

Best practices for budget monitoring with a focus on gender, race, and youth

Budget Tracking Project

Brazil 2021

act!onaid

This mapping analyzes organizations that tracked the public budget with a focus on gender, race/ethnicity and youth during the first 18 months of the covid-19 pandemic, and was developed by the “Gênero e Número” multidisciplinary team. This mapping is part of the Budget Tracking Project, an ActionAid cross-country initiative that aims to map public budget monitoring best practices in Afghanistan, Brazil, Ghana, Liberia, Nepal, Thailand and Vietnam.

The document presented here is the result of data survey and analysis, interviews with six of the 23 organizations mentioned, as well as the construction of a textual and graphic narrative. In the scenario of multiple crises in which we are inserted, the monitoring of the public budget and the organizations that develop this work become even more relevant, since political minorities such as women, black people, LGBT+ and indigenous people become more vulnerable in the context of the pandemic, given the history of gender and race inequalities in Brazil.

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Introduction

The coronavirus pandemic, which led Brazil to a serious health and social crisis from March 2020, when the country officially entered a **state of public calamity**, also revealed the inefficiency of the Brazilian government in facing issues that, if were already happening, became even more urgent given the restrictions adopted to try to contain the spread of the virus, affecting the population both socially and economically.

The report by the *Institute of Socioeconomic Studies (INESC)* entitled “**A suffocated country – Union General Budget Balance 2020**” (“Um país sufocado – Balanço do Orçamento Geral da União 2020”, in Portuguese), released in April 2021, revealed that the federal government gave up R\$ 80.7 billion of the allocated budget to contain the effects of the pandemic, which means 13% of the total resources used for this purpose. The study points out that, by not investing heavily in public policies in the areas of health, education, employment and income, among others, the country ended the year with 200,000 dead and 13.4 million unemployed people, a record that was soon broken in the first quarter of 2021, when it reached 14.8 million unemployed, according to the Brazilian *Institute of Geography and Statistics (IBGE)*, the main data organ of the federal government.

The mismanagement of public resources is reflected even more categorically on the most vulnerable groups of the population, such as women, black people, indigenous people, LGBT+s, “quilombolas” (Afro-Brazilian residents of quilombo settlements first established by escaped enslaved people in Brazil) as well as children and adolescents. Data obtained through the Transparency Portal, the Access to Information Law (LAI) or from the control mechanisms of public bodies help to understand how the federal government implements public policies that can mitigate the effects of the pandemic on these groups, that are the target of the analysis in this work.

The monitoring of available resources, expenditures and priorities of the federal government is part of the routine of civil society en-

ties, universities and the media, which prepare studies, reports, analyzes and media reports on the subject. In the pandemic, this monitoring of the public budget became even more important to understand and demand an effective confrontation of the crisis, especially given the **low investment** of the Ministry of Women, Family and Human Rights (MMFDH) in policies for women, young people, indigenous peoples, “quilombolas” and the LGBT+ population, **cuts in resources** by the Ministry of Education (MEC), spending by the Ministry of Health on **inaccurate propaganda** against covid-19, among other at least decisions taken by the federal government through this context.

This report points out civil society organizations, third sector entities and institutions in general that have been dedicating themselves to monitoring the public budget – with priority attention to the last eighteen months and specific focus on the effects of the pandemic based on gender, race/ethnicity and youth axes of work. Studies and reports were also found on education and public policies for vulnerable populations, such as indigenous peoples and “quilombolas”, documents obtained through the Access to Information Law, and analysis of data accessed on the federal government’s Transparency Portal.

Among the organizations, *INESC* stands out for its systematic monitoring of public accounts. The Institute not only develops its own studies with various themes, but also forms partnerships with other organizations and media bodies, making a decisive contribution to the debate on the public budget during the pandemic. According to Carmela Zigoni, Ph.D. in Social Anthropology from the University of Brasília (UnB) and political advisor to *INESC*, the organization focuses on the realization of rights, affirming that “who has their rights most violated in Brazil are women, black women, the indigenous peoples and black youth”. Therefore, it is from these subjects of law that the institution systematically looks at the budget.

The press vehicles, which at first appear as **partners** for the dissemination of studies and analyzes by civil society organizations, are also pointed out in this report as relevant actors in the process

of monitoring public accounts and disclosing important issues on the subject, especially policies that contemplate women, youth and black people. As verified, they have often managed to mobilize public opinion and, consequently, **public oversight bodies**, such as the Federal Court of Accounts – TCU (“Tribunal de Contas da União”, in Portuguese), the Public Ministry and the Attorney General’s Office of the Republic – PGR (“Procuradoria-Geral da República”, in Portuguese), based on complaints about the expenditures and duties of the federal government in the pandemic.

The works of public budget analysis mapped are analyzed based on the proposed axes: **gender, race/ethnicity and youth**, with emphasis on those that had the greatest impact on society. The best practices of the organizations are also listed, such as ease of access to information, with a link to reports on their websites, recommendations for improvements in transparency and the use of public money, and dialogue with public authorities and other civil society organizations.

The index that opens this report presents a list of organizations, research groups and civil society entities organized according to the impact produced by their reports and/or analyzes on the public budget. Measures of this impact include six variables that address: 1) the regularity of monitoring, whether it is systematic or not; the capillarity of these actors through the interaction 2) with public authorities and 3) with civil society organizations; 4) the production of thematic material exposing its findings; 5) the ease of access to information for the citizen; 6) the actual impact the material caused. The effective impact, here, is measured by the media visibility of the findings resulting from the monitoring of the public budget, as well as by the influence on budget discussions at the institutional level, or even as elements that supported complaints in the federation’s control bodies, such as the Federal Court of Accounts (TCU), the Public Ministry and the Office of the Comptroller General (CGU). The summary table makes a qualitative analysis of the work of these organizations and their common perceptions about the monitoring of public spending, based on interviews carried out with their representatives.

The analysis of budget monitoring based on race and ethnicity is the theme of the first chapter. Studies, reports and articles analyzed point to the inefficient use of public resources for the black, “quilombola” and indigenous peoples. According to the *INESC* study “[Public budget aimed at the ‘Quilombola’ community in the context of the Covid-19 pandemic](#)”, there are no more specific public policies for “Quilombola” communities currently happening in the country. Project manager at “Transparência Brasil”, Marina Lemini Atoji also highlights the complexity of public databases that make the monitoring and social control of traditional peoples difficult, for example.

The chapter on budget monitoring with a gender focus mainly presents studies, reports and media reports based on the actions of the Ministry of Women, Family and Human Rights, whose performance in the pandemic is widely questioned. *INESC*, the “Coalizão Direitos Valem Mais” (*Coalition Rights Worth More*, in free translation) and the *Solidarity Research Network* are the organizations identified as having productions with the greatest impact on the ineffective actions of the ministry for women.

The chapter that addresses the monitoring of the budget for youth analyzes data related to education and the Ministry of Education, the portfolio responsible for implementing policies for this part of the population, which, according to the *IBGE*, comprised 47.2 million people between 15 and 29 years in 2019. Among the mapped organizations, *All for Education* (“*Todos pela Educação*”, in Portuguese) stands out, being the only one that systematically monitors the public budget for this population group. In the chapter related to the work of the media, its role as an actor in monitoring the budget is analyzed, producing reports based on public data that, in some cases, result in action by oversight bodies, such as the Federal Public Ministry and the Attorney General’s Office of the Republic (PGR). The outstanding example is the newspaper called *Folha de São Paulo*, which has produced a series of reports in this period of pandemic based on public data. According to the newspaper’s data group editor, it is a challenge to work with these bases, which are often unstable and do not have a defined pattern. Therefore, monitoring the public budget is especially complex.

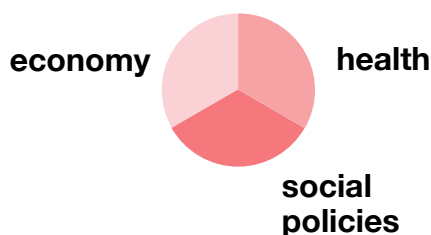
Methodology

The analysis of the report combined quantitative and qualitative research techniques, as detailed below. The work includes three major areas of research and three thematic axes. The three major areas are health, economics and social policy; the relevant actors identified here may be active in monitoring one or more of these areas. Under these, we have three thematic axes that interest this study: race, gender and youth.

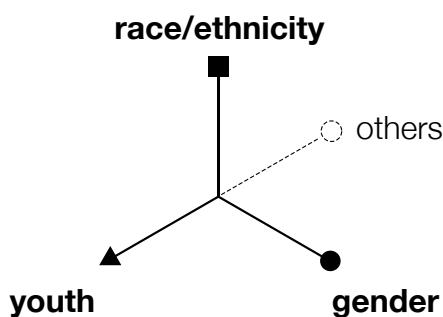
Organizations dedicated to analyzing budget data focused on health, economics and/or social policy were analyzed. Within this, we detected whether the studies concerned one or more thematic axes of interest. With regard to the youth axis, we noted that the main works related to this segment of the population referred to education; relevant works related to employment, social policies and health were not found. Thus, we chose to look at public education policies, especially the Ministry of Education (MEC), as an institution that allocates resources and produces policies mainly for children and adolescents, thus covering the youth segment in a more systematic and within a scope that allows us greater control over the variables.

The quantitative part of the research had two distinct focuses: a descriptive one, where the number of actors and their large area of work explored, as well as the thematic axes included in their analyses. There was also another analytical approach, where an index was built on the impact of each of the actors surveyed. The index was composed of variables that are of interest to the objectives of this work, and it is not our focus here to classify the quality or performance of the organizations under analysis. Thus, we built a database that had organizations as the unit of analysis and three groups of variables to be filled in according to the presence or absence of the items addressed.

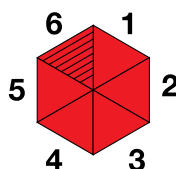
The first group of variables refers to the **major areas**, which could be health, economics and social policy.



The second group of variables brings the **thematic axes**, which may include race, gender and/or youth, as well as others, which can address corruption, size of the state, expenditure at the municipal level and expenditure on medicines.



Finally, the last group brings the variables that make up the **impact index** of the organizations, consisting of the six described below



1. Systematic monitoring

Classified according to the presence (1) or absence (0) of systematic monitoring of the public budget in one of the major areas analyzed and on one of the thematic axes relevant to the study.

2. Interaction with public authorities

The variable seeks to measure the potential for capillarity of the organization or of the material produced by them, with a view to understanding the impact capacity of the organizations studied. It

is measured through direct citation in the material, mentioning the interaction with entities or actors of the public authorities, and also by citing media outlets that explain the interaction between public authorities and the organization or person responsible for the material produced. The variable can also be measured by direct citation in the interviewees' discourse in in-depth interviews carried out. The classification is made according to the presence (1) or absence (0) of this item.

3. Interaction with actors of civil society

Like the previous variable, it also seeks to measure the potential for capillarity of the organization or of the material produced by them, but this time with civil society actors, collectives or fronts. The objective of this measurement is to identify whether the organizations in question promote partnerships with other organizations and maintain a dialogue with social movements, work groups, and others, which allows them to have greater clarity and precision of demands, especially in relation to the thematic axes of race, gender and youth. It is measured by direct citation in the material, in the media or by an in-depth interview, mentioning the interaction with other organizations or social movements. The classification is made by the presence (1) or absence (0) of interaction with civil society actors.

4. Production of thematic material

This variable analyzes the presence (1) or absence (0) of thematic material inside the organization's findings. The measurement is made according to the production and publication – or not – of reports, articles, bulletins, among other types of productions that explain the result of the monitoring of the public budget.

5. Easy access to information

The variable identifies the presence (1) or absence (0) of ease of access to the information made available by the organization that monitored the public budget. We understand the presence of this item as the production and availability of thematic material through visible links on their websites, allowing searches on their websites, or even those organizations that distribute the material via direct mail.

6. Effective Impact (weighting as two)

The effective impact has a double weight on this report as it is considered the most relevant variable of this index for the purposes of the objectives of this work. It is measured by the media visibility of the findings, as well as the influence on budget discussions at the institutional level, or even as elements that substantiated complaints in the federation's control bodies, such as the Federal Court of Accounts (TCU), the Public Ministry and the Office of the Comptroller General (CGU). Thus, if the results found have been published in the media, the presence (1) of this attribute is considered. If there was no media repercussion, the absence (0) of the attribute is considered. If there is evidence, through direct citation of interviewees or other means, of the use of the material to guide budget discussions, such as bills, public hearings or other institutional public spheres, the presence of the attribute (1) is considered, otherwise the attribute is missing (0). And, finally, in case the report has guided investigations or accusations in control bodies, the presence of the attribute (1) is identified. Otherwise, the absence (0) is identified.

It is important to emphasize, therefore, that if the organization receives the presence of the attribute, it can have an effective impact on any of the above possibilities (media repercussion, agenda in budget discussions in institutional public spheres, basis for investigation of control bodies) and there may also be an overlap of these possibilities.

Public entities that have budget analysis work were excluded, in line with ActionAid, as the main focus of this report is civil society organizations that do such work. But it is important to emphasize the work of institutions such as the *Institute for Applied Economic Research (IPEA)*, subordinated to the Ministry of Economy and internationally recognized as a Brazilian think tank. Data collected by *IPEA*, for example, helped to base one of the main documents¹ on budget monitoring discussed in this work. The same

¹ “Os efeitos da EC 95 nos direitos econômicos, sociais, culturais ambientais e a pandemia de covid-19”. Available in: https://direitosvalemmais.org.br/wp-content/uploads/2020/05/DOCUMENTO_STF_Maio_2020.pdf. Access in: June 30 2021

goes for the Office of the Comptroller General (CGU), whose data are based on an analysis mentioned in the chapter on budget and youth. The CGU is one of the main internal control bodies of the federal government, responsible for monitoring the transparency of public management.

Throughout the survey of organizations that monitor the public budget, we identified that the media also appears as a relevant actor in this matter. Not only in the repercussion of the findings of other organizations, but also in the production of their own analyzes on public budget data. We have, therefore, two different fronts in the media: reproducing the content produced by actors who monitor the public budget and being an actor who monitors the public budget on its own, with the work of data journalists and analysts. We bring an extra chapter mentioning this last role, for which we have also composed an index that consists of two variables: 1) ease of access to information and 2) effective impact.

We consider the presence (1) of ease of access to information to be those vehicles that allow access to its content without requiring a subscription and also those vehicles that provide the database used for the published findings. In the absence (0) of one or both of the items, we consider the attribute as non-existent. With regard to the effective impact, we consider the presence (1) to exist when there was repercussion of the matter by other media outlets, or new findings with developments from the media outlet itself, or even if the matter has substantiated an investigation or complaint in control bodies of the Office Comptroller General. In case of absence of these possibilities, the attribute was considered as non-existent (0).

In the qualitative part of the study, in-depth interviews were conducted with a semi-structured script with some representatives of the organizations surveyed – it was applied to a total of six representatives. The **script** of the questions, prepared and aligned with the ActionAid team, centered on three distinct focuses:

a. public data, where it was possible to understand the perception of these actors on public data related to the pandemic (regarding its quality and problems);

b. actors' perception of other social organizations – their peers – and their place in this context. At this stage, it was possible to understand, from the point of view of the relevant actors involved in monitoring the public budget, who are considered the most outstanding organizations and according to what criteria. It was also possible to identify where there were gaps in monitoring and mapping expenditures;

c. highlights for the thematic axes of race, gender and youth in the organization itself and among peers, where we observed the presence of these points inside the work of these organizations. At the same time, we managed to point out the reasons why these themes are covered in the interviewees' organizations and their peers, and other spheres that are dedicated to the analysis of one of the thematic axes we've been covering in this report.

Five interviews were carried out with representatives of the following organizations: *Institute of Socioeconomic Studies* (“Instituto de Estudos Socioeconômicos” – *INESC*), *All for Education* (“Todos Pela Educação”), *Solidarity Research Network* (“Rede de Pesquisa Solidária”), “Fiquem Sabendo” and *Transparency Brazil* (“Transparência Brasil”). After the interviews were carried out, the statements were transcribed and, based on that, a content analysis was performed with the help of the qualitative analysis software atlas.ti. All material was coded and analyzed. Twenty-two (22) different codes (or categories) were assigned to the analyzed content.

The sixth interview carried out for this study was with a representative from the newspaper *Folha de São Paulo*. However, it was not an in-depth interview, with an application of the semi-structured script, but a journalistic interview, with distinct criteria used in the interviews with association representatives. For this reason, this interview with *Folha de São Paulo* was left out of the qualitative analysis of the study, contributing more specifically to the analysis found on the media chapter.

The codes were defined a priori – before accessing the material – due to the three focuses present in the script as well as *a posteriori* – after accessing the material. It resulted of in-depth interviews that

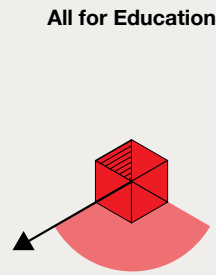
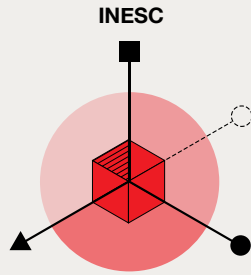
presented a very fruitful diversity of themes. As this research has a strong exploratory component, it was possible to elaborate the codes after accessing the material when we needed. The codes identified in the research material are: areas of activity; loopholes; data; performance of public authorities; common citizen access; difficulty in interlocution with public authorities/incidence; difficulty in requesting information through LAI (the law that claims it is the duty of the state to provide access to information); objective difficulties encountered in the race, gender and youth thematic axes; effective impact; interference of the pandemic in data collection; dialogue with public authorities; dialogue with organized civil society; methodology; media with corporate interests; media as an ally; the presence of interference of the pandemic or not in the data collection; public budget; other organizations; data quality; results of the interviewee's organization; and transparency of public data.

Code co-occurrence analysis is widely used in qualitative research: it deals with the simultaneous presence of codes in the same citation. The objective is to understand what certain categories are most associated with. In this analysis, it is understood that the most important thing is not the number of times themes appear in a content, but how the themes are associated with each other.

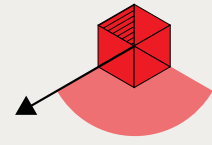
As a product of this analysis, a summary table was created based on the narrative of the six interviewees.

At the end of the application of these techniques, we have two fronts of results: one with a more objective bias, in which we suggest the screening through variables that contemplated the objectives of their actions and the measurement of the impact of the work of these actors. And, on the other hand, results with a more subjective bias, based on the perception of these social actors regarding the research topics of interest.

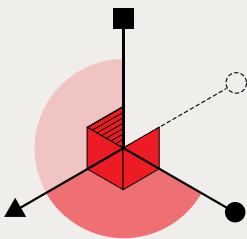
Organizations that monitor the public budget



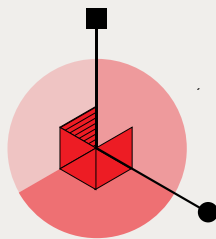
Brazilian Campaign for the Right to Education



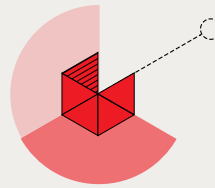
Rights Worth More



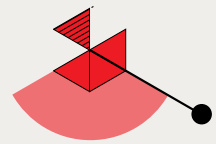
Solidarity Research Network



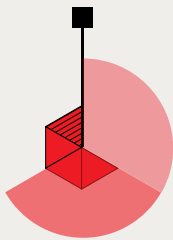
“Fiquem Sabendo”



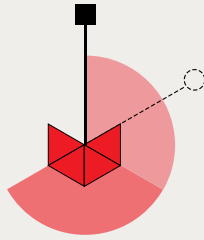
Globo + INESC



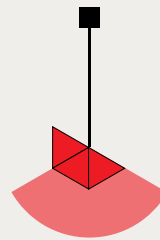
Transparency Brazil + Brazilian Association of Investigative Journalism (ABRAJI)



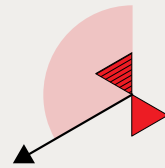
Indigenous Missionary Council (CIMI)



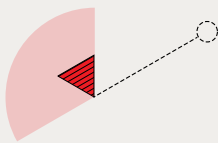
International Working Group for Indigenous Affairs (IWGIA)



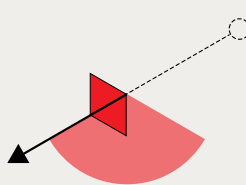
Educational Data Laboratory (UFG / UFPR)



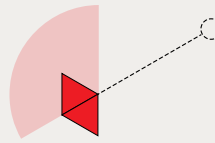
“Agência Contas Abertas”



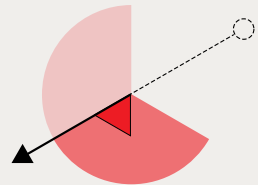
FGV



Socioeconomic Observatory of Covid (UFMS)

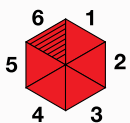


UFSC



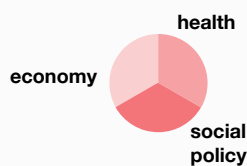
HOW TO READ THE GRAPHICS

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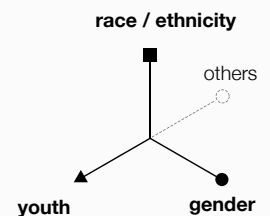


- 1 systematic monitoring
- 2 public authorities interaction
- 3 civil society interaction
- 4 production of the thematic material
- 5 ease of access to information
- 6 effective impact (weighting 2)

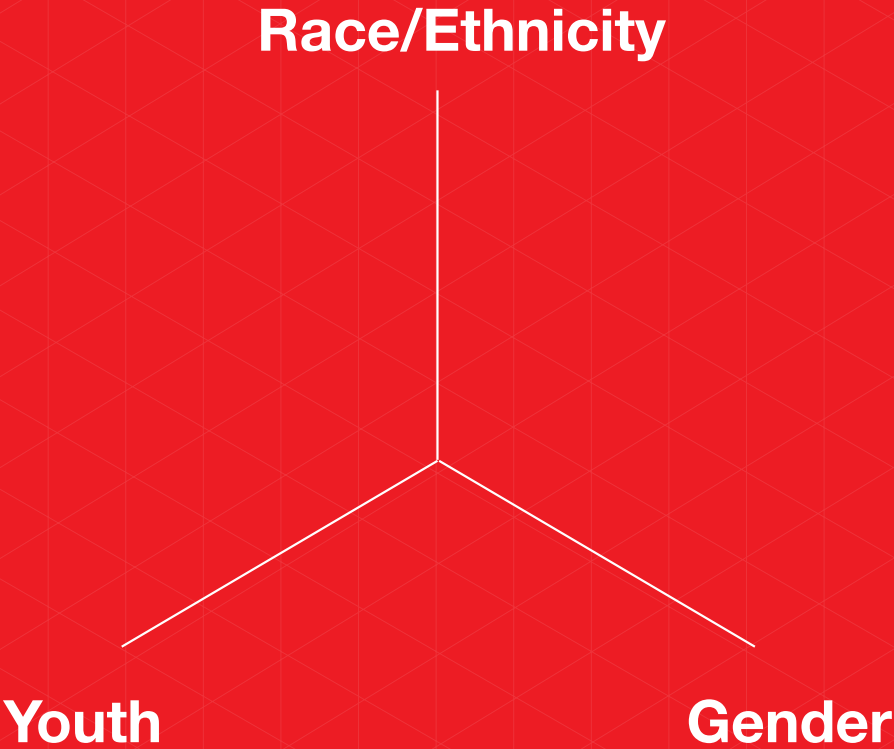
Areas



Axes



**Thematic
Axes**



Race/Ethnicity

When it comes to the public budget that includes the black, “quilombola” and indigenous population, it is possible to say that the pandemic has aggravated a scenario that was already previously set. The report “[Brazil with Low Immunity – Union General Budget Balance 2019](#)”, produced by *INESC*, shows that the difficult scenario is previous to the Bolsonaro government. Between 2016 and 2019, the budget for promoting racial equality fell by 71%. Black people and “quilombolas” were excluded from the 2020-2023 Pluriannual Plan (PPA); these groups and the word “racism” are not even mentioned in the plan. Currently, the Special Secretariat for the Promotion of Racial Equality Policies (SEPPIR), under the Ministry of Women, Family and Human Rights (MMFDH), has only executed amounts referring to things that are in need of payment, related to resources authorized in previous years but not yet executed, with no forecast of entry of new resources.

According to a [public hearing](#) held by the Senate Human Rights Commission (CDH) on July 12, 2021, public policies for blacks were “asphyxiated” long before covid-19 in the country. In this hearing, Givânia Maria da Silva, co-founder of the *National Coordination for the Articulation of Black “Quilombola” Rural Communities (Conaq)*, declared that the arrival of the covid-19 pandemic took place when the federal government had already “ended with all the public policies for blacks”.

The main measure of economic stimulus/subsidy for the most vulnerable parts of the Brazilian population was the Emergency Aid, aimed at Individual Microentrepreneurs (MEI), self-employed and informal workers who do not receive any other benefits from the Federal Government (with the exception of “Bolsa Família”, a school attendance-dependent social assistance program designed for economically vulnerable families), that have a monthly *per capita* income of up to half the minimum wage or a monthly family income of up to three minimum wages.

The study “[Public Policies and the Responses of Society](#)”, carried out by the *Solidarity Research Network*, identified that non-white people were among the greatest beneficiaries of the Emergency Aid policy, as were women. The policy proved to be effective in that it financially provided for women and non-whites, although it failed to encourage the Emergency Aid beneficiaries to comply with social isolation recommendations: the Network’s study identified that this group tended to leave home more because of non-essential reasons than those who did not receive the emergency assistance from the government. It is important to emphasize, however, that this analysis was carried out with *survey* data in a sample raised by the *Solidarity Research Network* itself, not directly using public budget data in this study.

Anthropologist Carmela Zigoni, *INESC*’s political advisor, in addition to citing undue aspects or dubious agreements in public policies, argues that the public budget today, as it is, “works to update the white supremacy founded over 500 years ago in these invaded lands”, in an [article](#) in the *Permanent Forum on Racial Equality*.

Thus, if we have a State that admits that there are “killable” bodies and that these “are racialized”, we have a financier of the idea, coined by Achille Mbembe (2018), of *necropolitics*, which is financed by the public budget. In the words of Carmela Zigoni, “the public budget and fiscal justice become fundamental agendas for the deconstruction of structural racism. This is because *necropolitics* is being financed with our taxes and our wealth”.

The budget analyzes covered in this report show that there is no evidence of deviations that have directly compromised the black and indigenous populations specifically, but the Brazilian population in general, as widely reported by the media. At the same time, with regard to the diversion of resources destined to control the pandemic, there is the case revealed by the “Repórter Brasil” website, in which the Ministry of Health, under the command of General Eduardo Pazuello, spent [R\\$ 88 million on advertisements related to covid-19 which did not talk about preventive measures](#), such as the use of masks, social distancing and hand hygiene. The messages, however, praised achievements of the federal government,

the reopening of trade in the country, the importance of agribusiness and the resumption of activities. For specialists cited in the article, it is a misuse of public money. This amount, converted into emergency aid, could benefit 293,000 people with installments of R\$300.

In addition to cases of misuse of public money and corruption, another phenomenon had a negative social impact on actions to combat covid-19: the recurrent lack of execution of the budget destined to combat the coronavirus. The practice leaves Brazilians with less coverage of public policies than the State could offer, especially to the black population, since this social group is more likely to die from covid-19 than white people, according to a [data survey carried out](#) by the Pólis Institute.

INESC's report “[A suffocated country – Union General Budget Balance 2020](#)” pointed out that R\$ 80.7 billion of the amounts earmarked for combating the coronavirus in 2020 were not executed, which corresponds to 13% of the total destined for this purpose. Also according to the report, the MMFDH, which could promote policies both aimed at vulnerabilities due to race, and vulnerabilities due to gender, failed to execute at least 40% of its budget. In other words, it is a scenario in which, despite having resources for policies that could favor the black population and women, they were not used.

According to [a report](#) by the “Gênero e Número” media, published in July 2020, indigenous people were not guaranteed access to drinking water, hygiene materials and hospital beds in the fight against covid-19, and the government made no effort to change this scenario. The president himself vetoed parts of [Law No. 14021/2020](#), which provides for measures to protect indigenous people from covid-19. Among the vetoes was the government's obligation to release emergency funds for indigenous health and facilitate the access of indigenous and “quilombolas” to the Emergency Aid. Meanwhile, the Ministry prioritized the distribution of more than 250,000 basic food baskets, mainly addressed to indigenous peoples, but also to “quilombolas” and gypsies.

In this sense, the [bulletin No. 12](#) of the *National Association of Graduate Studies and Research in Social Sciences (ANPOCS)* presents important data regarding the ethnic-racial issue in times of crisis, demonstrating a greater vulnerability to the pandemic according to the race of the infected person.

The bulletin mentions that, even in 2020, among the total number of notifications by covid-19 with an outcome (death or people that recovered), there was the following scenario: among the white population, the proportion was of 37.9% of deaths versus 62% of recovered people. Among blacks, this proportion was of 54.7% of deaths and 45.2% of recovered. In addition to highlighting the “non-democratic” behavior of the coronavirus, which affects blacks and whites differently, the bulletin points out that, before reaching Brazil, the pandemic in the United States had already shown to be more lethal to the most vulnerable population, such as blacks and latinos. This prior knowledge could have taught Brazil how the variables of social and racial inequality were of great importance to face the health crisis. However, this was largely ignored.

Works of greater impact

INESC was the only organization that systematically monitored the public budget, looking at the racial divide, especially of indigenous peoples and “quilombolas”. The Technical Note [“Public budget aimed at quilombola communities in the context of the Covid-19 pandemic”](#), published in August 2020, presents data from the Union General Budget destined to the financing of public policies aimed at these communities in 2020 and a historical series of previous years, with data obtained through “Siga Brasil”. The platform consists of an information system on the federal public budget that allows broad and easy access to data from the Integrated System of the Federal Government Financial Administration (SIAFI) and to other bases on public plans and budgets.

In the 2020-2023 Pluriannual Plan (PPA), there are no specific public policies for quilombola communities in the country, which means that there are no specific budget programs to promote the rights of quilombolas, leaving this population even more marginalized.

The Note states that the dismantling of public policies for quilombola communities has been ongoing since 2014 and that the Brazilian government did not create conditions to protect quilombola communities during the covid-19 pandemic. There is no allocation of resources in development public policies and even when those resources exist, they are not executed.

According to Carmela Zigoni, *INESC's* political advisor, there is a major problem in the visibility and transparency of the quilombola population in the public budget, with the withdrawal of the black and quilombola population from the Pluriannual Plan. “It is up to the manager to allocate budget to this group of people or not. When it is allocated, we are often unable to identify it in the budget, because it is not described as ‘quilombolas’, for example, but as a ‘rural population’. It is an information that is not available on the system. It is necessary to carry out an investigation to find out exactly how much of the resource went to the ‘quilombos’”, she emphasizes.

In August 2020, Zigoni presented data regarding the monitoring of the public budget aimed at this population during the **public hearing** on the impacts of covid-19 on the black and “quilombola” population at the External Commission of the Chamber of Deputies destined to monitor the Covid-19 Pandemic in Brazil (**CEXCORVI**), with work groups linked to the Chamber of Deputies and the Senate of our country.

INESC also works with budget monitoring for the indigenous population. The Technical Note “**Budget Execution of Indigenous Health in the Face of the New Coronavirus Pandemic**”, published in August 2020, provides a detailed analysis of the budget execution of the “20YP – Protection, Promotion and Recovery of Indigenous Health” action, main budgetary action carried out by the Special Secretariat for Indigenous Health (Sesai). Indigenous health is organized by the Indigenous Health Care Subsystem (SasiSUS), coordinated by the Special Secretariat of Indigenous Health (Sesai). It is articulated with the Unified Health System (SUS, universal system of access to public health care in Brazil), decentralized, and with administrative, budgetary and financial autonomy.

In recent years, the action has already suffered with budget cuts. Its authorized budget for the year 2020 was R\$1.38 billion, the lowest in the last eight years. Between 2019 and 2020 there was a 9% drop in the authorized value of the budget sent to this subsystem, and between 2018 and 2019 the drop was of 5%. The study also reveals that, even with the severity of the covid-19 pandemic and its impacts on the indigenous population, Indigenous Health resources executed in the first half of 2020 fell in relation to those of the same period in 2019.

In December 2020, an [article](#) published by *INESC* revealed that with the beginning of the pandemic in Brazil, R\$ 18.3 million in extraordinary resources were allocated to the National Indian Foundation (Funai) and R\$ 23 million of its own resources were redirected to fight the pandemic among indigenous peoples. However, the effective expenditure of the resource was much lower: only 52% of the total amount of just over R\$41 million.

Another organization that analyzed budget data for the indigenous population was the *Missionary Council for Indigenous Peoples (CIMI)*, an organization linked to the National Episcopal Conference of Brazil (CNBB), but with an action marked by ecumenical and human rights practices in defense of indigenous peoples. Issue 426 of “[Revista Porantim](#)”, published in June 2020, was dedicated to dealing with the place of indigenous peoples in the Union’s budget. The article “[With only 0.02% of the Union’s budget, the amount spent by Funai until June 2020 is the lowest in ten years](#)” showed how the amount spent by Funai in the first five months of 2020 was the lowest in the period, in real values: R\$ 189 million, according to data obtained by the Siga Brasil platform.

The Lost and Found (“Achados e Perdidos”) platform, which brings together thousands of requests and responses from the public administration made via the Access to Information Law (LAI), published in July 2020 the report “[Federal expenses to combat covid-19 in indigenous peoples](#)”. The platform is an initiative of *Transparency Brazil*, an independent and autonomous organization that not only monitors data but also has coordination with public authorities, and the *Brazilian Association of Investigative Journal-*

ism (*Abraji*). The document analyzes the execution of expenditures by the federal government to assist indigenous peoples, referring to budget action 21C0, which deals with confronting the public health emergency of international importance that resulted from the Coronavirus pandemic. The data were extracted from the Brazilian Transparency Portal (“Portal da Transparência”).

Marina Iemini Atoji, project manager at *Transparency Brazil* and author of the report, affirms that simply accessing data on the Transparency Portal is not enough: “If you don’t know how to download a large spreadsheet, how to cross-reference one spreadsheet with the other, there’s no way to make a complete picture and evaluation of public spending. This is very limited access to the few people who are able to do this kind of ‘data maneuver’”. She also highlights that this type of monitoring is very difficult for traditional peoples that depend on this resource and for those who are especially interested in monitoring the budget execution of this action, which makes monitoring and social control difficult.

The “Coalizão Direitos Valem Mais” (*Rights Worth More Coalition*, in a free translation), an articulation that brings together more than 200 networks, platforms, forums, National Councils of Rights and academic institutions, managers associations and business entities, advocates for the removal of the spending ceiling¹, highlighting the impact of the measure in the pandemic. Its broader public budget reports contain chapters with specific cutouts, such as race. The document “**The effects of EC 95 on economic, social, cultural and environmental rights and the covid-19 pandemic**” has a specific chapter on “quilombola” territories and agrarian reform as well as another on indigenous peoples. The findings are similar to those of the other organizations mentioned above and reveal the impact of Constitutional Amendment 95 (EC 95), which decreed the spending ceiling on these populations. Data were obtained from the Transparency Portal and *Institute for Applied Economic Research (IPEA)*.

¹ Federal government spending limit, established in 2016, under Michel Temer government, by constitutional amendment. It determines that government spending until 2036 should grow in line with inflation from one year to the next, effectively limiting investments in areas such as health and education.

Finally, it is worth mentioning the December 2019 **report** of the *International Working Group for Indigenous Affairs (IWGIA)* [“Grupo de Trabalho Internacional para Assuntos Indígenas”], a non-profit organization with the premise of promoting the collective rights of indigenous peoples in the world. The document deals with chronic and/or pre-pandemic issues that were aggravated during the health crisis, such as the genocide of indigenous peoples and the impact of the scarcity of budgetary resources and personnel on Funai.

Gender

Being the main sphere of the federal government dedicated to the elaboration of public policies with a gender focus, the Ministry of Women, Family and Human Rights (MMFDH) started 2020 with R\$ 394 million in authorized resources, R\$ 45 million more than than the year before. With the pandemic and the opening of extraordinary credits, this amount reached R\$ 582.5 million, according to the report “[A Suffocated Country – Union General Budget Balance 2020](#)”, by *INESC*. Even so, policies aimed at women were little carried out by the ministry headed by Damares Alves. The evangelical pastor and former parliamentary advisor is one of the most popular ministers in the Jair Bolsonaro government and has been in office since the beginning of the president’s term, in January 2019.

In a context of pandemic and social isolation, cases of gender-based violence and records of violence against women increased. This type of violence, which is already underreported in situations of normality, has become even more present and invisible, since the home is the most dangerous place for many women when it comes to domestic violence. The data show that, despite the reduction in records at the police stations, 230,160 women reported a case of domestic violence in 2020. There were 3,913 homicides of women, of which 1,350 were classified as femicide, an average of 34.5% of the total of murders, according to the [Brazilian Public Security Yearbook](#).

In a time when women were more vulnerable, suffering from high rates of violence, the MMFDH failed to implement 70% of the authorized resources for carrying out policies for women. Of the R\$120.4 million available, R\$35.4 million were actually paid, although R\$117.4 million were invested, resources that will in fact only be paid during 2021, according to the *INESC* report.

In addition, the Ministry’s “Equality Policies and Combating Violence against Women” program (“Políticas de Igualdade e Enfrentamento à Violência contra as Mulheres”, in Portuguese) had R\$25.7 million in funds authorized in 2020, of which only R\$13 million were

paid. Therefore, this resource was authorized, but it did not reach the end of the line. In the previous year, the budget allocated to this program was almost the double (R\$43.5 million) of what we've seen, and it was fully executed.

A **report** by “Gênero e Número” revealed that, until July 2020, women had been the second most contemplated group with actions of the Ministry, behind the elderly. Among the 11 measures aimed at them so far, seven were booklets, in addition to a Dial 180 platform and application (which is the phone number to report violence against women in the country), and a government ordinance with recommendations for the care of women in situations of violence in the Unified Social Assistance System (SUAS). The lack of action by the MMFDH in combating gender violence had repercussions outside the country, as in reports by the United Nations **Economic Commission for Latin America and the Caribbean (ECLAC)**.

In addition to the underreporting of domestic violence, women were the most financially impacted during the pandemic, due to the increase in unemployment and the accumulation of domestic tasks and childcare. According to the survey '**Non-stop: the work and lives of women in the pandemic**', carried out by the “Sempreviva Organização Feminista” and “Gênero e Numero”, 50% of Brazilian women needed to start taking care of someone during the health crisis.

In a country with 11 million female heads of household, with the **majority of single mothers being black** (61%), the health and economic crisis has left them in an even more vulnerable situation. In this context, the lack of action by the federal government on specific policies draws attention. In 2019, **63% of households headed by black women in Brazil were below the poverty line**, with an income of US\$ 5.5 per capita per day, about R\$ 420 monthly, according to the *IBGE*.

The Emergency Aid, a social benefit created in response to the economic effects caused by the covid-19 pandemic in April 2020, particularly impacts women, since family composition was taken into account when granting the benefit. According to government

estimates, six million female heads of household were expected to receive the Emergency Aid. [Law 14.171/21](#) guaranteed two quotas of emergency assistance (that being, the double of the common assistance) to the single-parent family provider, regardless of gender.

However, since the beginning of the pandemic, media organizations have publicized the report of [mothers](#) who had problems getting access to that help even though they met the requirements. Added to this, fraud in the benefit, which cost R\$ 142 million to “Caixa Econômica Federal”, according to the newspaper “[O Globo](#)”, and cases such as the arrest of soldiers from the Brazilian Air Force for requesting the Emergency Aid, revealed by “[Fiquem Sabendo](#)”, also showed flaws in monitoring the implementation of public policies in Brazil, which especially harm these women. There were several cases of deviation complaints in the pandemic periods, and we could only mention some of those here.

Women’s rights were therefore significantly eroded during the first year of the pandemic. The low budget execution and the Ministry’s performance are worrying, with public policies for the most vulnerable groups falling short of what is necessary for them to live better lives. In early 2021, Minister Damares Alves celebrated on social media the execution of 98% of the public budget, but in practice, the amount paid to suppliers, with delivery and completed work, was R\$ 333 million, as revealed report of “[Gênero e Número](#)” with data obtained on the “Portal da Transparência”, a website of the federal government itself. For the LGBT+ population, only R\$800,000 had been committed in 2020, but no cents had been spent at least until January 2021.

Works of greater impact

The only organization that systematically monitors the public budget aimed at women is the *Institute of Socioeconomic Studies - INESC*. The report “[A Suffocated Country – Union General Budget Balance 2020](#)”, mentioned above, provides an analysis of the budget intended to contain the effects of the pandemic and highlights the low implementation of policies aimed at women in 2019 and 2020.

Carmela Zigoni, *INESC*'s political advisor, claims that the organization has been monitoring this issue for several years and, during the pandemic, decided to analyze how the government and the public budget would behave in the period. "We continue to make all the impact that we already do with our work and political positions. One example is the end of the spending ceiling because that was what made the budget unfeasible at the beginning of the pandemic, and then it was suspended with the decree of a state of public calamity in the country", she highlights.

Data analysis and monitoring of the public budget of the Ministry of Women, Family and Human Rights were performed from public sources such as the "Portal Siga Brasil". *INESC* also analyzes the relationship between public budget and human rights based on five pillars: social justice, maximum use of available resources to guarantee rights, progressive realization of rights, non-discrimination and public participation. According to the methodology used in the story, we came to know that, based on these pillars, when we look through the budget of policies for women in 2020 in Brazil, none of the pillars is sustainable.

In addition to the annual report, *INESC* monitors the budget aimed at women throughout the year and publishes articles such as "[There are resources to save women in the pandemic: Damares needs to spend](#)", published in May 2020, which revealed that Minister Damares Alves had executed only 2.6% of the budget available to the Ministry of Women, Family and Human Rights, a practice that, as we can see, becomes a keynote in the ministry during this government.

For Carmela Zigoni, from the standpoint of methodology, there was no change in data analysis due to the pandemic, as the organization uses open data from the federal government. On the other hand, she points out that public transparency has been under attack from even before the health crisis: "Since the beginning of the Bolsonaro [Brazil's current president] government, before the pandemic, he started to increase the level of confidentiality of information and also increase the number of public servers that can decree this secrecy. Data opacity and problems with public trans-

parency are in place, and civil society has to be constantly monitoring and watching if public bodies are complying with the Access to Information Law (LAI)”. Due to this scenario of an attempt to restrict transparency, the organization filed a **complaint** with the Inter-American Commission on Human Rights in 2020.

INESC’s surveys and reports were widely cited in media organizations, public hearings and in academic articles, but Zigoni points out that the discussion of the public budget is still very restricted to groups of intellectuals, opinion makers and university professors, and that needs to be expanded.

“This is a type of knowledge that is designed not to be accessed, but in fact it is everyone’s right to access the budget discussion. We make a great effort to dialogue with social movements to share this information. Therefore, in addition to putting it in the press, we hold debates with the movements, including to contribute, so that they have narratives about it. We have an action to discuss with movements how to manage to make the resources be executed”, she explains.

In addition to *INESC*’s work, another organization mapped by this report that analyzed the government’s budget data aimed at women was the “Coalizão Direitos Valem Mais”, an articulation that brings together more than two hundred networks, platforms, forums, National Councils for Human Rights and academic institutions, associations of organizations’ managers and business entities. The group advocates for the removal of the spending ceiling, highlighting the measure’s impact on the pandemic.

In March 2020, civil society organizations filed in the Supreme Federal Court (STF) a request for the immediate suspension of Constitutional Amendment 95, which was approved by the National Congress in December 2016 and instituted the New Tax Regime, making the economic policy of austerity constitutional for twenty years. In May of the same year, the Coalition presented the document “**The effects of EC 95 on economic, social, cultural and environmental rights and the covid-19 pandemic**”, while quali-

fied organizations such as *Amicus Curiae* worked with the Minister Rosa Weber and to the other Supreme Federal Court Ministers.

In one of the chapters, the document also analyzes the budget of the Ministry of Women, Family and Human Rights from 2012 to 2019, revealing that even in the midst of a situation of vulnerability for women, especially in the context of domestic violence, the Ministry did not spend any resources to build the Brazilian Women's Houses, which serve women in situations of violence, even though there was R\$ 20 million available for this expense.

In addition, according to the survey, in recent years there has been a sharp fall of 75% in the financial execution of the "Policies for Women Program: Promoting Autonomy and Confronting Violence" ("Programa Políticas para as Mulheres: Promoção da Autonomia e Enfrentamento a Violência". While in 2014, the financial execution of the budget was of R\$ 185 million, in 2019, this amount became only R\$ 46 million.

In the academic sphere, the *Solidarity Research Network* monitors public policies during the pandemic and publishes technical notes with specific analysis on some areas. The organization is formed by 70 political scientists, sociologists, physicians, psychologists and anthropologists, students and teachers aware of the course of the crisis caused by the coronavirus in the country

Technical Note No. 15, focused on the Emergency Aid, showed how this public policy has a positive impact on the income of the most vulnerable. In comparison, women and non-white people received the most government assistance. However, according to the note, the way the program was designed and executed did not help to foster social distance between those who received the assistance, in comparison with those who did not receive the aid. That is, despite receiving the benefit, they continued to expose themselves to work and ensure their livelihood.

The data analyzed have its source from the Brazilian Transparency Portal ("Portal da Transparência") and a query carried out by researchers from the universities of Oxford, the University of São

Paulo (USP) and the Getúlio Vargas Foundation in São Paulo (FGV-SP) in a sample collected in eight Brazilian capitals. The survey was conducted by telephone in May 2021 and allowed for a comparison between the social distancing practices of those who received and those who did not receive emergency assistance, despite being eligible.

Lorena Barberia, Ph.D. in Public Administration and Government from the Getúlio Vargas Foundation and researcher at the *Solidarity Research Network*, points out that the lack of transparency makes access to public data difficult and impacts the monitoring they do, especially when they seek to compare budgets of federal, state and municipal sectors.

“Transparency portals in Brazil are not organized in a way to facilitate a real understanding of the budget process. The government is simply putting the data there, leading to a very infinite amount of information that you need to rework, reorganize and systematize in order to understand clearly.”

The researcher also remembers that, when she needs to work with data that are not in open-source government databases or when she needs to ask for clarification about the data, through information requirements or the Access to Information Law, she hardly gets a quick answer and, in many cases, she has to appeal in several instances so she can gain access to information that should be public.

Another document from the Network that also analyzes the budget earmarked for Emergency Aid is the Bulletin 27 — **Covid-19: Public Policies and the Responses of Society**. In 2020, according to the bulletin, R\$ 322 billion were earmarked for transfers to the population in need, but this policy was carried out without effective national coordination, which hinders its impact and reach. The data were obtained by the System of Fiscal and Account Information of the Brazilian Public Sector (SICONFI/National Treasury).

Youth

Unlike gender and race, monitoring the public budget during the pandemic with a focus on youth was not done systematically by any of the mapped organizations. There is a lack of studies in the country regarding this type of specific analysis. The definition and monitoring of a public budget for the implementation of youth policies is fundamental for the promotion of specific public policies for this population, offering them opportunities and guarantee of rights. In 2019, Brazil had 47.2 million young people aged 15 to 29 years, according to the Continuous PNAD (Continuous National Household Sample Survey) released by the Brazilian *Institute of Geography and Statistics – IBGE*.

According to Carmela Zigoni, Ph.D. in Social Anthropology from the University of Brasília (UnB) and political advisor to the Institute for Socioeconomic Studies (*INESC*), the lack of monitoring of the budget aimed at youth is due to the disappearance of public policies aimed at this population.

As detailed in the methodological section, to map the youth axis – which can appear in different ways in many segments of the public budget – we selected the “education” section to understand the investments made with a focus on children and adolescents. This option was made to enable an in-depth search of expenses for this segment of the population. Thus, the results presented below refer to data related to education and more specifically to the Ministry of Education (MEC) in Brazil.

The pandemic had a profound impact on the functioning of schools. Classrooms gave way to children’s and adolescents’ homes, the blackboard became a computer, tablet or cell phone. In 2021, the number of young people who are studying fell from 74% to 64% compared to 2020, according to the 2nd edition of the survey “**Youth and the Coronavirus Pandemic**”, carried out by the *National Youth Council (Conjuve)*. More than half of young people who are not studying (56%) have locked out or canceled their enrollment after the beginning of the pandemic in March 2020. The

main reason, according to the respondents of the research, is the financial one. The difficulty to organize themselves to study with remote learning is also mentioned, since they're not used to it or don't have access to an equipment at home with which they could easily study online.

The education policy has been losing resources and funding since 2016, the year of the president Dilma Rousseff's impeachment. It also happened after a significant and progressive increase, especially between 2012 and 2014. Considering the budget authorized until the financial execution, the numbers for 2020 are lower than the ones we've had in 2019. The amount paid in 2020 is R\$ 5 billion less than in 2019, according to the report "[A suffocated country – Union General Budget 2020](#)", by *INESC*.

It is possible to notice that the covid-19 pandemic brought great harm to the educational reforms that were underway, and the Ministry of Education had the worst budget execution of the decade in 2020, executing an amount lower than that paid in 2010. The Ministry of Economy canceled R\$1.4 billion in education, of which R\$1.1 billion refer to expenses for Basic Education, according to the "[2nd Annual Monitoring Report for Education!](#)", done by *All for Education*. This amount was reallocated to areas such as health and construction.

The amount of R\$ 143.3 billion were allocated to the MEC in 2020, a lower amount compared to previous years. Still, the ministry spent even less than it could, and only R\$ 116.5 billion (81%) were executed. Basic Education (which include Primary and Secondary Education) programs and actions were the ones with the lowest investment in this period: the Ministry of Education executed only 71% of the R\$42.8 billion available.

According to specialists and civil society organizations, the low execution of the public budget for the area is due to the inefficiency in the management of education policies, which already faced problems before the covid-19 pandemic and worsened in the period. They warn that the lack of national coordination, a scenario of leadership incapacity and management problems bring short, medium

and long-term damage to improving the quality of Basic Education. In the government of president Jair Bolsonaro (as of 2019), three ministers took over the leadership of the MEC: Ricardo Vélez Rodríguez, Abraham Weintraub and current minister Milton Ribeiro. For Lucas Hoogerbrugge, manager of political strategy at *All for Education*, one of the organizations mapped by the survey of this report, the work of the Ministry of Education is far from what it should be.

“From 2019 to 2020, we started to think that there was a job to be done, to look at the Ministry of Education with a critical lens, bringing to light what was happening and what was not happening in fact. The budget is a priority because it materializes the government’s agendas, it materializes how efficient and effective the government is in those agendas it proposes or does not propose to do”, he highlights. Hoogerbrugge has seven years of experience working with public education and has held leadership positions at the Ministry of Education and at the Ceará Secretariat of Education.

Within the Ministry, there were also allegations of diversion of resources. In August 2020, the MEC sent to the Federal Court of Accounts (TCU) a **study** on the municipalities with suspected misuse of R\$29.12 million in public funds. The deviations would mainly refer to the National School Feeding Program (PNAE), which serves around 41 million people.

The decision on the resumption of in-person/face-to-face classes before the end of the period of vaccination against covid-19 is questioned by specialists and social movements. Therefore, in early July 2021, the Temporary Committee of Covid-19 of the Federal Senate heard the Minister of Education, Milton Ribeiro, about actions taken in order to safely return to classroom classes in the second semester. During the hearing, he argued that the overthrow of the presidential veto of the bill **PL 3477/2020**, which provides access to the internet for students of Basic Education in public schools, would generate more expenses and could lead to more blockages of the resources for education. The argument was questioned by lawmakers and senators. In the end, Bolsonaro’s veto of the legislation was overturned by the National Congress.

The lack of access to the internet and electronic equipment for remote learning, the maintenance of the National Secondary Education Examination (ENEM) during the pandemic and low budget execution widens social inequalities and impacts even more black and low-income people and families, as well as the population in the north of the country, which are the least assisted by the education system during the pandemic, according to the [Afro Cebrap Bulletin](#), published in [a report by “Gênero e Número”](#).

Despite the low budget execution and reports of misuse of public money, advances were made with regard to the financing of Basic Education in the country, with the approval of the New Fund for the Maintenance and Development of Basic Education and the Valorization of Educational Professionals (New Fundeb). The approval was only made possible by the continuous pressure of the Brazilian Campaign for the Right to Education. Once again, civil society took action, there was no voluntary decision by the government. Fundeb was valid until 2020, but the approval of Constitutional Amendment 108/2020 made it permanent and more redistributive, with advances in instruments for equity and quality in education and in learning.

[Federal Law No. 14,113/2020](#) regulated the New Fundeb, which predict double of the participation of the federal government, an increase of R\$ 3 billion in the complementation aimed at teaching networks in 1,499 cities with high vulnerability – regardless of the state of origin – in 2020, and greater distribution of investment within each state. The New Fundeb predicts that the minimum level of investment per student/year in Brazil will go from R\$ 3,700 to R\$ 5,500, in an attempt to reduce the low level of funding in education.

Works of greater impact

Of the organizations mapped, the only one that has been systematically monitoring the public budget with an impact on youth was *All for Education*, a civil society organization that encourages, monitors and supervises the quality of the Basic Education in Brazil. In 2020, the organization began publishing an annual follow-up report for the “Educação Já!” (“Education Now!”, in a free translation) program, which presents the year’s report on the progress of public educational policies.

The study has a hybrid format: a part of it replicates the analyzes and methodologies in all reports in a systematic way, while another part is focused on contextual variables, which change from one report to another. The “Educação Já!”, launched in 2018, is a strategic plan for Basic Education that provides public managers with in-depth diagnoses by theme and proposals with the objective of responding to the complex challenge of accelerating the quality of education. The initiative is led by the organization *All for Education*, but is made up of more than 50 specialists and institutions working in Brazil.

According to Lucas Hoogerbrugge, political strategy manager at *All for Education*, if ordinary citizens try to look at the budget today, they will not be able to understand it, which can lead to a series of misinformation. Hence the importance of budget execution reports, such as the one mentioned above, whose purpose is to “translate” this “tangle” of data to society. “We try to give this visibility in a technical, consistent, and as parsimonious way as possible,” he says.

The 2nd Annual Monitoring Report for “Educação Já!”, made available in February 2021, identifies advances and challenges when it comes to Basic Education in the country; reflects on the impacts of the covid-19 pandemic and analyzes the budget of Ministry of Education. Data analysis and monitoring of the public budget are carried out from public sources, such as the Federal Government’s Integrated Financial Administration System (Siafi), the National Treasury and via information requirements in the National Congress. To a lesser extent, they also use, in some moments of the researches, requests via the Access to Information Law (LAI).

This type of monitoring encounters difficulties, especially during the pandemic. The first is the delay in approving the public budget, which hinders the monitoring of the budget execution. The second is the aggregation of budget actions, which makes it difficult to distinguish programs within the same budget action, and the third is the budget engineering, such as amendments and things that are to be paid but haven’t (“remains payable”), which require a higher level of knowledge on public budget and technical issues.

Lack of transparency is also an important factor in monitoring the public budget for education, according to Hoogerbrugge. “We have a much less transparent government, much more evasive in collecting information. The information that is more standardized, like the ones we use to prepare the budget follow-up report, is easily accessible and very consolidated. But the requests for the Access to Information Law have had much more evasive and standardized responses”, he points out.

Analyses of education data allow crossing categories such as age, because Basic Education is divided by stages/grades, but not by gender and race. “The budget data on education do not show any cut-off in relation to the target audience because it is not the dynamics of the budget. What we can see are the groups most affected in some programs of the Ministry of Education, such as the Connected Education Innovation program (“Programa Inovação Educação Conectada”), which is an internet program in schools, that will most probably have a greater impact on low-income students who do not have access to internet at home”, highlights Hoogerbrugge.

It is possible to observe the impact of studies such as the 2nd Annual Monitoring Report of “Education Now!”, which was published in the main news portals in the country such as G1, UOL and IG, and is used by parliamentarians in public hearings to evaluate law projects and to question the education minister about cuts and spending in the ministry.

According to the Political Strategy Manager at *All for Education*, the effort to dialogue with other actors is fundamental for the organization’s work and for monitoring the public budget for education. “We have a well-developed work of dissemination to public power actors in the Executive and Legislative, press and influencers. It is an active work of disseminating the reports.”

In addition to the work of *All for Education*, another organization that was mapped and that also analyzed budget data focused on education was the *Coalition Rights Worth More* (“Coalizão Direitos Valem Mais”), a joint advocacy for the removal of the spending ceil-

ing and its impact on the pandemic. This organization has already been cited in other moments through this report.

The document “[The effects of EC 95 on economic, social, cultural and environmental rights and the covid-19 pandemic](#)” analyzes the impact of the spending ceiling and was presented to the Supreme Federal Court Minister Rosa Weber and other ministers of the Supreme Federal Court at the request for the suspension of Constitutional Amendment 95, that established the spending ceiling. This document brings in one of its chapters the analysis of the situation of education financing, using data obtained from the Integrated Business Planning (SIOP).

In order to increase the volume of financial resources invested in the education sector and to reach amounts equivalent to 10% of GDP, getting to half of the amounts used by countries that invest the most, according to the analysis, Brazil would have to multiply the volume of resources by three when we think about the current amount applied in education.

The third organization mapped that monitors the education budget in the country is the *Center for Learning on Evaluation and Results for Brazil and Lusophone Africa* (FGV EESP Clear), which is headquartered at “Fundação Getúlio Vargas” (FGV), a renowned think tank and higher education institution dedicated to promoting Brazilian economic and social development.

In August 2020, the Center launched the research “[Covid-19 and Education Financing in Brazil](#)”, which seeks to describe possible effects of the health crisis on Brazilian economic activity and simulate its potential impacts on the financing of public education considering different scenarios of social isolation.

The simulation exercise methodology used in the report was developed by the institution and consists of four steps: (1) defining possible scenarios of intermittent isolation; (2) estimate the impact of these isolation scenarios on three economic variables — GDP, wage bill and the value of oil and natural gas production; (3) verify how the taxes that finance education can vary based on the impact

on these three economic indicators; and (4) simulate public expenditure on education based on these projections.

Another organization that stands out for its systematic analysis of the education budget is the Brazilian Campaign for the Right to Education, considered the broadest and most plural articulation in the field of education in Brazil, operating since 1999. For almost 20 years, the Campaign has been preparing the Cost of Initial Quality Education per Student (CAQi) and the Cost of Quality Education per Student (CAQ) mechanisms, included in the Brazilian National Education Plan due to their broad advocacy work with other civil society organizations. In 2020, the mechanisms were incorporated into the New Fundeb, approved by the National Congress.

In May 2020, the Campaign, in partnership with the National Association for Research in Education Financing (Fineduca), launched a Technical Note on the projections of a drop in tax revenue due to the economic crisis aggravated by the Covid-19 pandemic. In addition, another Technical Note by the same institutions addresses the impact of Bill No. 4,372/2020, related to the New Fundeb, revealing that the approval of the proposal could cause a loss of R\$ 15.9 billion for education. The text was approved and became law at the end of December 2020.

Another highlight is the report “A suffocated country — Union General Budget Balance of 2020”, by *INESC*, which presents the balance of the Federal Court of Accounts’ general budget in 2020 applied in different areas. The report was widely publicized in the media. In the chapter on the education budget, the data reveal how low budget execution impacts on inequality in access to education. The analyzes were produced from the systematic monitoring of the organization and the data obtained through “Siga Brasil”.

In universities, study groups have also been monitoring the public education budget for the past 18 months. We highlight the work of “[Reflections of covid-19 on the federal government’s public budget](#)”, by researchers from the Federal University of Santa Catarina (UFSC) and published in the “Revista Gestão Organizacional” (RGO), of the Post-Graduate Program in Accounting

and Administration of the Community University of Chapecó Region (Unochapecó).

The study analyzes changes in federal tax collection and changes in expenditures through Provisional Measures (a temporary remedy granted under special circumstances), highlighting the initial revenues foreseen for each ministry, including the Ministry of Education, by the Annual Budget Law (LOA, 2020), and the revenue actually realized by the government until April 17, 2020. The data referring to the public budget were obtained from the Transparency Portal and the Chamber of Deputies Portal.

In addition to that, an **analysis** carried out by Thiago Alves, a professor at the Federal University of Goiás (UFG) and a researcher at the *Laboratory of Educational Data* (“Laboratório de Dados Educacionais”), showed that, with only four months to go until the end of 2020, the federal government still had not invest any of the R\$26.5 billion of its budget available to the Ministry of Education. In this research, the data for analysis were obtained by the Office of the Comptroller General (CGU).

The surveys and reports surveyed mainly analyze Brazilian Basic Education and are carried out at the federal level. According to Lucas Hoogerbrugge, political strategy manager at *All for Education*, one of the gaps in monitoring the education budget is subnational data, which cover states and municipalities, due to the volume and lack of standardization of data. “This has to do with our federative pact, because states and municipalities are autonomous to make their own policies, each with its own budget made up in a way that is not necessarily transparent. That is why there is a gap in accountability and control, which may even be insurmountable, at least at the national level”, he says.

The Budget in the Media

Communication vehicles appear in the monitoring of the public budget in two ways: as a means of disseminating information/ analyses produced by civil society organizations and as a primary source of information, producing reports on expenditure findings, funds and government accounts on its own or in partnership with specialized organizations. An example of the latter case is the report published by the newspaper “O Globo”, on March 8 this year, entitled “International Women’s Day 2021: in a year of increasing violence against women, Damares uses only 1/4 of the budget , the lowest expense of the decade”. This study shows that this happened even though extraordinary resources were released as a result of the pandemic, and it was carried out in partnership with *INESC*.

In the midst of so many emergencies caused by the pandemic, extra resources such as those destined to the Ministry of Health to combat covid, and to the Ministry of Economy, for the Emergency Aid we’ve covered in previous sections, were also monitored. The media has played a fundamental role in controlling government spending, which has often chosen priorities that are at very minimum wrong, to say the least. This way, in the last 18 months, both traditional and independent media outlets have put a magnifying glass to these movements. The Transparency Portal and the Access to Information Law, even though it often took longer than reasonable for media and organizations to get to the information, are the most used to access this public data.

According to Carmela Zigoni, *INESC*’s political advisor, however, it is important to remember that the media is corporate and power concentrated in Brazil and this can affect the coverage of public budgets. “Sometimes, the narrative is the one that dialogues with other interests. The media is interested in these themes, but they do not always report with that perspective. Furthermore, the media, like civil society organizations, are not very interested in talking about the realization of rights, often reporting it as just numbers. Our task as civil society is to bring these numbers to life.”

Some articles analyzed for this document to be created generated new reports and, in some cases, resulted in a manifestation by public bodies, demanding explanations and/or investigation of those involved. After the publication of the report “[MEC foresees a cut of R\\$ 4.2 billion in the 2021 budget](#)”, on August 10, 2020 by the G1 website, for example, the minister of education Milton Ribeiro was summoned to a hearing in the Chamber of Deputies to explain the state of the ministry’s budget.

The report “[Government diverted R\\$ 52 million from Covid’s publicity to advertise its actions](#)”, published by “Folha de São Paulo on June 12, 2021, led opposition deputies in the Chamber of Deputies to call the Federal Court of Accounts and the Federal Prosecution Service. The repercussion of the report also pressured the President Jair Bolsonaro to speak out in front of supporters, questioning the information. And the report “[Funai receives 11 million to protect indigenous people from the coronavirus, but has not spent a penny](#)”, published in “Estadão” on April 13, 2020, provoked the Attorney General’s Office to demand an explanation from Damareo Alves, Minister for Women, for the Family and Human Rights.

Finally, the media report “Digital influencers received R\$ 23,000 from the Bolsonaro government to advertise unproven ‘prophylactic treatment’ against Covid-19”, produced by Agência Pública with data obtained via the Access to Information Law (LAI), motivated the political party Psol (italico) in the Chamber of Deputies to file a complaint against the Ministry of Health together with the Attorney General’s Office (PGR). In another reaction to the repercussion of the media report, the federal court of São Paulo, in an injunction, even prohibited Secom — the Federal Government’s Communication Secretariat — from sponsoring advertising actions that had references, direct or indirect, to drugs without proven efficacy against the Covid-19.

Independent media vehicles that do important work on monitoring the federal government, such as Nexo, were not included in this study because they have not produced material from public data (indicated in the reports) on race/ethnicity, gender, and/or youth in the last 18 months.

For Fábio Takahashi, editor of the data center of the *Folha de São Paulo* newspaper, working with public databases during the pandemic has been a challenge. In general, according to him, the databases are unstable, often out of date and become even more difficult when you're looking for specific data.

“It is very difficult to make thematic cutouts when using data. We can even manage gender, there are some bases that are reasonably good, age is another category that we can use well too. Data on race are now very scarce, which makes analyzing inequality in the pandemic very difficult. This at the federal level. When we go to the specific place, such as a municipality, it's almost a disaster, for so little data there is.”

Despite the setbacks, Marina Atoji, project manager at *Transparency Brasil* (“Transparência Brasil”), points out that there has been growth and advancement in the media when it comes to being an actor in monitoring the public budget. According to her, this type of monitoring was previously restricted to the major media, mainly in the Southeast Region of the country, but independent media vehicles and media from other regions of the country already carry out this monitoring. “What the media still lacks is to improve their knowledge of the ins and outs of public spending, which is boring, but necessary. Sometimes the person makes a mistaken reading of a data that could have been avoided with a consultation to a specialist or a previous research to understand well how the dynamics of public spending works”.

For Takahashi, due to the unreliability of some databases, it is not rare that issues that could lead to the discovery of public money misuse are discarded, for example. “Sometimes it's a simple thing that you want to compare, like, for example: if spending on school supplies increased, but it's impossible to know what you're looking for, since each database treats the data in a different way”.

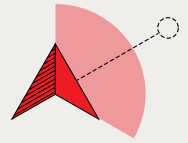
The journalist highlights the impact of reports that have data from the public budget as their theme, as society is interested in the way and with what the government spends, pressing for responses and reaction

from public control bodies. For this reason, he believes, it is essential that this information becomes increasingly accessible: “If we had more access, if we were able to have a greater understanding of the budget, there would certainly be much more important and impactful follow-up reports about the public power. We have the help from NGOs, specialists and academics, but it is still a difficult thing when we do not have the help from the government itself when creating its data”.

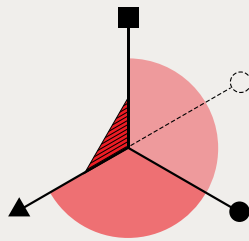
Although they exercise this important role of overseeing public spending, part of the media vehicles of the so-called ‘traditional press’, in general, do not comply with good practices for disseminating information by keeping most of their reports accessible only to subscribers and by not sharing the databases that serve as a subsidy for your reports. Independent media vehicles, in turn, maintain free access to their publications, which helps the public get to this kind of information.

Organizations in the Brazilian Media

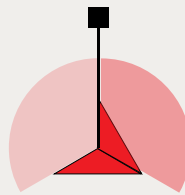
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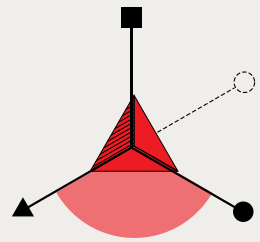
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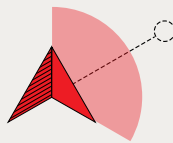
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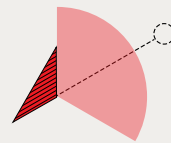
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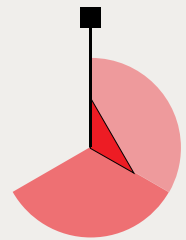
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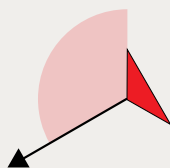
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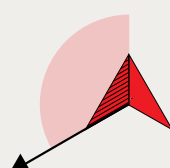
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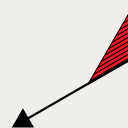
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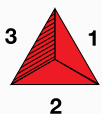
“G1”



“O Globo”



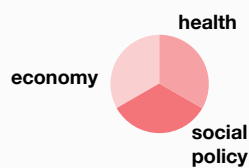
HOW TO READ THE GRAPHICS



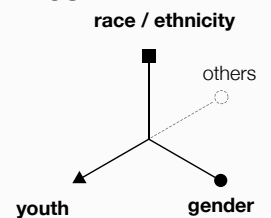
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- 1 open website with no need to subscribe
- 2 dissemination of databases
- 3 effective impact (weighs the double when compared to the others)

Areas



Axes



Identified and recommended best practices in monitoring the public budget

- Analysis of data from open public databases such as “Portal Siga Brasil”, “Portal da Transparência”, Integrated System of Financial Administration of the Federal Government (Siafi) and the National Treasury.
- Data requests and analysis via the Access to Information Law (LAI).
- Interlocution with public actors, such as the National Congress, for requests for information and recommendations on the subject.
- Methods and analyzes for future projections based on the budget executed before the pandemic.
- Construction of thematic material, such as reports, technical notes and bulletins open to the public for a systematic follow-up.
- Ease of access to information, with a link to the reports on their websites.
- Recommendations for improvements in transparency and in the use of public money.
- For civil society organizations and the media: signal the way to get public budget information so that others can do the same; make the databases used openly available (formats such as github, Google Drive, etc, are a good of sharing it).
- Interlocution with the government, via public hearings and thematic work groups, in order to expand the dialogue, forward proposals and seek joint solutions.
- Creation of research networks and organizations for partnerships and to expand the scope of public budget monitoring.
- Collective action of research networks and partner organizations for advocacy and pressure for data transparency.
- Interlocution with other civil society organizations, enabling greater clarity of social demands and more efficient advocacy.
- Good relationship with the press to disseminate surveys and data analysis to a wider audience.
- Systematic training of citizens and social movements to democratize access to the public budget

Conclusion

Given the great impact of the covid-19 pandemic in the country and the urgent decisions that needed to be taken to face it, monitoring the public budget becomes even more necessary, both to monitor how and where it is being used and to understand how effective the public policies are, especially for the most vulnerable parts of the population, such as women, blacks, youth, LGBT+s, indigenous people and “quilombolas”.

In this sense, one of the main highlights of this report is the resources of the Ministry of Women, Family and Human Rights (MMFDH), which reached R\$ 582.5 million in 2020, according to an analysis by *INESC*, precisely to promote policies for those who make up the most vulnerable part of the population. However, not only *INESC* itself, but also organizations that have been monitoring the ministry's expenditures over the past 18 months, have found, in reports, media publications and analyses, that the MMFDH not only did not spend the available resources, but also when it did spend some of the resources, it was done in an unproductive way.

This conclusion extends to the expenses of the Ministry of Education (MEC) and the Ministry of Economy. The first, according to *All for Education*, received R\$ 143.3 billion in 2020, a lower amount compared to previous years. Even so, it spent even less than it could have, and R\$116.5 billion (81%) were executed. Diversions of funds to areas such as health and construction were also identified. The Ministry of Economy, on the other hand, as stated in a report by the *Solidarity Research Network* that analyzes the budget earmarked for the Emergency Aid created during the pandemic, received R\$ 322 billion for income transfer programs, but as this policy was implemented without effective national coordination, its impact and reach were not the desired ones. The main consequence was the impossibility or difficulty for the beneficiaries of emergency aid, the main social public policy of the Bolsonaro government in the pandemic, to comply with social isolation measures.

The studies that identified the inefficiency of the federal government in using the budget to fight the pandemic provoked a reaction from public control bodies and civil society, which also counts on the media as an oversight of government expenditure, in reports produced from analysis of public data. However, not many media vehicles dedicated themselves to this monitoring in the period. Although they have managed to produce relevant material on the subject in the last 18 months, the mapped organizations highlight that access to the current government's data is more difficult and time-consuming, even before the data bottlenecks caused by the pandemic. In addition to being often complicated to access and not standardized, they can be flawed and difficult to understand.

A search for certain information on the Transparency Portal, for example, can yield different results if they are consulted on “Siga Brasil”, the information system on federal public budget that uses data from the Integrated Financial Administration System (Siafi). In this case, to understand the reason for the discrepancy, it is necessary to contact the responsible agency. “And here comes the problem of passive transparency, because they take a long time to respond or give an incomplete answer, which doesn't help to understand why each platform brings different data if, theoretically, they work with the same source or the same agency”, explains Marina Atoji, Project Manager at “*Transparency Brazil*”.

Atoji believes that this lack of systematization of data arises from the incompetence to look at the common citizen, instead of looking just to institutions familiar with working with complex data, so they can understand if in that way, for the general public, they are really accessible as it should be. With this approach, they discourage society and even some institutions that are not specialists in the subject, even though they have the constitutional right to oversee government actions and expenditures. “Before the pandemic, we already had this problem with accounts, with transparency. What has gained more importance is that at this moment we have an urgent need to answer certain questions”, says Lorena Barberia, Ph.D. in Public Administration and Government from the “Fundação Getúlio Vargas” (FGV) and a researcher at the *Solidarity Research Network*.

Even though it was already difficult to work with data, it is a consensus that the quality of this material worsened in the pandemic, and the attempt to freeze data requests via the Access to Information Law (LAI) required a task force of civil society organizations to prevent it, culminating in the prohibition by the Supreme Federal Court. The lack of transparency of public data, cited by researcher Lorena Barberia, becomes more worrisome when looking for specific thematic cutouts in the data.

Following the proposal of this report, to analyze the monitoring of the public budget from the gender, race/ethnicity and youth axes, another problem became evident: the data becomes more incipient as details are sought that, especially in this pandemic context, are able to reveal federal government actions – or the lack of them – to mitigate the effects of the crisis in the country.

A clear example of this data “gap” occurred almost in the second half of 2020, when the Ministry of Health and the state health departments were required to include the race of patients who contracted covid-19 and eventually died in their bulletins about the disease. The decision came after pressure from civil society, specifically the *Black Coalition for Rights* (“Coalizão Negra por Direitos”), which brings together more than 150 entities of the anti-racist movement. This way, the pressure was that the government would file requests in this regard. For the organizations highlighted here, this is an obstacle to a more detailed analysis of some public policies.

While citing the press as an ally in this control of public spending, the organizations mentioned highlight the difficult dialogue with the government, especially the Federal Executive Power, which, due to mistrust and probable fear of criticism, prefers to avoid dialogue. This barrier is more flexible in the National Congress, where holding public hearings and interacting with working groups and parliamentary commissions has an effect and results in important decisions for society, such as the overthrow of Provisional Measure 928, which dealt with the access to public data via LAI, and with the participation in the public hearing on the threats faced by indigenous peoples in Brazil in the pandemic.

Political strategy manager at *All for Education*, Lucas Hoogerbrugge is adamant that “we have a much less transparent government and much more evasive in the collection of information” and that, for this reason, when the organization is willing to produce a budget execution report, its objective is to “take this tangle of data and translate it to society. Translate for the press, translate for deputies and senators, to give visibility to what is actually happening or not happening (when it should) in the Ministry of Education”. According to him, “when you reach the end of the year and you realize that the main budget action for Basic Education has only 40% of payment, this is very critical information in relation to the government’s work.”

Finally, the organizations analyzed here are unanimous in reporting that providing technical and consistent visibility to public budget data, so that they are accessible to all, is a challenge. Therefore, disseminating their findings and, thus, providing subsidies so that civil society can fight for more effective public policies, also involves systematic actions of good practices within the institutions. Construction of thematic material, such as reports, technical notes and bulletins open to the public for systematic monitoring, and facilitating access to this information through open data, for example, are some of them.

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