

Public governance and democracy

The role of Brazil's office of the comptroller general in the promotion of social accountability

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Introduction

In Brazil, participatory democracy has gone through advances and setbacks. The experience of the past government was not encouraging at all, given that right at its beginning, former president Bolsonaro approved Decree No. 9,759 of April 11, 2019 (Brasil, 2019), also known as “Revogação”, which has extinguished participatory institutions (PIs) that had been existing since the 1990s. However, as soon as it assumed power, the Lula government opened with Decree No. 11,407 of January 31, 2023, establishing the Social Participation System within the Direct Federal Public Administration. This variation reveals how democracy is closely related to governments and how they influence public governance.

Developing countries like Brazil have faced problems due to governance deficiencies. Deciding governance involves considering the government's performance and the citizens' commitment. In this sense, social accountability can stimulate citizens to participate inside and outside the government for a better standard of governance.

It means that democratic development requires forms of governance capable of ensuring the participation of diverse actors in the political process. The broadening of this participation requires that public authorities be more open and responsive to

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foster participatory exercise. Therefore, there are many demands for modernization and innovation in governing, starting with instruments that enable transparency, participation, and social control over public institutions and their agents to promote accountability, which can also contribute significantly to fighting corruption.

This article discusses the importance of government coordination through democratic instruments that ensure participation and social control over public institutions and their agents to ensure social accountability in Brazil. One of the public organizations that has been carrying out actions of public transparency, social control, and prevention and fight against corruption is the Office of the Comptroller General (CGU). Thus, the aim is to determine how the CGU has worked to promote social accountability through its programs.

The Office of the Comptroller General (CGU) has changed since its creation and, today, with the status of a ministry, is linked to the Presidency of the Republic and acts as an internal control agency of the Federal Government.

This paper analyzes the CGU's actions since 2019 regarding encouraging social accountability and identifies the prospects for building participatory processes with civil society from the new CGU structure, which the new Lula Administration is defining.

Thus, this work initially intended to investigate how the CGU operated within network governance, including actors from organized civil society, from 2019 to 2022, bringing, in the end, some of the guidelines of the new government.

In the first stage of this research, we study three civil society entities, namely the Institute for Inspection and Control (IFC), the Social Observatory of Brazil (OSB), and the Associated Friends of Ribeirão Bonito (Amarribo) and gather the perspective of their representatives on this networked process. We also present interviews with some CGU agents about the relationship between the Comptroller's Office and civil society. We apply a qualitative methodology, conducting bibliographic and documentary research, as well as semi-structured interviews¹ with CGU agents and representatives of the civil society organizations studied. We held a collective interview with three agents of the entity². Additionally, we conducted interviews with the representatives of civil society organizations³. The interviews are marked in the article as Interview 1 (the collective interview with

1. We conducted the interviews in May 2021, July 2022, and June 2023 and transcribed them for better analysis.

2. The collective interview took place online, with image and audio recording, through Google's Meet platform and lasted one hour and 30 minutes.

3. The interviews took place individually and online, with image and audio recording via the Teams platform, lasting about an hour and 30 minutes each.

the CGU), Interview 2 (the interview with the IFC), Interview 3 (the interview with Amarribo), and Interview 4 (the interview with the OSB). We also analyze documents, websites, and scientific articles referring to the constitution of the CGU and civil society organizations and their activities.

In the second stage of the research, to complement the information on the CGU from the new Lula administration, an interview was conducted with an agent of the CGU⁴, identified as Interview 5. In addition, data were collected during online participation in the meeting held by the CGU with several civil society organizations on June 13, 2023, on proposed goals and deliverables for the CGU Program in the Multi-Year Plan (PPA⁵) 2024-2027.

We use content analysis based on communications from documents and interviewees to understand the data and consider thematic frequency based on the research objectives and the theoretical framework. Finally, we triangulate the data for the perception of the results.

We organize this paper in seven sections, including this introduction. In the second and third sections, we discuss the theoretical framework, encompassing the concept of Public Governance and the definition of accountability. The fourth and fifth sections present the results of this study. In the fourth, we present some CGU actions regarding social control and fighting corruption from the perspective of public agents. In the fifth, we show civil society actions in network governance with the CGU, describing the main actions of the respective organizations interviewed and exploring their representatives' perceptions. The sixth section presents the perception of the CGU representative on the prospects of the new Lula government, as well as the information gathered at the meeting promoted by the CGU with civil society organizations to discuss proposals for the CGU Program in the PPA. Finally, the last section presents the final considerations.

Public governance

The discussion on governance arose from the need for reform in the public sector in Western societies due to the various criticisms of the dominant bureaucratic model. The neoliberal ideal became attractive, so the state was transformed and turned towards the market, influenced by the ideas of managerial public administration, called New Public Management.

4. This interview was conducted online, with image and audio recording, through the Teams platform and lasted one hour and 45 minutes.

5. In Portuguese, Plano Plurianual (PPA).

However, this new administrative arrangement presented weaknesses, which received criticism from social scientists based on sociological theories of rationality, proposing an alternative model for public governance (Bevir, 2011).

Filgueiras (2019, p. 1) views governance as “an institutional process of building political and administrative authority, with the definition of who governs, under what conditions, and with the duty of accountability to society”. Thus, public governance requires an institutional arrangement that enables improving the quality of public services, with mechanisms for compliance and accountability. It is also observed as a strategy that aligns public agencies’ actions with society’s participation in formulating and implementing policies and public services.

This new way of governing implies a change in public management, including communication, trust, and governance models based on hierarchy (bureaucracy) and the market. “It is a tendency to resort increasingly to self-management in the social, economic, and political fields, and a new composition of forms of management resulting therefrom.” (Kissler and Heidemann, 2006). In short, the new governance relies on networked interaction between government, market, and civil society in defining and constructing public policies.

The network approach can define a form of governance, especially when it comes to public policy networks, which bring government and society closer together, fostering the relationship between the public and private sectors, including civil society. The actors that are part of the structure of public policy networks are interdependent, as they depend on each other to achieve the results produced by public policies. “The financial, political, and organizational resources needed to produce the products and results, in addition to the information essential to implement the recommended actions, are distributed across a wide range of actors and organizations inside and outside the government” (Calmon and Costa, 2013, p. 13)

The new design of public governance provides more participation in civil society that self-organizes, generating “a shift of legitimacy, from a constituted power to institutionalized channels of popular participation” (Mezzaroba, Bernieri and Bier, 2014, p. 27).

In the new governance model, the state transitions from a traditional, hierarchical state to a cooperative role, acting as a governance agent. The model adapts to different state formats. Thus, “in a participatory, democratic/deliberative State, Governance will highlight a plurality of actors that act in the promotion of public policies, political decentralization and flexibility” (Mezzaroba, Bernieri and Bier, 2014, p. 24).

Kissler and Heidemann (2006) characterize the state as an activator in this democratic or network governance format in the sense of mobilizing resources and stimulating civil society’s participation. Besides guaranteeing public services,

democratic governance can awaken the exercise of social control in society (Buta and Teixeira, 2020).

This space for popular participation enables social control over the actions of public agents, with access to information, that is, with the existence of public transparency. This means that transparency is of utmost importance for social accountability.

When dealing with control, especially social control, it presents, at this point, accountability, in its various conceptualizations, as one of the mechanisms of public governance.

The accountability exercised by civil society, the media, and voluntary groups focuses on controlling and monitoring “institutions and decisions to ensure that they are fair and inclusive, and thus to give or withhold from organizations the credibility required to participate effectively in decision-making processes” (Bevir, 2011, p. 111).

Accountability

Although Anna Maria Campos (1990) postulated that there is no literal translation in Portuguese for the word ‘accountability’, subsequent work has identified the existence of various translations based on different lexical sources from English into Portuguese. Thus, the concept of accountability can be associated with several meanings, some related to the context of the development and strengthening of a democratic society and state. Accountability can be thought of as transparency, publicity, control, responsibility, punishment, and reward (Pinho and Sacramento, 2009). Similarly, Pinho and Sacramento (2009) point out that the sense of accountability has a progressive and inexhaustible character and suggests that power should be used in the public interest.

The notion of democratic accountability must necessarily be perceived from a public perspective. Thus, three important aspects arise to be discussed. The first refers to “Who should be controlled?”. In Schedler’s (1999) view, control should focus on any public agent. The second aspect concerns “What should be the control criteria?”, that is, how to qualify the conduct of an agent? Finally, the question of “Who controls?” is, who are the agents that should exercise accountability? One can highlight political accountability, in which control should be exercised by citizens, civil associations, the media, and opposition parties, as well as administrative and financial accountability, carried out by ombudspersons and state agencies.

One can seek its definition with these aspects related to a political and public perception of accountability. O’Donnell (1998), a pioneer in the field, a typified accountability, identifying the concept based on the spatial position occupied by

the actors in the political context. Thus, he presents vertical accountability and horizontal accountability. The first is related to the participation of citizens in elections and the actions of civil society and the media through claims and exposure of illicit actions by public agents. The second refers to the control based on the legal power between agents or state agencies that supervise and even apply sanctions to other public agents that act illicitly, thus characterizing a relationship between equals (O'Donnell, 1998).

Currently, there is an emphasis on the electoral facet of accountability, that is, the relationship between representatives and the represented within a democratic context. In this case, through political representation, citizens vote for politicians acting in their interests. However, if this does not occur, these same politicians may be penalized and, therefore, may not be reelected. This relationship, identified as unequal⁶ and based on elections, can be characterized as vertical or even electoral accountability.

Horizontal accountability can be related to the system of checks and balances, which deals with the control between the three branches of government and may also include the institutions of supervision, inspection, and sanction. However, not all checks and balances involve accountability. For this to occur, at least one element of answerability or sanctioning must be present (Mainwaring, 2003, pp. 16-17).

An important author who presents a two-dimensional concept of accountability but differs from O'Donnell (1998) is the aforementioned political scientist Schedler (1999), who presents accountability as a process with distinct levels that may or may not complement each other – answerability and enforcement. The first dimension can be divided into information or monitoring of the actions of public agents and justification or explanation of these actions. The second refers to the possibility of imposing sanctions on agents who misbehave.

From the perspective of control, especially among public institutions, Taylor and Buranelli (2007) perceive accountability as a guarantee that the actions of governments and public agents respect the public interest.

The authors identify accountability as a dynamic and not a static process. Thus, accountability can be divided into three stages of composition – although there may be other stages: Supervision (monitoring): supervision of public agents, with an ex-ante emphasis, that is, noticing flaws in the performance before more serious problems occur; Investigation: investigation of allegations against public agents, with an ex-post emphasis, in order to discover the depth and extent of illegal

6. The concept of unequal power is understood in the sense that this relationship occurs between state agents and non-state agents.

conduct committed; and Sanctioning Power (punishment). Each of these stages of the accountability process involves different goals and dimensions of accountability, and, as a result, each stage determines different patterns of interaction: between institutions and society, between electoral and non-electoral institutions, and among the institutions involved in each specific stage (Taylor and Buranelli, 2007, p. 62).

Taylor and Buranelli (2007) emphasize the importance of cooperation and coordination of state agencies so that one can, for example, avoid overlapping of functions. However, in a study they conducted with some institutions that exercise accountability in Brazil, the authors found a need for more cooperation and overlapping responsibilities, especially in the investigation stage. Of the three stages, the one most emphasized, despite the problems pointed out, is the investigation stage. The supervision stage, which preventively monitors the actions of public agents, so to speak, has little expression. As for the last stage, there is a perception that, although pressure for punishment exists in the face of evidence of corruption, sanctions do not always occur.

However, the discovery of wrongdoing generates an expectation of adequate punishment for the case, and if this does not occur, it can imply a weakness of accountability. One of the existing problems that can harm electoral accountability and society's control over non-elected state agents' actions is the informational asymmetry in these relations. Thus, the need for transparency arises to reduce these information discrepancies and enable control over state agents' actions. Transparency is associated here with the concept of accountability.

Nevertheless, thinking of accountability as only a transparency policy is limiting. It is important to consider other aspects. Some reasons can be highlighted in this sense, such as: restricting the citizen to a mere consumer of political products; undermining the notion of privacy, which may override fundamental rights; sometimes disregarding the need for secrecy in matters of protection of the public interest; being more concerned with moralizing than with the accountability of political agents. (Filgueiras, 2011)

As a crucial pillar of democratic governance, the policy of transparency should be linked to a policy of publicity, which establishes a more democratic perspective based on the participation and performance of society and greater responsibility on the part of those who govern. One can also speak of a citizen trend, which fosters a spirit of civic engagement and makes individuals more aware in civic terms.

In this way, the concept of accountability expands, including publicity policy, establishing a closer, interactive, and dynamic relationship between the state and society. In this case, the more organized and active society would have an impor-

tant role in influencing public and political decisions in some way, as well as in the monitoring of government actions.

Regarding the possibility of more effective participation of society in controlling government actions, it is worth highlighting the concept of social accountability as a complementary way to the horizontal and vertical-electoral types. The horizontal and vertical mechanisms are not enough to have effective control over the actions of political and public actors. In Latin American democracies, characterized as delegative, the electoral mechanisms and the system of checks and balances are precarious (Peruzzotti and Smulovitz, 2002).

Social accountability is identified as a non-electoral vertical control mechanism based on the action of various social actors, including citizens, associations, and the media, to control the government. Unlike electoral accountability, such a form of social control can always be carried out at any time.

In this discussion on accountability involving social control, the following stand-out empirical research carried out in Brazil from 2009 to 2014, based on 20 social observatories⁷, addressed the issue of coproduction⁸ and accountability, observing the relationship between the observatories and the structures of public administration in some Brazilian municipalities (Schommer *et al.*, 2015). The aim was to identify characteristics of the coproduction of information and socio-political control over public administration in Brazil.

The result of this research identified that there are phases in the accountability processes and, although it did not happen homogeneously, in general, civil society mobilized to interact with the government at the local and national levels, contributing to activating the accountability system and achieving better results in terms of information, justification, reward and punishment. Another interesting finding was that even when similar institutional and methodological resources are available, accountability is influenced by the degree of engagement, the profile of those involved, and the quality of the relationships between the agents in each context.

Peruzzotti and Smulovitz (2002) state that social accountability uses institutional tools – legal actions directed to monitoring and oversight agencies – and non-institutional tools – social mobilization and denunciations reported by the media. In addition to formal sanctions promoted by horizontal controls, bureaucratic agents and political agents may suffer symbolic sanctions of a reputational nature, which constitute the form of sanctioning of social accountability, impact-

7. Social Observatories are networks formed especially by civil society to monitor public administration, produce public goods and services, and engage in the quality of life in cities.

8. It is defined as a public good essential to democratic accountability, as it involves joint action between public agents and society in the coproduction of information and control over public administration.

ing the electoral process of political representatives or the professional life of the bureaucrats denounced.

Citizen participation enables social control. In this sense, social accountability can be understood as non-electoral democratic controls – CDNE (Vera and Lavallo, 2018), which is based on the action of citizens in the control of public agents through mobilization and denunciation, triggering the official control bodies, i.e., those that exercise horizontal accountability, or even in the direct action of civil society. In this sense, social accountability is characterized as an essential complement to formal controls. One can contribute to public management through social accountability, including serving as a mechanism to prevent corruption.

Training public administrators and society to stimulate participation and control is a meaningful way to improve public administration, especially when promoted at the local level, where relations between public agents and society can be closer. Participation at the local level can stimulate individuals to experience and learn how to do democracy, according to the vision of John Stuart Mill (1981). Democracy promotes a political pedagogy for citizens, a public education aimed at the common good.

The CGU and social control to prevent and combat corruption

A Brief Background of the CGU

Like the need for social control, combating corruption is a relevant theme in Brazilian politics. To combat it, both civil society and the State have acted to create tools capable of mitigating conduct that causes damage to the public treasury and, consequently, to society itself. In this sense, the Brazilian Office of the Comptroller General (CGU), created in 2003 through Law 10.683, as an anti-corruption agency, has consolidated itself as one of Brazil's leading institutions that increase inspection, transparency, and social control.

However, before its attributions were established by federal law, the agency had already appeared in 2001 through a provisional measure edited by then-President Fernando Henrique Cardoso. It was called “Corregedoria-Geral da União” (Union's General Internal Affairs Office). In 2002, the Union's General Internal Affairs Office, besides acting as an advisory body to the Presidency of the Republic, had its structure enlarged and now includes the activities of the Federal Secretariat of Internal Control (SFC), and of the Office of the General Ombudsman (OGU).

In 2003, with its attributions formalized, the Brazilian Office of the Comptroller General took on central roles. It was tasked with internal control, public audit,

correction, prevention, and the fight against corruption, and serving as an ombudsman. This unique combination of functions in the CGU represented a significant institutional innovation. It was a strategic move to consolidate these previously dispersed activities into a single, specialized control body, demonstrating a proactive approach to combating corruption (Bataglia, 2019).

In 2006, the CGU had its structure modified by Decree No. 5,683, which aimed to provide greater organicity and effectiveness to its activities. Thus, the Secretariat for Corruption Prevention and Strategic Information (SPCI) was created, a sector responsible for developing mechanisms to prevent, detect, and anticipate corruption. Also in 2006, the Secretariat for Transparency and Prevention of Corruption (STPC) was created from this secretariat, which was responsible for creating the “Olho Vivo no Dinheiro Público” (Keeping an Eye on Public Money Program), which aimed to promote social control through education, training, and mobilization of citizens. The program was designed to be applied at the municipal level. As CGU bureaucrats point out, the development of social control programs, as is the case of Programa Olho Vivo, was made possible through dialogue and partnership with civil society organizations:

At first, we did not have any strategy. So, we hired an NGO⁹ called Avante, based in the state of Bahia, to structure the Olho Vivo strategy. The strategy was to empower citizens to exercise social control. Olho Vivo spent a week in each municipality, empowering councillors, especially public policy councillors, teachers, public management agents etc. (Interview 1, 2021).

In addition to encouraging a mechanism for constant oversight and promoting citizen education, the idea behind the Keeping an Eye on Public Money Program was also to bring the CGU closer to municipalities and civil society. In this sense, the Program was composed of municipal councillors, local leaders, members of local organizations, municipal public agents and teachers, students, and other citizens interested in overseeing public money.

In parallel to the application of the Programa Olho Vivo no Dinheiro Público (Keeping an Eye on Public Money Program), in 2008, the CGU created a program to strengthen the management, which aimed to select an average of 60 municipalities to be inspected throughout Brazil. In addition to monitoring the application of public resources, the agency's actions also aimed at training and strengthening management.

9. Non-Governmental Organization (NGO).

This action was colloquially known among mayors as the “good and bad draw”. When a municipality was selected as part of the management strengthening, we would go there and say: “Can we invite the surrounding municipalities? Olho Vivo was not by lottery, but the strengthening initiative was! The mayor would say, “Yes, you can invite them”. We called everyone and conducted that training week. We took the opportunity to bring Olho Vivo along with us (Interviewer 1, 2021).

Despite the advance in reducing the informational asymmetry of civil society regarding what was done with public money, the Olho Vivo Program ran into practical difficulties. According to the interviewees, some civil society representatives worked in places that did not allow them to complete the training:

[...] Olho Vivo aimed to reduce the informational asymmetry, but it ended up increasing this symmetry because it instructed almost the entire audience of public power, while the representatives of society were not trained. This was because they were not available during the day to spend a whole day receiving a CGU qualification (Interview 1, 2021).

The solution to this difficulty was offering training at times that did not coincide with working hours and weekends. Through the Olho Vivo Program, civil society was made aware of and informed about oversight and social control actions, encouraging citizens to mobilize and organize themselves. In this sense, CGU agents also reported that the Program stimulated the formation of social observatories, such as the creation of the Social Observatory of Maringá, which became Brazil’s Social Observatory, as will be seen in the following subsection. The original format of Olho Vivo continued to be applied until 2014, when it became necessary to consider reformulations and adjustments to the program.

In 2013 and 2014, during the administration of former President Dilma Rousseff, the CGU underwent institutional changes. This time, the objective was to update the body’s operations, which was done by transforming the Secretariat for Corruption Prevention and Strategic Information (SPCI) into the Secretariat for Transparency and Corruption Prevention (STPC). This transformation followed the creation of the Access to Information Law (Law No. 12.527/2011), bringing the institution up to date with the new law. Despite this progress, the Dilma government’s fiscal adjustment promoted reforms in the CGU’s activities, and its structure almost became a secretariat of the Civil House or the Ministry of Justice¹⁰.

10. BBC Brasil, 2016.

With the impeachment of President Dilma in 2016, the interim president, Michel Temer, when he took office, edited the Provisional Measure No. 726, which abolished the Office of the Comptroller General and changed its name to the Ministry of Transparency, Inspection and Comptroller General. With the definitive entry into power, Michel Temer sanctioned Law No. 13,341/2016 and confirmed the change in nomenclature. Under much criticism from opponents, the CGU was detached from the Presidency of the Republic and became its ministry.

The main criticism of this disengagement was the fear that the institution would lose its status as a control agency and could not supervise the Executive Branch by becoming a ministry. Despite these reservations, Bataglia (2019) explains that there was no difference between the CGU as a body linked to the Executive Branch and later as a ministry under the Executive Branch. According to him, “the respect it had already acquired, as well as the presence in the legislation of the authority and competence of the institution before the other bodies”, continued after the change (Bataglia, 2019, p. 80).

In 2017, reinforcing the idea of restructuring the Olho Vivo Program, the CGU started the “Dialogues on Social Controls,” which emerged within the Olho Vivo Program to become a kind of event that brought together civil society organizations and social councils to think about the topic of social control in Brazil. The event’s first edition, in 2017, brought together 20 organizations in person.

Bolsonaro government

With Jair Bolsonaro’s entry into the Presidency of the Republic in 2019, the body was renamed Comptroller General of the Union. The Provisional Measure that extinguished the Ministry and recreated the CGU became Law No. 13,844/2019. With the rearrangements, the CGU created the Anti-Corruption Secretariat, responsible for conducting negotiations and leniency agreements, special operations, and disposing of strategic information.

Almada *et al.* (2022) argue that Bolsonaro’s administration has tried to curb or limit the scope of control policies. As they argue, since the beginning of his mandate, Jair Bolsonaro has been amending the Access to Information Law (LAI) in order to increase the secrecy of public documents, that is, limiting public access to it, and, in addition, expand the list of public agents able to classify data and documents into secret categories, which restricts access to public information and imposes a quantity in years of secrecy on a given document (Almada *et al.*, 2022, pp. 176-177).

In 2019, the Time Brazil Program was created to support states and municipalities in the fight against corruption and public management.

In 2022, the program incorporated aspects of Open Government and started to be called “The Brazil Team: Transparency, Integrity and Social Participation”, principles of Open Government. According to CGU (Interview 1, 2021), despite being focused on public management, the Time Brazil Program considers the importance of social participation, still as the theme of social control that is present in the various actions of CGU.

However, with the Covid-19 pandemic in 2020, the CGU drastically changed its social participation and control actions to a remote format.

In this sense, during the pandemic, the “Olho Vivo no Dinheiro Público” program and the “Diálogos em Controles Sociais” had their activities carried out through live and video recordings by digital media, as reported below:

[...] we established the dynamic of doing live sessions every month related to transparency, social control, and other themes that CGU addresses, but always bringing in other topics to understand control and participation within public policies. We worked on themes such as the fight against Covid-19 and the improvement of social participation, which were covered in the first live session of the year. Then we worked on social control instruments, and more recently it was on the LGPD¹¹, about personal data protection. We are here bringing themes but always making this interface with the theme of social control (Interviewer 1, 2021).

Since 2019, the Programa Olho Vivo no Dinheiro Público (Keeping an Eye on Public Money Program) has been redesigning its format to improve the partnership of the CGU with civil society organizations aiming to expand social control. Unlike the program’s original design, which aimed more at individual citizen empowerment, the redesign began to consider more strongly networked actions in which social organizations were articulated and strengthened.

It is a design in which we will strongly work with the social organizations and bring experiences like the one we had in the 2017 Dialogues on Social Controls, where we brought 20 entities from all over Brazil for exchanges of experiences. We showed what tools the government has for them to carry out these activities (Interviewer 1, 2021).

However, according to the interviewees, this redesign was interrupted by the pandemic, and it was not implemented.

11. Law No. 13,709, of August 14, 2018, known as the Brazilian General Law of Personal Data Protection (LGPD).

It is noticeable that participation and social control were compromised in the Bolsonaro government due to Decree No. 7,959 of April 2019, which extinguished and limited the collegiate bodies of the federal public administration, such as councils, which seek to improve the management of public policies.

Section 5 presents the studied social actors' perceptions of the CGU's actions during the Bolsonaro government.

New Lula Government

At the beginning of its mandate in 2023, Luiz Inácio Lula da Silva's administration made changes to the structure of the Brazilian Office of the Comptroller General (CGU), with emphasis on the Secretariat for Combating Corruption (SCC), which was transformed into the Secretariat for Private Integrity and the Secretariat for Public Integrity. This change, according to CGU (2023a), seeks to strengthen prevention, with the fight against corruption being related to all areas of CGU, without the need for an exclusive area.

In legal terms, the federal government approved three decrees on May 16, 2023, the anniversary date of the Access to Information Law (LAI), with the CGU being responsible for monitoring the application of the LAI in the Federal Public Administration.

Decree No. 11,527 (Brasil, 2023a) changed some points in the LAI, such as, for example, establishing and obligating the use of a specific electronic system; changing procedures for classifying and declassifying documents; and reinforcing regarding the treatment of personal information that can and must be carried out by agencies and entities to provide public information.

Decree No. 11,529 (Brasil, 2023c) established the Federal Government's Policy on Transparency and Access to Information, as well as the System of Integrity, Transparency, and Access to Information of the Federal Public Administration (Sitai) changing the rules regarding the coordination of transparency activities and access to information, considering the CGU the central body in the composition of this system.

Related directly to the objective of this work is Decree No. 11,528 (Brasil, 2023b), which reinstated the Council for Transparency, Integrity, and Combating Corruption (CTICC), an advisory body linked to the CGU, with the participation of representatives of civil society and other members. Among its attributions, it is to "discuss and suggest measures to improve and promote policies and strategies, within the scope of the federal public administration," with a focus on fighting corruption; private and public integrity; open government, transparency, and access to public

information; and on social control in the sense of following up and inspecting how public resources are being used (Brasil, 2023b).

The perspectives of the CGU, based on its new structure defined by the Lula government, will be presented in section 6 of this work.

State and society: Interaction between the CGU and civil society

This section presents the organized civil society perception on its relationship with the CGU regarding social control, based on the three organizations studied: the Instituto de Fiscalização e Controle (IFC) – Institute of Fiscalization and Control; the Observatório Social do Brasil (OSB) – the Social Observatory of Brazil; and the Amigos Associados de Ribeirão Bonito (Amarribo Brasil) – Associated Friends of Ribeirão Bonito.

Institute of Fiscalization and Control – IFC

The Instituto de Fiscalização e Controle (IFC), created in 2005, is an inspection institute that creates social innovations and civic networks that facilitate social control and improve the management of public resources. Although IFC is based in Brasília, in the Federal District, it has been active in other cities.

Since 2012, the IFC has visited 58 cities in eight Brazilian states and mobilized local citizens to become “civic auditors”. Civic auditors are trained through the “Civic Audit in Health” action, one of its main actions.

This action intends to stimulate the citizens to have a pedagogical experience of social control, which will be made possible through the citizens themselves’ evaluation of the essential health services offered. For the citizen to become a “civic auditor”, the IFC creates tools for the volunteer to apply an evaluation methodology developed by the organization, which seems to contribute to the empowerment of citizens.

Besides this, the IFC has other projects, such as “*Adote um Distrital*” (Adopt a District Representative), through which social control actions are carried out in the Legislative Chamber of the Federal District. This other project aims to monitor how a specific representative, whom each volunteer will choose, has acted regarding transparency, spending money, and whether he or she has committed any misconduct. To make the “*Adote um Distrital*” project possible, the IFC uses the Parliamentary Transparency Index, in which the representatives’ performance can be evaluated through the provision and availability of public information. In this way, direct and indirect parliamentary performance, mandate governance, social control, website

accessibility, parliamentary performance in social media, the electoral process, and income tax are considered.

About the IFC's relationship with the CGU, interviewee 2 comments that the IFC participated in 2012 in the *1ª Conferência Nacional sobre Transparência e Controle Social* (1st National Conference on Transparency and Social Control – 1st Consocial), whose theme was “Society in the monitoring and control of public management. The event brought together civil society organizations and the State to debate and propose actions to increase the participation of society in the control and supervision of public management. On that occasion, together with other organizations, 80 proposals from state and municipal conferences were approved to improve the topic under discussion; however, much of what was discussed did not lead to action being taken.

In 2022, the Consocial completed ten years, but according to the interviewee's report from the IFC, almost no proposal was taken forward. According to her, as the 10th anniversary of the event approached, she sent an email to the CGU to demand answers. However, the answer sent by the agency was an invitation for her to participate in the virtual event “Diálogos e Controle Social” (“Dialogues and Social Control”), whose theme was “Consocial: 10 years”. Other organizations and councils participated in the online event.

Another highlight is that the interviewee commented that the relationship with the CGU has often been limited to meetings within the Open Government Partnership (OGP).

With the CGU, officially, we only had the OGP action plans [...] They were meetings, usually monthly. They would choose a theme [...] the theme of the (9th) commitment was about public debt. In that case, it moved much more the action of the federal agencies that worked with transparency [...] the availability of data, than with society itself. [...] (Interviewer 2, 2022, emphasis added).

As civil society actions occur in networks, the IFC has already collaborated with Amarribo Brasil, the second organization observed in this article. Amarribo preceded the IFC, and together, they formed, in 2003, the Amarribo Brazil-IFC Network. As a network, both organizations promoted the actions “Adopt a Municipality” and “All Against Corruption”. Both actions became a reality at a local level, but “All Against Corruption” took place through a caravan of people around Brazilian cities and tried to expand the importance of social control.

At the beginning of the IFC, we had a project called “Adopt a Municipality” and a partnership with Amarribo. Amarribo trained the organizations for social control, and the IFC oversaw the technical part as it came from the control area. We did a caravan, ‘All Against Corruption’, in 2005, 2006, and 2007. We travelled around Brazil, held seminars, and discussed the importance of social control (Interviewer 2, 2022). (citação)

Amigos Associados de Ribeirão Bonito – Amarribo (Associated Friends of Ribeirão Bonito)

Associated Friends of Ribeirão Bonito (Amarribo) is a social organization that emerged in 1999, in Ribeirão Bonito, state of São Paulo. The initiative gained strength with the support of local citizens, residents or not, interested in undertaking projects to fight corruption and social control.

Since its inception, one of Amarribo’s main goals has been to oversee the public administration and the use of public resources, especially at the municipal level. An example is that it collects evidence of misappropriation of public resources and presents it as complaints to the City Council, the City Prosecutor’s Office, and the State Audit Court.

Beyond the local level, Amarribo has initiatives at the national level. In 2003, the organization launched the book *O combate à corrupção nas prefeituras do Brasil* (Combating Corruption in Brazil’s Municipalities), which attempted to map and disseminate its experiences in fighting corruption.

Between 2014 and 2016, with attention to the 2014 World Cup in Brazil and the 2016 Olympics and Paralympics, the organization was part of the National Coordination and Mobilization Committee of the Clean Games Project, which aimed to combat corruption and oversee the application of public money, especially in the areas of education, sports, environment, labor, and sustainability.

The interviewee from the IFC commented that Amarribo also participated in the 1st Consocial Congress and, in a network with the IFC, had been part of organizing the event since 2007. Also, in 2007, Amarribo and IFC coordinated a seminar at the Ministry of Health that addressed the issue of public transparency.

In 2009, the Amarribo-IFC network held, in partnership with the CGU, a seminar to address the issue of social control. According to the IFC interviewee, when the application of open government and transparency was being discussed, it was easier for these organizations to operate.

As reported by the Amarribo interviewee, from 2006 to 2014, the organization had a more intense activity. During this period, more than 3,000 cities contacted their counsellors to ask how they should organize themselves to fight corruption.

Until 2018, the organization's actions focused on strengthening its action at the national level, which is demonstrated through the more than 300 lectures held in different cities in Brazil and by the events organized, as is the case of the 15th International Anti-Corruption Conference (IACC), which took place in 2012. At that event, Transparency International, responsible for the IACC, organized itself with the Office of the Comptroller General and civil society entities, including Amarribo, which gained prominence, to hold the conference. The participation in the IACC consolidated Amarribo's partnership with the CGU, which was stabilized after the conference was held through the CGU's support for the entity to hold lectures throughout Brazil.

The CGU was an unconditional partner. We had a lot of support from companies. We had sponsorships from some companies, and the CGU, when it perceived that Amarribo's action could intensify the fight against corruption through social control, we even held the 15th IACC in Brasília, which had 1,900 participants, where 1,500 were foreigners, and 400 were Brazilians. This was Amarribo's peak. *This was the great project that we had with the CGU; it was a project of 9.5 million reais, if I am not mistaken, for which we were accountable even for the coffee that each one had [...].* After that, we had another project with the CGU, one of the lectures. We had a map where the southeast region had twice as many NGOs as the whole country. So, the CGU made an agreement with us so that we could continue to give the lectures, which we were already doing with corporate sponsorship, but they made it a condition that we should not give them in the Southeast but only in the other regions of Brazil. Our goal was 80 lectures, and besides achieving this goal, we exceeded it and returned the money to CGU of the budgeted value. Big projects with CGU lasted about four years, from 2010 to 2014 (Interviewer 3, 2022, emphasis added).

The partnership with the CGU lasted from 2010 to 2014, during which the lecture project existed. After 2014, Amarribo's actions began to weaken, as there was no longer government sponsorship and, in the interviewee's words, "because of our capacity". Such capacity refers to internal organization and limitations to the organization's actions.

After the IACC and those other lectures, Amarribo ended up disintegrating, so we had no arms left to go out and continue the lectures. There was no point in us doing projects we could not carry out. So, I think we did not encourage the continuity of the projects because of our capacity. Each councilor stays in a city, so physically, we were not there, and the one who was more physically active was me. We had to make the councilors' schedules to go to the lecture; we depended on their private activities, and we competed a lot with this (Interviewer 3, 2022).

From 2019 on, due to the actions focused on the event “Dialogues on Social Controls”, which occurred online during the pandemic, the CGU tried to get closer to Amarribo, but without success. The entity that once brought together hundreds of organizations in a network faces problems in reformulating and mobilizing itself, as it faces the lack of sponsorship and the absence of volunteers.

It is a kind of exhausting, you know? It is like playing a whack-a-mole, so [...]. I think this happened with us from Amarribo and our network because, unfortunately, Amarribo exerted a fascination and a very big influence on the network. If Amarribo was discouraged, the whole network was discouraged, but if Amarribo said, “Come on! We receive many demands”, “Guys, where is Amarribo? Let’s go!”. However, we had no reaction or capacity. We let it slip away because of our inability to keep responding. It was like that because the network was very intense. You responded; it grew. It was necessary to stay connected all the time to the orientations, the answers, and nothing else (Interviewer 3, 2022).

Observatório Social do Brasil – OSB (Social Observatory of Brazil)

The Social Observatory of Brazil (OSB) is an organization that emerged in 2004 in Maringá, Paraná, initially as the Fiscal Citizenship Institute. The emergence of the Fiscal Citizenship Institute was inspired by Open Data, a British social control institute that follows and creates indicators of public spending in Great Britain. Another source of inspiration for its emergence was the Fiscal Citizenship Movement, consolidated in the early 2000s as a movement that aspired to track expenditures and expenses arising from public funds. As the OSB interviewee says, in 2005, the Observatório Social de Maringá Social (Observatory of Maringá) created its first unit, and, in the following years, it started to gain more proportion and began to encompass other cities.

From 2005 to 2006, the first unit was created, the first experience of collaborative social control in Maringá. This idea started to proliferate, and in 2006, 2007 and 2008, we started to get cities together and create the Social Observatory in other cities. There was no way to get it (Interviewer 4, 2022).

In 2008, the Social Observatory was already present in six cities. At that time, based on ideas of cooperativism and associativism, the Social Observatory of Brazil was created, expanding at the national level the activities of the former Instituto de Controle Fiscal (Institute of Fiscal Control).

In 2022, the OSB is present in 150 cities and 17 states in Brazil. In this sense, the Social Observatory of Brazil was consolidated as an association that brings together a network of Social Observatories (OS) that act at the local level and preventively in the social control of public spending. Volunteers from civil society, businesspeople, professionals, professors, students, civil servants do not part of the observatory's sphere of action, and other citizens engaged with the theme from this network.

The OSB works on technical and promotional issues related to financial education. As reported by the interviewee from OSB, the Social Observatories are not places for citizens to file complaints, but they observe public spending, exercise social control, and encourage citizen education.

[...] We make it clear to society that the Observatory has the role of observing; we already have social control bodies, internal and external control that are paid to do this, including municipal public policy councils, no one better than them with legitimacy to fulfil this role (Interviewer 4, 2022).

Based on this, OSB acts on four axes: public management; education for citizenship, prioritizing the common good and civic spirit over personal interests; raising awareness about the use of public resources; and public transparency.

In the first axis, the organization approaches the public management to carry out preventive actions: verify, follow up, and monitor the municipality's expenses and the public notices issued by the local executive branch. Educational activities are carried out in daycare centers and schools for citizenship education. In the interviewee's words, such actions encourage fiscal education, which concerns the "importance of taxes and the role of the councilman, the mayor, and the managers, and the competence of each one" (Interview 4, 2022). In the third axis, the intention is to "oxygenate public accounts" and "stimulate companies, tiny and medium-sized ones, regional companies so that the resources from acquisitions remain in the municipality" (Interviewer 4, 2022). Finally, the axis of public transparency comes from the discontent of the organization towards the transparency portals.

In the fourth axis, we act on three basic fronts, being the first: promoting effective transparency; we no longer want to play with appearance! Because the transparency portals do not comply with the law! It is make-believe! There are only things to be done because, apparently, the law says so (Interviewer 4, 2022).

The dissatisfaction regarding the transparency portals gains emphasis through the nickname with which they are called "appearance portals".

[...] I have no embarrassment in telling you that is why we call them appearance portals! Because the documents are either not available there for the citizen or they are hidden, and what we want to see is the document that generated the information. It is no use treating data and information if the document that originated it has been manipulated, and these documents need to be valid, signed documents! Because in case of irregularity, the person who signed this document must be held responsible! [...] (Interview 4, 2022).

At this point, it is important to remember that the State must work with and for society so that individuals have the right to know about the State's actions and make decisions together. The importance of access to information is highlighted as a fundamental right of the citizen, assured in Article 5 of the Brazilian Federal Constitution. Still, in this article, it is presented in item XXXIII that "everyone has the right to receive from public agencies information of their private interest, or of collective or general interest, which will be provided within the time limit of the law, under penalty of responsibility, except for those whose secrecy is essential to the security of society and the State.

In the case presented about the transparency portals, and according to the interviewee's perception, social control is considerably compromised when access to information is not duly respected.

To join the four axes of action, the main action promoted by the Social Observatory of Brazil is the "Citizen Task Force", which is a program that is present in two thousand and five hundred municipalities whose objective is to evaluate every twelve months, how the municipalities use their public resources. With this information, the organization writes a report and presents it to the Union or State Audit Court so that, if necessary, it can take the appropriate measures.

Regarding the relationship with the CGU, the Social Observatory reported that, since 2019, it has faced difficulties in establishing contact with the institution. The explanation for this stems from the feeling of distancing the organization concerning the internal changes in the Office of the Comptroller General. To the interviewee, the consequence of this is that the body hears little or almost nothing about the proposals made by the Observatory.

I could enumerate, but for this, I don't want to be frivolous [...] we made many suggestions, and not only us, it is important to say, through the Transparency Council, but the proposals were not even analyzed. Precisely because we had these closed doors, we stopped making suggestions because to make a propositional suggestion, you must allocate resources, people, and intelligence. How are you going to do something that you know is going to stop? (Interviewer 4, 2022).

Despite this feeling, the OSB and the CGU have a partnership in actions developed mainly at the local level. Generally, the joint actions are aimed at training members of civil society.

At this point, one can emphasize the importance of participation in the locality, which is close to people's reality. According to the interview conducted with the CGU:

It is important that the population can understand that social control is also done in the daily life of public policy, to know if the agenda of the post is being fulfilled, if the vaccination lists are being released, if there is a functioning school council [...] (Interview 1, 2021).

Besides the dissatisfaction with the feeling of distance, the interviewee from the Social Observatory also reported dissatisfaction with the work of the CGU. According to him, the competencies of the CGU, the Federal Audit Court (TCU), and the State Audit Courts (TCEs) are often confused. So, based on this difficulty, which also confuses civil society, the OBS created the Citizen Task Force.

Finally, despite the criticism, the interviewee recognizes the importance of joint actions with the CGU and states that one of the goals of the organization is "to make the CGU a protagonist in the control networks in the states and not a mere participant where it designates a person to be a representative" (Interview 4).

In summary, it was possible to understand how the actions of the organizations studied were carried out aiming at social control; the networking between the organizations themselves, a fact that corroborates the importance of network governance; and, especially the networking between the organizations studied and the CGU, even if the experiences during the Bolsonaro government have not been the most fertile in terms of practical results, as the interviewees put it.

Some important aspects were observed that can impact the construction of real possibilities for promoting social control and exercising social accountability. Starting with the importance of participation at a local level that brings citizens closer to daily public issues, stimulating involvement and engagement. Training citizens to exercise social control is essential to empower individuals and strengthen their interaction with the CGU. Access to information, with effective transparency, is also an important element of public governance. Portals cannot be just an appearance, as the interviewee put it. Finally, the constant monitoring/inspection of public management and applying public resources becomes a way of materializing social control, possibly transforming realities.

Perspectives of the new Lula government

In March 2023, the CGU, aiming at a rapprochement, scheduled a meeting with organizations and representatives of civil society to deal with the topics of integrity, transparency, and social participation. According to the Minister of CGU, Vinícius Marques de Carvalho, “a joint effort of society and the State is necessary to make it clear that fighting corruption must be a priority of any democratic government. (CGU, 2023a). Furthermore, transparency is necessary for civil society to carry out social control.

In this relationship between the State and society, it is worth mentioning the recreation of the do Conselho de Transparência, Integridade e Combate à Corrupção – CTICC (Council for Transparency, Integrity, and the Fight against Corruption), which had a significant increase in the number of civil society representatives with the previous Council.

Still, within its relationship with civil society, the CGU, to discuss and present proposals for the Multi-Year Plan (PPA) 2024-2027, has been organizing meetings with civil society organizations to build a collective effort.

The CGU’s program in the PPA addresses the issues of transparency, integrity, and fighting corruption. At these meetings, proposals related to the general and specific objectives are presented for discussion with society.

The general objective proposed by the body to act in the period 2024-2027 is “To promote the improvement of public management and governance and strengthen transparency, integrity, social participation and the fight against corruption, contributing to the delivery of quality public goods and services and also to increase society’s confidence in the State” (CGU, 2023b).

The specific objectives presented for consideration are as follows: “1) Implement mechanisms that allow any citizen to interact with the federal public administration, contributing to the improvement of public policies and services; 2) Support managers in the formulation, implementation, and evaluation of public policies, contributing to the fight against social inequality and the sustainable economic development of the country” (CGU, 2023b).

Besides the proposed goals, some suggestions were made about deliverables, that is, about what should be delivered to society in terms of services provided by the CGU, such as primers, reports, a computerized system, training courses, awareness campaigns on a certain important topic, measures to simplify procedures (CGU, 2023b). In this context of PPA discussion, according to the CGU interviewee (Interviewer 5, 2023), all 26 CGU regional units, that is, the Regional Controllerships of

the Union in the states, through the NAOPs¹² (Centers for Ombudsman and Corruption Prevention Actions), have been participating, together with civil society, in the plenary meetings held to debate CGU proposals in the PPA.

These regional units of the CGU in each state of Brazil, located in their respective capitals, according to interview 5, are in close contact with the local population through the NAOPs, which dialogue with civil society and are attentive to local demands and problems. As the interviewee states, this emphasizes the importance of the participation of individuals in their localities, where life manifests itself, because “nobody lives in the Federal”. This experience shows the CGU’s reach and indicates the institution’s capillarity throughout the country.

Even though it is in the process of reformulating its internal organization, actions and projects, the importance of the theme of participation at the CGU seems to permeate all secretariats of the body, directly or indirectly.

Some areas deal with social participation in a more specific way. These are areas of the CGU that can carry out and execute projects where the topic of participation and social control can be guided and built upon, as is the case of the two Directorates of the Secretariat of Public Integrity, the Directorate of Studies, and Development of Public Integrity, and especially the Directorate of Open Government and Transparency. The interviewee also highlights the Office of the General Ombudsman of the Union as a body that can contribute to these issues.

Another sector also mentioned by the interviewee is the Social Participation and Diversity Advisory Office of the CGU, which has, since the beginning of the Lula government, been coordinating relations with civil society, fostering, and establishing guidelines for social participation.

In 2023, the creation of the position of Social Participation and Diversity Advisory in each ministry, directly linked to each minister, acts as a sectorial body of the social participation system of the General Secretariat of the Presidency of the Republic, following, therefore, the guidelines of this Secretariat in a strategic alignment directly linked to the Presidency of the Republic. The Advisory Office and the Secretariat are included in the Social Participation System established by Decree N° 11,407 of January 31, 2023.

The Advisory Office seeks to mainstream social participation and diversity as a method and purpose of government to develop public policies based on these issues. At CGU, this office is already working, although it is still in the process of formalizing (Interviewer 5, 2023).

12. In Portuguese, Núcleos de Ações de Ouvidoria e Prevenção da Corrupção (NAOPs).

In June, the CGU's Advisory Office on Social Participation and Diversity organized a workshop for social movements and other organizations on the PPA, LDO, and LOA, i.e., on the budget planning cycle, but in a more accessible language, from the perspective of popular education, providing capacity-building for society. The proposal is to hold other workshops with civil society (Interview 5, 2023).

The interviewee also states that there is a proposal for the CGU to organize a meeting of advisors, civil society organizations, and social movements from a popular education perspective to empower society in the construction of public policies and social control over government actions and spending.

In this sense, one can emphasize the process of re-editing the Programa Olho Vivo no Dinheiro Público (Keeping an Eye on Public Money Program). The interviewee from CGU said that the proposal is for the program to be more horizontal, seeking to know what society thinks, and it can be defined as a moment of listening to how society thinks, organizes itself, and dialogues. Moreover, this process might be a preparatory moment for the innovative proposal of a participatory budget at the federal level planned for 2024 in Brazil. Building this more dialogical capacity propitiates the involvement of society in defining the public budget (Interviewer 5, 2023).

This positive movement of engagement and consequent empowerment of civil society can establish a more concrete and fruitful relationship between the state and society.

Final considerations

This study sought to analyze how the Office of the Comptroller General (CGU) during the Bolsonaro government acted to promote social accountability and to identify the process of building a relationship between the CGU and civil society since the new Lula administration.

In this sense, it was noticed that one of the main elements of civil society actions is the tendency to act as a network. Network governance is based on an interaction between government, market and civil society that comes to life in the policy process, especially in formulating and implementing a public policy.

Given this, democratic public governance provides a scenario of greater incentive for social accountability. It makes citizens' participation important at electoral moments and generates a relationship of continuous civil society participation in government actions. Thus, the effective participation of citizens establishes other contours of social control (Peruzzotti and Smulovitz, 2002; Vera and Lavallo, 2018), considering that the vigilance and awareness of organized citizens can contribute to strengthening accountability in Brazil (Campos, 1990).

Citizens' engagement and participation are part of the democratic construction of proactive citizenship. When it comes to good governance, social participation is considered essential. However, it is necessary to consider this participation's effectiveness, which sometimes presents limitations and difficulties.

In Brazil, with significant institutional, social, political, and legal changes since 1988, despite traditional/archaic practices and values, the country seems closer to considering the importance of accountability (Pinho and Sacramento, 2009).

In this process of democratic construction, the engagement of individuals is essential, but this requires the awakening of civic spirit as an opening of doors beyond individualism toward a public world, seeking what is common among individuals. At this point, participation, and social control at the local level, which is closer to the citizens' reality, can help encourage society's engagement in public issues.

The possibility of real social accountability must consider transparency and access to information, especially through portals that do not only look good but present information in an intelligible and correct way. In addition, there must be training for both ordinary citizens and members of organized civil society, as well as public managers, to effectively contribute to public governance.

Democratic governance, therefore, has been a concern shared by public institutions and social organizations. In the public sphere, the CGU has consolidated itself as the institution created not only to exercise internal control; beyond this, the body has begun to encourage democratic governance, which is accomplished through social control actions, fighting corruption, and encouraging civil society participation. Despite the advances, the agency's and civil society's performance has faced challenges.

In civil society, the three organizations reported similar limitations: distance from the CGU, structural problems, and difficulties obtaining sponsorship for their actions. Interviews with CGU insiders and leaders of the social organizations indicated that the relationship between the two institutions has become more difficult, especially in recent years.

Based on interviews with CGU agents, it was perceived that, despite the redesign that social control actions have undergone, the body is still interested in mapping social organizations and strengthening civil society participation. On the other hand, social organizations report that partnerships with the CGU are for a fixed term and have been more frequent and that access to the institution has been limited, especially since 2019.

In addition, difficulties in networking are also observed. As seen, both Amaribo and the Social Observatory of Brazil constitute networks that encourage the involvement of society to follow up and monitor public management (Doin *et al.*,

2012). According to the report of the Amarribo interviewee, at the beginning of its operations, the network formed through the entity's actions reached hundreds of organizations that acted together. However, the network weakened due to a lack of capacity to deal with the actions and even ideological differences.

The disarticulation of network actions between CGU and social organizations is perhaps a reflection of the public governance that Brazil has experienced, since mid-2016, under an abrupt governmental change, a result of the country's process of political instability caused by the presidential impeachment. One cannot also ignore the Covid-19 pandemic, which led to social disarticulation and marked institutional changes.

Contact with civil society, in some ways, was lost in the last government, which did not prioritize social participation. However, with the advent of the Lula government in 2023, a promising scenario presents itself, with new possibilities for a more effective relationship between state and society. Although its actions are still incipient, the CGU, with its new institutional structure, has sought to reconnect with civil society, discussing ways and strategies to encourage participation and social control.

It is important to stress that the CGU is committed to social participation even though it is in the phase of reformulating its internal organization, actions, and projects.

The study shows, through the perception of both public officials and civil society representatives, the importance of having a State that fosters social control, in which networked governance is possible within a responsive relationship in which public institutions continue to respect the results of the interaction between the State and society.

For a future agenda, it might be feasible to carry out further research with more representatives of society and based on other actions and strategies of the CGU, starting with its new structure, which aims at expanding social control permanently.

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Abstract

Public governance and democracy: the role of Brazil's office of the comptroller general in the promotion of social accountability

This paper aims to analyze the performance of Brazil's Office Comptroller General (CGU) in the Bolsonaro Government concerning encouraging social accountability, as well as identifying the prospects for building democratic processes with civil society based on the new structure of the CGU, which has been changed since the beginning of the new Lula Government. In this sense, we also study three civil society organizations that have been working in partnership with the CGU, such as the Instituto de Fiscalização e Controle (IFC), the Observatório Social do Brasil (OSB), and the Amigos Associados de Ribeirão Bonito (Amarribo). Furthermore, we use a qualitative methodology based on document analysis, literature review, and interviews with CGU bureaucrats and representatives of civil society organizations. Despite the progress, there are challenges generated by structural problems, funding difficulties, and the disarticulation of network actions, which has been aggravated by the Covid-19 pandemic and the dismantling of policies generated by the previous government. However, since 2023, CGU, with a new institutional structure, has been working to get closer to civil society, looking for ways and strategies to stimulate social accountability.

Keywords: Social accountability; Civil society organizations; Brazil's Office of the Comptroller General; Democracy; Public governance.

Resumo

Governança pública e democracia: O papel da Controladoria Geral da União na promoção da Accountability Social

Este artigo busca analisar a atuação da Controladoria Geral da União (CGU) no governo Bolsonaro no que se refere ao incentivo à *accountability* social, bem como identificar as perspectivas de construção de processos democráticos com a sociedade civil a partir da nova estrutura da CGU, que está sendo alterada desde o início do governo Lula. Diante disso, são estudadas três organizações da sociedade civil que têm atuado em parceria com a CGU: o Instituto de Fiscalização e Controle (IFC), o Observatório Social do Brasil (OSB) e os Amigos Associados de Ribeirão Bonito (Amarribo). Além disso, utiliza-se metodologia qualitativa baseada em análise documental, revisão bibliográfica e entrevistas semiestruturadas realizadas com burocratas da CGU e com representantes das organizações da sociedade civil. A governança pública tem sido uma preocupação compartilhada na relação entre Estado e sociedade, em especial com a CGU se destacando na promoção do controle social. Apesar dos avanços observados, há desafios gerados por problemas estruturais, dificuldades de financiamento e desarticulação das ações em rede, o que se agravou com a pandemia de Covid-19 e o desmonte de políticas gerado pelo governo anterior. Porém, a partir de 2023, a CGU, com uma nova estrutura institucional, tem atuado no sentido de se reaproximar da sociedade civil, procurando formas e estratégias para estimular a *accountability* social.

Palavras-chave: *Accountability* social; Organizações da sociedade civil; Controladoria Geral da União; Democracia; Governança pública.

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