

Introduction

Accessing public financial information is essential for transparency in government actions in order to increase confidence in the state and accountability. According to the Organisation for Economic Co-operation and Development (OECD), access to information, consultation and active participation in policy-making contributes to good governance by fostering greater transparency in policy-making [and] more accountability¹

The use of information and communications technologies (ICTs) for the publication of information on public finance on websites can be observed in many countries since the early 2000s. Usually, these portals publish budget laws, definitions and other technical supporting documents for the interpretation of published financial data. It is important to note that the websites have different refresh rates for information about income and expenses. The level of detail, formats used and quality of accounting information are also very heterogeneous, usually corresponding to the government's commitment to transparency²

In Brazil, Complementary Law 101/2000 (Fiscal Responsibility Law) is the federal legislation that provides budget transparency and was enhanced by Complementary Law 131/2009, also known as the "Transparency Law". It establishes penalties for state institutions which do not make detailed and up-to-date budgetary information available to citizens on the internet.

The Transparency Law obliges all Brazilian public entities (executive, judiciary and legislative bodies at the federal, state and municipality levels, as well as in the federal district) to publish detailed budget data online in real time, and defined the following deadlines for compliance:

- ... Federal government, states and municipalities with more than 100,000 inhabitants: May 2010
- ... Municipalities with between 50,000 and 100,000 inhabitants: May 2011
- ... Municipalities with up to 50,000 inhabitants: May 2013

So, since 2009, many financial and budgetary governmental websites have been launched; but, unfortunately, the information provided has not reflected an ideal level of detail and many other difficulties also prevent citizen oversight. There is a lack of standardisation and it is very hard (or even impossible in some cases) to make comparisons and track spending among different levels of organisations, as two studies show³. This also highlights cases that illustrate problems in budgetary disclosure.

The "Para onde foi o meu dinheiro?" project. As the information about revenues and expenses on federal financial and budgetary websites is published in such a way that makes it difficult to visualise governmental expenses, a hacker group called São Paulo Perl Mongers has started the "Para onde foi o meu dinheiro?" project, a Brazilian version of the "Where does my money go?" initiative⁴.

Information about public expenses was displayed in a more convenient way for citizens through graphical visualisation, and the project rapidly attracted attention from civil society organisations and the media. The first impact was that the visualisation generated from data provided by official sources showed that around 80% of the Brazilian federal government budget, or one trillion Brazilian reais (USD 500 billion), was spent in the "Diversos"

1 OECD (2001) Citizens as Partners: Information, Consultation and Public Participation in Policy Making, OECD, Paris
2 World Bank (2004) Making Services Work for the Poor: World Development Report 2004, World Bank, Washington, DC
3 Solana, M (2004) Transparency Portals: Delivering public financial information to citizens in Latin America, Thinking Out Loud V: Innovative Case Studies on Participatory Instruments, www.worldbank.org/socialaccountability_sourcebook/Regional%20database/Case%20studies/Latin%20America%20&%20Caribbean/TOI.pdf
4 Government of Brazil (2000) Lei Complementar N° 101, www.planalto.gov.br/ccivil_03/leis/LCP/Lcp101.htm
5 Government of Brazil (2009) Lei Complementar N° 131, www.planalto.gov.br/ccivil_03/leis/lcp/lcp131.htm

6 Craveiro, G.S., Santana, M.T. and Albuquerque, J.P. (2012) Assessing Open Government Budgetary Data in Brazil. Submitted. Also see: INESC (2011) Budget Transparency in Brazilian Capital, internationalbudget.org/wp-content/uploads/Budget-Transparency-in-Brazilian-Capital.pdf
7 www.paraondefoimeudinheiro.com.br
8 wheredoesmymoneygo.org

(“Various”) category of expenses, which has no legal definition.¹⁰

The Brazilian federal government at first reacted by denying any kind of problems with the budget or its disclosure, but after a while changes were made to the data put on its website. As a result, “Para onde foi o meu dinheiro?” had to discontinue its federal budget visualisation work, as some information was lacking from data published on the official federal website. The only graphics that “Para onde foi o meu dinheiro?” show now are the 2010, 2011 and 2012 São Paulo state budget visualisations.¹¹

When asked about the release of complete information, the federal government (namely, the Office of the Comptroller General of Brazil) replied that the data for web publishing was being reformatted according to a “Restructuring the Transparency Portal” commitment. But it is important to note that this commitment was signed in the context of the Open Government Partnership (OGP) and the corresponding Brazil Action Plan, which set an initial deadline of September 2012, which was then moved to September 2013, and, recently, “the deadline was updated to December 2013”.

The “Cuidando do Meu Bairro” project

The “Cuidando do Meu Bairro” (Taking Care of My Neighbourhood) project,¹² run by GPOAI, aims to provide a tool for citizen engagement and to provide oversight of specific expenditures on the city’s public facilities. To achieve this, City of São Paulo expenses are geolocated and displayed on a map, allowing anyone interested to make links to her/his everyday life.

The tool is available on the web and has received the attention of a very important network in São Paulo, “Rede Nossa São Paulo” (Our São Paulo Network), which comprises more than 600 civil society organisations working in areas as diverse as education, health, housing, environment, security and leisure.

This ongoing partnership with Rede Nossa São Paulo will give valuable information on how access to budget information affects the relationship between civil society and public administrators at the municipal level. Better access to budgetary information can influence the construction of policy agendas within social organisations.

One of the first findings is that, despite the detailed expenses data disclosed by the São Paulo municipal government, some aggregation that prevents public oversight was found. In the 2011 São Paulo budget, for example, many well-described enacted actions, such as “Sister Annette School construction in the Ermelino District”, had no money allocated to them. On the other hand, there are many expenditure items described poorly, such as “22 schools construction”, which were allocated or settled. This is neither transparent nor accountable practice.

2013 – a worrying scenario

The previous projects rely on budgetary and spending data in order to provide citizens with the tools to exercise public oversight. As mentioned, the level of detail is unfortunately not high enough, and it is getting worse for 2013. Important changes in the disclosure of federal budgets will make it impossible to track individual governmental actions.

As soon as two civil society organisations, Cfemeia and Inesc,¹⁷ became aware of the changes that were being made by government without any publicity or consultation with civil society or even the parliament, they alerted activists. As a result, over 90 movements and organisations have signed a letter denouncing the changes and demanding the democratisation of the budgeting process. Following from this mobilisation, a dialogue among civil society organisations, the government and the rapporteur of the Budget Guidelines Law for 2013 was started, mediated by the Joint Budget Committee president.

What will happen now is that each ministry will detail its budget according to a new instrument called the “Budget Plan”. Unfortunately, this will be an internal exercise, and the plans will not be published broadly, prejudicing transparency and better conditions for social control over public spending. Without access to the budget plans, the Brazilian parliament, which reviews the budget proposals for 2013, will have no knowledge about how resources will be spent on some governmental actions, as many of them have been aggregated. This hinders parliamentarians and

9 Loenert, L (2011) A nal, para onde foi o meu dinheiro. Webinsider, 13 May. webinsider.uol.com.br/2011/05/13/a-nal-para-onde-foi-o-meu-dinheiro

10 Federal Budget Office (2012) Manual Técnico do Orçamento. www.portalsf.planejamento.gov.br/bib/MTO

11 www.paraondefoiomeudinheiro.com.br

12 Government of Brazil (2011) Brazil Action Plan for the Open Government Partnership (first release). www.acessoainformacao.gov.br/acessoainformacao.gov/acesso-informacao-mundo/governo-aberto/ogp-brazil-actionplan.pdf

13 Government of Brazil (2012) Brazil Action Plan for the Open Government Partnership (second release). www.opengovpartnership.org/sites/www.opengovpartnership.org/files/country_action_plans/BR-PlanoDeAcao-ActionPlan.pdf

14 Office of the Comptroller General of Brazil (2012) Balanço do Plano de Ação do Brasil na Parceria para Governo Aberto. www.cgu.gov.br/PrevencaoDaCorrupcao/CompromissosInternacionais/ogp/documentos/arquivos/Balanco-Plano-Acao-Brasil-OGP-outubro2012.pdf

15 www.gpopai.usp.br/cuidando

16 www.nossasaopaulo.org.br

17 www.cfemea.org.br

18 www.inesc.org.br

19 www.inesc.org.br/noticias/noticias-do-inesc/2012/julho/junho/carta-aberta-ao-governo-federal-e-ao-congresso-nacional-pela-democratizacao-e-transparencia-do-orcamento-publico/view

the participation of civil society organisations in the debate on the budget bill and its execution

After the mobilisation, it became apparent that the government was resistant to adopting the measures suggested by the parliament to ensure transparency and respect for society's right to know exactly how public resources are spent

The reasons for the veto against sharing the budget plans were explained in this way: "The Budget Plan is a management tool, optional, and is intended to allow both budgeting and the monitoring of financial execution at a more detailed level. Brazilian civil society demands were not accepted by the government because they would "broaden the goals of the Budget Plan [and make it unenforceable]. With such a decision there is no guarantee that details of government actions will be available for public access

The government's refusal could be seen in the 2013 Draft Budget Bill published on the Planning Ministry's website. It shows that none of the demands made by social movements and organisations have been considered. The number of government actions with explanatory details has been reduced. Descriptions of umbrella actions hide other actions that were previously described, and there is no matrix to make links between what has changed and what has remained the same. This will certainly prevent further analysis that has been done for years by various organisations and movements. This will sacrifice transparency of public spending and social control

There are several examples that demonstrate how changes have made the budget less transparent, less participatory and less democratic. These weaken discussions in parliament and raise difficulties for public monitoring and participation

Two initiatives in the Budget Act of 2012 which would have provided technical assistance and rural extension for diverse groups were combined in the budget proposal for 2013

Before the change it was possible to identify specific actions for different groups, including indigenous peoples, family farmers, Quilombo (Afro-Brazilian) communities, and rural women

These groups have organised social movements and campaigns, agitating for their rights through allocations in public spending. With the changes, this political action will be frustrated

Another example that demonstrates the lack of transparency in the current budget proposal is related to the policy for prevention and control of HIV/AIDS. This policy is internationally recognised for the active participation of civil society in its formulation and monitoring. In the Budget Act of 2012, there are only three specific budget actions, and in the budget proposal for 2013, all three policy actions directed at combating

HIV/AIDS were grouped into major budget actions, such as the promotion of "pharmaceutical care"

As a result, neither civil society organisations nor parliamentarians know what resources the federal government intends to allocate for the purchase of antiretroviral drugs for people with HIV/AIDS. There is no information available to the Joint Congressional Budget Committee, and civil society cannot discuss and debate about whether the resources proposed by the government for this purpose will be sufficient or not

Conclusion

Two of the most innovative web tools in Brazil that aim to give better resources to citizens to help them understand public spending suffer from the poor quality of data disclosed on official budget websites. Unfortunately, the lack of detailed data and poor standardisation limit and sometimes prevent public oversight, and consequently weaken the fight against corruption.

Brazilian civil society is very worried because this scenario could worsen. The measures adopted in structuring the public budget have been compared to the ones used during the period of the Brazilian dictatorship.²⁰ This is a tremendous setback for a government that just passed an advanced Access to Information Act and which was the former Open Government Partnership co-chair. Moreover, it is inconsistent with the discourse that social participation is a good method of government

Action steps

Given the context of the above discussion, the advocacy focus areas for civil society appear clear:

- ... Push for effective standards of quality in public budgeting and disclosure of spending
- ... Publicly question the Brazilian government, both at the national and international levels, about transparency, accountability and social participation in its budgeting process; and, consequently, about how effective the fight against corruption can be given the current process
- ... Evaluate the first Brazil Action Plan according to Open Government Partnership commitments
- ... Demand that the government meet its fiscal transparency commitments in the second Brazil Action Plan for the Open Government Partnership

²⁰ Cabral, G (2012) Chega de conversa: Governo Dilma inviabiliza o controle social das políticas públicas. *Universidade Livre Feminista* 24 October www.feminismo.org.br/livre/index.php?option=com_content&view=article&id=99994584:chega-de-conversa-ada-governo-dilma-inviabiliza-o-controle-social-das-politicas-publicas&catid=109:atencao