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*The Politics of Open Government in Iberoamerican Countries : A  
Comparative View About its Determinants and its Implementation  
Processes*

**Title of the paper**

*Open Government, Budgetary transparency and security in Brazil:  
advances and challenges for its implementation*

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## Abstract

This paper aims to verify the concept of transparency in a specific situation: the Brazilian public sector budget, excluding for the security policy in the Brazilian state called Minas Gerais in the years of 2004, 2006 and 2014. The focus is to verify authorized credit by the Legislative Power and the incurred expenditure by the Executive Power. The methodology used is Qualitative and the methods are bibliography and data analysis about the security policy budget. The analysis shows that it is not possible to assert that the security policy in Minas Gerais is accountable and transparent.

Key-Words: Public Sector Budget; Transparency, Accountability; Brazilian Security Policy

## 01. INTRODUCTION

The initiatives for a more open and transparent Brazilian government or one closer to the citizen are countless. It is common to come across the expression accountability linked to the notions of accountability for actions and punishment for acts. The fact is that this term has some concepts embedded within it, being transparency one of them. In addition to data access ideas, for the purposes of this work, transparency is here understood as the state ability to present budget, revenue and expenditure data on the execution of its public policies. Thus, this paper focuses on the understanding of the expression “budgetary transparency” as exposed by Zuccolotto, Teixeira and Riccio (2015) with the focus on Brazilian public security policy.

In light of the above, the question that leads this paper is how the notion of “budgetary transparency” is present in Brazilian public security policy and, furthermore, how accountability can be achieved in an insecure context, being it Data or results of public policies in progress? The choice of understanding the Brazilian public security policy through its

“budgetary transparency” involves the already considered historical difficulty to relate criminal data with dubious disclosures that involve, for example, possible underreporting, even with the Law on Access to Information (LAI) advent and the increase of internal and external control instances.

The methodology used was the mobilization of relevant theory on the issue of transparency, accountability and open government initiatives, as well as the mobilization of secondary data on revenue and expenditure in the public security area. Through this analysis it was possible find considerations about how this concept of “transparency” is still under development, as well as this paper, which is perceived as one of those few that question the allocation of resources in the public security area and the results that it reaches. In this way, it is possible to conclude that although the Union tries to coordinate the actions in favor of budgetary transparency, Brazil still has many challenges to reach good governance levels.

#### *Accountability and Transparency Policy in Brazil*

Despite the governments realizes a several actions in favor of the transparency, some public politics are considering not transparent. The security public policy is an example of the difficulties to demonstrate information about it with the correct quality. When the government tries to give for your citizens a good public service, it is necessary to consider that the political and the social context are dynamic and the political moment it is not similar a social moment. Because of this, this paper considers normal and part of the policy cycle, changes in the government’s strategy. Because of this reality all government needs to prepare information about the public policy for all and in Brazil the Constitution means that the states are responsible to guarantee some rights and the security is one of them. Moreover, the states are responsible for the open government.

Open government means all actions conducted by the Government capable to promote transparency about the public choices and actions that the focus is to improve the accountability using technology and social control. This concept is similar to the one used by the Alianza para el Gobierno Aberto (AGA). Researches about accountability and transparency does not discuss about security like this paper tries to do. One reason is the probability the information about security are linked to the sensitive information very common in the police institutions, actors that work to maintain the security in all Brazilian cities.

Brazilian initiatives with focus in transparency and accountability begin with normative actions, such as the Tax Responsibility Law. In this law, there are all the rules about the public budget and the form that is possible to spend the public resources. Decision makers using this law to guarantee that the government to be transparent and if it does not be the same government can be punishing.

It is important to say that the accountability concept has some concepts embedded and the transparency is one of them. Brazilian government try to be accountable using the data access to the citizens but for this paper access is one part and using only this it is not possible to see the big picture. Therefore, the accountability concept will be translated like the government ability to show the public budget, including the income and expenses and the public policy execution.

This paper uses the expression “budget transparency” to show and to explain the security public policy in the specific state in Brazil, called Minas Gerais – focus of this paper. This paper aims to verify if it is possible to identify the budget in this specific public politic and to verify if the concept about transparency and accountability across, considering that this area is guided by a sensitive information and there is a military context. This paper will analyses only three budget

years: 2004, 2006, 2014. It is important to understand the reason to choose this years and not to decide to study a period: Minas Gerais has the same party with the same political platform for twelve years. It means that the discourse about some public policies are the same.

The budget composition in Minas Gerais considered strategic actions like strategic projects. Similar projects or projects with goals that depends each other it was put together in programs. The strategic projects it was monitoring every month by a specific bureaucracy group in a specific governance model. This group tried to anticipated implementations problems to the governor, for example, problems in big constructions and problems in public biddings.

Selected from the Strategic Projects linked to the Social Defense System, this work presents the government budgetary composition in the years-2004, the second year of government whose speech was focused on the integration of both state police departments and other justice institutions; 2006, the fourth year of a government that has reported a falling crime rates; And 2014, the last year of the government, that faces an increase in homicide data and other crime indicators, whose speech was to built increase prevention and qualified repression.

A choice to understand the public security policy in Minas Gerais through its "budgetary transparency" involves an already historical difficulty to criminal access data with dubious disclosures that involve, for example, possible underreporting, even with the advent of the Information Access Law (LAI) and increased instances of internal and external control. Budget transparency is also considered a timely study in the face of the difficulty of understanding the public budget and its logic of execution, as well as the recognition that governments tend to justify their inefficiency by arguing that resources are not available.

In order to achieve the objective presented in this paper, a chapter on the existing democratic controls and the concept of transparency, which debate still is under construction, is presented,

in addition to the introductory chapter; And the concept of "budgetary transparency" is also presented. Beside the mobilizing existing and compiled theory, a chapter on public security policy in Minas Gerais and how the resources are allocated is presented. Finally, possible notes on the subject of transparency and public security policy are presented.

When we mobilized the pertinent theory on the theme of transparency and accountability, it was possible to find considerations about how this concept is still under construction. This work that, in the face of the debate, is perceived as one of the few works that quarrel the allocation of resources in the area of Security and the transparency it achieves. In this way, an attempt to understand the logic of budgetary allocation and to point out questions and not findings about "budgetary transparency" and how it is carried out in an arid public policy such as public security is made.

## 02. DEMOCRATIC CONTROLS AND BUDGETARY TRANSPARENCY

There are a number of perspectives to analyze the transparency between governments and government systems. In this sense, Zuccolotto, Teixeira and Riccio (2015) explain the many ways of thinking about transparency and advance by stating that regardless of the variable used to explain the quality or quantity of transparency, the authors understand the search for increased democratic accountability as the common goal of all existing literature.

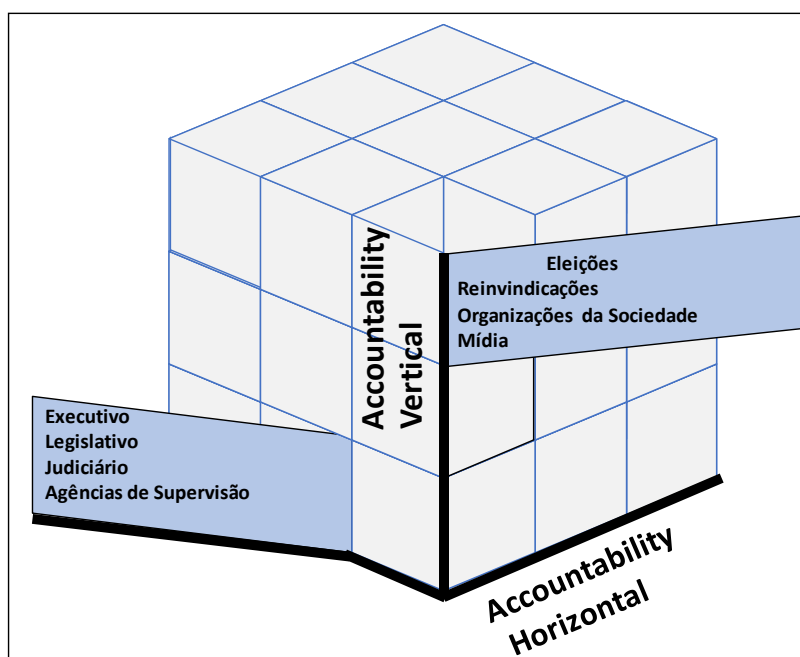
According to the authors, the word "transparency" has occupied a common place in the debate involving political actions, perceived as the solution to democratic problems, however, the type of transparency and the way it occurs between Governments is not always considered satisfactory. According to the authors, "the works mix active transparency reviews with passive transparency, nominal transparency with effective transparency, visibility of information with

interference capacity, and their analytical perspectives" (ZUCCOLOTTO, TEIXEIRA & RICCIO, 2015, p.139 ).

Thus, it should be stressed that being a transparent government and being an accountable government cannot be understood as similar actions, or going beyond, that transparency and accountability are redundant terms. It is understood, therefore, as a relevant exercise to first carry out the separation of the mentioned concepts to delimit the study to the budgetary transparency according to the objective of this work.

The understanding of what is meant by accountability is the discussion presented by O'Donnell (1998) that treats the idea of accountability as a concept that has two dimensions; being one of them presented as vertical accountability and the other one as horizontal accountability. While vertical accountability refers to elections, social claims, media actions in the face of government actions and society's organizations that take an interest in the debate, horizontal accountability refers to the institutions and the Executive, Legislative and Judiciary Powers, as well as the agencies responsible for inspecting and supervising government actions. Below, it follows Figure 01 in aid of the understanding of how both strands are coordinated:

**Figure 01: Horizontal and vertical Accountability and their formats**



Source: authored by the author.

For the author, it is possible to find different stages or degrees in vertical or horizontal accountability given that the variables that form the basis of the idea of accountability need a set of accessory tools-to control and possible punishment to be effective. This view is part of a context in which O'Donnell (1998) studies the new polyarchies and accountability for transitions from authoritarian governments to democratic governments, using as a tool to change the return of the electoral process. Thus, the reason for the necessity of these accessory tools runs through some common characteristics called the new polyarchies, for example, the presence of variables such as the weak party system; the high voter volatility; the existence of a very poor political debate; the instability of democratic institutions and existing parties beyond the low rate of organization of civil society. All these variables can influence the condition of democratic and accountable government.

In view of the above, accountability is understood as a way of exercising control over rulers and the institutions in which they are inserted with the possibility of accountability for the acts



practiced as well as the need to render accounts on those acts. That involves responsibility (objective and subjective), transparency control, accountability, justifications for actions that were or have not been undertaken, awards and / or punishment "(PINHO & SACRAMENTO, 2009, p.1364).

In view of the above, the point of this work involves the following question: What way is control and accountability actually carried out, in front of the universe of public administration, which involves services of different forms for different publics, being the citizen a compulsory client? In the wake of this debate, we discuss how challenging it is to think of the informational asymmetry between government and society / citizen. Pinho and Sacramento (2009) affirm, using the arguments presented by Przeworski (1998), that

[...] even if all classical democratic institutions are working well, they are not enough to guarantee accountability and to enable citizens to force governments to do their duty, as they will always have private information about their objectives and on the relations between policies and their results (PINHO & SACRAMENTO, 2009, p.1352).

Faced with this questioning, together with the assumption that there will be informational asymmetry among the actors, intragovernmental or intergovernmental, one can include in this discussion two other important concepts: the idea of social control by society and the idea of transparency by the public power. Social control is understood in this work as one of the ways to evaluate and [perhaps] generate some punishment in the face of acts of public administration. As Pinho and Sacramento (2009) explain, social control must be thought both at the moment of decision-making to allocate resources, whether financial, personal or technological in public policies, as at the moment when the result is presented to society.

Transparency, in a macro way, can be understood as one of the stages of accountability, and this stage involves the opening of information linked to the public administration, generating greater proximity to the decision-makers, especially in the face of the decentralization of the

implementation of policies by local governments. However, Zuccolotto, Teixeira and Riccio (2015) present that the concept of transparency has a fluid meaning, that depending on the information flow under analysis will receive a different context and response, and independent of the analysis, access to some information. One example is the fact that the concept of transparency is linked to the information provided in the transparency portals that involve a number of servers in the public administration, or even the salaries they receive; or, for example, information made available on the number of agreements that a municipality has signed with the Federal Government, including the value of these agreements, the object and, if any, the remaining balance of this term signed between the two entities. With this information regarding the total of agreements and their physical and budgetary execution, it is possible to know if the services or interventions are within the established deadline and, if not, to question why.

Once again, when we think of the consequence of access to this type of information, we find ourselves in the literature with an affirmation that is linked to the increased (not necessarily proportional) access to decisions made by government officials, which have a direct impact on the public policy in question and its target, and indirectly, the society as a whole.

However, as Zuccolotto, Teixeira and Riccio (2015) argue, the correlation between such variables should not be presented as positively direct, in the face of numerous incentives, in addition to the fact that transparency is not always understood beyond the availability of data, which can tell very little to the citizen. In this sense, we cite the background of this work, which is the disclosure of budget data by governments. On one hand, it can be affirmed that the Federal, State and Municipal governments have opened budget data through the Transparency Portals, in addition to the existence of the Integrated System of Financial Administration (Siafi), which is a system "through which is obtained information that subsidizes the general balance of the Union and the budget execution and financial management reports that make up the

statement of accounts" (PINHO & SACRAMENTO, 2009, p.1359), questions about the ability of society to monitor these numbers and also the quality of the analyzes that are done.

The reasons for questioning the quality of the interpretations that are made on the budget bases involve ignorance, and even the affirmation that it is irrelevant to construct with caution the previous action to the execution of the budget, that involves the knowledge, as well as the Law of Budgetary Guidelines (LDO), the Annual Budget Law (LOA) and a Multiannual Plan for Governmental Action (PPA), either by the political group, which in some cases create fictitious budget items, or by Society that does not have vast knowledge about the budgetary and financial execution of a public administration.

One of the possible hypotheses that can be raised regarding the difficulties of defining budgetary transparency as good or bad refers to the dynamism of the public administration and its tools of compliance with budgetary and financial forecasting. Assuming that the reality of a public administration, from the point of view of the execution of the resource that is available, is much more complex than that observed by common sense, movements of large executions and large budget contingencies exist, without the society really understand what this means and how it impacts the quality of public policy, especially the public policies.

This idea of budgetary transparency presented in this paper is a reflection of the work presented by the authors Zuccolotto, Teixeira and Riccio (2015), when trying to position the idea of transparency in the debate, as an important and necessary variable, despite the difficulty of conceptualizing the term. In an attempt to clarify the possible combinations and interpretations that can be given to transparency, this paper focuses on the idea of budget transparency, inserted in the conceptual dimension of transparency, that is, the quality of the transparency sought. According to the authors, the "literal meaning [of transparency] was sustained in the idea of light and vision, while the figurative meaning represented everything that could be inferred with

some degree of ease and accuracy" (ZUCCOLOTTO, TEIXEIRA & RICCIO, 2015, P.150). It is previously concluded that visibility and inference capacity are *sine qua non* conditions for governments to exercise budgetary transparency.

According to the authors, transparency from a budgetary perspective affects

[...] in the disclosure of all relevant budgetary information in a systematic and timely manner and to allow the citizen, in addition to visualizing them, to draw inferences from them. Thus, transparency, from a budgetary perspective, is exclusively concerned with the analysis of the budget process. In this sense, the budget cycle is analyzed, from the planning to the prior opinion of the Audit Office (ZUCCOLOTTO, TEIXEIRA E RICCIO, 2015, p.153).

As the authors report, it is possible to analyze part of the cycle involving budget execution by governments, but such a choice involves a partial analysis, which should be well delimited in the scope of the works. In this sense, it is now necessary to present, once again, the scope of analysis of this work: the budgetary execution of the Minas Gerais state government in the years 2004, 2006 and 2014, within the so-called "Security Function", policy chosen as the focus of analysis. The intention is to present how budgetary transparency is difficult to be implemented by the governments, facing the needs of repositioning public policy over the years.

Increasing the difficulties of presenting budgetary transparency for the reasons already presented, we add to the debate the difficulties inherent in the public security sector. Transparency in public security tends to follow a discourse that involves the secrecy of data related to the criminal crimes committed. Criminal statistics seek objectivity against the need for governments to make decisions about their chosen security policy while presenting themselves as "classified information" because "criminal statistics tend to tell more than is considered pertinent by the bureaucracy of the Criminal Justice System than simply tracing the characteristics of crimes and criminals" (LIMA, ANO, p.32,). When we add to the ideas of

secrecy inherent to the public security sector the need to understand the investments and expenditures made in the sector, the challenge of this work arises, which in the last purpose involves how to maintain the presuppositions of democracy in the face of this arid subject.

### 03. THE BUDGET IN THE PUBLIC SECURITY POLICY IN MINAS GERAIS

The understanding that public security in Minas Gerais is a public policy with actions that when carried out jointly generate, consequently, the reduction of violent crime is dated in 2003. Prior to that year, the state of Minas Gerais had the so-called Secretariat of Public Security And Human Rights, composed of the Secretariat itself and its operational activities, and the Civil Police of Minas Gerais, the Military Police of Minas Gerais and the Minas Gerais Military Fire Brigade (MINAS GERAIS, 2003, SAPORI & ANDRADE, 2013; FIGUEIREDO, 2014). The 2003-2004 State Plan for Public Security of Minas Gerais, created with the aim of institutionalizing the discourse that security is systematically combated, affirmed that there is a low effectiveness of the state apparatus in controlling crime, as well as the disarticulation of the police system. Since 2003, when the State Department of Social Defense was institutionalized, it joined, under the responsibility of the Secretary of State for Social Defense, the operational coordination of the activities of the Civil Police, the Military Police, the Military Fire Brigade, the Public Lawyers Institution and Undersecretaries of Penitentiary Administration, Innovation and Logistics and Attention to Socio-educational Measures. The idea of an Operational System of Social Defense was created, in an attempt to generate articulated actions and thus effect the prevention and repression of crime.

Based on the assumption that there are difficulties in reconciling the interests of different actors and police institutions that previously acted unilaterally, the Secretary was presented to the challenge of conducting a new form of coordination and governance in the face of the new

institutional arrangement based on articulating the corporations with the other policies present in the portfolio.

According to Saporì (2008; 2013), the new way of work of the Minas Gerais public security policy generated, until 2006, positive results and, consequently, the decrease of the crime rate. According to the author, the good management of the actors, the prediction of investments in the sector and their good involvement, as well as the search for governance prerogatives generated a positive result: "It [the security policy] was based entirely on managerial mechanisms of governance. There was no vertical action by the State Department of Social Defense on the police, imposing on them an integration model built *a priori*" (SAPORÌ, p.450, 2008, emphasis added).

Considering that access to budget information is difficult and, besides, it is not easy to understand, it is perceived that the understanding of this spending is presented in a cohesive way in the interpretation that there was investment in the sector. From the budgetary point of view, perceiving a post-2003 security policy as positive, may be linked to one or a set of budgets<sup>1</sup>, which makes it difficult to understand how the spending behavior is for a policy as a whole.

The above statement is justified due to the following observation: Minas Gerais State Constitution foresees the long, medium and short term planning that will guide the budget expenditure. The existing instruments for such initiative are the Annual Budgetary Law (LOA) that estimates the fixed income expenses of each year; The Budget Guidelines Law (LDO) that approves the way the budget will be built. Another instrument is the Multiannual Plan for Governmental Action (PPAG), which, besides presenting the investments planned over a period

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<sup>1</sup> Budgetary appropriations are any or all amounts intended as expenditure in public budgets and earmarked for specific purposes. Any type of payment that does not have specific budget allocation can only be made if a new budget or new budget allocation is created to cover the expenditure.

of four years, presents qualitative information about the objectives of each budget. If a public policy has its dynamicity, its budget cannot be plastered. Faced with contexts of economic downturns, crises or catastrophes, public administration can review the costs and redefine priorities, negatively influencing (or not) the performance of the action. The reverse can also happen: the initially programmed value, represented by the Initial Credit<sup>2</sup>, is subject to credit, through the publication of budget supplementation decrees or through budget reshuffling. Thus, the values are adjusted throughout the year and the analyses of the performance of the budget execution become more adequate when performed in relation to the authorized credit<sup>3</sup> and no reports were found that would thus consider the budgetary evaluation of investments in public security<sup>4</sup>.

In light of the arguments presented, using the 2004 budget base, we have a sequence of budget allocations that do not necessarily outline the "content" and why they were generated. The logic of monitoring the budget in Minas Gerais in 2004 registered a single Strategic Program, called "Reduction of Violent Crime in Minas Gerais", composed of twelve budgetary allocations with the following names and amounts of authorized credit and committed expenditure<sup>5</sup>:

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<sup>2</sup> Initial Credit is the definition used to identify the amounts of credits, in Brazilian Reais, in the Annual Budget Law (LOA).

<sup>3</sup> Authorized Credit is the definition used to identify the initial credit amount plus the additional credits opened or reopened during the year, less the corresponding cancellations.

<sup>4</sup> Studies found present analyses against budgeted values and what was committed in the "investment" expenditure group.

<sup>5</sup> The values provided in Tables 1,2 and 3 are calculated at current prices, ie based on the value of the year in which it was performed. For the purpose of updating and values, we present below the accumulated inflation rate of the years compared in the survey to current Brazilian prices, referring to May 2017.

IGP-M (FGV)

Correction of value 12/2004 to 05/2017 = 98.69%

Correction of value 12/2006 to 05/2017 = 88.27%

Correction of value 12/2014 to 05/2017 = 17.67%

Source: <https://www3.bcb.gov.br/CALCIDADAOPublico/corrigirPorIndice.do?method=corrigirPorIndice>

Likewise, the Brazilian Real (BRL) quotes are presented at the time of the execution of the resources so that the reader can have a sense of the presented values. It should be mentioned that Brazil uses a dirty floating exchange rate policy, characterized by the existence, in different degrees, of Central Bank interventions.

US Dollar Price vs Brazilian Real (BRL)

USD as of 12/31/2004 = BRL 2.65

USD as of 12/31/2006 = BRL 2.14

USD as of 12/31/2014 = BRL 2.65 Source: <http://www4.bcb.gov.br/pec/taxas/port/ptaxnpesq.asp?id=txcotacao>

**Table 01: authorized credit and incurred expenditure in 2004, Security Policy, Minas Gerais**

<b>Reduction of Violent Crime in Minas Gerais Program</b>	<b>Crédito Autorizado</b>		<b>Despesa Realizada</b>
Strategic Project: Consolidation of the Management of the Social Defense System	investment	2.100.000,00	2.003.982,95
	maintenance	280.000,00	156.597,39
Strategic Project: Fica Vivo – Homicide Control of Minas Gerais	investment	462.815,00	261.829,93
	maintenance	2.354.325,00	2.348.036,96
Strategic Project: Fica Vivo – Homicide Control – Polícia Civil	investment	510.669,00	463.272,61
	maintenance	94.751,00	91.673,99
Strategic Project: Fica Vivo – Homicide Control – PMMG	investment	1.142.149,30	796.568,00
	maintenance	1.227.850,70	264.902,30
Strategic Project: Training of Penitentiary Servants	investment	-	-
	maintenance	842.308,00	-
Strategic Project: Placement of the Educational Agent Career	investment	1.040.577,00	529.344,94
	maintenance	500.000,00	354.983,17
Strategic Project: Implantation of Integrated Policing Areas	investment	1.483.732,00	384.569,76
	maintenance	168.500,00	141.371,21
Strategic Project: Implantation of Integrated Policing Areas – PMMG	investment	10.160.428,00	9.856.582,10
	maintenance	3.667.310,00	3.358.696,55
Strategic Project: Implantation of Integrated Policing Areas – Polícia Civil	investment	5.234.139,97	5.153.214,48
	maintenance	1.852.750,00	1.600.957,77
Strategic Project: Implantation of Self-Sustaining Penitentiaries	investment	795.000,00	726.903,79
	maintenance	405.000,00	228.386,41
Strategic Project: Implantation of the Penitentiary System of Minas Gerais	investment	15.003.896,00	3.683.314,77
	maintenance	6.745.898,84	3.347.944,38
Strategic Project: Integrated Police Training	investment	120.904,00	22.336,70
	maintenance	695.769,16	173.800,26
<b>Total</b>		<b>56.888.772,97</b>	<b>35.949.270,42</b>

Business Object. Secretaria de Estado de Planejamento e Gestão de Minas Gerais  
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Some inferences can be made through Table 01: the year 2004 in the state of Minas Gerais was conceived from the budgetary point of view (in public security) in order to institutionalize a new logic of thinking about security, reinforcing the idea that this policy should be systemic, with articulation between the police corporations and the Secretariat of Social Defense itself. The implementation of the integrated areas of public security was conducted by the Secretariat of Social Defense empowering it as an articulator with the other actors of the justice system. However, the actor who received the largest amount of resources in the integrated areas was the Military Police of Minas Gerais. As the budget was not presented considering the item-item of the expense or by contract, in order to be able to affirm with what the Military Police spent approximately ten million, we have here the first obstacle in the quest for budgetary transparency. It is also observed that within this logic of allocation of resources budgeted and executed in actions with the focus on the implementation of integrated policing areas, more than 15 million were budgeted only in police corporations.

Another interesting point to note is the existence of actions with a focus on the prison system - the training of prison officers, the construction of new prisons and the prison system itself, which did not exist until 2003 in Minas Gerais<sup>6</sup>. At this point there is another obstacle in the budgetary transparency: it is believed that the appropriation for the prison server is something like the do trainings, but the budget amount was annulled and nothing was executed in this allocation. The educational agent, who later becomes the socio-educational agent, also has an allocation and a low budget execution. Therefore, the focus of public security investments in 2004 is not necessarily on people, especially when the budgeted amounts for the implementation of the prison system and for the establishment of self-sustaining penitentiaries (which Investment mainly involves the construction of new prison spaces). If at first, it can be

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<sup>6</sup> Until then, the so-called Public Chains managed by the Civil Police was the largest form of imprisonment of those who committed some crime.

stated that the focus of the public security policy in 2004 was on imprisonment, the same assertion does not proceed when one observes the actual values executed in the appropriations linked to the penitentiary system, since the biggest difference of execution of the resource between the executed and the budgeted is in this front, with a difference of more than eleven million reais. The reasons that have resulted in a low budget execution are numerous. When discussing construction in the public sector it is common to find bidding problems, such as works paralyzed for many reasons and low execution of the contracted company itself.

In addition to the inferences and obstacles presented there is still in 2004 the promotion of a policy of violence prevention, “Fica Vivo”, a public politic focused in prevention and qualify repression, that is present in the state of Minas Gerais to the present day. When analyzing the budget item and the amounts allocated in the budgetary allocation related to the Fica Vivo Program, there are investments made in the state police institutions and in the Secretariat of Social Defense itself. The control of homicides through this program was basically carried out by office workers allocated to areas considered to have high crime rates, which explains the amount of R\$ 2,354,325.00 budgeted and executed very close to fullness. It is worth mentioning the large difference between budgeted amounts in what can be considered as preventive actions and the amounts budgeted for reactive and repressive actions: the total value if we consider the three budget allocations linked to the Fica Vivo Program reaches approximately R\$ 5.7 million with an execution of approximately R\$ 4.2 million at that time.

When comparing the behavior of the public resource translated into expenditures in the area of public security, with the planning tools, such as the Multiannual Plan of Government Action (PPAG), it is observed that the area of public security, at the year of 2004 had a focus - at the moment of planning - of caution, however from the point of view of the execution the actions with a view for prevention were budgeted more efficiently.

If we consider literature as a general rule for budget analysis, the social control that could be done would generate ambiguity: would there be punishment against the choice for a public policy that did not have its expenses executed? Or if there was an evaluation on prevention policy and the result was positive, would not we be concerned about the low budget execution in the implementation of the prison system?

Continuing the analysis, the year of 2006 is considered the moment of greater allocation of investments in the public security policy linked to budget execution, which may have generated positive impacts on crime rates at low levels. Table 2 below shows the budget proposal and actual implementation, as well as the budget allocations in the Security Function:

**Table 2: authorized credit and incurred expenditure in 2006, Security Policy, Minas Gerais**

<b>Expansion and Modernization of Management of the Prison System Program</b>		<b>authorized credit</b>	<b>incurred expenditure</b>
Strategic Project: Training Penitentiary Servants	investment	-	-
	maintenance	2.355.000,00	2.274.338,12
Strategic Project: Implantation of Self-Sustainable Penitentiaries	investment	915.000,00	806.493,54
	maintenance	800.000,00	672.695,99
<b>Total</b>		<b>4.070.000,00</b>	<b>3.753.527,65</b>

<b>Royal Road Program</b>		<b>authorized credit</b>	<b>incurred expenditure</b>
Strategic Project: Structuring of Ostensive Police on Royal Road	investment	-	-
	maintenance	205.000,00	24.360,00
<b>Total</b>		<b>205.000,00</b>	<b>24.360,00</b>

<b>Home Gerais Program</b>		<b>authorized credit</b>	<b>incurred expenditure</b>
Strategic Project: Rental Home Gerais Security	investment	-	-
	maintenance	95.000,00	91.843,20
<b>Total</b>		<b>95.000,00</b>	<b>91.843,20</b>

(Continue)

Reduction of Crime in Minas Gerais Program		authorized credit	incurred expenditure
Strategic Project: Assistance to Adolescents and Young Graduates of Compliance with Socio-educational Measures	investment	-	-
	Other current expenditure	1.330.000,00	262.445,56
Strategic Project: Assistance to Teenagers in Conflict with the Law	investment	1.033.562,00	586.349,49
	Other current expenditure	37.285.840,00	34.037.440,93
Strategic Project: Consolidation of the Management of the Social Defense System	investment	1.100.000,00	1.033.572,90
	Other current expenditure	722.000,00	414.208,94
Strategic Project: Creation and Maintenance of Crime Prevention Centers	investment	864.360,35	24.900,00
	Other current expenditure	342.000,00	-
Strategic Project: Fica Vivo - Control Of Homicide Of Minas Gerais	investment	10.000,00	-
	Other current expenditure	5.166.000,00	4.600.112,64
Strategic Project: Fica Vivo - Control Of Homicide - PC	investment	1.245.391,00	1.182.368,40
	Other current expenditure	7.000,00	595,00
Strategic Project: Fica Vivo- Control Of Homicide - PMMG	investment	1.425.217,00	1.423.325,20
	Other current expenditure	106.885,00	104.936,78
Strategic Project: Office of Integrated Management of Public Safety	investment	501.000,00	490.486,37
	Other current expenditure	533.000,00	483.979,56
Strategic Project: Implantation of Integrated Policing Areas	investment	3.583.477,60	2.022.528,65
	Other current expenditure	3.113.301,40	3.107.846,38
Strategic Project: Implantation of Integrated Policing Areas - PCMG	investment	14.895.472,00	14.809.805,21
	Other current expenditure	1.954.342,00	1.680.510,21
Strategic Project: Implantation of Integrated Policing Areas - PMMG	investment	53.052.090,00	52.386.077,31
	Other current expenditure	7.446.618,00	6.829.658,61
Strategic Project: Deployment of the Integrated System of Social Defense - Sids	investment	2.891.759,00	969.535,36
	Other current expenditure	13.159.750,00	13.039.640,28

(Continue)

Strategic Project: Deployment of the Integrated System of Social Defense - Sids - CBMMG	Other current expenditure	100.000,00	-
Strategic Project: Deployment of the Integrated System of Social Defense - Sids - PCMG	investment	1.504.933,00	1.031.351,56
	Other current expenditure	1.275.100,00	1.031.355,92
Strategic Project: Deployment of the Integrated System of Social Defense - Sids - PMMG	investment	6.719.648,52	6.329.212,51
	Other current expenditure	2.221.356,48	1.653.439,91
Strategic Project: Public Security Management Integration - IGESP	investment	390.000,00	361.002,96
	Other current expenditure	1.060.000,00	804.830,04
Strategic Project: Integration of Corregedories of the Social Defense System	investment	550.000,00	412.266,19
	Other current expenditure	870.000,00	821.918,37
Strategic Project: Conflict mediation	investment	880.000,00	326.030,04
	Other current expenditure	680.000,00	587.725,30
Strategic Project: Modernization Of Care Of The Teenagers In Conflict With The Law	investment	660.000,00	617.432,49
	Other current expenditure	470.000,00	371.344,27
Strategic Project: Protection of children threatened with death	investment	40.046,00	21.679,00
	Other current expenditure	959.956,00	473.002,72
Strategic Project: Social Reintegration of The Prison System	Other current expenditure	555.000,00	492.196,61
Strategic Project: Integrated Training for the Social Defense System	Other current expenditure	2.030.001,00	1.741.441,09
<b>Total</b>		172.735.106,35	156.566.552,76
		<b>177.105.106,35</b>	<b>160.436.283,61</b>

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In fact, the year of 2006 presents higher budgeted and executed values when compared to the values predicted in the beginning of the administration of the former Governor Aécio Neves. While in 2004 only one Program was considered strategic, in 2006 there were four Programs with a series of budget allocations (or Strategic Projects) running. The first program - Expansion of Vacancies and Modernization of Prison System - had a lower budget compared to 2004. If there is an intention in this program to increase the number of places in the prison system, it may be questioned in advance if the resource for such are in fact sufficient in light of the type and requirements for building a prison. In addition, there was execution in training with prison agents, which is seen as positive given the lack of budget execution in this object in 2004.

An interesting point in 2006 is the increase in the number of programs and, consequently, of projects, but it is the program "Reduction of Crime" that has the largest amount of actions. It is believed that, under the watchful eye of budget transparency, the greater number of budget allocations, it creates certain difficulty in knowing what was the strategy of government in the area of security. In 2006 there were twenty-six different actions involving different institutions of the Social Defense System. The highest budgeted amounts were allocated in the Projects "Attendance to Adolescents in Conflict with the Law", with a budget estimated at R\$ 38,319,402.00, with only 1.0 million involving investments in this policy; "Strategic Implementation Project of the Integrated Areas of Policing - PCMG" with a budgeted amount of R\$ 16,849,814.00, of which approximately 14 million involved investments in the corporation; "Strategic Project Implementation of Integrated Areas of Policing - PMMG" with a budgeted amount of R \$ 60,498,708.00, of which 56 million represented investments in the corporation. The idea of an integrated policing area, which involves establishing equivalent areas for police equipment (a police station and a battalion dealing with the same area, thus optimizing criminal records and other actions carried out by both police institutions), represented a large part of the investment of government at the time.

At this point, one more obstacle concerning budgetary transparency and its collaboration for the maintenance of democracy is posed: the category of investment expenditure, coupled with the high need of the state police to equip themselves with the kind of work they carry out, makes us question in advance if there has been greater investment in the tools used by corporations, such as vehicles, armaments and bullet-proof vests than investments in police intelligence so that in these integrated areas the actual occurrences would reduce in the face of a change of joint action between the Military Police and the Civil Police, or If there was a new intention of government, with a speech focused on the integration of police action with the maintenance of the former forms of police work.

In 2014, the last year of government under the administration of the former Governor Antonio Anastasia, it is also possible to perceive a greater number of Structural Programs, however there is a reduction - again - in the number of Projects (or budget allocations) implying another obstacle to budget transparency: the possibility of analyzing the implementation of the budget around a public policy over time. The control of what was executed and what new nomenclature was received is very difficult to do, facing the possibility of the knowledge being lost in public administration.

In addition, 2014 is a year marked by the Football FIFA World Cup, which influences budget execution and especially the focus on security, as shown in Table 03 below:



**Table 03: authorized credit and incurred expenditure in 2014, Security Policy, Minas Gerais**

<b>Alliance for Life Program</b>		<b>authorized credit</b>	<b>incurred expenditure</b>
Strategic Project Complementary Social Support Network and Care for the Chemical Dependent	investment	-	-
	maintenance	9.156.357,29	8.993.554,10
Strategic Project: Territory Alliance: Policy Decentralization Strategy on Drugs	investment	-	-
	maintenance	-	-
<b>Total</b>		<b>9.156.357,29</b>	<b>8.993.554,10</b>
<b>World Cup 2014 Program</b>		<b>authorized credit</b>	<b>incurred expenditure</b>
Strategic Project: World Cup Safety	investment	453.877,98	315.373,71
	maintenance	1.956.610,10	1.956.609,90
<b>Total</b>		<b>2.410.488,08</b>	<b>2.271.983,61</b>
<b>Social Defence Integrated Management Program</b>		<b>authorized credit</b>	<b>incurred expenditure</b>
Strategic Project: Specialized Police Department in racial and intolerance crimes	Investment	500.000,00	260.770,91
	maintenance	-	-
Strategic Project: Model Police Department	investment	16.715.161,00	4.182.244,67
	maintenance	100.000,00	6.825,00
Strategic Project: Management and Articulation Office for Traffic Safety	Investment	864.360,35	24.900,00
	maintenance	342.000,00	-
Strategic Project: Forensic Analysis in Social Defense	Investment	1.120.283,09	277.976,10
	maintenance	542.939,99	144.455,11
Strategic Project: Integrated Center of Command and Control	Investment	62.967.643,66	1.194.662,27
	maintenance	6.700,00	6.700,00
Strategic Project: Integration and Promotion of the Social Defense System Operational Quality	Investment	11.001.139,15	9.135.698,79
	maintenance	42.891.466,15	40.213.322,05
	civil service payment	4.446.810,00	4.337.476,80
Strategic Project: Integrated Criminal Investigation in the state of Minas Gerais	Investment	4.559.659,00	2.081.487,12
	maintenance	-	-
Strategic Project: Social Defense Information Center	Investment	5.397.280,53	3.257.388,66
	maintenance	8.542.098,38	8.462.992,41
Strategic Project: Surveillance Cameras	Investment	26.316.191,10	22.153.730,34
	maintenance	201.000,00	140.941,92
Strategic Project: Rural Safety	Investment	300.100,00	191.100,00
	maintenance	-	-
		<b>186.814.832,40</b>	<b>96.072.672,15</b>
<b>TOTAL</b>		<b>198.381.677,77</b>	<b>107.338.209,86</b>

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From Table 3 presented, it is possible to perceive a new sum of budgetary appropriations, thirteen. From these actions, it is possible to observe that the Minas Gerais government did not prioritize activities focused on the fight against drugs, since only the chemical dependent support network receives resources - from the cost of the public machine - and actually executes them. The highest value presented in the budget for the construction and implementation of an Integrated Center of Command and Control (CICC) involves the decision-making of an external actor. Since the construction of a CICC was part of prerogatives speeches made by the Fédération Internationale de Football Association (FIFA) at the moment of choosing the host cities of the games planned for the Confederations Cup and the World Cup. Moreover, here is another obstacle to budgetary transparency and its impact on the maintenance of democracy: Of the amount budgeted for the construction of the Integrated Center of Command and Control only 1 million was actually executed. In this specific case, the Minas Gerais government used a provisional equipment, the CICC assembled for the Confederations Cup, using an existing space in the Presidente Tancredo Neves Administrative City of Minas Gerais, as a space for monitoring security actions for World Cup games, and adjustments are required in relation to the purchase of material linked to the technology, such as computers and data network. This "improvisation" did not generate any constraint for the Executive nor was some government accountability presented and even with low execution. it is unlikely that a citizen will, through budget transparency, to obtain qualified information about the fiscal year and the difference between the budgeted and the realized, whether in this specific action, because there is a high difference, or in any other funding presented.

In view of the above, it can be concluded in advance that spending per se does not mean maintaining a policy, and more information is needed than the budget reports themselves. For the purposes of this study, it is believed that legal instruments added to the stakeholders' discourses form a "set of good intentions" that during the studied periods reflected

contingencies, situations or wills, interfering in the maintenance of what is understood by public security policy and in the Coordination of activities that contribute to the sense of security<sup>7</sup>, regardless of whether budget transparency is dependent or not dependent.

#### 04. INITIAL CONSIDERATIONS

Initially, we present the final stage of this work as Initial Considerations regarding the nature of the research and the difficulty of finding similar works produced. The accounting area presents some inferences about budget; however, the combination of this variable in a political context and of democratic maintenance is not presented by the mentioned area. It is hoped that this work will contribute to the beginning of a more solid debate on what is expected of a transparent government.

In this way, it is initially concluded that transparency has been debated and constantly used as an argument to point out failures in governments or to build positive and favorable administration discourses. It can be seen that the academic debate on this subject is consolidated and ends up generating discomfort in governments that are not transparent, but in the practice of public administration it is realized that governments can only (or minimally) present or make available some data and information to their citizens. It is present in Brazil the charge of governments for greater openness of their data, but they do not immediately generate the information that the population needs to, in fact, exert the social control that is expected. It is not easy to understand the information as it is presented today in the Government Transparency Portals and, like a chain reaction; it will be difficult for public policy proposals to arise, for example, against the analysis of data existing in these Portals. Thus, it is noted as an obstacle

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<sup>7</sup> Subjective feeling of the individual about his risk of being victimized.

to maintaining transparency the difficulty in being able to map the data mobilized in this work through the existing electronic portals.

When we look at the object itself - the existing budget for public security policy in The State of Minas Gerais and how it was executed - we can see that there is a resource allocation considered high for the public security policy there however Little (or no) budgetary transparency is perceived. Although the analysis considers years apart, the logic of annual budget review with the possibility of changing the nomenclature used to define the policy as well as the review of resources, allows concluding beforehand that there is a low concern in guaranteeing a history over time Execution. Thus, it is understood that the greatest obstacle to guaranteeing budgetary transparency comes from the legislation itself, which does not guarantee a history of change and the logic of action among the Powers: given that the Budget Law is annual, the Executive power sends a new budget to the Legislative Power every year. If it is a new bill, new conditions are put to the actors; new negotiations are made until a common denominator is found from a budgetary point of view. At this point, it is questioned in advance to what extent horizontal accountability with a focus on budgetary transparency is carried out against the possibility that, simply, the Powers ignore this necessity and, at the same time, guarantee the citizen access to numbers simply, without them recognize the numbers in time.

Another variable that impedes budgetary transparency is the difficulty in reading the values. As mentioned earlier, changes in a flow of expenses are common; however, the changes are not clear to the reader. An effort is needed to unite pieces of the same story, be them the laws that govern the budget, or the budget itself, as well as a complete follow-up of the Decrees of Supplementation or Annulment carried out in a budgetary exercise, so as to guarantee the understanding the logic of execution. If all the variables listed above were together or minimally recorded in the same place or platform as the existing ones, the so-called passive transparency

would be guaranteed, without the guarantee of budgetary transparency, given the aforementioned history of continuous revisions.

One point not considered in this paper, but which is extremely relevant and one of the biggest problems for us to have budgetary transparency is in fact the so-called resource contingency. During the work it was possible to perceive that data on expenditures in the security function exist, considering investments and costing, but there is no clear separation - if we consider it necessary - between public policy of prevention and repression. Regardless of the front chosen by a government, the contingencies, which are the cuts in the budget for not effecting the entry of financial resources, may exist and negatively affect all the planning. The Audit office can question the differences of execution presented by the Executive Power, but this same Power has a discourse that also surpasses the budgetary pieces. It is the society's duty to be attentive to such movements so that the obligation to carry out an accountability surpasses the notions of cold data portals, such as those found for the construction of this work.

It is perceived that the absence of budgetary transparency negatively impacts on maintaining democratic control over what is meant by public security policy (and why not for other policies) given that the political choice on how to maintain the security of individuals is not something of perceived through data and is assumed in this work that it should be.

Understanding simply that an individual's sense of security is often visual, and therefore guiding the budget to the rigging of police corporations, it is here considered a too simple correlation to explain the logic of public safety. Undoubtedly, investment in police equipment is part of the public security investment policy, but the same is not all or the most important. Actions focused on police intelligence as well as the integration of systems used by corporations are understood as important steps in the search for effective security.

Proactively, there is a timid questioning of the extent to which deliberative democracy has been vehemently replaced by a "delegated democracy", or between the Powers and other bodies responsible for horizontal accountability, be it between existing collectives and procedures that establish the participation of society in the public actions present in vertical accountability. After all, if transparency and budgetary transparency are to be ensured, how can one assert that without the variable budget transparency there is accountable government? It is believed that we are not dealing with an essentially transparent government in this case, which does not make it reckless at first. However, it is up to the actors who work internally with the security policy as well as the external actors who seek to understand it or study results, greater emphasis on resources spent, as well as the explanations of their oscillations.

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