

HEALTH SOCIAL ORGANIZATIONS FINANCED BY CONGRESSIONAL AMENDMENTS

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Abstract The research analyzed the transfer of funds to Health Social Organizations through congressional amendments in the Legislative Assembly of the state of Espírito Santo, Brazil. The study was conducted through an analysis of documents. A cross-check of data was performed in order to identify the possibility that these organizations indeed received funds through congressional amendments between 2009 and 2014. We analyzed 109 amendments that proposed the transfer of funds to the Health Social Organizations and their sponsoring entities. In that period, a total of R\$ 4.817 million were proposed for those institutions: R\$ 4.627 million for the Evangelical Benevolent Society of Espírito Santo (from the Portuguese Associação Evangélica Beneficente Espírito-Santense), and R\$ 190 thousand for the Santa Catarina Congregation association (from the Portuguese Associação Congregação de Santa Catarina). According to the data, there is a relationship between the number of congressional amendments that were proposed for these sponsoring entities and the political parties that won the elections. In election years, there is an increase in the number of amendments proposed. We highlight the inexistence at the Espírito Santo Legislative Assembly of transparency instruments to oversee the executions of the congressional amendments.

Keywords social organization; public funding; public health; congressional amendments; legislative branch.



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Introduction

This study aims to address two fundamental themes in the Brazilian political scenario, especially related to public health. One concerns the application of funds through parliamentary amendments in health projects. The other is the creation of a culture of transparency in the application of public resources in its various forms. Hence, this research will analyze the follow-up modalities of the transfers of funds to the Social Health Organizations (OSS) from parliamentary amendments in the House of Representatives of Espírito Santo (Ales). We also seek to investigate the volume of financial investments passed on to OSSs and the social control mechanisms over them.

Since mid-1990s, the process of drafting the Brazilian Federal Constitution of 1988, followed by the consolidation of the Unified Health System (SUS), steered by the Social Welfare State guideline, suffered with the influence of neoliberal thinking guiding the discussion about the administrative reform of the State, which in turn directed the search for alternative management of governmental organizations. This path was based on alleged quest for efficiency in the use of public resources, while concurrently attempting to confront situations in the scope of economic policy limiting the increase in public spending set forth in the Fiscal Responsibility Act (Paim and Almeida-Filho, 2014). Such reform occurred due to a governability crisis and an encumbrance of the public agenda, i.e. the government admitted its inability of making decisions due to the pressure of society's demands (Diniz, 2001).

In the comings and goings of the new constitution project, the strength of the private sector was reaffirmed in public health policies in Brazil (Perim, 2014). This confirmation becomes official and visible in Article 199 of the Federal Constitution as an exposition of the dichotomy between public and private that appears in the advanced public policy for the SUS. Contrary to what the health reform advocated, this is because the article legally opened the possibility of reassigning public health to the private sector.

According to Pereira (2009), the health policy reassignment to the private sector is in line with neoliberal thinking. It therefore represents the response of supportive governments of the strategy of lessening the role of the State and the relocation of its attributions and responsibilities to the market. Aligned with these ideas, the Master Plan for the Reform of the State Apparatus (PDRAE) was born under President Fernando Henrique Cardoso's administration. It brought within its framework the reorganization of the state machine, presenting as a principle "a leap forward", in the sense of a public administration called managerial, based on the Classical Theory of Administration, whose parameter was the tripod of efficiency, efficacy and effectiveness. This action is characterized by the 'organization' of the public machine at all government tiers (Brazil, 1995, p.7).

The PDRAE raised the debate on the public management suggested by the managerial reform of the State and the development of the managerial public administration. In this context, according to Paula (2005), public administration, also known as 'new public administration', has emerged as the ideal model for the management of the state undergoing reform. Parallel to this scenario, Luiz Carlos Bresser-Pereira, assigned to direct the Ministry of Administration and State Reform (Mare), sought new managerial experiences in the United Kingdom to integrate the planning of actions in the ministry.

Unlike the universalization, the PDRAE redirected the focus of the State to the health care of those who "cannot afford it, reassigning to the private sector the care of those who have access to the market" (Bravo and Matos, 2009). As for social services, it proposed that services such as health, education, research and environment should be managed by 'Non-State Public Organizations' or 'Social Organizations' (OS), that is, non-profit private law groups which would operate with subsidies from the public coffers (Ferreira, 2003). OSSs arise in this context establishing another type of connection between public and private sectors through management contracts, aiming at managing health services with greater autonomy without bureaucratic hindrances (Brazil, 1998).

The OSSs were implemented only ten years later in the state of Espirito Santo, despite being a modality of controlled management since the end of the 1990s. In 2009 there was the regulation for the creation and qualification of the OS, validated through Ancillary Act n. 489 of June 21, 2009. The neoliberal approach to public management also guided health policies in the state, what is equivalent to say that the objectives were kept unchanged: reducing the role of the State and reassigning its responsibilities to the market. One of the reasons for the drafting of the law was the use of OS to improve public hospitals management.

Funds from parliamentary amendments

According to the Constitution, the "parliamentary amendment" is the instrument the National Congress has to participate in the drafting of the annual budget of the Union. Through individual and collective amendments, the legislators perfect the proposal of the Executive Power, allocating resources for the regions or projects of major interest to them. The objective is to bring the budget closer to areas of interest of policymakers, who can prioritize health, education and culture, among others (Mello, 2012).

According to Mognatti (2008), the planning and budgeting of all entities of the federation are in line with federal guidelines. In the case of states, they are governed by state constitutions. In Espirito Santo, it is provided in the State Constitution enacted in 1989, and obeys the same criteria and parameters

set forth by the Federal Constitution of Brazil. As for the Annual Budgetary Law (LOA), the State Constitution disposes on governmental planning from the physical-financial point of view. It is a formal decision-making document on the allocation of resources. It is also an instrument that expresses the set of governmental actions with the objective of achieving greater levels of efficiency and effectiveness. The LOA comprises “the fiscal budget referring to the Powers of the State, its funds, organs and entities of the direct and indirect administration, including foundations established and upheld by the Public Power” (Espírito Santo, 1989, p.39). On the parliamentary amendments, art. 151 of the State Constitution provides: “§ 1 Amendments shall be presented to the committee, which shall issue a judgment thereon, and shall be assessed in a regimental manner by the session of the House of Representatives.”

At State level, MPs add to LOA resources that will include improvements to the areas and regions of their political influence. Thus, the amendments are instruments of political negotiation between the executive and the legislative powers. Figueiredo and Limongi (2002) point out that legislators use the amendments to meet their interests and their political benefits, focused on maintaining their voting base, and consequently on the possibility of re-election in the next ballot.

The MPs’ individual amendments to the budget are seen as the instrument through which voters’ special interests are taken care of. Obviously, politicians act in the expectation that these benefits will be converted into political support for their mandates or future applications related to certain segments of interest (Figueiredo and Limongi 2002, p. 304).

Faced with this context, which revolves around the political interests themselves, it is possible to verify how these agreements weigh heavily in favor of the internal processes among established democratic powers. On the other hand, these agreements strengthen political alliances, even if informal, especially in periods of election (Souza and Bittencourt, 2010).

On the other hand, there are authors affirming another type of purpose for the parliamentary amendments. They highlight that the distribution system of budgetary resources in Brazil has not integrated “since its origin the search for greater fiscal balance among the federative units, which represents the reason there are incentives for the congressmen to craft strategies suited to increase the share of national resources in favor of their states” (Souza, 2003a, p. 349). Hence, parliamentary amendments function as a means of bringing the budgetary resources closer to the real needs of the population.

In fact, there are mechanisms capable of bringing more federal funds into less economically developed regions. They are, as follows: a political one – the amendments; a public policy one – social security; and a constitutional one – the trans-

fers that make up the Participation Fund of the States and the DC – FPE and the Municipal Participation Fund – FPM (Souza, 2003a, p.373).

However, even with these amendments to the LOA, the Executive was not required to comply fully with the agreement it held with the Legislative. Yet, the Budgetary Guidelines Act (LDO) of the Union 2014 (Act No. 12,919 of December 24, 2013) established the “tax budget” (Brazil, 2013). In other words, since its enactment, the Federal Executive has had the obligation to incur the expenses provided in the parliamentary amendments. The State and municipal spheres should accompany the draft of such law at federal level.

Some Houses of Representatives have already suggested amendments to State Constitutions with this purpose. In Espírito Santo, the Representative⁴ (PDT) presented a proposal for amendment to the State Constitution in 2014, but the matter was shelved at the beginning of 2015, pursuant to article 147 of the Internal Regulation of Ales: “Proposals that are not finalized in the administration will be shelved (...)” (Assembleia Legislativa do Espírito Santo, 2009, p. 35).

For the sake of transparency

Transparency is now a recurring theme in academic events and among professionals in Public Administration. In Public Health, the management of organizations follows the Transparency Act, in which all information regarding expenditures, purchases, targets and indicators should be broadly disclosed to the population in a clearly and completely. In what concerns funding of public health, transparency must be regarded as essential, particularly in the case of funds passed on to the OSSs.

The inclusion of OSSs into Public Management has posed new challenges to the transparency mindset, as these organizations maybe granted funds through Parliamentary Amendments, in addition to amounts received under management contracts in partnerships with public entities in the three governance tiers: municipal, state and federal. In this sense, this research proposes to review ways of monitoring the allocation of resources to OSS through parliamentary amendments in the House of Representatives of Espírito Santo state (Ales), as well as to investigate the amount of funds passed on to the OSSs and the tools for social control over these resources.

The inclusion of the OSSs in the management of public health apparatus (hospitals, basic health units, emergency care units etc.) meant the implementation of management models targeted to achieving results. These presume the change from the traditional model of “control of the means” to “control by results”, and monitor mainly the assessment of the achieved results (Bernardo and Martins, 2012).

Conversely, this model does not hold up against the Brazilian political mindset, characterized by deep traits of patrimonialism (Bernardo and Martins, 2012). The authors argue that replacing the control of the means with that by results could jeopardize the principles governing public administration and the use of public funds. As a consequence, the control exclusively by results may not account for an efficient assessment system, and may signal to the need to associate control of the means, controls by results and social control.

(...) the control purely of results causes the risk of inefficient use of public funds and non-observance of principles such as isonomy, impersonality and morality, which are fundamental when using public resources. On the other hand, the exclusive control of the means leads to excessive binding to procedural formalities and to the imposition of the means used by the public partner to the private partner, promoting their amalgamation (Bernardo and Martins, 2012, p.10).

Therefore, social control has to be highlighted and needs to be promoted. With the increasing complexity of partnerships – especially since the insertion of OSS into public management – the traditional control mechanisms need to be refined to allow the use of public resources in an appropriate way. So, “fostering the participation of civil society, smoothing its access to information and creating communication channels for effective control by society is central to an efficient public management” (Bernardo and Martins, 2012, p.10).

According to the Office of the Comptroller General of the Union (CGU), social control is “the participation of civil society in public management,” and as it is a “mechanism for preventing corruption and strengthening democracy. (...) social control proves to be an vital complement to the institutional control exercised by the regulatory agencies” (CGU, 2012, p. 16-17).

Currently, public administration has been the subject of controversy regarding the transparency of its actions due to the numerous corruption scandals. Several authors such as Figueiredo and Santos (2013) and Assis and Villa (2003) emphasize that transparency fosters social participation; disclosed information brings society closer to the management exerted by its representatives. In what legal regime is concerned, we emphasize the Transparency Act n. 12,527, of November 18, 2011, also known as the Access to Information Act. This Act seeks to make less shadowy the citizens’ access to the information as to how public funds are managed.

Thus, it is possible to understand that when citizens are aware of their primary role in the pursuit and monitoring of information, they will not be oblivious of the control, monitoring and assessment instruments on public services management (Figueiredo and Santos, 2013).

The course of the parliamentary amendments

This is a study⁴ with documentary analysis, bearing two main objectives: to typify, characterize and quantify the monetary funds allocated to the OSSs through the parliamentary amendments enacted by Ales between 2009 and 2014; and to verify the existence of apparatuses for monitoring and control of the use of public funds by the entities benefiting from the parliamentary amendments. In order to do so, we checked whether or not there were parliamentary amendment resources directed to four OSSs that operated in the management of state public hospitals during the period (2009-2014). Four entities were pinpointed: Espírito-Santense Beneficent Evangelical Association (Aebes); Congregation of Santa Catarina Association (ACSC); (Pro-Health) and the American Institute of Research, Medicine and Public Health (IAPEMESP). They managed three state public hospitals in Espírito Santo (Central State Hospital - HEC, State Hospital Dr. Jayme Santos Neves – HEJSN and State Emergency and Emergency Hospital – HEUE) in the period. We have performed documentary analysis of all parliamentary amendment proposals directed to health in the period.

The time frame for this study encompasses the period between 2009 and 2014, and the initial milestone is the date of the first reassignment of funds from the management of a public hospital to a Social Organization in the state of Espírito Santo. It occurred with the Central State Hospital at the end of 2009. The final demarcation involves the most recent disclosure of data consolidated by the Government of Espírito Santo state. From 2015, when governor Paulo Hartung took office, changes were made in the presentation of public health data, which hindered continuity of the study using the same methodological instruments.

All parliamentary amendments were extracted and categorized between 2009 and 2014, totaling 109 amendments. The main data collected were: the institutions to which the amendments were directed, the values, the political parties of the proposing members and the object of the proposals. In order to verify the application and monitoring of these resources, we conducted an analysis of the electronic websites of the organizations that were granted funds through parliamentary amendments, Transparency Websites of the Government of the State and the House of Representatives of the State of São Paulo.

Distribution of public resources

After collecting and analyzing data on parliamentary amendments, resources were allocated to philanthropic entities that also bore the title of OSS, and

managed state public hospitals in the period. It was possible to pinpoint, therefore, that there are two different legal qualifications within each of the sponsors, namely, one responsible for the philanthropic unit and another responsible for the OSS. Yet, the National Registry of Legal Entities (CNPJ) is mandatorily different.

However, the sponsors make a point of addressing the OSS and the philanthropic hospital as a single entity or organization by using their own disclosure instruments, such as site and activity reports. This double qualification hinders – but does not prevent – the differentiation of the entity benefiting from the amendments. In this work, it is worth computing the values passed on to OSSs or philanthropic sponsors that had been bound to the organizations managing the hospitals in the period. This way, we analyzed the amount of funds allocated to the sponsors of the Espírito-Santense Beneficent Evangelical Association (Aebes) and the Congregation of Santa Catarina Association (ACSC).

These two sponsors bear the title of philanthropic entities and have already managed philanthropic hospitals serving the Unified Health System of Espírito Santo before the period of time being studied – the sponsor Aebes (M1) runs a philanthropic hospital in the municipality of Vila Velha, which is located in the Metropolitan Region of Greater Vitória; and the sponsor ACSC (M2) runs a philanthropic hospital located in the municipality of Santa Teresa, in the mountainous region of Espírito Santo. Thus, we justify the analytical approach addressed to the two sponsors directly responsible for the OSSs, object of this study.

Aebes announces in its 2013 Activity Report that it has more than “2,500 employees, a Clinical Body comprising 800 physicians, and facilities housing 670 beds” (Aebes, 2013, p.6). In the same document they acknowledge the support of politicians, particularly the then governor of Espírito Santo, and also to the MPs who proposed amendments in Ales. Such fact shows proximity between Espírito Santo public agents and the management of the sponsor.

ACSC is a philanthropic entity that operates in seven Brazilian states in the three social care areas: Health, Education and Social Assistance. “With more than 14,000 employees, ACSC is also qualified in several states and municipalities as a Social Health Organization – OSS” (ACSC, 2017).

The two entities highlight in their disclosure reports the connection with Christian values.

After analyzing the parliamentary amendments (PA), we could verify that there is a predominance of PA channeled to Aebes – run by the State Hospital Dr. Jayme Santos Neves. This point is in line with a government project linked to the State Health Secretariat (Sesa), aiming to “Strengthen Philanthropic Hospitals” (Espírito Santo, 2009, p.6). In Figure 1 we can follow the evolu-

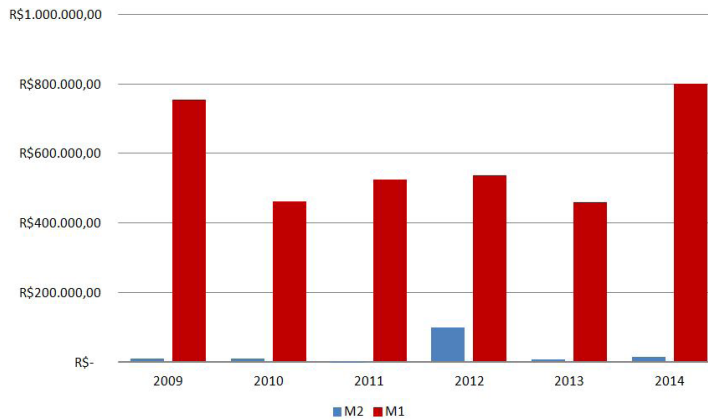
tion of the values determined through parliamentary amendments to the two sponsors. A total of R\$ 4,817 million was proposed to the entities. Of these, R\$ 4,627 million are assigned to Aebes (M1) and R\$ 190,000 to ACSC (M2)⁵.

We have also noticed that Aebes received transfers approved from parliamentary amendments in much larger volume than ACSC, identifying two surges in values that stray from the standard. In 2012, M2 received R\$ 135 thousand, which in deflated amount to December/2009 (base year of this study), represents R\$ 99,630, well above 2009, when it was granted R\$ 20,000, and 2014, the year it was granted R\$ 25 thousand, deflated to December/2009, represents R\$ 15,445. Just reminding that it started the administration of the Central State Hospital in December 2011.

Still on Figure 1, we can see that Aebes has always received on average a larger volume compared to ACSC in proposals for parliamentary amendments. We observed that in 2014, the value assigned to M1 by the state deputies rocketed to R\$ 1.3 million in nominal value, which deflated to December 2009, amounts to R\$ 803,140⁶, almost twice as much as in previous years. The beginning of the activities of this association at the State Hospital Dr. Jayme Santos Neves dates back from February 2013. We thus understand that the two sponsors showed an increase in the values proposed by the legislators in their amendments in the years immediately after their qualifications as OSS, which allowed them to act as managers of state public hospitals. This point indicates a possible exposure of local political interests, as Figueiredo and Limongi (2002) pointed out, observing that politicians uphold their political interests, that can be converted into votes in the following elections. "The hypothesis that ensues is that the representatives would be shaping the public policies in order to guarantee their re-election" (Figueiredo and Limongi, 2002, p. 311).

Figure 1

Evolution of the total proposed parliamentary amendments values for the sponsor 1 (Aebes, M1) and sponsor 2 (ACSC, M2) between 2009 and 2014



Source: Annual Budget Act/Ales.

Note: The amounts shown are deflated by the accumulated IGP-DI from December 2010 to December of the subsequent years in the following percentages: 11.28% (2009/2010); 16.88% (2009/2011); 26.33% (2009/2012); 33.31% (2009/2013); 38.37% (2009/2014).

With the data from the LOAs, it was possible to sort out the values of the amendments proposed for Aebes and for the ACSC, according to political parties. The result is shown in Figure 2. What stands out most is the value proposed by the Party of the Brazilian Democratic Movement (PMDB) in 2014, when it was responsible for R\$ 400,000 in amendments, which deflated to December 2009, represent R\$ 247,120. This is the highest value per one study throughout the entire period of study. PMDB was the party that won the balloting for the state government that year, and was also the acronym with the highest total volume of proposals between 2009 and 2014, with R\$ 1,580 million in nominal values, which deflated to December 2009, represent R\$ 1,264,471. The second party with the highest volume of proposals was the Democratic Labor Party (PDT), with a total of R \$ 596,816.08 in nominal values in the six years of the research. In all, there were 15 parties that effected the 109 amendments between 2009 and 2014 for Aebes and ACSC.

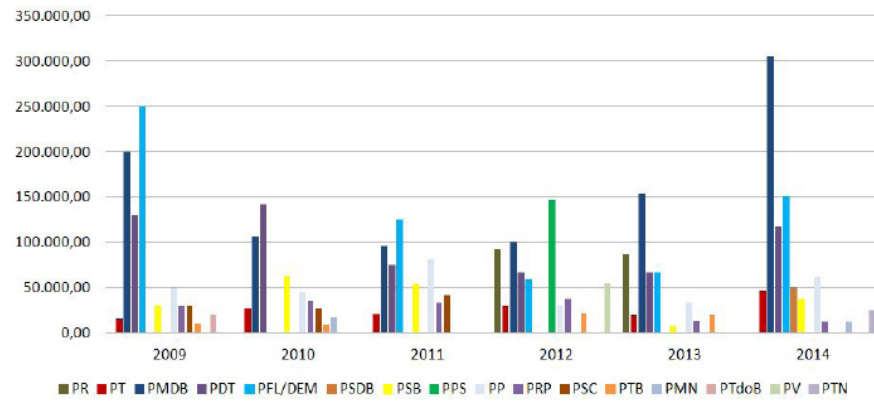
Of the total of R\$ 4,817 million proposed by the parties for the two parties – who subsequently obtained a new legal classification of OSS – only three parties (PMDB, PDT and PFL / DEM) accounted for 57.29% of the total of amendments, amounting to R\$ 2,760 million.

Another remark is connected to the total number of parliamentary amendments for the two sponsors presented by the Popular Socialist Party (PPS), which only made proposals in 2012. Representative 2⁷, PPS, a doctor, who was elected mayor of the capital, Vitória, in that same year, was the author of amen-

dments of R\$ 100 thousand for each of the two sponsors. The total of R \$200 thousand was the amount foreseen by PPS during the investigation period⁸.

Figure 2

Amounts of parliamentary amendments, sorted out by political parties, allocated to Aebes and ACSC (summed) between 2009 and 2014.



Source: Annual Budget Law / Ales.

Note 1: The amounts are deflated by the accumulated IGP-DI from December 2010 to December of subsequent years in the following percentages: 11.28% (2009/2010); 16.88% (2009/2011); 26.33% (2009/2012); 33.31% (2009/2013); 38.37% (2009/2014).
 Note 2: PR (Republic Party), PT (Labor Party), PMDB (Brazilian Democratic Movement Party), PDT (Democratic Labor Party), PFL (Liberal Front Party), DEM (Democrats), PSDB Brazilian Social Democracy Party), PSB (Brazilian Socialist Party), PPS (Popular Socialist Party), PP (Progressive Party), PRP (Progressive Republican Party, PSC), PTB (Brazilian Labor Party), PMN (National Mobilization Party), PTdoB (Labor Party of Brazil), PV (Green Party), PTN (National Labor Party).

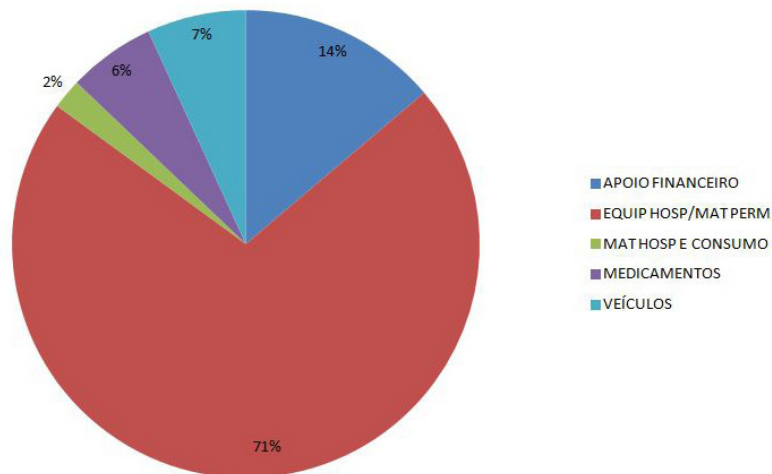
In Figure 3, the categorization based on the allocation of each proposed amendment from 2009 and 2014 is illustrated. It is seen that the major volume of funds was directed to proposals of parliamentary amendments meant for acquisition of hospital equipment and permanent materials. The sum, in nominal amounts, amounted to R \$ 3,432 million, equivalent to 71% of the entire proposed volume of funds. It was not possible to pinpoint just by reading the amendments which hospital equipment specifically was included in the proposals. For example, in amendment n. 644 of 2009, Representative 3 (PFL / DEM) used the following justification to propose R\$ 250 thousand for Aebes: "Suggestion to provide a share of parliamentary amendment quotas to meet the needs to acquire new equipment with the objective of providing better public service" (Espírito Santo, 2009).

The issue that the highest amount of funds was allocated to the acquisition of hospital equipment and permanent material reveals one of the way-ins of little or no transparency in the link between the public and private sectors. This is because, when the sponsor receiving the resources decides to use them, it does so without necessarily taking into account the principles of public administration.

The interest of state representatives in proposing amendments to areas that have more visibility (parliamentary amendments to hospitals, for example) is in line with those political parties that also have more resources for such purpose. We observed that the greater volume of resources proposed by the state representatives was allocated in the acquisition of hospital equipment and permanent materials (71%). The second category with the highest percentage of allocated resources was the one for financial support to institutions. This category included applications for resources that did not have a specific theme and were over generic. In this classification, 14% of the resources proposed in amendments are concentrated, accounting for R\$ 665 thousand. Such fact can be proven by scrutinizing amendment n. 756 of 2010 by the state Representative 4¹⁰ (PSB), that amounts to R\$ 40 thousand: “Financial aid to the Espirito-Santense Beneficent Evangelical Association for the improvement of health care for the population” (Espirito Santo, 2010).

Figure 3

Percentage by categories of resources proposed by the parliamentary amendments to Aebes and ACSC between 2009 and 2014.



Source: Annual Budget Act / Ales.

Note: Hosp Equip / perm mat: hospital equipment / permanent material; hosp mat.: hospital material

Regarding the instruments of control and monitoring of the resources allocated in the institutions benefiting from the amendments, we can consider that there is no type of control, or better still, no monitoring and assessment mechanism, public and transparent. In order to underline this lack, we used

the House of Representatives to interview the house technicians, who were willing to collaborate, but informally. In other words, they did not agree to record or answer any kind of question. They have only unofficially reported that the body does not have any mechanisms to assess and control public funds assigned to the recipient entities with the amendments.

In addition, in this research, we assessed the websites of the OSS as well as of the sponsors. We could not identify any section to monitor the implementation and accountability of resources received through parliamentary amendments. The access to the data was made through the Transparency Portal of the Government of São Paulo state – which only allows for the identification of the recipient and the amount of public funds assigned to the entities – and also through the online page of Ales.

Conclusion

Analyzing the term ‘transparency’ in public-sector partnerships with non-profit private entities should have as a background the evolution of legislation that forces public administration to be transparent. This legal framework encompasses Act no. 9.637 / 98 setting up the OS at federal level; Act no. 489/2009 that creates the Social Organization program in the state of Espírito Santo and Act no. 12,527 /11, known as the Information Access Act or the Transparency Act. In general terms, these Acts provide accountability as an obligation of any public agency, at the same time allowing any citizen access to up-to-date information on bodies and entities directly on their websites.

When assessing the volume of financial resources allocated to OSSs through the parliamentary amendments approved by Ales from 2009 to 2014, we noticed failure or even lack of control and monitoring by public bodies. This points to the lack of accountability towards public financial resources, as well as political intentions in proposing amendments.

The Law requires any entity receiving public funds to disclose the data in a transparent, clear and detailed fashion. The transfer of funds into the coffers of philanthropic entities or OSSs through parliamentary amendments must follow the rule recommended by the entire legal framework that regulates access to information. In this research, we did not find mechanisms that would allow the ordinary citizen to monitor the execution of resources for the Espírito-Santense Beneficent Evangelical Association (Aebes) and the Congregation of Santa Catarina Association (ACSC) through parliamentary amendments. Although it was possible to investigate the processing of the amount of the resource and of the recipient entities, this procedure was only possible due to a convoluted effort of data collection, crossing of references

and compilation of values. Thus, we conclude that there is no transparency in the monitoring of resources allocated to entities through parliamentary amendments, in clear violation of the Transparency Act.

We emphasize that, at the federal level, there is a portal of free and public access – Portal of Agreements – through which it is possible to monitor the progress of agreements signed between public agencies and philanthropic entities and non-profit private entities. The construction of similar structures at state level is urgently needed for greater transparency in the use of public funds. Such practice should also be implemented in state lower and upper houses of representatives, as a way of complying with the Transparency Act in its wholeness.

It is worthy of note that the healthcare area bears the responsibility for the most important and complex activities and the highest costs; hence the demand for a larger budget and greater financial resources. As a consequence, it tends to summon a greater number of parliamentary proposals, since half of the resources proposed by the amendments need to be allocated to health care. In addition to this economic scenario, Baptista and collaborators (2012) also point out that health care also differs from other areas by the actions encompassed in its programming, which are characterized by objective execution and great visibility (such as acquisition of equipment, vehicles, medicines, small works and facilities, among others).

We can say that legislators are more interested in proposing amendments directed to sectors of the health care system based in their constituencies (health care units, hospitals, philanthropic entities). In addition, there are more specific projects, both public and private, that meet the interests of politicians in their original regions. We can therefore conclude that there is strengthening of local power and regional economic groups in the distribution of parliamentary amendments to the sponsors studied. It is noteworthy that Aebes is recipient of more parliamentary propositions. Aebes is an entity originated in the state comprising members from major economic groups of the health care market in Espírito Santo, whereas ACSC is not part of the local political environment.

Given the information systematized in this study, we cannot categorically state that the proposed parliamentary amendments directed to Aebes and ACSC are the result of what Mello (2012) classifies as “currency exchange” or also “political provincialism” (page 35). The results of this work are in the following debate: the hospitals that are recipient of parliamentary amendments proposals already make part of the list of organizations being granted resources directly from the budget of the State Department of Health – Sesa/ES and the Ministry of Health. This research casts light on an understated feature, since it shows how a resource (already budgeted) that was supposed to fill gaps in the budget (Souza, 2003a; Souza, 2003b) is used to transfer funds to entities.

What can be demonstrated is that there is a political game going on, benefiting philanthropic entities that are currently qualified to operate in the area of public health as OSS. This is what is implied in the Aebes Activity Report of 2016, in which politicians are explicitly and gratefully acknowledged. “For all the..., we are grateful ... to the State Government, State Representatives and Federal Congressmen for their support through amendments resources” (Aebes, 2016, p.7).

It is valid to think that further research will be needed to elucidate more precisely the relations that permeate the use of parliamentary amendments as a connection between the demands of the legislative and the strategic projects of the executive in the state of Espírito Santo.

At the end of this study, we believe it is necessary to emphasize that the two sponsors investigated at this stage are presented to society in a double and dubious manner, since the name of the sponsor is used to both qualifications: philanthropic institution and social organization of Cheers. If, on the one hand, both are philanthropic entities, on the other hand, both also qualify as non-profit OSS. This time, we have recognized a dynamics entities seek to qualify as social health organizations as a way to obtain more subsidies.

We also emphasize that this movement of qualification of entities so as they act as OSs and also as philanthropic institutions may be linked to a planning mindset that aims at the lowest cost and greater funding, directly received through various channels, namely, contracts, donations, parliamentary amendments, tax exemptions and social assistance. This point implies thinking about a valuation of the OS, as a way of presenting to the sectors involved (public and private) a type of differential in the bids, as well as in the tender notice.

Contributors

Fabiana Turino participated in the data collection, writing and review of the article. Francis Sodré participated in the writing and review of article content.

Notes

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- ³ The authors chose not to identify the political actors in this study.
- ⁴ This study is the result of a master's thesis in Collective Health, by FabianaTurino, entitled Public Hospitals under the management of Social Health Organizations in Greater Vitória: a comparative study presented to the Federal University of Espírito Santo in 2016. The research was funded by the Coordination for Improvement of Higher Level Personnel (Capes).
- ⁵ Absolute values, without considering the inflation in the period.
- ⁶ Deflated values from the base date of December 2009 to December 2012 and December 2014.
- ⁷ The authors chose not to identify the political actors in this study.
- ⁸ Values not adjusted by inflation.
- ⁹ The authors chose not to identify the political actors in this study.
- ¹⁰ The authors chose not to identify the political actors in this study.

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