose a taxonomy to analyze the SPP models recently used by the public administration.

From a historical point of view, considering the different contingencies and temporal circumstances of public procurement in Brazil, the country has witnessed changes on the role of the State, which directly influenced the constant reforms of the

Nonato. Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.

period. The law n. 8.666/1993 emerged amid the necessity of establishing control and fight corruption. The aforementioned law was kept unchanged until the 2000s, when the necessity of a more efficient State became part of the debate.

Moreover, despite recent normative changes (such as changes of the article n. 3 of the law n. 8.666), there is a change of perspective concerning the State as an agent able to induce sustainable development, pressing the public administration to adopt a strategic outlook of public procurement. Nevertheless, there are narratives about corruption that entangle the issue of the SPP, corroborating a distressing scenario in which the paradigm of control is based upon the lowest price based on the praxis of the public sector, hampering ideas such as “total acquisition cost” and “analysis of the product’s lifespan” or the requiring stamps and socio-environmental certifications become part of the repertory of the actors that conduce those processes daily.

Considering the different taxonomies available for the current SPP models, there were analytical categories applicable to initiatives that have SPP as main articulator of experiences. Once “public action” is established as a theoretical lens, it is possible to elaborate criteria to identify and analyze how the actors perform towards SPP, considering their different trajectories. Using the notion of “State in action” (Jobbert & Muller, 1987), such criteria transcend the analysis of State action, because it focuses the action of actors that influence directly the dynamics and the construction of different meanings over such strategy. In addition, it is fundamental to comprehend the chain of events, its causalities and territorial peculiarities involving public action, dimensioning the analysis from the territorial context, the established governance structures, political coalitions etc.

The SPP is a dynamic instrument still being improved. It is a starting point to elaborate and design better SPP initiatives, considering the different contexts in which they may be adopted. Considering the evidences presented, it is expected that this article may contribute to future research about SPP and its implications in the Brazilian context.

References

Abreu, K. D. R. D. (2014). A implementação do Programa Nacional de Alimentação Escolar (PNAE) em municípios de pequeno porte: implicações práticas e teóricas (Doctoral dissertation).

Nonato. *Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.*

Andion, C., Ronconi, L., Moraes, R. L., Gonsalves, A. K. R., & Serafim, L. B. D. (2017). Civil society and social innovation in the public sphere: a pragmatic perspective. *Revista de Administração Pública*, 51, 369-387.

Araújo Júnior, I. T. D. (2018). Análise comparada sobre medidas de favorecimento de micro e pequenas empresas (MPEs) em compras públicas com avaliação de eficácia e identificação de melhores práticas.

Brasil. (2004a). *Agenda 21 brasileira: resultado da consulta nacional*. 2ª Ed.. Brasília: Ministério do Meio Ambiente.

_____. (1988) *Constituição Federal. Constituição da República Federativa do Brasil*. Brasília, DF: Senado Federal.

_____. (2012a). Decreto no 7.746, de 5 de junho de 2012a.

_____. (2011f). *Guia Prático de Licitações Sustentáveis da Consultoria Jurídica da União no Estado de São Paulo*. Advocacia Geral da União (AGU), São Paulo. Disponível em < <http://hotsite.mma.gov.br/forum3p/wp-content/uploads/Guia-da-AGU-de-S%C3%A3o-Paulo.pdf>>. Acesso em 13 de jul. 2014.

_____. (2010a). Instrução Normativa SLTI/MPOG no 01, de 19 de janeiro de 2010a.

_____. (2012b). Instrução Normativa SLTI/MPOG no 10, de 12 de novembro de 2012b.

_____. (2006). Lei Complementar n.º 123, de 14 de dezembro de 2006. Institui o Estatuto Nacional da Microempresa e da Empresa de Pequeno Porte, e dá outras providências. *Diário Oficial da República Federativa do Brasil*, Brasília, 15 de dezembro de 2006.

_____. (1993). Lei n.º 8.666, de 21 de junho de 1993. Regulamenta o artigo 37, inciso XXI, da Constituição Federal, institui normas para licitações e contratos da Administração Pública, e dá outras providências. *Diário Oficial da República Federativa do Brasil*, Brasília, 22 de junho de 1993.

_____. (2013). Ministério do Planejamento, Orçamento e Gestão. Governo aumenta aquisição de produtos sustentáveis. Disponível em: <<http://www.mp.gov.br/noticia.asp?p=not&cod=8377&cat=94&sec=7>>. Acesso em: 15 ago. 2013.

_____. (2012c). Política Nacional De Agroecologia E Produção Orgânica, Decreto nº 7.794, de 20 de agosto de 2012c.

_____. (2010b). Política Nacional de Resíduos Sólidos, Lei no 12.305, de 02 de agosto de 2010b.

Nonato. *Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.*

_____. (2009b.) Política Nacional sobre Mudanças do Clima, Lei no 12.187, de 29 de dezembro de 2009b.

_____. (2003). Programa de Aquisição de Alimentos, Lei no 10.696, de 2 de julho de 2003. BRASIL. Emenda Constitucional no 42, de 19 de dezembro de 2003.

_____. (2009a). Programa Nacional de Alimentação Escolar, Lei 11.947, de 16 de junho de 2009a.

_____. (2011c). Regime Diferenciado de Contratações Públicas, Lei no 12.462, de 04 de agosto de 2011c.

Biderman, R., Macedo, L. S. V. D., Monzoni Neto, M. P., & Mazon, R. (2008). Guia de compras públicas sustentáveis: uso do poder de compra do governo para a promoção do desenvolvimento sustentável. Centro de Estudos em Sustentabilidade (FGVces).

Brammer, S., & Walker, H. (2011). Sustainable procurement in the public sector: an international comparative study. *International Journal of Operations & Production Management*.

Caldas, E. D. L., & Nonato, R. S. (2013). Compras públicas e promoção do desenvolvimento local. *Revista do Serviço Público*, v. 64, n. 4, p. 465-480, 2014.

Calvacanti, D., Oliveira, G., d'Avignon, A., Schneider, H., & Taboulchanas, K. (2017). Compras públicas sustentáveis: diagnóstico, análise comparada e recomendações para o aperfeiçoamento do modelo brasileiro.

CMDS, Cúpula Mundial sobre o Desenvolvimento Sustentável. Organização das Nações Unidas. Johannesburgo.

Conway, D. M. (2012). Sustainable procurement policies and practices at the state and local government level. *Greening Local Government*. K. Hirokawa & P. Salkin, eds.

Da Silva, R. C., Betiol, L., Villac, T., & Nonato, R. (2018). Sustainable public procurement: the Federal Public Institution's shared system. *Revista de Gestão*.

Da Veiga, J. E. (2005). Desenvolvimento sustentável: o desafio do século XXI. Editora Garamond. de Medeiros, A. K., Nonato, R. S., Katz, I. B., & de Souza, Z. B. (2013). Transparência de Compras Públicas Sustentáveis—um caminho a ser traçado | Transparency in Sustainable Public Procurement—a road to be traced. *Liinc em Revista*, 9(2).

Defra, Department For Environment, Food And Rural Affairs. 2006. Sustainable Procurement National Action Plan: Recommendations from the Sustainable Procurement Task Force. London.

De Farias, R. A., Ribeiro Filho, E. M. J. F., & de Aguiar, S. M. B. Licitações e Controle nas Compras e Contratações nas Entidades Públicas: Panorama no Brasil, *Organismos*

***Revista Brasileira de Políticas Públicas e Internacionais*, v. 7, n. 1, ago./2022, pp. 113-135.**

Nonato. *Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.*

Internacionais, Comunidade Européia e Estudo Comparativo entre Brasil e Estados Unidos. *Bids and Control of Purchases and Hiring in Public Brazil. Gestão Pública: Práticas e Desafios*, 2(2).

Fernandes, C. C. C. (2008). Transformações na gestão de compras da administração pública brasileira.

Hacking, T., & Guthrie, P. (2008). A framework for clarifying the meaning of Triple Bottom-Line, Integrated, and Sustainability Assessment. *Environmental Impact Assessment Review*, 28(2-3), 73-89.

Jayo, M., & Diniz, E. H. (2010). Uso de correspondentes bancários pelos bancos brasileiros: um mapeamento dos modelos de gestão de redes. *Encontro Nacional de Pós-Graduação em Administração*, XXXIV, 157-175.

Jesus, Deloisse de F. B. (2014). Limites e Possibilidades do uso do Poder de Compra do Estado em Favor do Desenvolvimento Sustentável Local e Regional: Estudo de caso da implementação da Lei Federal no 11.947/2009 no município de São Bernardo do Campo - 2009 a 2013. Dissertação de Mestrado – Universidade Federal do ABC.

Langley, A. (1999). Strategies for theorizing from process data. *Academy of Management review*, 24(4), 691-710.

Lélé, S. M. (1991). Sustainable development: a critical review. *World development*, 19(6), 607-621.

McCrudden, C. (2004, November). Using public procurement to achieve social outcomes. In *Natural resources forum* (Vol. 28, No. 4, pp. 257-267). Oxford, UK: Blackwell Publishing Ltd..

Nonato, R. S. (2015). Compras públicas sustentáveis no Brasil: análise da produção e circulação das ideias a partir da ressignificação dos atores. Dissertação de Mestrado. EAESP/FGV

Nobre, M. (2002). Desenvolvimento sustentável: origens e significado atual. *Desenvolvimento sustentável: a institucionalização de um conceito*, 21-206.

Pozzebon, Marlei; Fontenelle, I. A.. *The Latin American concept of social technology : a critical essay*. n. May, 2016.

Ribeiro, M. M. (2012). As relações entre governo e sociedade civil através da web: modelos de relacionamento na esfera pública virtual (Doctoral dissertation).

Sabourin, E. (2010). Dispositivos coletivos de apoio à produção e dinâmicas territoriais Raízes. *Revista de ciências sociais e econômicas*, 29(1-2), 154-165.

Tendler, J. (1998). *Bom governo nos trópicos*. Rio de Janeiro: Fundação Getúlio Vargas.




Nonato. *Sustainable Public Procurement in Brazil: History and the Proposition of a Taxonomy.*

Villac, T., Bliacheris, M. W., & Souza, L. C. D. (2014). Panorama de licitações sustentáveis: direito e gestão pública. Belo Horizonte: Fórum.

Yaker, F., Baceti, C. M., & Enmanuel, C. A. (2014). O trabalho do Programa das Nações Unidas para o meio ambiente na promoção das Compras Públicas Sustentáveis. Panorama de licitações sustentáveis. Direito e Gestão Pública.[Sn]: Fórum.

Monitoring of Graduates Graduated By Unipampa Natural of Campus Cities from 2017 To 2019

*Monitoramento dos Egressos formados pela Unipampa Naturais das Cidades
Campi de 2017 a 2019*

Liliane Lencina dos Santos¹ 
Tanise Brandão Bussmann² 
Angela Quintanilha Gomes³ 

DOI: [10.22478/ufpb.2525-5584.2022v7n1.61356]

Recebido em: 07/11/2021
Aprovado em: 06/06/2022

Abstract: This study monitors the evolution of the rates of students graduated by Unipampa from 2017 to 2019. It aims to monitor Unipampa indicators related to the percentage of students graduated in the university that were born in the campus cities. To accomplish that, it is necessary to answer the following question: how the local and regional society, especially people that were born in the campus cities are benefiting from the education offered by Unipampa? This is a qualitative-quantitative, bibliographical, documentary and descriptive research. The sample was formed from official Unipampa documents. The analysis of results is performed through content analysis and the comparative method. This study observes the impacts of Unipampa in the cities of its scope, with regard to the number of graduates, the evolution of the indicators was analyzed over three consecutive years, with a special look at the graduates born in such municipalities, especially women.

Keywords: Unipampa; monitoring; graduates; born in campus cities; gender.

Resumo: Este estudo monitora a evolução dos índices de alunos formados pela Unipampa de 2017 a 2019. Tem como objetivos acompanhar os indicadores da Unipampa relativos

¹ Universidade Federal do Pampa: São Borja. E-mail: lilianesantos.aluno@unipampa.edu.br.

² Conselho Administrativo de Defesa Econômica, CADE, Brasil. E-mail: tanisebrandao@gmail.com.

³ Universidade Federal do Pampa: São Borja. E-mail: angelagomes@unipampa.edu.br.

ao percentual de alunos formados pela universidade nascidos nas cidades campus. Para é necessário responder a seguinte questão: como a sociedade local e regional, em especial às pessoas naturais das cidades campus estão se beneficiando com o ensino ofertado pela Unipampa? Trata-se de uma pesquisa quali-quantitativa, bibliográfica, documental e descritiva. A amostra foi formada a partir de documentos oficiais da Unipampa. A análise dos resultados é realizada por meio da análise de conteúdo e do método comparado. Este estudo observa os impactos da Unipampa nas cidades de sua abrangência, no que tange ao quantitativo de formados, foi analisada a evolução dos indicadores ao longo de três anos consecutivos, com um olhar especial para os formados nascidos em tais municípios, em especial as mulheres.

Palavras-chave: Unipampa; monitoramento; formados; nascidos nas cidades campus; gênero.

1. Introdução

Unipampa is a new Brazilian federal university that is located in the southern half of Rio Grande do Sul (RS), in an area that covers approximately 53.07% of the territory of Rio Grande do Sul (RS). This text presents the research on how much the society that were born in the cities campusis completing courses through the institution. It is followed the evolution over three consecutive years (from 2017 to 2019) in order to observe the quantity of students graduated per campus and the degree of participation.

Brazilian higher education had a late start marked by the interests of the its upper income people, and the courses met the demands of this social group. It can be observed that public higher education institutions grew until the beginning of the 1980s, when the private sector started to expand and increase the number of places and courses offered, one of the factors that most contributed to this was the distance courses, currently widely spread both in the public and private spheres.

The Federal University of the Pampa was created by the Law No. 11,640 on January 11, 2008, with headquarters in Bagé and in the cities of: Jaguarão, São Gabriel, Santana do Livramento, Uruguaiana, Alegrete, São Borja, Itaqui, Caçapava do Sul and Dom Pedrito (BRASIL, 2008). For technical reasons, Unipampa is a multi-campus university⁴, that is, presents campus in different locations.

⁴ This characteristic is intrinsic to this institution and has been present since its creation. Unlike older institutions, in which it would be possible the existence of activities "off-site", which would be reverted into more resources for the institution because of the form of distribution of resources in Federal Institutions of Higher Education, via Budget Matrix of Other Costs and Capital (OCC), it does not occur in UNIPAMPA (MEC, 2013). In this sense, it can be considered as if all campuses were headquarters, only with the fiscal address staying in Bagé due to the location of the Rectorry in this city (BRASIL, Ordinance No. 651 of July 24, 2013).

The region where Unipampa was implemented is marked by socioeconomic indicators below the state average, and the total Socioeconomic Development Index (IDESE), which involves education, health, and income, is lower than that presented by the state. The same occurs with population growth and life expectancy at birth.

The Institutional Development Plan (PDI) (2014- 2018) of Unipampa presents four structuring connections: "Academic Excellence, Institutional Improvement, Human Dimension, and Social Commitment". This article will pay special attention to the institution's social commitment to the society where it is located. It is understood as social commitment: "affirmative action, accessibility, and policies for students in situations of social vulnerability, among other topics" (UNIPAMPA, 2022).

Since the beginning of its activities, Unipampa has been committed to the society where it is inserted. This study aims to track the indicators of the university regarding the percentage of students graduating who are native of the campus cities. To do so, it will be necessary to answer the following question: how is the local and regional society benefiting from the education offered by Unipampa, especially the people who live in the campus cities?

2. Development

This study presents the follow-up of indicators related to the participation of local and regional society, especially that group formed by the natural population of the cities that form Unipampa (Alegrete, Bagé, Caçapava do Sul, Dom Pedrito, Jaguarão, Itaqui, São Borja, São Gabriel, Santana do Livramento and Uruguaiana). The focus of this research is the analysis of the students who graduated from the institution over three consecutive years.

A brief history of Brazilian higher education is given for contextualization purposes. Socioeconomic data are also brought, which show their importance due to the particularities of the society analyzed, also, data concerning the researched institution are presented, especially those related to the research scope.

This article uses the mixed method. The qualitative analysis does not present a ready model to be followed, being up to the analyzer to use his interpretative capacity of the facts (GIL, 2008). Another part of the research, which works with statistical data, will depend on the quantitative method. This type of research "has as its main characteristic the uniqueness of the form of data collection and treatment. For this, it needs to collect a set of comparable and obtained information for the same set of observable units" (ALONSO et al, 2016, translated).

It is a bibliographic, documentary and descriptive research: bibliographic because it works with analysis of articles, books, magazines, newspapers, etc. Among the main advantages of this type of study is the fact that the researcher collects a very large amount of information, something that if it were sought into primary sources might be less significant (GIL, 2008); documentary because it consults and analyzes documents relating to the population of the graduates. This type of research uses materials that have not yet been analyzed or that may be reworked according to the researcher's objectives (GIL, 2008); and descriptive because it will describe the characteristics of the graduates of Unipampa (2017-2019). Descriptive surveys are those "that aim to study the characteristics of a group: its distribution by age, sex, origin, level of education, income level, physical and mental health status, etc." (GIL, 2008, p.28, translated).

Two forms of territorial division are used, necessary due to the large area of coverage of the institution. The mesoregion division, which divides RS into the South half and North half regions, is used, and also the one that divides the State into twenty-eight (28) Regional Development Councils (COREDEs), composed of smaller regions that have some kind of affinity.

To achieve the goal of verifying the achievement of the university's activities, the profile of the graduates in the years 2017, 2018, and 2019 was studied. To this end, the study of graduates was carried out according to their place of birth (country, state, and city), observing the students who were born in cities where there is a Unipampa campus and the course in which they graduated. With this, we sought to identify the number of students who graduated in the cities where the university campuses exist, and to verify the courses in which these people are graduating.

The research sample is made up of students graduating from Unipampa in the years 2017, 2018, and 2019. The database was built by the authors based on documents, data collected from the University's website, and bibliography related to the theme. Studies that have already been conducted on the subject were consulted. The documents were analyzed using content analysis, while the statistical data were analyzed using the Excel program to build charts, graphs, and tables with the graduates' data. The comparative method was also used because it seeks to highlight the similarities and differences found in the research, which may be of classes, phenomena, facts or individuals who may be separated in space and time (GIL, 2008).

2.1. A brief reading of Brazilian higher education

The first higher education school in the country was the Universidade do Paraná, according to State Law nº1,284 of 1912, but it was dismissed by Decree nº 11,530 in 1915. This decree stated that only cities with a population greater than 100 thousand inhabitants could establish a University, which made it impossible for the city of Curitiba to maintain the institution. Only in 1913 the operation of the Escola Livre de Manaus would start, later called the Universidade de Manaus (MORHY, 2004).

In 1931, with the decree No. 19.851 is the exposure of clearer bases, establishing that the universities should have course offerings from at least three areas of knowledge: Medicine, Law and Engineering. The University of São Paulo was created in 1934 and the University of the Federal District⁵ in 1935. In 1950 Brazil had 10 universities and in the 1960s, there were 20 (MORHY, 2004).

The Getúlio Vargas government created the Ministry of Health and Education providing a reform in the area of education. The minister Francisco Campos was responsible for the Higher Education Project. Decree Law 19,851 of 1931 created the National Education Council. One of the relevant facts for the history of higher education in Brazil was the creation of the University of Brasilia in 1961, whose first rector was the anthropologist Darcy Ribeiro (GENTIL, 2017).

⁵ In this period, the Federal District comprised the city of Rio de Janeiro, then the Brazilian capital.

Until the early 1980s, higher education had greater growth in the public sector, there were 65 public institutions and 22 private ones. The year 1983 was marked by the approval of the João Galmon Amendment in which it was approved a minimum amount to be spent on education, being 25% for municipalities and 13% for the Union (MORHY, 2004).

Many speeches point to education as a fundamental element for the production of capital and for social development, and thus, it became widely available and commercialized (GENTIL, 2017). The Federal Constitution of 1988 guarantees that "education is free to private initiative, provided the following conditions are met: I - compliance with the general norms of national education. II - authorization and quality assessment by the Public Authority" (BRASIL, 1988).

During Lula's government, the Program of Support for Restructuring and Expansion Plans for Federal Universities (Reuni) was created by decree on April 24, 2007, with the goal of increasing access and permanence in higher education. The government has adopted several measures to stimulate the growth of Brazilian public higher education, providing conditions for federal universities to enable academic, physical and pedagogical expansion. The program began in 2003 with an expected completion by 2012 (BRASIL, REUNI, 2018). Thus, four new public higher education institutions were created: Grande Dourados, in Mato Grosso do Sul; Universidade Federal do ABC, in Santo André; Universidade do Recôncavo Baiano, in Cruz das Almas and the Universidade Federal do Pampa, in Bagé, in Rio Grande do Sul (GENTIL, 2017).

When analyzing current Brazilian higher education, it is possible to verify that there are more private institutions than public ones. In 2017, of the higher education institutions, 87.9% were private and only 12.1% were public, of these 5.1% state, 4.5% federal, and 2.6% municipal. Of this year's graduates, 79.0% studied in private colleges against 21.0% in the public network. It is worth noting the occupancy rate per vacancy, which is only 32.1% in private versus 82.5% in public education (INEP, 2022).

2.2. Unipampa

Unipampa was established in 2008 by Law No. 11,640, called Fundação Universidade Federal do Pampa, it is a new teaching institution, and it receives assistance from two important public higher education institutions in the implementation process. Is located in the southern half of Rio Grande do Sul, covering the COREDES of Fronteira Oeste, Campanha and Sul.

The university was created to promote "qualified higher education, in order to form capable and committed citizens to act for the benefit of regional, national, and international development". The educational institution started its activities under the tutelage of two other universities until its legal formalization in 2008, the Federal University of Santa Maria became responsible for five campuses, while the Federal University of Pelotas for the other five (GENTIL, 2017).

It is located in the largest border area of Mercosur, extending over an area of 153,879 km². It has ten campuses in municipalities of the Western Border, Campanha and South. Of these, three are on the border with Argentina: São Borja, Itaqui, Uruguaiana. Two campus border Uruguay: Santana do Livramento and Jaguarão. And the other five campus are located in: Alegrete, Bagé, Dom Pedrito, Caçapava do Sul and São Gabriel (UNIPAMPA, 2022). Unipampa emerges with the following purpose:

Fulfilling an old dream of the population allows youth, eager for knowledge, to remain in their region of origin and acquire the necessary information to drive the progress of their region, at the same time that qualified labor is trained, and the self-esteem of its inhabitants is increased, having, as a consequence, the emergence of new families, whose children will glimpse options for them to develop culturally and economically independent societies (UNIPAMPA, 2022, translated).

In 2008, Unipampa had the support of 391 professionals, in the most diverse areas, in 2017 this number reached 1,893, in 2018 there is a decrease, reaching 1,887. In 2021, there is a retraction of 3.11% in the number of professional contracts, compared to 2020, when the institution now has 1,851 employees, a number that is close to the number presented in 2016, when there were 1,849 professionals (OBSERVATÓRIO 360°, 2022). Several Unipampa services are outsourced, which brings the total number of jobs to close to two (2) thousand in 2022 (UNIPAMPA, 2022).

As for the level of education of the employees, in 2013, 32.13% had a doctorate, 18.84% a master's degree, 8.66% a specialization, 26.45% higher education, and 13.92% basic education. Of this, 52.15% were men and 47.85% women. In 2021 we observe a great evolution in the indicators, since 45.27% have a doctorate, 17.07% a master's degree, 16.07% a specialization, 17.13% higher education, 4.05% basic education, and 0.05% others. Since 50.30% are men and 49.70% are women, we observe that there is almost a gender parity, with an increase in the participation of women (360° OBSERVATORY, 2022).

Unipampa has sixty-eight (68) undergraduate, graduate, and technological courses in its campuses⁶, and six (6) distance learning courses, offered in partnership with Universidade Aberta do Brasil (UAB), distributed in four (4) units. All courses are chosen according to the aspects of the regional context, in order to provide that many young people remain in their places of birth, and to contribute to the progress of the region where it is located. Currently the institution has seventeen master's degrees and four doctorates, in addition to several specializations (UNIPAMPA, 2022; 2021; 360° OBSERVATORY°, 2022).

There was a progressive expansion in the number of students enrolled over the past twelve (12) years, in 2009 there were 4,248 students, in the second half of 2015, six years later, this number practically doubles to 8,247, of these 59.27% in full-time courses, 37.93% in the nightshift and only 2.80% in the morning/evening shift. In 2021 the number of students continued to rise, in the second semester of this year the institution had 12,818 students, 59.69% of them in full-time courses, 37.77% in the evening, and only 2.54% in the morning/evening shift (360° OBSERVATORY°, 2022).

⁶ Some of the undergraduate, degree, and technology courses offered by Unipampa (some courses are available on more than one campus with a pedagogical project that may vary, as well as the mode and schedule of the offer), distributed across its ten campuses: Degree: Biological Sciences; Nature Sciences; Natural Sciences; Exact Sciences; Human Sciences; Field Education; Physical Education; Physics; Geography; History; Letters - Spanish and Hispanic Literature; Letters - Additional Languages English; Spanish and Respective Literatures; Letters - Portuguese and Spanish, Letters - Portuguese and Portuguese Language Literatures; Letters - Portuguese and Portuguese Language Literatures; Letters Portuguese; Portuguese/Spanish and Respective Literatures; Mathematics, Music; Pedagogy and Chemistry. Bachelor's degree: Journalism; Medicine; Administration; Public Administration; Agronomy; Biotechnology; Computer Science; Food Science and Technology; Biological Sciences; Economic Sciences; Social Sciences - Political Science; Social Communication - Advertising; Law; Nursing, Agricultural Engineering; Environmental and Sanitary Engineering; Cartographic and Surveying Engineering; Civil Engineering; Food Engineering; Computer Engineering; Energy Engineering; Production Engineering; Software Engineering; Telecommunications Engineering; Electrical Engineering; Forest Engineering; Mechanical Engineering; Chemical Engineering; Enology; Pharmacy; Physiotherapy; Geophysics; Geology; Environmental Management; Interdisciplinary in Science and Technology; Veterinary Medicine; Nutrition; Cultural Production and Policy; International Relations; Public Relations; Social Service and Zootechnics. Technological: Agribusiness; Aquaculture; Tourism Management; Mining and Technology in Fruit Culture (UNIPAMPA, 2022).

The budget of the last six years of Unipampa presents oscillations mainly when we analyze the committed expenses, in 2014 there was an increase of 23.02% compared to the previous year. In 2015 the increase was only 3.74%. Between the years 2016 and 2017 the committed expenses had an increase of approximately 12.00%. In 2018 there was a budget increase, in the mode presented here, of only 0.33%. In 2019 there was an increase of 7.16%, but in 2020 the adjustment was only 3.04%. In 2021 there was a budget reduction of -0.55%, something that had never occurred since the data started to be presented by the 360° Observatory (360° OBSERVATORY, 2022).

In 2021, the university increased the number of students by more than 18%, surpassing 12 thousand students enrolled in undergraduate programs alone. On the other hand, the committed expenses suffered a reduction of -0.55%, in accordance with the budget restriction suffered (360° OBSERVATORY, 2022).

In 2022 the institution has approximately 687 Research Projects in progress and around 328 Extension Projects. For example, the Uruguaiana campus alone, focused on health, has about 261 research and 122 extension projects underway (UNIPAMPA, 2022).

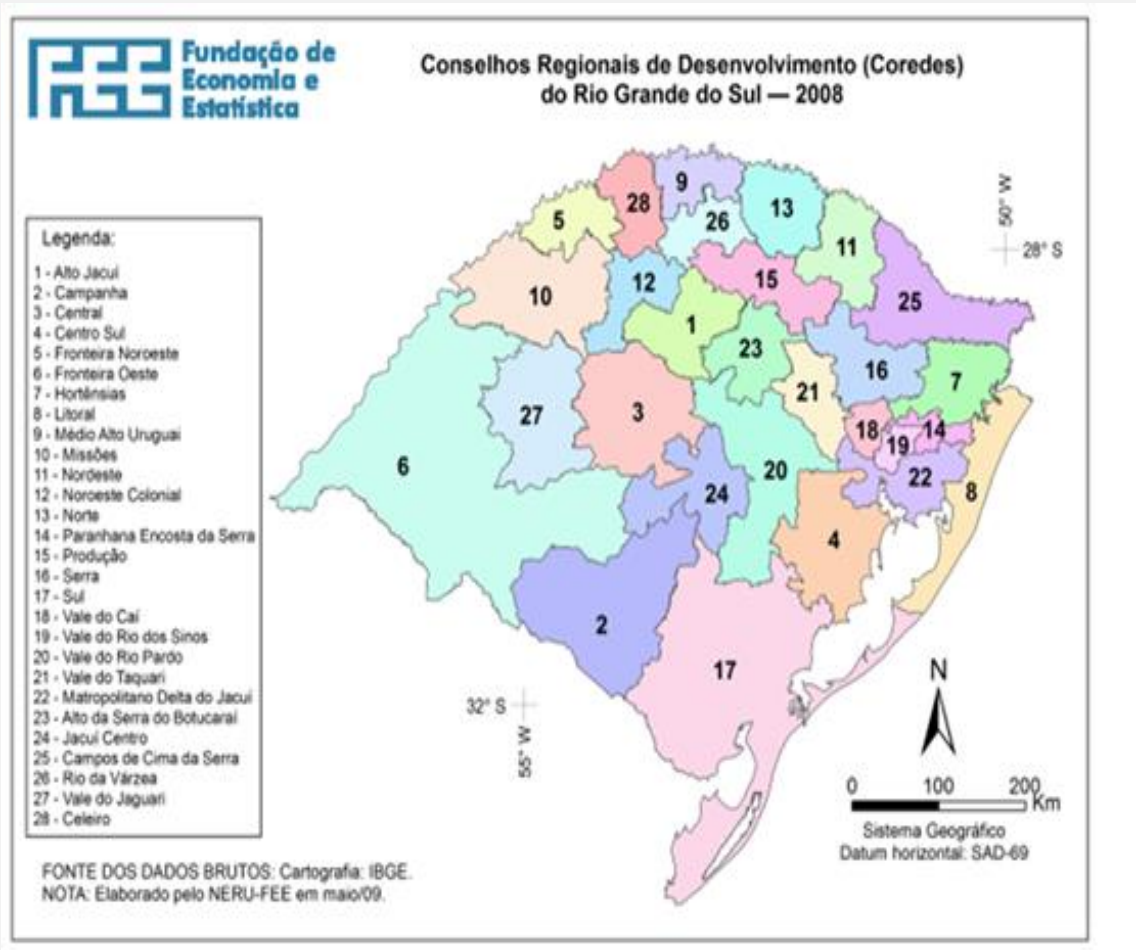
Unipampa was created to meet the educational demands of a society distributed over a large territory that covers more than half of the gaúcho territory, as will be presented. This text addresses some of the main socioeconomic characteristics peculiar to this region.

2.3. Social and Economic Indicators of the Western Border, Campanha, and Southern regions

Before starting the data analysis, it is necessary to know a little about the socioeconomic aspects of the region where Unipampa is located. The university is located in a region marked by large extensions of land and low population density.

This research will use the division of the State of RS created by Law 10,283/1994, which instituted the Regional Development Councils (COREDEs). The state was divided into twenty-eight (28) regions, agglomerations of cities that have social, economic or cultural affinities. The main goal of the COREDEs is to promote regional development in a harmonic and sustainable way, through "the integration of resources and governmental actions in the region, aiming at improving the quality of life of the population, the equitable distribution of the produced wealth, the encouragement for people to stay in their region, and the preservation and recovery of the environment" (RIO GRANDE DO SUL. Law 10,283/1994).

Figure 01: Distribution of the Regional Development Councils (COREDEs) in RS



Source: FEE data based on data from RS Legislative Assembly, 2022.

Of the ten (10) Unipampa campus, three (3) are located in the Campanha region (Bagé, Caçapava do Sul, and Dom Pedrito); six (6) in the Western Frontier (São Borja, Alegrete, São Gabriel, Uruguaiana, and Itaqui); and one (1) in the South (Jaguarão), according to figure 02. As for life expectancy at birth in 2000 in the three regions and in the state of RS, we observe that the average in RS was 72.05, in the West Border was 71.57, in Campanha 70.86, and in the South only 69.54. Note that none of the regions managed to reach the state average, and the one that showed the worst result was the South region.

Figure 02: Image of the distribution of Unipampa campuses in Rio Grande do Sul



Source: UNIPAMPA, 2022.

The region where Unipampa was constituted is marked by progressive socioeconomic attrition, a fact that has led to unequal and unfair development. At the end of the twentieth century a social and economic decline was observed in the region due to the crisis in the agricultural sector, a characteristic of the region marked by large rural properties and low productive diversification (UNIPAMPA, 2022).

However, the entire Metade Sul of Rio Grande do Sul state coexists with quite difficult socioeconomic problems, based on social indicators it is possible to see that the municipalities present not only the worst economic indicators, such as GDP, but also presents a significant percentage of poor in its population (HENTZ, 2013).

Another relevant aspect for this study is the population distribution and the coverage area of the Unipampa. The three regions together constitute approximately 53.07% of the 281,748 km² of the territorial area of RS (IBGE, 2022). The remaining twenty-five (25) regions are distributed over 46.93% of the territory.

Although the regions are distributed over large tracts of land, this does not mean that they are regions with a large amount of population, quite the contrary, even covering 53.07% of the physical area of the state the percentage of inhabitants was only 14.51% in 2013. Figure 03 presents data regarding the estimated population and variation of these indicators from 2013. In 2016, it is observed that the RS increased the number of inhabitants by 1.46%, the South increased 0.78%, but Campanha had a loss of 0.70% and the Western Border decreased 1.87%, the highest rate among the three regions. In 2020 the Western Border remains with a significant loss of 1.16%, if compared to the other regions analyzed here, the South decreased by 0.18%, but Campanha obtained an increase of 0.84%, a percentage well below the average value of RS, of 1.72% in relation to the year 2016.

Figure 03: Population estimate and/or variation in RS and COREDEs Campanha, Fronteira Oeste and Sul

RS e COREDEs	Estimate and/or population variation (2013, 2016 and 2020) in RS and COREDEs					
	2013		2016		2020	
	Total	population estimate	Total	Variation for the year 2013	Total	Variation for the year 2016
RS	11.066.527	100,00%	11.229.947	+1,46%	11.422.973	+1,72%
Campanha	219.172	1,98%	217.649	-0,70%	219.477	+0,84%
Fronteira Oeste	524.480	4,74%	514.697	-1,87%	508.734	-1,16%
Sul	862.169	7,79%	868.892	+0,78%	867.334	-0,18%

Source: Prepared by the authors from data collected from FEE DADOS, 2022.

Figure 04 brings the Socioeconomic Development Index (IDESE), that involves three blocks (Education, Income and Health), and it is observed that none of the three COREDEs that cover the cities of Unipampa is nearer state average that was on the rise between 2013 and 2019. In 2013 the Southern region was the one with the worst performance, followed by the Western Frontier and Campanha. In 2016 there was a slight expansion in the indicator, the region that grew the most was Campanha, which already brought a better performance. The South, which in 2013 presented the worst performance in 2016, exceeds in only 0.01% the West Border, but still quite distant from the indicators of Campanha and RS average. In 2019, Campanha is still best positioned between the three COREDES that Unipampa is, followed by the South and the Western Border. When observing how much each region has expanded, this indicator over these six (6) years it is possible to see that in 2016 the regions of Campanha and South had an increase of 0.23% and the West Border of 0.21%, higher than the state gain that stood at 0.11%. The same occurred in 2019, Campanha increased its indicator by 0.25%, the South by 0.24% and Campanha by 0.23%, the three regions exceeded the gain of 0.215 of the State of RS. Therefore, it is possible to note that there is a historical lag in relation to the state average, the fact is that no COREDE where Unipampa is located managed to reach the state indicators throughout the period, even presenting constant expansion, even higher than the Rio Grande do Sul average.

Figure 04: Total Socioeconomic Development Index (IDESE) of the state of RS and of the COREDEs Campanha, West Border and South

RS/COREDES	IDESE TOTAL*		
	2013	2016	2019
RS	0,744	0,755	0,776
CAMPANHA	0,698	0,721	0,746
FRONTEIRA OESTE	0,684	0,705	0,728
SUL	0,683	0,706	0,730

* Index composed of twelve (12) indicators, divided into three blocks (education, income and health). Zero (0,000) no development and one (1,000) full development

Source: FEE DADOS, 2022.

In comparative terms, the Southern half of Rio Grande do Sul presents Social Development Indexes (IDS) from medium to low, while the Northern and Northeastern regions have municipalities with higher indicators. The region faces major challenges to compete and develop, among the reasons are: low population density; low public investments per capita; remoteness from the most developed regions; land sector marked by medium and large properties (UNIPAMPA, 2022).

The region where Unipampa is located is marked by social, structural, and economic deficiencies. For the implementation of the university, numerous actions were necessary, such as: construction of buildings, bidding to hire outsourced companies, holding public competitions and vestibular exams, acquisition of equipment, standardization of its processes, creation of academic and administrative structures compatible with the great diversity of courses. According to the analysis of the socioeconomic impact of Unipampa in the Southern Half mesoregion performed by Pahim et al (2018), the institution impacts, to a greater or lesser extent, the maintenance of population levels, the decrease in income concentration, the increase in GDP per capita, the lower unemployment rate, the increase in the adult population rate, the higher tax revenue, and the improvement in quality of life. (PAHIM et al, 2018, p.187). But, as already pointed out, the population estimate by COREDEs shows that the region of Campanha and South had a reduction in inhabitants in 2016 compared to three years earlier. In 2019 we can also see that the Western Frontier and Campanha also decreased their population.

2.4. Profile of students graduating in 2017, 2018 and 2019 at Unipampa

So far, few studies have been found that focus on the natural graduates of the campus cities, much less those that cover all ten units. It is followed the formative processes of the years 2017, 2018 and 2019, in order to verify the evolution of the indicators of the natural graduates of the campus cities.

Figure 05 brings the total number of students graduated by Unipampa and the number of graduates in the ten (10) campus cities over three academic years, 2017, 2018 and 2019. In 2017, Uruguaiiana had the highest number of graduates, 210, followed by Santana do Livramento with 133. While the lowest rates were inCaçapava do Sul with only 53 followed by São Gabriel with 76 graduates. In 2018, Uruguaiiana campus continues to have the best result, where 202 graduates graduated, followed by São Borja with 151. While the worst results were inCaçapava do Sul, with 54 and Jaguarão with 64 graduates. In 2019 Uruguaiiana remains as the campus with the highest number of graduated students, with 158, followed, as in the previous year, by São Borja with 148. São Gabriel shows the worst performance, with only 53 graduates, followed by Jaguarão with only 59 completers.

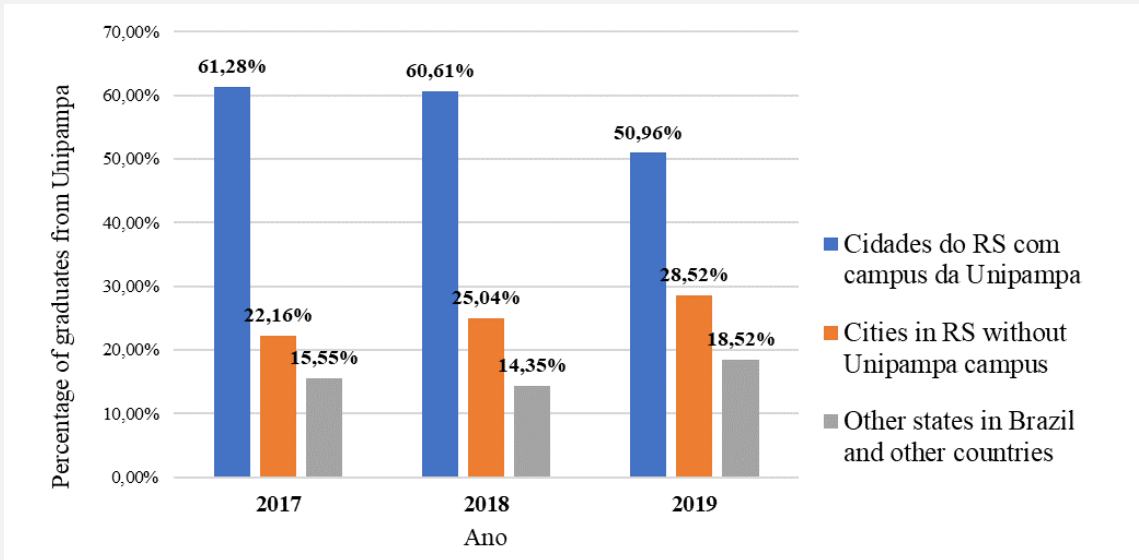
Figure 05: Number of graduated students from Unipampa's campuses by academic year

CITIES campus of Unipampa	2017		2018		2019	
	Total graduates	Campus city natural graduates	Total graduates	Campus city natural graduates	Total graduates	Campus city natural graduates
Alegrete	126	56	116	53	119	45
Bagé	161	93	138	82	116	92
Caçapava do Sul	53	20	54	15	69	16
Dom Pedrito	76	67	99	73	105	80
Itaqui	104	66	116	64	100	60
Jaguarão	97	58	65	45	59	36
São Borja	142	89	151	127	148	90
São Gabriel	68	41	91	64	53	26
Santana do Livramento	133	110	111	81	98	69
Uruguaiana	210	139	202	140	158	91

Source: Prepared by the authors based on data from the nominal list of graduates in 2017, 2018 and 2019, UNIPAMPA, 2022.

Figure 05 brings another important data, presents the number of graduates born in campus cities, even if they have completed their courses in a unit other than their hometown, for example a student may have been born in Alegrete, but graduated in Uruguaiana. In 2017, Uruguaiana graduated 139 students born in the cities covered by the institution, followed by Santana do Livramento with 110. The campus that had fewer graduates born in the units was Caçapava do Sul with 20 graduates followed by São Gabriel with 41. In 2018 Uruguaiana continues with the best performance, there were 140 people, followed by São Borja with 127 graduates. Caçapava do Sul, on the other hand, remains with the lowest indicator, with only 15 graduates, soon after comes Jaguarão with only 45. In 2019, the Bagé campus presents the highest number, there were 92 graduates from the campus cities, followed by Uruguaiana with 91. However, Caçapava do Sul remains the city with the lowest number, there were only 16 people, followed by São Gabriel with 26 graduates. The graph below shows the profile of the graduates by origin of birth.

Table 01: Profile of students who graduated in the years 2017, 2018 and 2019 - born in cities-campuses, in cities of RS and in other states or countries

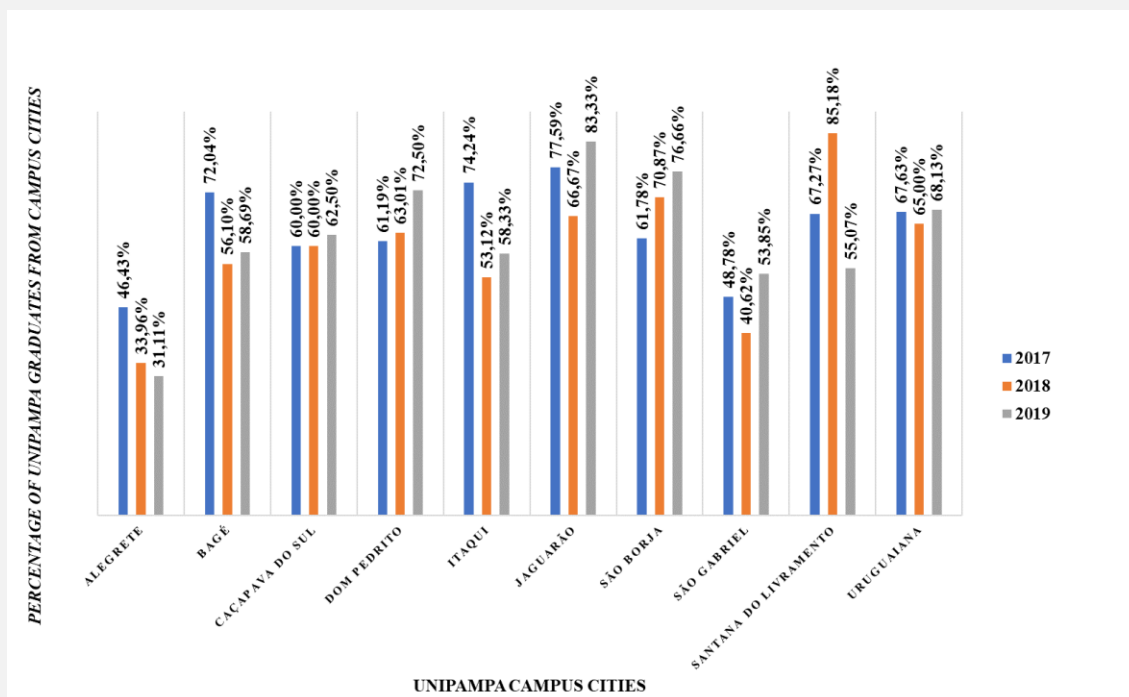


Source: Prepared by the authors from the nominal list of graduates in 2017, 2018 and 2019, UNIPAMPA, 2022.

Table 01 shows that from 2018 to 2019 most Unipampa graduates were from campus cities, with indicators always higher than 50.00%, reaching 61.28% in 2017, the beginning of this research. Another significant portion of graduates are from cities in the state of Rio Grande do Sul. The participation of graduates from other states and countries is smaller, but reached 18.52% in 2019.

It is noteworthy that the institution is gradually increasing the percentage of graduates coming from cities other than its campuses, as well as the percentage of people who are coming from outside the state/country, this is very important, because as we can see the university has expanded considerably since its creation and today is an important option for public higher education in Brazil. Table 02 shows the evolution of the percentage of women graduating from Unipampa who were born in campus cities.

Table 02: Percentage of graduates born in the ten (10) campus cities



Source: Prepared by the authors from the nominal list of graduates in 2017, 2018 and 2019, UNIPAMPA, 2022.

According to table 02 it is possible to observe that in 2017 the Jaguarão campus was the one that graduated the most women, in percentage terms, they represented 77.59%, followed by Itaqui with 74.24%. The lowest results were with Alegrete, with only 46.43% and São Gabriel with 48.78%. In 2018, Santana do Livramento showed the best performance, as among its graduates who are native of the campus cities, they represented 85.18%, followed by São Borja with 70.87%. The lowest results remain, firstly with Alegrete, with only 33.96%, followed by São Gabriel with 40.62%. In 2019, Jaguarão counts as the best indicator, they accounted for 83.33% of the completers, followed by São Borja with 76.66%. The worst performance, that year, was Alegrete, with only 31.11%, the lowest so far, followed by São Gabriel with 53.85%.

When the graduate profile is analyzed, it is possible to observe the large participation of women, with high percentages in most of the campuses that make up the institution. The overall percentage of female graduates was higher than 50.00% in the three consecutive years, in 2017, they represented 60.08%, in 2018 they stood at 59.93% and in 2019 they were 59.25% of the graduates.

Figure 06: Number of employment ties in RS and in the regions covered by Unipampa: gender aspect

RS e COREDEs	Number of employment relationships: gender					
	Male			Feminine		
	2008	2016	2019	2008	2016	2019
RS	1.418.316	1.558.035	1.591.261	1.102.995	1.352.848	1.366.360
Campanha	20.386	23.890	24.058	12.571	17.279	18.065
Fronteira Oeste	47.226	53.546	52.803	26.457	35.694	36.335
Sul	77.518	95.090	90.992	55.418	74.732	71.440

Source: FEE data, 2022.

Of the total Rio Grande do Sul population, approximately 51.30% are women and 48.70% are men (IBGE city, 2022). Figure 06 shows the number of jobs, in terms of gender, in the year Unipampa was created and more updated data from 2016 and 2019 for comparative purposes. It can be seen that from 2008 to 2016 the number of men employed in RS increased by 10% and the number of women employed by 23%. But what draws more attention is the expansion of the percentage of women in the labor market in this period. Campanha increased by 10%, the Western Frontier by 17%, and the South by 23% the percentage of men with jobs. In the same period, the Campaign increased the percentage of employed women by 23%, the Western Frontier by 37%, and the South by 35%.

From 2016 to 2019, a much smaller interval than the previous one, it is possible to see that the number of employment ties is higher in the female group than in the male group. The state of RS increased the employment market by 2% for men and 1% for women. In the Campanha region there was a 2% increase, in the Western Frontier 1%, and in the South a -4% decrease for men. Campanha, on the other hand, increased the employment of men by 1%, the Western Border by 2%, and Campanha decreased the employment of women by -4%. Women are still a minority of employees, both in Rio Grande do Sul and in the region covered by Unipampa, but they have increased their participation in the labor market in the last eleven (11) years.

The data leads us to understand that Unipampa contributes considerably to the formation of the local and regional society where it is located, and the female gender is in general the majority within the group followed here. We cannot state that the cause of the increase in employment ties is related to the institution, since a specific study is needed for this purpose, which this study did not propose to do at this time.

3. Final considerations

Public higher education in Brazil started late, only in 1920. After the promulgation of the 1988 Federal Constitution there was an expansion of the private education network. MEC is the ministry responsible for education in the country, and it controls all relevant aspects of education, including higher education.

The arrival of Unipampa in the southern half of Rio Grande do Sul is something to be considered, due to its great regional coverage. The University has ten campuses distributed in ten cities, offers approximately sixty-four (64) undergraduate courses with 11,653 undergraduate students enrolled.

This work was to analyze the students who graduated in 2017, 2018 and 2019 born in the cities where Unipampa has campuses in order to observe the relevance of the institution in the formation process of this society. Based on the data, it was possible to answer the problem presented here: Unipampa is reaching the society where it is located. Proof of this is the large number of local students who entered higher education courses and the high percentage of graduates from the institution over the three years analyzed. It is hoped that society will be able to keep this specialized labor force in the region, and that governmental actions are thought and implemented in this sense. The region longs for development in all senses, such as: social, economic, structural, political, and cultural, and the educational improvement of the local inhabitants may be the way to go.

Referencias

Alonso, A. (2016) Métodos qualitativos de pesquisa: uma introdução. In: de Miranda, D.S; Alonso, A. et al. Método de pesquisa em ciências sociais: Bloco qualitativo. São Paulo: SESC São Paulo/CEBRAP.

Brasil. (1988). Constituição Federal de 1988. Disponível em: <<http://www.tse.jus.br/legislacao/constituicao-federal>>. Acesso em: mai. 2021.

Brasil. (2008). Lei nº 11.640 de janeiro de 2008: Institui a Fundação Universidade Federal do Pampa - UNIPAMPA. Disponível em: <http://www.planalto.gov.br/ccivil_03/_Ato2007-2010/2008/Lei/L11640.htm>. Acesso em: mai. 2021.

_____. (2013). Portaria nº 651, de 24 de julho de 2013. Disponível em: <http://www.andifes.org.br/wp-content/uploads/2017/04/Forplad-Portaria-n_651-Matriz-OCC.pdf>. Acesso em: jul. 2021.

FFE Dados. (s.d.). Disponível em: <<http://feedados.fee.tche.br>>. Acesso em: jan. 2022.

_____. (s.d.) COREDEs. Disponível em: <https://arquivofee.rs.gov.br/rs-em-mapas-e-dados/b-base-de-dados-e-mapas/b-sistema-de-informacoes-geograficas/mapas-tematicos/regionalizacoes/Administrativas/Coredes/ThumbCoredes.htm>. Acesso em: jan. 2022.

Gentil, Viviane. K. (2017). Expansão, interiorização e democratização de acesso a educação superior pública: o caso da Unipampa. Disponível em: <http://hdl.handle.net/10923/9978>. Acesso em: nov. 2021.

Hentz, Andréia. C. G. (2013). A pobreza na metade Sul do Rio Grande do Sul, Porto Alegre. Disponível em: <http://www.lume.ufrgs.br/handle/10183/79226>. Acesso em: nov. 2021.

Gil, A. C. (2008). Métodos e técnicas de pesquisa social. 6. ed. Editora Atlas SA.

Instituto Brasileiro de Geografia e Estatística (IBGE). (s.d.). IBGE educa/número de mulheres. Disponível em: <https://educa.ibge.gov.br/jovens/conheca-o-brasil/populacao/18320-quantidade-de-homens-e-mulheres.html>. Acesso em: jan. 2022.

_____. (s.d.). IBGE cidades. Disponível em: <https://cidades.ibge.gov.br/brasil/rs/santana-do-livramento/panorama>. Acesso em: jan. 2022.

Instituto Nacional de Estudos e Pesquisas Educacionais Anísio Teixeira (INEP). (2022). Censo da educação superior e notas estatística. Retirado de: <http://inep.gov.br/web/guest/sinopses-estatisticas-da-educacao-superior>.

Ministério da Educação. (s.d.). Plataforma Universidade 360°. Observatório da Educação Superior. Disponível em: <https://www.gov.br/mec/pt-br/universidade360>. Acesso em: jan. 2022.

Morhy, Lauro. (2004). Brasil: universidade e educação superior. In: ____ (Org.). Universidade no mundo: universidade em questão. Brasília: Editora Universidade de Brasília, v. 2, p. 25-60.

Pahim, F. S. B. (2018). Impacto socioeconômico da implantação da Fundação Universidade Federal do Pampa–UNIPAMPA. Retirado de: <https://repositorio.ufsm.br/handle/1/16571>.

Rambo, B. D., Silveira, M., & Alves, A. (2012). Perfil do aluno ingressante em 2012 nos cursos de graduação do campus Bagé. Anais do Salão Internacional de Ensino, Pesquisa e Extensão, 4(2). Disponível em: <http://seer.unipampa.edu.br/index.php/siepe/article/view/1887>. Acesso em: jun. 2021.

Rio Grande do Sul. (1994). Lei nº 10.283/1994. Dispõe sobre a criação, estruturação e funcionamento dos Conselhos Regionais de Desenvolvimento e dá outras providências. Retirado de: http://www.al.rs.gov.br/Legis/M010/M0100099.ASP?Hid_Tipo=TEXT0&Hid_TodasNormas=12666&hTexto=&Hid_IDNorma=12666.

UNIPAMPA. (2017). Plano de dados abertos 2017-2018. Disponível em: <<http://novoportal.unipampa.edu.br/novoportal/dados-abertos>>. Acesso em: jan 2022.




_____. (s.d.) A Unipampa. Disponível em: <https://unipampa.edu.br/dicipa/unipampa>. Acesso em: jan. 2022.

_____. BDE: Relação nominal de formandos até 2019. Material disponibilizado por E-mail via Ouvidoria, 2022.

_____. (2019). Relatório Integrado (RI) de Gestão- exercício 2020. Retirado de: <https://sites.unipampa.edu.br/proplan/files/2019/07/relatorio-de-gestao-unipampa-2018.pdf>..

The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.

A política e o controle dos gastos tributários à luz da Constituição Federal e da Lei de Responsabilidade Fiscal: estudo de caso do Governo do Estado do Ceará

Samuel Leite Castelo¹ 
Aline Duarte Moraes Castelo² 
Plácido Aderaldo Castelo Neto³ 

DOI: [10.22478/ufpb.2525-5584.2022v7n1.61070]

Recebido em: 06/10/2021
Aprovado em: 06/06/2022

Abstract: The revenue waiver policy of the government of the state of Ceará moved in 2019 the amount of R\$ 1,106 billion reais in 2019 and R\$ 1. 204 billion by 2020. These values are based on the estimate contained in the Annual Budget Law - LOA, and in 2019, the amount effectively waived was R\$ 1,227 billion reais. We emphasize that these values refer exclusively to the waivers made under the Industrial Development Fund - IDI, however, no other waivers were evidenced. Thus, the objective of the article is to evaluate the policy of revenue waiver within the State of Ceará. The methodology used was based on an exploratory survey on the subject through research on the applicable legislation and corporate systems of the government of Ceará, aiming to collect information about the composition and operationalization of revenue waivers granted and practiced by the government of Ceará. The data analysis techniques used for methodological conduct were the documentary examination of planning instruments and related legislation, as well as interviews with the actors of the tax incentives policy. The results indicate the need to define a Tax Reference System on revenue waivers, to control general and non-general revenue waivers, to improve procedures on the process of forecasting, measurement, control, effectiveness, and transparency of revenue waivers. Finally, the government should plan, manage, and control these resources, because they have great materiality and relevance, especially if confronted with those dedicated to education, health, and safety.

¹ Universidade Estadual do Ceará (UECE). E-mail: samuel.castelo@uece.br.

² Universidade de Coimbra. E-mail: aline_dmf@hotmail.com.

³ Universidade Estadual do Ceará (UECE). E-mail: placido.castelo@uece.br.

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

Keywords: Tax Expenses; Reference Tax System; Public Sector.

Resumo: A política de gastos tributários do Governo do Estado do Ceará movimentou o montante de R\$ 1.106 bilhões de reais em 2019 e R\$ 1.204 bilhões de reais em 2020. Estas importâncias estão baseadas na estimativa constante na Lei Orçamentária Anual - LOA, sendo que, em 2019, o importe efetivamente renunciado foi de R\$ 1.227 bilhões de reais. Estes valores se referem exclusivamente às renúncias realizadas no âmbito do Fundo de Desenvolvimento Industrial - FDI, porém, não foram evidenciadas outras desistências praticadas. Assim, o objetivo deste ensaio é avaliar a política de gastos tributários no âmbito do Estado do Ceará. A metodologia utilizada baseou-se num levantamento exploratório por meio de pesquisas acerca da legislação aplicável e nos sistemas corporativos do Governo cearense, objetivando coletar informações atinentes à composição e à operacionalização dos dispêndios tributários concedidos e praticados pelo Governo estadual. As técnicas de análise de dados utilizadas para a conduta metodológica foram a análise descritiva dos indicadores orçamentários e contábeis e o exame documental dos instrumentos de planejamento e de legislação correlata, bem como dos demonstrativos contábeis. Os resultados expressam a necessidade de se definir um sistema de referência tributária sobre as renúncias de receitas, de se efetivar o controle dos gastos tributários de caráter geral e não geral, de melhorar os procedimentos sobre previsão, mensuração, controle, efetividade e transparência das renúncias de receitas. Por fim, o Governo deverá planejar, gerir e controlar estes recursos, porquanto ostentam materialidade e grande relevância, especialmente se confrontados com os dedicados a educação, saúde e segurança.

Palavras-chave: Gastos Tributários; Sistema Tributário de Referência; Setor Público.

1. Introduction

Tax expenditures are considered a means of public policy and must be contained in evaluation and control mechanisms. (Carvalho Júnior, 2019; Botelho; Abrantes, 2020). It is observed that when the State, as a normative and regulatory agent of economic activity, instead of intervening in the economic or social reality, through the use of budgeted revenues - that is, applying resources in direct expenses - decides to act by managing the use of revenue waivers, is before tax expenditures (GAO, 2012; Mello, 2016; Oliveira, 2020).

As Corcelli (2021) teaches, the reasons for the expansion of tax expenditures observed recently in the Brazilian economy are numerous, such as: i) the reduction in the capacity to carry out public investments with a view to stimulating aggregate demand; ii) the negative effects of the regressive and complex tax structure on industrial competitiveness; and iii) the launch of industrial policies as a set of tax incentives.

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

It is tangible within the States that there are serious problems with distorted tax benefits, "tax war", distribution of revenues between States and the concentration of revenue in some sectors - such as electricity, fuel, telecommunications and vehicles, incentives to imports and export encumbrances (Bolzan; Bianchi, 2017; Paes, 2019). This abdication of revenue is an exception to the rule and obviously implies a loss of revenue (Bolzan; Bianchi, 2017).

The Federal Court of Accounts - TCU (2018) shows that tax, financial and credit benefits, in general, represent distortions to the free market and indirectly result in a greater tax burden for activities or sectors that are not benefited. In fact, in a context of fiscal restriction, the amounts associated with these benefits should be considered with greater caution due to their influence on public accounts (TCU, 2014; Corcelli, 2021).

Therefore, tax expenditures are intended to: stimulate and encourage certain activities or sectors, to promote the growth of regions, as well as contribute to economic and social balance. The resources that are not collected by the State must be reverted in the form of benefits directed to society (Tronquini; Limberger, 2017; Carvalho Júnior, 2019; IMF, 2019; Corcelli, 2021).

In this perspective, its assessment and control become influential for the inspection work of control bodies, such as audit courts and general controllerships, regarding the effectiveness of these fiscal policies (TCU, 2014; TCU, 2018; Corcelli, 2021). The correct supervision of public resources requires consideration not only of explicit public expenditures, but also those carried out indirectly through the tax system, and specifically by tax expenditures (Carvalho Júnior, 2019; Andrade, 2015; Corcelli, 2021) .

In this way, audit courts, in compliance with their constitutional powers, undertake to inspect the waivers of revenue granted by federal entities, through processes of financial, operational and compliance audits, among other inspection instruments (TCU, 2014; TCU, 2018; Carvalho Júnior, 2019).

Based on the literature on tax expenditures, the objective of this step is to carry out a study on the policy of these expenditures, evaluating procedures and controls on revenue waiver adopted by the Government of the State of Ceará. Within this scope, these specific objectives are sought to be achieved: a) to describe, in the context of the Federal Government, the conceptual framework on tax expenditures and its reference tax system; and b) analyze the controls over the tax expenditure policy of the Government of Ceará.

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

The methodology used consisted of a bibliographic and documentary review of the literature and infraconstitutional provisions applied to the species studied here, adopted in Brazil and, specifically, in the State of Ceará. In fact, the study is classified as descriptive and exploratory, with qualitative analysis and case study, through document analysis of budget laws and the law on budget guidelines and the general balance of the State of Ceará, for the periods referring to 2010, 2014, 2019 and 2020.

The main results of this essay recognize the important role of reference tax systems in Brazil, which establish guidelines and the conduct of the “State” in proposing the conception, implementation, follow-up and monitoring of adopted tax benefits.

The results also show the current process at the federal level, where it is advanced, and, in the State of Ceará, its non-existence.

The data from this study allow the visualization of tax expenditures as a relevant public policy in the process of economic and social stimuli that also add public value to society. In relation to Ceará, there is clearly a need to improve the policy of fiscal incentives not resulting from programs.

This writing is organized into four sections, including the introduction reported herein. The next one contains the literature review. In the immediately subsequent section, the context of the study is shown, in order, subsequently, to outline the case study analysis, and the final considerations. In the finishing segment, the main results are highlighted and proposals for future research are offered.

2. Theoretical Framework

2.1. Tax expenses and their concept

The State is prepared to act in the economic domain as an agent in the market or regulator of the economy itself (Botelho; Abrantes, 2020). As a normative and regulatory agent, the State is capable of inducing or directing the behavior of economic agents, pursuant to article 174 of the 1988 Federal Constitution. tax expenditures as an instrument of influence over sectors of the economy and even to achieve typical goals of social and economic policies (Andrade, 2015; Botelho; Abrantes, 2020).

The fiscal waivers budget contains provisions relating to waivers and budgetary controls, representing concrete recognition that fiscal subsidies are conformations of Government spending and are linked to modes of government assistance (Bolzan; Bianchi, 2017).

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

The concept of tax expenditures emerged, at the same time, in the United States and Germany, in the 1960s, being, in the first country, integrated in the budget piece through a chapter. In the aforementioned European State, the Tax Subsidies and Preferences Report described the measurement of tax expenditures. In Latin America, Brazil was a pioneer, in 1989, by publishing its first tax expenditure report, which encouraged the generalization and improvement of the measurement of taxpayer expenditures (CIAT, 2011; Tronquini; Limberger, 2017; Botelho; Abrantes, 2020).

According to Mello (2016), the international debate on the subject is growing. Organizations such as OECD (Organization for Economic Cooperation and Development), IMF (International Monetary Fund) and IDB (Inter-American Development Bank) encourage countries that use tax expenditures to invest in adequate methods of identification: i) of the studies that preceded its elaboration; ii) how they were implemented; iii) the governance of each of these tax expenditures; and iv) analysis of the efficiency and effectiveness of the respective policies.

It is essential that tax expenditures promote the participation of the private sector in the economy and reduce the costs associated with public expenditure, in order to promote economic and social development. It is evident, however, that there is a loss of revenue for the State, influencing the efficiency of resource allocation in the economy and the inequity that it is capable of promoting (GAO, 2005; OECD, 2010; Tronquini; Limberger, 2017). If poorly designed and carried out without planning, however, they are likely to cause discontinuity of public policies, violating fundamental rights and, as a result, disrespecting the dignity of the human person (Tronquini; Limberger, 2017).

Thus, there is enormous interest in measuring and controlling tax expenditures, as the possibility of increasing tax rates is increasingly limited, due to the loss granted to a particular sector or groups of taxpayers (GAO, 2005; OECD, 2010; CIAT, 2011; TCU, 2014; TCU, 2018).

Despite this, the relevance of measuring tax expenditures goes beyond collection, as it is also linked to fiscal transparency (GAO, 2005; IMF, 2008; Bolzan; Bianchi, 2017). Thus, when quantifying public spending, which operates through the tax system, conditions are created to consider the real size of Government action (GAO, 2005; OECD, 2010).

Furthermore, with regard to the debate on the complexity of the tax system, it is known that the creation of tax expenditures, recurrently, reduces transparency, enabling

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

it to increase administration costs and make the system more complex (GAO, 2005; TCU, 2014; TCU, 2018; Oliveira, 2020); well so – it must be expressed – tax expenditures constitute an atypical and invisible modality of public expenditure, always carried out through legal provisions. This application of resources differs from expenditures made through budget expenditures, as they do not pass through the budget execution stages, becoming a type of “out-of-budget” expenditure. (Azevedo; Cabello, 2020).

The inefficiency of control over the inflows of this type of public policy, in addition to its low transparency, is pointed out in reports by the World Bank and by organizations such as the International Budget Partnership (IBP) as something relevant to be considered by governments (Azevedo; Cabello, 2020). As a result of its low control, as it is not associated with budgetary controls, it also came to be called “shadow spending”. (Henriques, 2009).

Former expositi, the Inter-American Center for Tax Administration (CIAT), in 2011, carried out research in ten Latin American countries[1] and found that all states surveyed have regular practices.

In terms of the legal approach, the existence of legal norms that impose the obligation to measure tax expenditures, only Argentina, Ecuador and Uruguay do not need this legal obligation to do so. For other countries, there is a legal-legal approach that determines the measurement of tax expenditures (CIAT, 2011).

All countries identify tax expenditures through a reference tax system, based on infra-constitutional legislation, whether of a tax nature or not. Chile and the Dominican Republic, in turn, register, in some specific cases, through a reference system based on a theoretical conceptual framework.

Finally, all these countries believe that tax expenditures cause a loss of revenue and imply a deviation from a general provision (CIAT, 2011; Oliveira, 2020). Meanwhile, Brazil, Chile, Ecuador, Spain, Peru and the Dominican Republic add the perspective that tax spending also pursues economic or social policy objectives. Finally, only Brazil, Spain and Peru believe that tax expenditures increase the economic availability of the taxpayer (CIAT, 2011).

In Brazil, the Internal Revenue Service, according to the report called Statement of Indirect Government Expenditures of a Tax Nature - (Tax Expenditures) points out that tax expenditures are indirect expenditures by the Government made through the tax system, in order to meet economic and social objectives, and constitute an exception to

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

the reference tax system, reducing the potential collection and, consequently, increasing the economic availability of the taxpayer (RFB, 2019).

Tax spending policies started to be encouraged as a result of the understanding of the possibility of tax equity, administrative efficiency, reduction of regional disparities and economic benefit to sectors not served by the State (RFB, 2019; Botelho; Abrantes, 2020).

Therefore, the development of regions and consequent reductions in socioeconomic inequalities and territories were also made possible by the CF/88, as in the case of the application of tax spending policies, provided that public spending with exemptions, amnesties, waivers and other benefits is annually demonstrated of a financial nature (Botelho & Abrantes, 2020).

According to Mello (2016), two approaches are generally used: i) one of conceptual content; and ii) one with legal or normative content. The conceptual approach considers theoretical studies on definitions of characteristics of the taxes that make up the reference tax system and is based on these definitions to say what appears, or not, as a standard deviation. The legal or normative approach, in turn, takes into account data from the current tax legislation as a basis for defining the reference system, making it possible to identify tax expenditures in comparison to that.

There is no agreement regarding the way in which the reference system should be determined, on the contrary, there is great difficulty in reaching a fully accepted reference.

2.2. Tax expenditures from the perspective of the Federal Constitution and the Fiscal Responsibility Law

The concept of tax expenditure involves a high degree of subjectivity, consequently, this lack of consensus gives rise to a variety of terms used interchangeably (Pureza, 2011; Corcelli, 2021). Furthermore, the authors diverge as to its purpose, as well as with regard to its possible consequences for public finances (Bolzan; Bianchi, 2017; Corcelli, 2021).

According to the Finance Department of Rio Grande do Sul (2018), according to the report called Statements of Tax Exemptions, tax expenditures are conceptualized as express provisions in the tax legislation that reduce the potential tax collection.

According to the RFB (2019) and according to the STN (2020), tax expenditures are all tax reliefs and any situations that promote exemptions, immunities, amnesties, rate reductions, deductions, credits, deferrals of tax obligations, simplified regimes, and returns or refunds.

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

Corcelli (2021) and RFB (2018) point out that the purposes of these tax exemptions are: a) to simplify and/or reduce management costs; b) promote equity; c) adjust deviations; d) offset expenses incurred by taxpayers with services not performed by the State; e) counterbalance actions that complement the typical functions of the State carried out by civil entities; f) equalize incomes across regions; and g) encourage a certain sector of the economy.

Henrique (2009) and Azevedo & Cabelo (2020) emphasize the existence of the objective in the definition of tax expenditures, classifying them as: a) extrafiscal; (b) economic and social; (c) programmatic; and (d) achievable through direct spending.

From the perspective of Oliveira (2020), from a normative point of view, it is highlighted that Brazilian legislation does not establish a concept for revenue waiver. The rule that came closest to this was the LRF, which expresses, in § 1 of art. 14, an exemplary list of items included as revenue waiver for law enforcement purposes: "[...] amnesty, remission, subsidy, presumed credit, non-general exemption granting, rate change or base change calculation that implies a detailed reduction of taxes or contributions, and other benefits that correspond to differentiated treatment". (BRASIL, 2000).

The benefit, however, will only be considered a waiver of revenue, for the purposes of art. 14 of the LRF, when it bears a non-general character, that is, it is restricted to a certain region of the territory of the founding federative unit, or even intended for certain taxpayers (Martins, 2013).

Brazilian legislation does not clearly specify what tax expenditure is, but reinforces its aspect of differentiated treatment to the detriment of the general rule (Oliveira, 2020). The legal command does not offer reservations for amnesties, remissions, subsidies and presumed credits, the exemption, however, is only considered a waiver of revenue when granted on a non-general basis, as well as the change of rate or the modification of the calculation base (TCE- BH, 2019).

Federal Law No. 12,465/2011, which provides for guidelines for the preparation and execution of the 2012 Federal Budget Law, defined tax expenditures as:

Art. 89, § 2 [...] indirect government expenditures arising from the current tax system that aim to meet economic and social objectives, explained in the norm that exempts the tax, constituting an exception to the reference tax system and that exclusively reach a certain group of taxpayers, producing a reduction in the potential collection and, consequently, increasing the economic availability of the taxpayer.

It is evident, from the concept, the requirement of a character of exception or exclusivity in the reduction of the potential collection, reaching only a certain group of taxpayers. It is inferred, in fact, that not every measure that reduces the potential collection will imply a waiver of revenue, but only those that have an exception character to the reference tax system and that reach, exclusively, a certain group of taxpayers (TCE-BH, 2019).

Therefore, it is noted that tax expenditures must be managed as carefully as budget expenditures if governments are to make efficient use of their limited financial resources. This means that the cost of tax expenditures must be identified, measured and reported, so as to allow comparison of their monetary value with that of budget expenditures (IMF, 2019).

In Brazil, the quantification of the waiver of income began to be studied much more closely after the 1988 Constitution was promulgated (BRASIL, 1988). Since the Fiscal Responsibility Law came into effect, the Federal Government has carried out a survey of tax expenditures on federal taxes, presenting and publishing, together with the budget, the appropriate estimates, as expressed by Bolzan; Bianchi, 2017).

The Fiscal Responsibility Law - LRF points out that, when granting fiscal incentives to promote the balance of socioeconomic development between the various regions of Brazil, it is necessary to act in a planned and transparent manner, under which risks and deviations are prevented capable of affecting the balance of public accounts.

In this context, the LRF legitimized the adoption of mechanisms that result in tax waivers, which have been used by government officials to encourage improvements in the development of certain regions or certain sectors of productive activity, provided that it is accompanied by a detailed study and planning that identify the immediate and future consequences on the collection and the appropriate compensation measures (Bolzan; Bianchi, 2017).

In an attempt to neutralize such abuses, the LRF brought a series of requirements to validate the tax waiver. In this sense, the first requirement for any revenue waiver is the enactment of a specific law by the federated unit that grants the benefit. This is what art. 150, §6, combined with art. 167, II, both from CF/88 (Martins, 2013).

As emphasized by Martins (2013) and art. 14 of the LRF, the observance and fulfillment of the specified requirements are mandatory : i) carrying out an estimate of

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

the budget-financial impact expected by the resignation in the fiscal year in which it should start and, also, in the following two years; ii) proof of the intended waiver in accordance with the provisions of the Waiver's Budget Guidelines Law; iii) demonstration that the waiver was considered in the estimate of revenue in the LOA and also that it will not affect the fiscal result targets set out in the LDO's Fiscal Target Annex.

In terms of the literature and current legislation, budget and financial inflow estimates are instrumental in the fiscal control necessary for the sustainability of public accounts. Thus, it is necessary to quantify the fiscal impact of the proposed normative change, in order to, then, delimit the required extension of the respective compensatory measure, so as not to jeopardize the previously established fiscal trajectory (Corcelli, 2021).

Therefore, shock estimates play a key role in implementing mandatory budget controls. Therefore, the budget shock of legislative proposals directs and constrains public policy decision-making on revenue waivers (Corcelli, 2021).

Thus, the Fiscal Responsibility Law, dealing specifically with tax revenue waivers, highlights the requirement that the Budget Guidelines Law - LDO contain a statement of the estimate and compensation of the revenue waiver. In addition, its article 14 provides that any measure that implies granting or expanding an incentive or benefit of a tax nature from which revenue waiver arises must be accompanied by an estimate of the budget-financial shock (BRASIL, 2000; STN, 2020).

As an alternative to the item above, the federative entity is entitled to adopt compensation measures, through the increase in revenue, arising from the increase in rates, expansion of the calculation basis, increase or creation of a tax or contribution. In this case, the resignation pursued will only enter into force when the aforementioned measures are implemented. It is true that such requirements aim to protect the public interest by neutralizing, even if partially, predominantly political criteria in the granting of tax benefits.

The text of the Magna Carta, by art. 165, § 6, as well as the Constitution of Ceará, in Item V, paragraph 3 of art. 203, determine that the Annual Budget Law project - LOA be accompanied by a regionalized statement of the effect, on revenues and expenses, arising from exemptions, amnesties, remissions, subsidies and benefits of a financial, tax and credit nature (BRASIL, 1988; CEARÁ, 1989).

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

According to TCU (2018) and STN (2020), financial and credit benefits are related to financing granted by financial institutions with more favorable rates and terms than those practiced in the market. Furthermore, in essence, they are characterized by the loss of revenue resulting from the differentiated treatment in the granting of credit operations.

Benefits of a tax nature, on the other hand, are related to condescension resulting from departures from the so-called Tax Reference System. Therefore, to discern its concept, it is necessary to understand the meaning of the Tax Reference System, which is a theoretical conceptual framework on tax expenditures (GAO, 2012; Oliveira, 2020; Botelho; Abrantes, 2020; STN, 2020) .

According to RFB, (2019) and STN (2020), the Tax Reference System is a normative-legal approach, based on current tax legislation, accounting standards, economic principles, tax principles and specialized doctrine, which allows for identifying and sort the revenue disclaimers.

It appears that the importance of identifying the actual indirect expenses, from a legal point of view, is to enforce the determinations of the Federal Constitution/88 in its arts. 70, 150, §6 and 165, §6, of the Fiscal Responsibility Law in its arts. 4th, §2nd, inc. V, and 14; and the principle of transparency in public spending (Mello, 2016; STN, 2020).

Waivers of tax revenue are resources not collected by the State due to the existence of benefits and incentives that reduce the tax burden on certain taxpayers. In these circumstances, revenue waivers affect public resources because they are no longer collected and they would finance explicit public spending programs for the benefit of those to whom the tax burden is reduced (CIAT, 2011; GAO, 2012).

Thus, in the area of public policy evaluation, tax expenditures are instruments among the various means available to governments, which should be constantly subject to evaluation, both with regard to the justification of a specific state intervention, and with relative to their relative efficiency, compared to other available expedients (IDB, 2009).

The studies by Paes (2019) and Corcelli (2021) demonstrate that the effects of the policy of forgoing revenues on economic growth, output, consumption, capital and employment were estimated. As a result of these facts, there is an interest in including them in the fiscal analysis, that is, to have a complete overview of public sector expenditures (GAO, 2012; Oliveira, 2020).

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

From another perspective, Carvalho Júnior (2019) points out that tax expenditures are divided into two parts: those resulting from programs and those that do not arise from programs.

Tax expenditures not resulting from programs need at least two types of control: one under the fiscal aspect and the other with regard to the objectives to be achieved. The first control (fiscal) is to measure the amount of the waiver and the second (goals) to assess its socioeconomic result.

As a rule, they do not require conditional individual consideration, as these incentives carry, in their essence, the natural difficulties of fiscal control, unlike what occurs with programmatic incentives, which, as they are linked to concrete programs, express some ease, compared to non-program incentives.

Tax expenses arising from programs require formal consideration from beneficiaries. The control of tax incentives is divided into two parts: the technical framework and control of program execution.

In the next section, it is observed that, in the case study, controls on tax expenditures in the State of Ceará are predominant in fiscal incentives arising from the program.

3. Methodology

It is imperative that the evaluation of public policies involve different areas of knowledge and consider different methodologies. When it comes to tax waivers, it is also necessary to consider the specifics in the design of these policies. Thus, the assessment of tax expenditures requires adaptation of concepts, criteria and assessment methodologies to the particularities of these instruments (Oliveira, 2020).

In terms of approaching the problem, this study is classified as qualitative (Raupp; Beuren, 2013), since the objective is to identify the amounts and controls related to public policies on revenue waivers practiced by the Government of the State of Ceará.

As for the objective, the research is classified as descriptive and explanatory, because it seeks to identify the waivers of revenue proposed by the Secretariat of Finance - SEFAZ and Secretariat of Economic and Labor Development - SEDET of the State of Ceará. The demand now carried out is descriptive, as there is concern with recording, analysis, classification and interpretation of data, without any interference in them. The research is also explanatory, as it sought to identify the factors and controls that influence the occurrence of an accurate phenomenon (Raupp; Beuren, 2013).

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

With regard to the technical procedures used, this investigation is instrumentalized through documentary research, through the survey of information on the electronic portals of the two aforementioned secretariats and on the Transparency Portal of the State of Ceará.

The theoretical survey was carried out, aiming to contextualize the research through the identification of concepts about tax waivers in general, using the available literature. Research was also carried out with a view to identifying concepts and approaches to tax waivers on the websites of the following institutions: Federal Court of Accounts and State Courts of Accounts; Capes Journal Portal, Academic Google, Ipea, GAO and Ministry of Economy.

This study also configures an exploratory search of a bibliographic and documentary nature, based on secondary data, whose scope is to verify the implications of tax expenditures in light of the achievement of the literature and infra-constitutional provisions applied to tax expenditures adopted in Brazil and, specifically, that of the State of Ceará.

The target population of the study is the State of Ceará, as a component of the Brazilian Federation. The data collection instruments used were simple observation and documentary research. For data selection, the transparency portal and the electronic portals of the Secretariat of Planning, Budget and Management, of the Secretariat of Finance - SEFAZ and Secretariat of Economic and Labor Development - SEDET, of the State of Ceará, were used, where the budget bills, the Budget Guidelines Law and the General Balance Sheet of the State of Ceará, from 2019 to 2020.

Based on the collected material, an analysis was undertaken to identify the main characteristics of the public policy model for revenue waivers adopted by the Government of the State of Ceará.

4. Data Analysis and Discussion

4.1. Case Study: Tax Spending in the State of Ceará

The institution, concession, evaluation and control of tax incentives resulting from the program by the Government of Ceará begins with the selection of activities that are in tune with the guidelines and strategic objectives of the State. These options are materialized in specific legislation, determining the characteristics and levels of tax benefits for each program and activity (CEARÁ, 2020).

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

The concession follows a procedural rite, which ranges from the company's request to approval by the State Council for Industrial Development of Ceará - CEDIN, the highest decision-making body, chaired by the Governor, who is empowered to deliberate on the industrial development policy and of State incentives (CEARÁ, 2017).

Regarding financial controls, a private financial agent is hired to carry out this control. It should be noted that the Technical Committee of the Industrial Development Fund - FDI, an auxiliary body of CEDIN, aims to carry out the economic, financial, operational and tax assessment of the projects presented by companies interested in investing in the State and enjoying the incentives (CEARÁ, 2017).

The monitoring of tax incentives granted, the annual monitoring, which measures the level of employment, investments, investments in social actions, as well as the constant monitoring of the amounts released, are under the responsibility of the Ceará State Development Agency - ADECE, linked to the Secretariat for Economic and Labor Development - SEDET.

Also regarding monitoring, the commitments made to be entitled to the incentives are evaluated. If there is a failure to comply with it, penalties are adopted, ranging from a fine and correction of defaulted amounts to the loss of benefits enjoyed. Ultimately, the extinction of contracts entered into is foreseen, with compensation for any damages to the State (CEARÁ, 2020).

With regard to the methodology for evaluating the efficiency, effectiveness and effectiveness of programs or projects that use relinquished resources, constant evaluations are carried out in all business units, comparing the levels of incentives granted with the benefits generated, such as the number of jobs created, investments made, contributions to culture and sport, in addition to investments in technology (CEARÁ, 2017).

Decree No. 32.438/2017 proves that the enjoyment of this benefit lacks compliance with the predefined rules in the tax program offered, which requires a formal consideration from the beneficiaries. As seen, the criterion used to classify this non-general tax benefit is close to that used to classify waivers arising from the program.

With regard to the budgetary-financial aspect of tax expenditures, the 2016/2019 Pluriannual Plan - PPA shows them through the Ceará Industry Development Program, which presented a budget credit in the amount of BRL 28,632,800.31 and committed only R\$ 5,500,000.00, obtaining a budget execution of 19.21% and with a physical execution

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

of only 52.99% (CEARÁ (b), 2019). There is, therefore, a low efficiency and results of the Cearense Industry Development program.

Below, the budget and financial data related to fiscal incentives granted by the Government of Ceará for the period 2010, 2014, 2019 and 2020 are shown, with the aim of observing their evolution and behavior.

Table 1 expresses the evolution of revenue waiver in relation to estimates of total revenue, state tax revenue and GDP for the State of Ceará in the period 2010, 2014, 2019 and 2020, according to the respective annual budget laws and data from the Yearbook of the State of Ceará, obtained from IPECE-data. It is important to point out that, for the purposes of preparing the LOA, the State of Ceará only considered the revenue deriving from the FDI as a waiver of revenue.

Table 01: Percentage overview of tax expenses (BRL - Thousands of Reais)

Períod	Data				Waivers Participation		
	GDP	Total revenue	Tax revenue	Waivers	GDP	% total revenue	% tax revenue
2010	79.336.299,00	13.805.307,00	5.838.565,00	754.371,00	0,95%	5,46%	12,92%
2014	126.054.472,00	20.865.476,00	14.974.739,00	879.329,00	0,70%	4,21%	5,87%
2019	152.177.164,00	24.884.474,00	16.721.182,00	1.106.777,00	0,73%	4,45%	6,62%
2020	145.816.158,55	28.762.924,00	16.425.470,00	1.151.712,00	0,78%	4,00%	7,01%

Source: Own elaboration.

Tax revenue for the year 2020, in the amount of BRL 16,425 billion, indicated a retraction of 2.58%, in nominal values, when compared to its performance in the year 2019, as shown in Table 1.

The revenue waiver for the year 2010 was estimated at R\$754 million, representing 0.9% of the Gross Domestic Product, 5.46% of the revenue administered by the Government of the State of Ceará and 12.92% of the tax revenue.

In 2014, the revenue waiver was estimated at R\$ 879 million, representing 0.70% of the Gross Domestic Product, 4.21% of the revenue administered by the Government of the State of Ceará and 5.87% of the tax revenue. It is observed that the share of revenue waivers decreased compared to 2010, despite its nominal evolution of 16.5% (see Table 1).

Meanwhile, in 2019, the revenue waiver was estimated at R\$ 1.106 billion, representing 0.73% of the Gross Domestic Product, 4.45% of the revenue administered

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

by the Government of the State of Ceará and 6.62% of the tax revenue. This value represents a nominal increase of 26% compared to 2014 (see Table 1).

Finally, the revenue waiver for the year 2020 was estimated at R\$ 1,151 billion, representing 0.78% of the Gross Domestic Product, 4% of the revenues administered by the Government of the State of Ceará and 7.01% of the tax revenues (see Table 1).

Table 02: Evolution % of GDP, Total and Tax Revenues and Revenue Waiver

Data	Δ% 2019/2014	Δ% 2014/2010
GDP	21%	58%
Total revenue	19%	51%
Tax revenue	12%	156%
Revenue Waiver	26%	16%

Source: Own elaboration.

It can be seen in Table 2 that the expansion of the waiver of revenue was more accentuated, showing an inverse behavior of what was expected, as the waiver of revenue should encourage its increase in the other analyzed variables.

The indicators shown in Table 3 show the participation of revenue waivers in relation to authorized expenditures, only treasury source, by function: education, health and public safety.

Table 03: Share of revenue waiver in relation to expenses, by function (R\$ - Thousands of Reais)

Períod	Expense Budget, by function			Waiver Participation			
	Education	Health	Safety	Revenue Waiver	% Educ.	% Health	% Safety
2010	2.014.938	1.108.876	725.651	754.371	37%	68%	104%
2014	2.246.260	1.767.229	1.504.365	879.329	39%	50%	58%
2019	1.535.280	2.683.140	2.564.503	1.106.777	72%	41%	43%
2020	1.712.429	2.594.663	3.174.724	1.151.712	67%	44%	36%

Source: Own elaboration.

The revenue waiver for the year 2010 was estimated at R\$754 million, representing 37% of expenditure on education, 68% of expenditure on health and 104% of expenditure on security.

It is noteworthy the fact that fiscal incentives were, in 2010, higher than the expenses destined to public security (104%), approaching the expenses related to health (68%) and more than a 1/3, approximately, related to to the amounts spent on education. Source: Treasury (see Table 3).

In 2014, the revenue waiver was estimated at R\$ 879 million, representing 39% of education expenditure, 50% of health expenditure and 58% of security expenditure

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

(see Table 3). In the period 2014/2010, it appears that, as a percentage of revenue waivers grew 16%, a percentage higher than authorized expenditure on education = 11.5% (see Table 4).

Compared to 2014, the value of tax incentives for spending on education increased to 39%, however, for health and safety expenditure, there was a percentage reduction, 50% and 58%, respectively (see Table 4).

Table 04: Evolution % of expenses, by functions, and Revenue Waiver Data*

Data*	Δ% 2019/2014	Δ% 2014/2010
Education expenses	-32%	11,5%
Health expenses	52%	59%
Safety expenses	70%	103%
Revenue Waivers	26%	16%

Caption: *Values referring only to the treasure source

Source: Own elaboration.

While, in 2019, the revenue waiver was estimated at BRL 1.106 billion, representing 72% of expenditure on education, 41% of expenditure occurred with health and 43% of expenditure happened with security (see Table 3). This value represents a nominal increase of 26% compared to 2014. It is peculiar that the resources directed to education had a reduction of 32% (see Table 4).

Finally, the revenue waiver for the year 2020 was estimated at R\$1,151 billion, representing 67% of education expenditure, 44% of health expenditure and 36% of security expenditure (see Table 3).

From a budgetary perspective, the three budgetary functions of government (education, security and health), in 2019, represented 35% of the total resources authorized for the exercise. Meanwhile, tax expenditures accounted for 16.32% of total expenditures (BGE, 2019).

Regarding the waivers of general or non-general revenue arising from programs, it was found that there were no concession, follow-up and monitoring controls.

Thus, also, the inexistence of a Tax Reference System model, of a methodology for estimating tax expenditures and of a budgetary-financial impact study was found. This fact, therefore, contradicts the provisions of article 14, items I and II, of the LRF, of article 165, paragraph 6 of the CF/88, article 203, paragraph 3, item V of the State Constitution of Ceará/89 and the Instructions on Accounting Procedures No. 16 - IPC16 issued by the STN.

5. Considerations

Considering the objective of this work, the evaluation of public policy aimed at tax expenditures in the State of Ceará pointed out deficiencies in the fulfillment of constitutional provisions (art. 165 § 6), of article 203, § 3, Item V of CE/89, of the Fiscal Responsibility Law (art. 14, items I and II) and the Instructions on Accounting Procedures No. 16 - IPC16 issued by the STN.

It was found that the accounting, legal and administrative formalities in relation to the process of concession and expansion, control, monitoring, monitoring and inspection of tax waivers practiced and in force in the government of Ceará are directed only to incentives arising from the programs, not covering those not arising.

In this way, the effects of the lack of monitoring of fiscal benefits not resulting from programs affect the transparency of the formulation of public policies, the decision-making process for the allocation of public resources and the distribution of the tax burden, by sector and region, which is likely to influence the results of the Ceará economy.

In addition, regarding the aspects provided for by IPC 16 and by MCASP (2018), the non-compliance with accounting procedures causes inconsistent information and statements on the revenue waivers provided for in the Financial Statements, in the Budget Guidelines Law and in the Annual Budget Law.

Furthermore, these failures influence government planning of revenue and tax benefits and are important in legislative decisions, which should not be adopted in the absence of complete and adequate information, because their effects influence the economy and the budget.

There was also a lack of a tax reference system model, a methodology to estimate tax expenditures and a budget-financial impact study, meaning an inadequacy in registration, measurement, permanent monitoring and transparency and disclosure of the values of the estimated and granted benefits, of their socioeconomic and fiscal results on the policy of attraction and promotion of industrial activity in the State of Ceará.

As a limitation of this research, there is the perspective of the study on revenue waivers being related to a region of Brazil, which reduces the generalization of the results on tax expenditures. Another limitation was having carried out a case study, as a longitudinal design would be desirable, due to the dynamics of the economic and social impact produced by a policy of tax incentives.

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

Additional studies are needed to test the propositions developed in this experiment, making them indispensable, in order to enrich the understanding of the specifics regarding tax expenditures. The gap in the literature that addresses tax expenditures was filled.

Regarding practical implications and for society, the correction of the aforementioned deficiencies will influence the improvement in the reliability of the data in the fiscal and accounting statements; there will be an improvement in the provision of reliable information on tax expenditures; the tax benefits will be correctly measured; there will be an improvement in the monitoring of processes for promoting economic activities through the concession and expansion of tax benefits; and it will be possible to increase the economy and the effectiveness of the government program.

References

Andrade, J. M. A. (2015). A política econômica e a governança dos gastos tributários indiretos. *Consultor Jurídico, Estado da Economia*, p.1-4.

Azevedo, R. R. & Cabello, O. G. (2020). Controle e Transparência sobre os Gastos Tributários em Municípios Brasileiros. *Sociedade, Contabilidade e Gestão*, Rio de Janeiro, v. 15, n. 2, mai/ago, p.1-17.

Brasil (2018). *Manual de Contabilidade Aplicado ao Setor Público*. 8ª edição. Brasília: Secretaria do Tesouro Nacional; Subsecretaria de Contabilidade Pública; Coordenação-Geral de Normas de Contabilidade Aplicadas à Federação.

Brasil (2017). *Manual dos Demonstrativos Fiscais*. 8ª edição. Brasília: Secretaria do Tesouro Nacional; Subsecretaria de Contabilidade Pública; Coordenação-Geral de Normas de Contabilidade Aplicadas à Federação.

Brasil (2011). Presidência da República. Casa Civil. Subchefia para assuntos jurídicos. Lei nº 12.465, de 12 de agosto de 2011.

Brasil (2007). Ministério da Fazenda. Secretaria do Tesouro Nacional. *Receitas Públicas: manual de procedimentos*. Brasília: STN/Coordenação-Geral de Contabilidade, p. 233.

Brasil (2000). *Lei de Responsabilidade Fiscal*. Brasília, DF, 2000.

Brasil (1988). *Constituição da República Federativa do Brasil*. Brasília, DF: Senado, 1988.

Botelho, L.H.F. & Abrantes, L. A. (2020). Desoneração tributária como fator de desenvolvimento socioeconômico das regiões brasileiras. *Desenvolvimento Regional em debate*, v. 10, p. 1258-1283.

Revista Brasileira de Políticas Públicas e Internacionais, v. 7, n. 1, ago./2022, pp. 157-178.

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

Bolzan, G. & Bianchi, M. (2017). Renúncia de receitas: estudo dos impactos financeiros no estado do Rio Grande do Sul no período de 2003 a 2014. RAC - Revista de Administração e Contabilidade, ano 16, n. 31, jan./jun, p. 48-70.

Carvalho Júnior, J. P (2019). Auditoria de renúncia de receitas: ampliação do escopo do controle externo exercido pelos tribunais de contas para além da despesa. Revista Controle - Doutrina e Artigos, 16(2), 324–348.

Ceará (2020). Balanço Geral do Estado do Ceará: ano 2020.

Ceará (2019a). Balanço Geral do Estado do Ceará: ano 2019.

Ceará (2019b). Relatório de Monitoramento do PPA 2016-2019: Janeiro a Dezembro – 2019, Fortaleza: Secretaria de Planejamento, Orçamento e Gestão do Estado do Ceará, 2019.

Ceará (2019c). Lei nº 17.161, de 27 de dezembro de 2019. Estima a Receita e fixa a Despesa do Estado para o exercício financeiro de 2020.

Ceará (2018). Lei nº 17.155, 27 de dezembro de 2018. Estima a Receita e fixa a Despesa do Estado para o exercício financeiro de 2019.

Ceará (2017). Decreto nº 32.438/2017, de 08 de dezembro de 2017. Dispões acerca do Programa do Fundo de Desenvolvimento Industrial e dá outras providências. Fortaleza: Secretaria de Desenvolvimento Econômico, 2017.

Ceará (2013). Lei nº 15.495, de 27 de dezembro de 2013. Estima a Receita e fixa a Despesa do Estado para o exercício financeiro de 2014.

Ceará (2010). Lei nº 14.608, de 06 de janeiro de 2010. Estima a Receita e fixa a Despesa do Estado para o exercício financeiro de 2010.

Ceará (1989). Constituição do Estado do Ceará. Ceará, Fortaleza: Assembleia Legislativa do Estado do Ceará, 1989.

CIAT (2011). Centro Interamericano das Administrações Tributárias. Manual de Boas Práticas na Medição de Gastos Tributários -Uma Experiência Ibero-Americana. Panamá: CIAT.

Corcelli, C. (2021). Gastos tributários e crescimento econômico no Brasil entre 2004 a 2015: uma avaliação empírica. Caderno de Finanças Públicas, Brasília, v. 20, n. 3, jan, p. 1-235.

INTERNATIONAL MONETARY FUND (2008). Fiscal Transparency Guide.

Henriques, E. F. (2009). O Gasto Tributário no Direito Brasileiro. XIV Prêmio Tesouro Nacional, p.41–66.

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

INTERNATIONAL MONETARY FUND (2019). Tax Expenditure Reporting and its use in fiscal management: a guide for developing economies.

IPECE (2019). Anuário do Ceará: ano 2019.

IPECE (2014). Anuário do Ceará: ano 2014.

IPECE (2010). Anuário do Ceará: ano 2010.

Martins, M. G. (2013). Renúncia de receita como gasto tributário e a lei de responsabilidade fiscal. *Revista Fórum de Direito Financeiro e Econômico*, 2(2), 51–69.

Mello, H. (2016). Sobre o sistema tributário de referência para os gastos indiretos. *Interesse Público*, 99(18), 137–150.

OECD. (2010). Tax Policy Studies No. 19: Choosing a broad base - low rate approach to taxation (Issue 19).

Oliveira, A. R. B. (2020). Controle Externo sobre renúncias de receitas: uma análise das abordagens do u.s. Government Accountability office para avaliação de gastos tributários. Texto para discussão: Instituto Serzedello Corrêa. Brasília: ISC/TCU, p. 1-77.

Paes, L. (2019). Os efeitos econômicos da compensação integral do crédito do ICMS sobre o investimento no Brasil: o papel da União. *Nova Economia*, v.29 n.2 p.515-540.

Pureza, M. E. M. (2011). Disciplinamento das renúncias de receitas federais: inconsistências no controle dos gastos tributários. *Cadernos Aslegis*, v. 8, n. 29.

Raupp, F. M. & Beuren, I. M. (2013). Metodologia da pesquisa aplicável às ciências sociais. In: BEUREN, I. M. (org.). *Como elaborar trabalhos monográficos em Contabilidade*. São Paulo: Atlas, p.76-97.

Receita Federal do Brasil. (2017). Demonstrativo dos gastos governamentais indiretos de natureza tributária (gastos tributários) – PLOA 2017, Brasília: Receita Federal do Brasil, 2017.

Receita Federal do Brasil. *Carga Tributária no Brasil*. (2018). Análise por Tributos e Bases de Incidência. Brasília, Distrito Federal.

Receita Federal do Brasil. (2019). *Gasto Tributário – Conceito e Critérios de Classificação (Vol. 01)*, Brasília: Receita Federal do Brasil, 2019.

Secretaria da Fazenda do Rio Grande do Sul. (2018). *Demonstrativo das Desonerações Fiscais: Nota Técnica, Resultados em 2017 e retrospectiva histórica*. SEFAZ: março. Secretaria do Tesouro Nacional – STN (2020). *Instruções de Procedimentos Contábeis –*

IPC 16 - Benefícios Fiscais, conforme § 6º do artigo 165 da Constituição Federal de 1988 e artigo 14 LRF, p. 1-47.

Castelo, Castelo & Neto. *The policy and control of tax expenditures in the light of the Federal Constitution and the Fiscal Responsibility Law: a case study of the Government of the State of Ceará.*

TRIBUNAL DE CONTAS DA UNIÃO (2014). Relatório Sobre Renúncia Fiscal. Brasília: TCU, p.47.

TRIBUNAL DE CONTAS DA UNIÃO (2018). Relatório e parecer prévio sobre as contas do Presidente da República (2017). Brasília: TCU, p.60

TRIBUNAL DE CONTAS DO ESTADO DA BAHIA. Auditoria Operacional: renúncia de receita do Estado da Bahia – sumário executivo (2019). Bahia: TCE-BH, 2019.

Tronquini, L. F. M., & Limberger, T. (2017). Renúncia de Receita Tributária e CIBER Transparência: sobre a (IN)Disponibilização de Informações pelos Portais da Transparência dos dez Municípios com maior Produto Interno Bruto (PIB) do Estado do Rio Grande do Sul. *Revista de Direito Tributário e Financeiro*, 3(2), 87–103.

U. S. GOVERNMENT AUDIT OFFICE (2012). Tax Expenditures: Background and Evaluation Criteria and Questions.

U. S. GOVERNMENT AUDIT OFFICE (2005). Understanding the Tax Reform. Debate: Background, Criteria, & Questions.