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AN OVERVIEW OF THE CHILD AND ADOLESCENT BUDGET IN SANTA CATARINA MUNICIPALITIES FROM A TRANSPARENCY PERSPECTIVE

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ABSTRACT
This study aims to provide a recent overview of municipal public expenditure on children and adolescents in the state of Santa Catarina, examining the limitations and potential of transparency and *accountability* in the context of the Child and Adolescent Budget (OCA). The research is predominantly quantitative and draws on Fundação Abrinq's OCA methodology. The results show that municipalities in Santa Catarina spent an average of R$ 7,169.33 per child or adolescent on OCA activities in 2022, primarily in education. The highest expenditure was observed in very small municipalities and in the Caçador region. The data show that municipalities in Santa Catarina make budget information available in compliance with legal requirements. However, considering that information should remain openly and continuously available in an accessible form, particularly in the OCA context, one limitation identified is the need for municipalities to strengthen their transparency efforts.

Keywords: child and adolescent budget, public budget, public expenditure, transparency, accountability.

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1 INTRODUCTION

Debate among scholars and bureaucrats has highlighted the need to expand *accountability* systems within governments and in their relationship with society (Schommer et al., 2015; Abrucio & Loureiro, 2005; Pinho & Sacramento, 2009). This debate has intensified alongside institutional changes introduced by the following legislation: Complementary Law 101/2000, which incorporates the principles of planning and transparency; Complementary Law 131/2009, which regulates active transparency; and Law 12,527/2011, which establishes access to information as the general rule for Brazilian public administration (Brasil, 2000; Brasil, 2009; Brasil, 2011).

These legal frameworks improve *accountability* mechanisms that deepen democracy and transparency in public administration. Accountability is understood to encompass the responsibility, obligation, and liability of officeholders to provide information and justify their actions in accordance with the law, characterized as *answerability*, as well as the imposition of penalties, or *enforcement*, for noncompliance with legal directives (Pinho & Sacramento, 2009).

Transparency is one dimension of *accountability* and, according to Koppel (2005) and Denhardt (2012), its most instrumental dimension. Nevertheless, it is essential to ensuring access to information. Transparency provides a means of accessing information and may involve both institutional communication and reporting by elected representatives and public officeholders, using quality information and plain language (Zucolloto & Teixeira, 2019; Angélico, 2015).

Numerous strategies seek to make public budgeting more *accountable* and transparent. Participatory budgeting is one of the best-known approaches (Schommer, 2023). Another strategy that can be examined through the lens of *accountability* is an initiative implemented since 2006 involving the preparation and calculation of the Child and Adolescent Budget (OCA), a requirement for municipal administrations to receive the Child-Friendly Mayor Award (PPAC) (Fundação Abrinq, 2021).

Fundação Abrinq proposed the OCA methodology, which encourages transparency (Fundação Abrinq, 2021) by recommending that participating municipalities keep OCA information up to date on their official websites. The methodology's sole requirement for participating municipalities is to report information annually to Fundação Abrinq, without requiring public disclosure of these data. Consequently, despite 55 municipalities in Santa Catarina joining the seventh edition of the Child-Friendly Mayor Program (2021–2024), finding OCA information in these municipalities is extremely difficult, if not impossible. Participation among the state's municipalities is also low.

Against this background, this study aims to analyze how municipalities in Santa Catarina have allocated resources to public expenditure on children and adolescents, examining the limitations and potential of transparency and *accountability* in municipal OCA. It proceeds from the premise that municipalities in Santa Catarina have historically exhibited high socioeconomic indicators (Raud, 2000; Hering, 1987). However, studies on transparency show that municipalities, particularly those with smaller populations, have lower state capacity and therefore tend to have weaker transparency and *accountability* mechanisms (Nascimento, 2021; Assis & Pinto, 2022; Papi & Padilha, 2024).

This article is organized into five sections. The first outlines the research problem. The second addresses the article's main concepts and theoretical categories. The third presents the methodology proposed for data analysis. The fourth reports the study's main results. Finally, the fifth presents the concluding remarks.

2 *ACCOUNTABILITY* AND TRANSPARENCY IN PUBLIC BUDGETING

At the beginning of the twenty-first century, debate on public management has centered on *accountability*. Denhardt (2012) defines *accountability* as the quality or state of being trustworthy

or responsible. However, the term encompasses five fundamental dimensions (Koppel, 2005): transparency, liability, controllability, responsibility, and responsiveness. These dimensions reflect its complexity and the need to draw on different bodies of knowledge to understand it.

According to Abrucio and Loureiro (2005), democratic *accountability* seeks to reconcile efficiency requirements with democratic imperatives. Drawing on the dimensions of democracy, these authors identify three forms of oversight: i) electoral oversight: an electoral system that ensures representation; an independent judiciary; encouragement of information dissemination; and campaign finance rules; ii) institutional oversight during terms of office: parliamentary oversight of the Executive Branch; judicial oversight under the rule of law; administrative and financial oversight based on independent auditors; oversight of program outcomes; and social oversight; iii) oversight through intertemporal state rules: rules that cannot easily be changed, ensuring limits on the power of elected leaders (Abrucio & Loureiro, 2005). These mechanisms reinforce aspects also described by O'Donnell (1998), who distinguishes between the vertical and horizontal dimensions of *accountability*. The literature thus identifies several types of *accountability*, including vertical, horizontal, transversal, social, and democratic *accountability*, which help ensure that public officials report and justify their actions and are punished or rewarded accordingly (Hernandez & Cuadros, 2014; Abrucio & Loureiro, 2005; Pinho & Sacramento 2009).

Beyond these classical conceptions, Hernandez and Cuadros (2014) understand *accountability*, on the one hand, as the responsibility and obligation of governments, officials, companies, and civil society organizations responsible for using public resources and providing public services to report and justify their actions, behavior, and results. They are subject to penalties and rewards when laws and public duties are violated or performance is poor, with reporting being a voluntary act. On the other hand, *accountability* is understood as the existence of local, national, and international social and state actors that demand accounts, oversee, evaluate, monitor, provide checks and balances, and sanction those responsible for public resources.

Ultimately, *accountability* must be understood as a concept extending beyond transparency and reporting. Although *accountability* is broad and has multiple meanings, transparency, its most instrumental dimension, provides its starting point.

In Brazil, transparency was formally incorporated into Article 5 of the 1988 Federal Constitution, which establishes the right to public information, reflecting the country's redemocratization. Article 37 of the 1988 Federal Constitution also establishes the principle of publicity. The Fiscal Responsibility Law (LRF) strengthens these constitutional mechanisms. The LRF brought institutional changes, including the consolidation of the Federal Government's Transparency Portal and stronger federal internal oversight. Complementary Law 131/2009 was enacted in 2009, emphasizing the importance of real-time information. The Access to Information Law (LAI) was enacted in 2011, establishing access to information as the rule and secrecy as the exception.

Transparency as a concept has been debated among scholars, and Zucolotto and Teixeira (2019) regard it as a fundamental requirement for *accountability*, as it upholds citizens' right to monitor public service quality and encourages governments to improve their services. Transparency typologies encompass various forms and types. This study presents one such typology: active and passive transparency (Zucolotto & Teixeira, 2019). Active transparency, regulated by Complementary Law 131/2009 and strengthened by Law 12,527/2011 (LAI), involves public institutions taking the initiative to disclose information proactively (Brasil, 2009).

The LAI strengthened active transparency mechanisms by specifying information that must be disclosed. Under the LRF and Article 8 of the LAI, public bodies and entities must promote easy access to information, including records of their responsibilities, organizational structure, and contact details; records of payments and transfers; expenditure records; procurement and contract

information; information on programs, activities, and projects; and answers to questions from the public.

Efforts to develop active transparency have focused on making more accounting information available through transparency portals, improving reporting and auditing practices. Passive transparency, in turn, occurs when institutions respond to specific requests from citizens and other interested parties (Zucolotto & Teixeira, 2019). Studies have shown that passive transparency supports proactive information disclosure: when a body or institution recognizes that certain information is repeatedly requested, it may make that information available voluntarily (De Lara et al., 2023).

2.1 The Public Budget for Children and Adolescents: initial reflections

For this study, the public budget is conceived as a technopolitical instrument that embodies the outcomes of decision-making on public policy priorities, characterized by disputes, cooperation, hierarchical commands, and fragmented spaces of autonomy (Pires, 2011; Couto & Cardoso Junior, 2018). It comprises two dimensions: sociopolitical and economic-financial (Menezes et al., 2022).

The sociopolitical dimension draws on a conception of politics whose primary purpose is human well-being and existential fulfillment, guided by substantive rationality, *accountability*, and responsiveness (Menezes et al., 2022; Guerreiro Ramos, 1989; Schommer et al., 2015; Abrucio & Loureiro, 2005; Pinho & Sacramento, 2009). The economic-financial dimension relates to instrumental rationality (Guerreiro Ramos, 1989), involving decision-making instruments for political actors and the public bureaucracy embodied in laws and regulations that seek to establish efficiency and effectiveness criteria for allocative policies (Guerreiro Ramos, 1989; Pires, 2011; Couto; Cardoso Junior, 2018; Menezes et al., 2022).

The promulgation of the 1988 Federal Constitution (CF/88) introduced important innovations in budgeting, enabling better planning and control of public expenditure through the legal instruments of the Multi-Year Plan (PPA), the Budget Guidelines Law (LDO), and the Annual Budget Law (LOA). These laws form a cycle that characterizes the Brazilian budget system, comprising preparation, approval, execution, and control (Giacomoni, 2012).

In the PPA, public administration "shall establish, on a regional basis, the guidelines, objectives, and targets of Public Administration for capital expenditure and expenditure arising therefrom, and for expenditure related to continuing programs" (Brasil, 1988). This law has the broadest scope in establishing government action priorities and remains in force for four years, beginning in the chief executive's second fiscal year and ending in the first fiscal year of the subsequent term (Brasil, 1988; Giacomoni, 2012).

The second law established in the budgeting process is the LDO. It guides the preparation of the budget proposal by defining budget priorities and fiscal targets for the following year and connects the PPA, which serves as the Government Plan, with the LOA, the instrument enabling the Plan's implementation (Brasil, 1988; Giacomoni, 2012).

The third law defining Brazilian budgeting is the LOA, which estimates revenue and sets expenditure for a given fiscal year for the following budgets: i) Fiscal; ii) Investment; and iii) Social Security (Brasil, 1988; Giacomoni, 2012).

During budget law approval, the Legislative Branch reviews the PPA, LDO, and LOA. Public hearings are held at this stage to discuss with the population which programs should take priority. Sectoral public policy councils also monitor the approval of budget laws.

The public budget execution stage puts into practice what has been prepared and approved. It involves publication of the Financial Programming and Disbursement Schedule Decree and revenue and expenditure information for the bodies or budget units implementing the budget (Giacomoni, 2012).

The final stage of the Brazilian budget cycle is control. Under the 1988 Federal Constitution, control is both internal and external: i) internal, when conducted by the body's own officials; ii) external, when conducted by the Legislative Branch with technical assistance from the Court of Accounts. Internal control aims to prevent misconduct and irregularities through its own principles and instruments. External control aims to verify administrative integrity, the safeguarding and lawful use of public funds, and compliance with the Budget Law through technical assistance from the Court of Accounts, inspections and audits, and technical and political judgments established by the Legislative Branch (Brasil, 1988; Giacomoni, 2012).

A perspective gaining prominence in the conception of the public budget as a technopolitical instrument recognizes its role in realizing the rights of children and adolescents. According to the Ministry of Planning and Budget (2025), a public budget focused on children and adolescents has four objectives: i) ensure that states allocate sufficient resources to guarantee essential rights such as education, health, and protection; ii) prioritize the "best interests of the child" by safeguarding funding for childhood policies; iii) enable society, including children, to monitor resource allocation and use, promoting *accountability*; and iv) reduce inequalities and ensure equitable access to services and opportunities.

International research has explored *budgeting* practices for children and adolescents using equivalent expressions such as *children's budget, child-friendly budgeting*, and *children's rights budgets* (De Lima et al., 2025). Studies on this subject focus on countries in North America (Unicef, 2023), Europe (Sneddon, 2014; Unicef, 2025), Africa (ACPF, 2011; Botlhale, 2012), and Asia (Mathew, 2007; Unicef, 2021).

In Brazil, the first initiative in this direction emerged from a partnership between the United Nations Children's Fund (Unicef) and the Instituto de Estudos Socioeconômicos (Inesc), which sought to understand and group budget activities and expenditure for the protection of children and adolescents. This resulted in a calculation methodology in 2006 called the Child and Adolescent Budget (Fundação Abrinq, 2021). The topic has attracted growing attention in Brazil in recent decades, particularly regarding the federal budget (Almeida, 2011; Ipea, 2025; Silva, 2022; Telles et al., 2011). However, few studies address OCA at the municipal level, with exceptions including De Lima et al. (2025) and Jambersi and Oliveira (2020), whose research covers relatively few municipalities.

The OCA methodology establishes criteria for selecting, grouping, and calculating budget data based on the priority areas of action proposed by the United Nations Children's Fund (Unicef, 2002). Its purpose is to provide an accurate assessment of public expenditure on children, adolescents, and their families (Fundação Abrinq, 2021).

The OCA Methodology identifies expenditure related to children and adolescents using government functions and subfunctions defined by Ordinance 42/1999 of the then Ministry of Budget and Management and subsequent amendments, the most recent version being established by SOF/ME Ordinance 2,520/2022.

The expenditure identified is classified into three broad areas: i) health, including budget activities under the health, sanitation, and housing functions; ii) education, including budget activities under the education, sport and leisure, and culture functions; and iii) social assistance and citizenship rights, including budget activities under both functions.

A distinction is made between expenditure directly targeting children and adolescents (Exclusive OCA) and expenditure aimed at improving living conditions for families, including children and adolescents (Non-Exclusive OCA). As Non-Exclusive OCA expenditure covers a broader target population, extending beyond children and adolescents, its amounts must be adjusted by weighting them according to the proportion of children and adolescents aged up to 18 years in the total municipal population.

Table 1 presents the complete list of functions and subfunctions included in the OCA Methodology, classified by area and identified as belonging to Exclusive OCA or Non-Exclusive OCA.

Table 1
Classification of budget expenditure according to the OCA Methodology

Areas	Functions and subfunctions	Exclusive OCA
Health	**10 – Health**	
	301 – Primary Care	No
	302 – Hospital and Outpatient Care	No
	303 – Prophylactic and Therapeutic Support	No
	304 – Health Surveillance	No
	305 – Epidemiological Surveillance	No
	306 – Food and Nutrition	No
	571 – Scientific Development	No
	572 – Technological Development and Engineering	No
	573 – Dissemination of Scientific and Technological Knowledge	No
	121 – Planning and Budgeting	No
	122 – General Administration	No
	123 – Financial Administration	No
	124 – Internal Control	No
	126 – Information Technology	No
	128 – Human Resources Training	No
	131 – Social Communication	No
	17 – Sanitation	
	511 – Rural Basic Sanitation	No
	512 – Urban Basic Sanitation	No
	451 – Urban Infrastructure	No
	452 – Urban Services	No
	16 – Housing	
	481 – Rural Housing	No
	482 – Urban Housing	No
Education	**12 – Education**	
	126 – Information Technology	Yes
	361 – Elementary Education	Yes
	362 – Secondary Education	Yes
	363 – Vocational Education	Yes
	365 – Early Childhood Education	Yes
	366 – Youth and Adult Education	Yes
	367 – Special Education	Yes
	243 – Assistance to Children and Adolescents	Yes
	423 – Assistance to Indigenous Peoples	Yes
	785 – Special Transport	Yes
	128 – Human Resources Training	Yes

Areas	Functions and subfunctions	Exclusive OCA
	306 – Food and Nutrition	Yes
	571 – Scientific Development	No
	572 – Technological Development and Engineering	No
	573 – Dissemination of Scientific and Technological Knowledge	No
	121 – Planning and Budgeting	No
	122 – General Administration	No
	123 – Financial Administration	No
	124 – Internal Control	No
	131 – Social Communication	No
	13 – Culture	
	392 – Cultural Dissemination	No
	27 – Sport and Leisure	
	812 – Community Sport	No
	813 – Leisure	No
Social Assistance and Citizenship Rights	**08 – Social Assistance**	
	243 – Assistance to Children and Adolescents	Yes
	244 – Community Assistance	No
	363 – Vocational Education	No
	333 – Employability	No
	334 – Employment Promotion	No
	845 – Transfers	No
	423 – Assistance to Indigenous Peoples	No
	242 – Assistance to Persons with Disabilities	No
	571 – Scientific Development	No
	572 – Technological Development and Engineering	No
	573 – Dissemination of Scientific and Technological Knowledge	No
	121 – Planning and Budgeting	No
	122 – General Administration	No
	123 – Financial Administration	No
	124 – Internal Control	No
	126 – Information Technology	No
	128 – Human Resources Training	No
	131 – Social Communication	No
	12 – Citizenship Rights	
	421 – Custody and Social Reintegration	No
	422 – Individual, Collective, and Diffuse Rights	No
	243 – Assistance to Children and Adolescents	Yes
	423 – Assistance to Indigenous Peoples	No
	845 – Transfers	No
	846 – Other Special Charges	No
	813 – Leisure	No

Source: Fundação Abrinq (2021).

According to Fundação Abrinq (2021), the OCA methodology can be applied using two bases: expenditure planned and authorized under the Annual Budget Law (LOA), or accrued expenditure reported in municipal budget execution reports. LOA-based OCA analysis allows an assessment of municipalities' initial planning and strategies for serving children and adolescents. Analysis based on budget execution makes it possible to examine whether municipal resource allocation effectively promoted the protection of children's and adolescents' rights. However, the methodology cannot assess whether the resources allocated are sufficient.

Once the data have been calculated, Fundação Abrinq (2021) suggests several possible analyses: i) comparing executed and planned OCA to identify the municipality's adherence to its initial planning; and ii) comparing the planned OCA share of the total budget to assess the proportion of total municipal expenditure committed to activities benefiting children.

3 METHODOLOGICAL ASPECTS

This study adopts a predominantly quantitative approach and is descriptive, applying the OCA methodology to municipalities in Santa Catarina. These municipalities were selected because the state ranks third in overall HDI, fourth in education HDI, third in health HDI, and second in longevity HDI (AtlasBr, 2024). Santa Catarina also recorded a high IDEB in 2023 (IDEB, 2024).

To calculate municipal expenditure on children and adolescents in Santa Catarina, the Child and Adolescent Budget (OCA) Methodology presented by Fundação Abrinq (2021) was adopted. Data were collected from municipalities' Summary Budget Execution Reports (RREO) for the sixth two-month period of 2022, available through the Brazilian Public Sector Accounting and Fiscal Information System, Siconfi (2024). Intra-budgetary expenditure was excluded because it does not represent resources directly allocated to children, adolescents, and their families. Among all municipalities in Santa Catarina, Armazém was excluded because Siconfi contained no data for 2022.

Municipal population data are needed to establish the weights for Non-Exclusive OCA expenditure used to calculate municipal expenditure on children and adolescents. For this reason, 2022 was selected for analysis, allowing the use of Population by Age and Sex data from the 2022 Population Census, available through the IBGE Automatic Retrieval System, Sidra (2024), rather than less precise population estimates.

Following initial data collection, the original methodology required adjustments. Siconfi data do not separately identify atypical or cross-classified subfunctions. In Siconfi (2024), these subfunctions are grouped under "Other Functions," except for subfunction 122 – General Administration. These atypical or cross-classified subfunction data were excluded from this study. To assess the potential impact of this limitation, expenditure classified as "Other Subfunctions" within OCA functions was calculated as a percentage of total municipal expenditure for both the authorized budget and accrued expenditure.

This percentage represents the upper bound of potential OCA underestimation if all unidentified "Other Subfunctions" actually belonged to OCA. Calculations indicated that the maximum potential underestimation was low, around 1% of municipalities' budgets in Santa Catarina. Nevertheless, for municipalities where this percentage exceeded 3% of budgeted or accrued expenditure, the municipal budget reports available on their respective portals were analyzed in detail to classify initially unidentified subfunctions correctly. This ensured that underestimation did not exceed 3% of the municipal budget in any case.

Under Fundação Abrinq's (2021) methodology, identifying OCA through functions and subfunctions should be used only for municipalities with up to 100,000 inhabitants. Municipalities with more than 100,000 inhabitants would require analysis using programmatic classification in addition to functional classification to identify expenditure actually directed toward children. This

study used only functional classification, including for the 14 municipalities in Santa Catarina with more than 100,000 inhabitants. Two methodological considerations motivated this simplification.

First, applying the same calculation methodology to all municipalities allows direct comparison of their OCA budgets, which would not be possible without consistent selection criteria. Second, as Fundação Abrinq (2021) emphasizes, identifying OCA through programmatic classification, although more precise, requires greater knowledge of the public policies adopted in each municipality, which would be impractical given the large number of municipalities analyzed.

Using functional classification alone makes it impossible to know a priori whether OCA will be underestimated or overestimated compared with programmatic classification. For comparison, Joinville and Blumenau provided municipal OCA estimates for 2022 on their municipal government portals. According to Joinville's municipal government, the Child and Adolescent Budget represented 30.76% of the total municipal budget approved in 2022 (Prefeitura Municipal de Joinville, 2021). In Blumenau, this share was 26.10% (Prefeitura Municipal de Blumenau, 2022). According to this study's calculations, OCA in Joinville and Blumenau represented 30.79% and 22.20% of the municipal budget in 2002, respectively.

4 *ACCOUNTABILITY* AND TRANSPARENCY IN OCA IN SANTA CATARINA MUNICIPALITIES

Santa Catarina's formation is relatively recent: in less than three centuries, it was conquered, settled, and built by different peoples. The ethnic and cultural pluralism arising from settlement and the initial formation of the state's socioeconomic fabric is an important factor distinguishing its development pattern from that of other Brazilian regions (Raud, 2000; Hering, 1987; Menezes, 2009). These socioeconomic conditions have contributed to favorable educational and other social indicators.

Regarding OCA, municipalities in Santa Catarina together allocated R$ 12.9 billion to children and adolescents in 2022 (accrued expenditure), equivalent to average expenditure of R$ 7,169.33 per child or adolescent in the state, excluding federal and state government expenditure. This amount represents 32.43% of total municipal accrued expenditure, meaning that approximately one-third of municipal expenditure in the state focuses on children and adolescents. Table 2 presents an overview of OCA in Santa Catarina municipalities based on the data collected.

Table 2
Child and Adolescent Budget in Santa Catarina municipalities, 2022

	OCA amounts (R$)		
Area	Planned	Accrued	% Executed
Health	2,216,500,752.56	2,397,510,747.21	108.17%
Education	9,051,858,327.39	10,175,328,272.01	112.41%
Social Assistance and Citizenship Rights	396,217,490.06	369,546,142.59	93.27%
Total OCA	11,664,576,570.01	12,942,385,161.81	110.95%
Total Budget	38,734,054,947.94	39,899,264,964.63	103.01%
	OCA (R$) / Total children and adolescents		
Area	Planned	Accrued	% Executed
Health	1,227.81	1,328.08	108.17%
Education	5,014.20	5,636.54	112.41%
Social Assistance and Citizenship Rights	219.48	204.71	93.27%
Total OCA	6,461.50	7,169.33	110.95%
Total Budget	21,456.41	22,101.87	103.01%

Source: prepared by the authors using Siconfi (2024) data.

Disaggregating expenditure by the three OCA areas shows that most resources were allocated to education, accounting for 78.62% of OCA expenditure. Health followed with 18.52%, while social assistance and citizenship rights received only 2.86%. This result is expected, however, because most Exclusive OCA expenditure is concentrated in education. The findings corroborate previous studies showing that constitutionally mandated minimum expenditure affects municipal public resource allocation: at least 25% of tax revenue must be allocated to education and at least 15% to health (Wormsbecker, 2024; Santos; Menezes; Raupp, 2022; Ramos, 2017).

Comparing planned and executed expenditure also reveals a strong municipal commitment to OCA activities. Municipalities planned a total of R$ 11.7 billion, meaning that actual expenditure on children and adolescents was nearly 11% above the initial plan. Executed expenditure increased in education and health, whereas planned social assistance expenditure exceeded actual expenditure.

When Santa Catarina's data were disaggregated by region, no substantial differences were generally observed among the Intermediate Geographic Regions (RGI), as shown in Table 3.

Table 3
OCA expenditure per child and adolescent, Intermediate Geographic Regions (RGI) of Santa Catarina, 2022

RGI	4201	4202	4203	4204	4205	4206	4207
Health							
Planned	939.65	1,300.11	1,104.50	1,237.89	1,039.66	1,246.85	1,381.81
Accrued	996.64	1,151.58	1,331.65	1,465.28	1,274.25	1,323.31	1,527.68
% Exec.	106.07%	88.58%	120.57%	118.37%	122.56%	106.13%	110.56%
Education							
Planned	4,665.92	5,055.76	4,779.77	5,235.47	4,690.21	4,324.52	5,634.77
Accrued	5,229.58	5,556.81	5,324.94	5,951.60	5,862.34	5,108.83	6,127.00
% Exec.	112.08%	109.91%	111.41%	113.68%	124.99%	118.14%	108.74%
Social Assistance and Citizenship Rights							
Planned	203.18	222.91	252.08	291.68	212.80	180.44	208.25
Accrued	153.00	197.17	259.05	292.01	248.29	171.21	195.95
% Exec.	75.30%	88.45%	102.76%	100.11%	116.68%	94.88%	94.10%
Total OCA							
Planned	5,808.74	6,578.78	6,136.35	6,765.04	5,942.67	5,751.81	7,224.83
Accrued	6,379.22	6,905.56	6,915.65	7,708.89	7,384.88	6,603.35	7,850.63
% Exec.	109.82%	104.97%	112.70%	113.95%	124.27%	114.80%	108.66%
% OCA / Total Budget							
Planned	27.77%	30.84%	35.38%	30.45%	34.50%	29.76%	29.92%
Accrued	31.10%	33.50%	33.83%	30.97%	34.59%	33.67%	32.36%

Notes. 4201 Florianópolis RGI; 4202 Criciúma RGI; 4203 Lages RGI; 4204 Chapecó RGI; 4205 Caçador RGI; 4206 Joinville RGI; 4207 Blumenau RGI.
Source: prepared by the authors using Siconfi (2024) data.

Several points merit attention. In absolute terms, the Blumenau RGI had the highest expenditure per child and adolescent in the state in 2022, averaging R$ 7,850.63. This region has a distinctive socioeconomic trajectory. One study demonstrated high technical efficiency in resource allocation (Menezes; Marques; Raupp, 2024), corroborating research identifying endogenous factors that explain the quality of the region's development (Menezes, 2009). In contrast, Florianópolis, the state capital, was the region with the lowest average expenditure on children and adolescents, at R$ 6,379.22.

When OCA is considered as a proportion of the total municipal budget, however, Caçador was the RGI allocating the largest share to the Child and Adolescent Budget, at 34.59% of its total budget in 2022. One possible explanation is the lower development level of municipalities in the Caçador RGI. The 2010 Municipal Human Development Index (IDHM), the latest available, shows that five of the six municipalities in the Caçador RGI were among the 20 municipalities with the lowest HDI in the state. The higher OCA expenditure in the region may therefore reflect greater public demand for state intervention.[1]

The Chapecó RGI, however, allocated the smallest budget share to OCA, at 30.97%. All regions in the state executed more than 100% of the resources initially planned for OCA in 2022.

[1] These are Calmon (IDHM of 0.622), Lebon Régis (0.649), Matos Costa (0.657), Timbó Grande (0.659), and Macieira (0.662). The exception is Caçador (IDHM of 0.735), ranked 149th in the state's IDHM ranking.

Municipalities were also analyzed by population size. They were classified as very small, with up to 10,000 inhabitants (161 municipalities); small, with up to 50,000 inhabitants (101 municipalities); medium-sized, with up to 100,000 inhabitants (18 municipalities); and large, with more than 100,000 inhabitants (14 municipalities). Table 4 presents these results.

Table 4
OCA expenditure per child and adolescent, Santa Catarina municipalities by population size, 2022

Size	Very small	Small	Medium	Large
Health				
Planned	1,318.37	1,058.30	1,149.21	1,341.75
Accrued	1,638.19	1,251.48	1,209.31	1,350.56
% Executed	124.26%	118.25%	105.23%	100.66%
Education				
Planned	6,229.47	4,962.16	4,482.17	4,971.77
Accrued	7,493.39	5,869.88	5,189.36	5,245.46
% Executed	120.29%	118.29%	115.78%	105.50%
Social Assistance and Citizenship Rights				
Planned	379.95	229.84	195.61	186.48
Accrued	405.59	220.70	177.84	160.43
% Executed	106.75%	96.02%	90.91%	86.03%
Total OCA				
Planned	7,927.78	6,250.30	5,826.99	6,500.00
Accrued	9,537.17	7,342.06	6,576.50	6,756.44
% Executed	120.30%	117.47%	112.86%	103.95%
% OCA / Budget				
Planned	31.25%	34.12%	31.13%	27.62%
Accrued	30.61%	35.12%	34.70%	30.72%

Source: prepared by the authors using Siconfi (2024) data.

Very small municipalities recorded the highest accrued OCA expenditure per child or adolescent in 2022, averaging R$ 9,537.17, whereas medium-sized municipalities had the lowest expenditure, averaging R$ 6,576.50 per child or adolescent.

This result, however, relates to the fact that smaller municipalities have proportionally larger budgets. When OCA is considered as a percentage of the public budget, the results are reversed: small municipalities allocate the largest share to children and adolescents, at 35.12%, whereas very small municipalities allocate the smallest share, devoting 30.61% of their budgets to OCA.

Municipal size may be directly related to planning capacity, demonstrating the importance of state capacity in public management (Papi & Padilha, 2024). Although executed OCA expenditure exceeds 100% of planned expenditure regardless of municipality size, the deviation from initial planning is smaller in large municipalities, which executed an average of 103.95% of planned OCA, and greater in small municipalities, which executed an average of 120.30%.

A detailed municipal analysis reveals diverse situations and local characteristics. First, Joinville, the state's most populous municipality, had the largest Child and Adolescent Budget in Santa Catarina in 2022 in both planned and accrued terms, with R$ 966 million planned and R$ 1.04 billion accrued. Joinville also exhibited a high indicator of technical efficiency in municipal

public expenditure, placing it among municipalities in Santa Catarina with a distinctive socioeconomic trajectory of endogenous development (Menezes; Marques; Raupp, 2024).

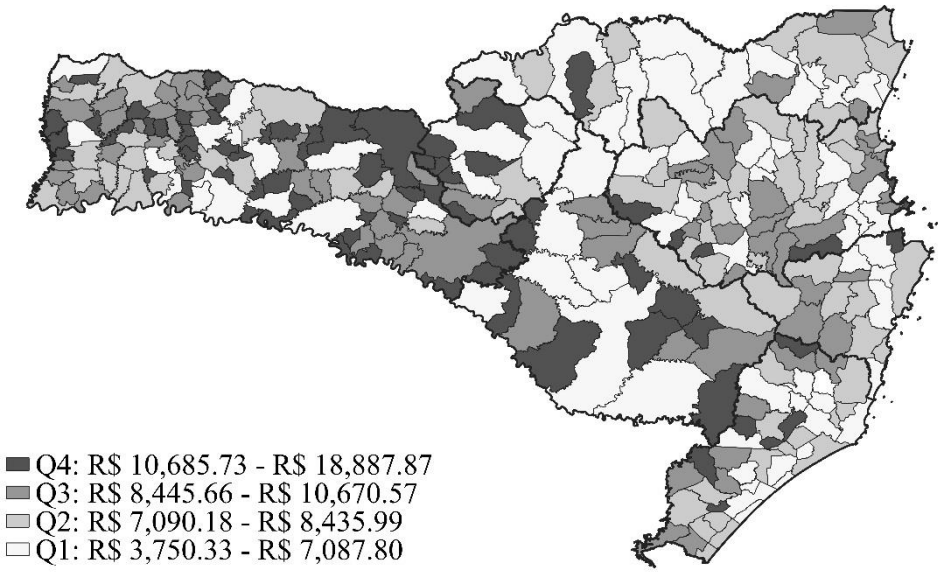
The municipality with the lowest planned expenditure on children and adolescents in Santa Catarina was Cunhataí, with a population of 1,968, including 431 children and adolescents, and an OCA of R$ 3.37 million. In accrued terms, São Miguel da Boa Vista had the lowest OCA expenditure, totaling R$ 4.76 million, with a population of 1,781, including 399 children and adolescents.

In total expenditure per child or adolescent, Santa Rosa de Lima stood out statewide. With 2,088 inhabitants, including 415 children and adolescents, it planned R$ 20,139.42 per child and executed R$ 18,887.87, equivalent to 2.63 times the state average. Jaraguá do Sul had the lowest planned (R$ 2,636.14) and executed (R$ 3,750.33) amounts per child. Its accrued expenditure was just over half the state average and five times lower than that of Santa Rosa de Lima. Jaraguá do Sul had 182,660 inhabitants in 2022, including 43,949 children and adolescents.

Jaraguá do Sul's low OCA amounts may also reflect its socioeconomic conditions. The municipality had the eighth-highest IDHM in Santa Catarina in 2010, at 0.803, and a high per capita income of approximately R$ 75,000 in 2022. Its immediate social needs therefore appear to be well met, allowing it to allocate a larger budget share to other areas not directly related to children and adolescents. These include the urban planning and sanitation budget functions, which together accounted for more than 19% of Jaraguá do Sul's approved budget in 2022.

Figure 1 presents the distribution of municipalities in the state by accrued OCA expenditure per child or adolescent, grouped into expenditure quartiles.

Figure 1
OCA expenditure in Santa Catarina municipalities per child or adolescent, 2022



Source: prepared by the authors using Siconfi (2024) data.

Regarding municipal budget commitments to children and adolescents, Lebon Régis had the highest planned OCA share of the total budget in 2022, at 48.16%, whereas José Boiteux executed the largest budget share on OCA activities, at 47.57% of total accrued expenditure. Jaraguá do Sul had the lowest planned (14.64%) and executed (16.08%) OCA expenditure relative to its total budget.

Comparing planned (authorized) and accrued (executed) OCA amounts shows that Calmon had the largest positive difference in Santa Catarina, with accrued expenditure corresponding to 180.69% of initially planned expenditure. Presidente Nereu had the lowest OCA execution relative to the planned total, at 68.7%. Coronel Freitas had accrued amounts closest to its plan in 2022, executing 100.26% of total expenditure initially planned for children and adolescents.

Across the three OCA areas, all municipalities in Santa Catarina in 2022 executed the largest share of OCA resources in education, followed by health and, to a lesser extent, social assistance and citizenship rights. These findings corroborate studies showing that constitutionally mandated minimum expenditure influences municipal resource allocation (Wormsbecker, 2024; Santos; Menezes; Raupp, 2022; Ramos, 2017). For planned expenditure, the only exceptions were Gravatal, which planned more for social assistance and citizenship rights than for health, and Jaraguá do Sul, which planned more for health than for education.

In 2022, Santa Rosa de Lima planned the highest education expenditure share, corresponding to 89.06% of total planned OCA expenditure. Aurora executed the largest OCA share in education, at 88.24% of its total OCA budget. Conversely, Jaraguá do Sul had the lowest planned (43.90%) and accrued (57.58%) OCA expenditure shares in education.

By contrast, Jaraguá do Sul gave the highest priority to health within OCA in both planning (46.89%) and execution (36.55%). São João do Sul allocated the lowest planned OCA share to health (8.89%), whereas Aurora recorded the lowest execution share (9.87%).

Finally, in social assistance and citizenship rights, the highest shares in 2022 were recorded by Gravatal, which allocated 12.86% of planned OCA resources to this area, and Tangará, which executed 10.27% of OCA on social assistance and citizenship rights activities. The municipalities giving this area the lowest OCA priority were Guabiruba, with only 1.09% of planned expenditure, and Corupá, which executed only 1.10% of OCA in this area.

5 CONCLUDING REMARKS

Brazil has expanded its *accountability* systems through a series of laws promoting transparency, reporting, the democratization of information, and liability since the 1988 Federal Constitution (Brasil, 1988; Brasil, 2009; Brasil, 2011). Subnational governments, particularly smaller municipalities, have absorbed these changes more slowly (Nascimento, 2021; Assis & Pinto, 2022).

Santa Catarina's formation is relatively recent and was shaped by ethnic and cultural pluralism, an important factor distinguishing the state's development pattern (Raud, 2000; Hering, 1987; Menezes, 2009). These socioeconomic conditions have contributed to favorable educational and other social indicators. Regarding public budgeting in Santa Catarina, all municipalities report through Siconfi in compliance with legal requirements.

Analysis of transparency regarding public expenditure on children, adolescents, and their families, using the municipal OCA methodology in Santa Catarina, revealed a high allocation to this policy, primarily to education (78.62%), followed by health (18.52%), with lower investment in social assistance and citizenship rights (2.86%). Nevertheless, intraregional differences in resource allocation were observed, as exemplified by Jaraguá do Sul, which recorded the lowest amounts. This low allocation may be related to its per capita income (R$ 55,108.89), which exceeds the state average (IBGE, 2020), as the municipality ranks second in the state in the social dimension.

Although Santa Catarina has stood out in socioeconomic indicators, information disclosure needs to expand beyond official websites and oversight bodies to justify expenditure and demonstrate compliance with legal duties, as the principles of *accountability* suggest (Pinho & Sacramento, 2009; Abrucio & Loureiro, 2005; O'Donell, 1998). In addition to low participation in the Child-Friendly Mayor Program, few municipalities actually keep OCA execution

information up to date on their official websites as the Program recommends, indicating that transparency has progressed only toward meeting legal requirements (Brasil, 2009; Brasil, 2011). This shows that transparency in Brazil and Santa Catarina needs to become more effective and proactively voluntary, providing society with accounts of government results (Zuccolotto & Teixeira, 2019) that extend well beyond budgetary and financial data on public expenditure (Giacomoni, 2012).

Considering that information should remain openly and continuously available in an accessible form, particularly in the OCA context, one limitation of municipalities in Santa Catarina is the need to strengthen their efforts toward effective transparency (Zuccolotto & Teixeira, 2019). Transparency has the potential to expand public monitoring and social oversight of resources allocated to children and adolescents in the state. This research is therefore expected to encourage greater disclosure of municipal data in Santa Catarina.

The results reveal diverse situations and local characteristics. This is partly explained by the political, cultural, and socioeconomic diversity of Santa Catarina, which creates significant challenges for public policy, particularly policies protecting and promoting care for children and adolescents. This policy is understood to be cross-cutting, and resources should be allocated in a coordinated, complementary manner. Future research should therefore analyze the data in greater depth and undertake time-series studies.

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CONFLICT OF INTEREST

The authors declare no conflicts of interest.

DATA AVAILABILITY

The complete dataset supporting the results of this study can be made available upon request to the authors.

AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author	3rd author
Conceptualization	♦	♦	
Data curation	♦		
Formal Analysis	♦	♦	♦
Funding acquisition			
Investigation	♦	♦	
Methodology	♦		
Project administration		♦	
Resources			
Software			
Supervision	♦		
Validation		♦	♦
Visualization	♦	♦	♦
Writing – original draft	♦	♦	♦
Writing – review and editing	♦	♦	♦

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