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PUBLIC SPENDING ON CHILDREN AND ADOLESCENTS METHODOLOGY AND GUIDELINES

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1 INTRODUCTION¹

The United Nations Convention on the Rights of the Child (UNCRC), adopted in 1989, constitutes “the most comprehensive of all legal instruments in favor of the promotion and protection of the child, as it has impacted legislation, programs and policies worldwide, changing the lives of millions of children and adolescents” (UNICEF, 2019, p. 5). In its 4th article, the UNCRC advocates the importance of the public budget dedicated to children and adolescents, as a necessary instrument to guarantee the rights of girls and boys, when it establishes that:

The States Parties shall undertake all appropriate legislative, administrative, and other measures for the implementation of the rights recognized in the present Convention. With regard to economic, social and cultural rights, States Parties shall undertake such measures to the maximum extent of their available resources and, where needed, within the framework of international co-operation.²

In Brazil, the legal recognition of children and adolescents as subjects of rights predates the UNCRC, as the 1988 Brazilian Constitution had already guaranteed, through its 227th article, the doctrine of integral protection for this specific population, as follows:

It is the duty of the family, society, and the State to guarantee children, adolescents, and young people, with absolute priority, the right to life, health, food, education, leisure, professional training, culture, dignity, respect, freedom and family and community coexistence, in addition to protecting them from all forms of negligence, discrimination, exploitation, violence, cruelty, and oppression (Brasil, 1988, our translation).³

Later, the Brazilian Child and Adolescent Statute (Estatuto da Criança e do Adolescente – ECA in Portuguese)⁴ further regulated the 227th article of the Brazilian Federal Constitution and advanced the definition of absolute priority in the detailing and guaranteeing of the rights of children and adolescents in the country. Regarding the importance of the public budget, ECA’s 4th article determines that children and adolescents must have a privileged allocation of resources, highlighting this measure as an essential instrument to ensure the necessary funds for the implementation of policies for the protection and guarantee of children’s rights.

In 2016, the United Nations (UN) Committee on the Rights of the Child (CRC), a body of experts linked to the UN System, published the General Comment No. 19, on Public Budgeting for the Realization of Children’s Rights, the first UN document to provide detailed guidance to states on their legal obligation to invest in children. It recommends open, inclusive, and accountable resource mobilization, budget allocation, and spending. It gives the Member States a framework with recommendations to ensure that public budgets contribute to the realization of all children’s rights, promoting effective, efficient, equitable, transparent, and sustainable public budget design, development, implementation, and decision-making.

More recently, the 2030 Agenda – agreed upon by the UN Member States in 2015 with the objective of promoting sustainable development – also strengthened the international and Nation-States’ mobilization in favor of more and better investments in programs and policies focused on children and adolescents. This has been achieved mainly through a specific goal to end all forms of violence and torture against children – target 16.2 – and by introducing, encouraging, and accompanying Nation-States through the challenging journey toward equitable and effective policies that include the rights of children and adolescents. The mobilization of domestic resources and the monitoring, and reporting of public spending have been fundamental to the implementation of the Sustainable Development Goals (SDGs), as well as to raising awareness of how important studies, such as this one, are.

Regarding Nation-States’ efforts to designate a specific public budget for children and adolescents, Brazil created the Children and Adolescent’s Budget (Orçamento da Criança e Adolescente – OCA in Portuguese) in 1990, becoming a pioneer in Latin America. The idea emerged during the Pact for the Child Forum, where delegates discussed the creation of a tool to monitor public resources to fund policies for children and adolescents in Brazil.

In April 1995, the partnership between Ipea, the Student Assistance Foundation (Fundação de Apoio ao Estudante – FAE in Portuguese), and the UNICEF made possible the elaboration of the OCA. Given its importance and leading role, the Piola *et al.* (1996) gained new versions in Brazil and abroad. Its methodology was revisited and updated, and different

1. This work had valuable contributions from the Social Information Team (Ninso) at Disoc/Ipea, especially Fábio Monteiro Vaz, Flavia Adriane Pestana de Oliveira, and Marina Barros de Oliveira, who calculated and extracted the indicators applied to non-specific/general spending, without whom this project would not be possible.

2. Available at: <<https://uni.cf/2Y8ojhW>>.

3. Constitutional Amendment No. 65 of 2010.

4. Brazilian Federal Law No. 8,069/1990.

institutions produced a detailed analysis of the budget in Brazil, such as the Institute for Socioeconomic Studies (Instituto de Estudos Socioeconômicos – Inesc in Portuguese) and the Abrinq Foundation (Fundação Abrinq, Inesc and UNICEF, 2005).⁵

The Children and Adolescents' Budget identified all sections and strands of the Federal Budget (Orçamento Geral da União – OGU in Portuguese) dedicated to children and adolescents and split them into two broad categories: i) *direct or specific children's budget*, whose programs, projects and activities aimed exclusively at children and adolescents; and ii) the *non-exclusive budget*, comprised of actions and programs aimed at the general public – which also included the population aged between zero and eighteen years. The sum of these two groups constituted the Children's and Adolescents' Budget (Gasto Social com Crianças e Adolescentes – GSC&A in Portuguese).

Latin America has also made progress in implementing methodologies to measure public spending on children and adolescents, and several studies have been published in this regard. Among others, the *Child-focused public spending measurement* (C-PEM) initiative stands out (Cummins, 2016). The methodology sought out four objectives:

- guide decision-making and resource allocation to increase the priority given to childhood;
- track specific expenses and “front-line” service providers, both critical to ensuring greater and more equitable outcomes for children;
- facilitate the assessment of the impact of public spending and the identification of bottlenecks and barriers, thus promoting efficiency and effectiveness; and
- monitor the government's overall financial efforts to support children, systematizing transparency and reporting on children's rights' spending, especially in relation to article 4 of the UNCRC.

The C-PEM methodology was adopted by other countries, such as India, Mexico, Argentina, Peru, Colombia, and Spain (Cummins, 2016, p. 3). A study comparing nine country reports (Argentina, Colombia, Dominican Republic, El Salvador, Peru, Mexico, Honduras, Wales, and Yemen) showed that of the total resources invested in children, more than half goes to Education (56%), followed by Health (18%) and Social Protection (15%). At the opposite extreme are Nutrition (1.0%), Sport, Recreation and Culture (0.2%), and Child Protection (0.2%), which are areas that usually receive very limited investments (op. cit., p. 8).

The scope of public spending measurement initiatives varies significantly from country to country. However, the *direct/specific* spending categories are always present across different initiatives.⁶ Some methodologies also consider other categories, such as *indirect/non-specific*, to analyze the public spending on families and other broader audiences that include children and adolescents (Cummins, 2016, p. 6). Others added *general spending* and/or *expenditure on public goods* when these benefited broader population groups in which children and adolescents were a subgroup, such as housing, water, and sanitation directed to areas with a high incidence of diarrhea among children and public transport that support school attendance.⁷

The countries that have adopted the C-PEM methodology have increased the transparency of public spending on children and, in some cases, such as Mexico and Peru, there has also been a general increase in the public investment in this population. Furthermore, the assessment of each country's experience elaborating on the children's budget presents itself as a valuable lesson for institutions and other countries that decide to board the same initiative: the importance of having spending measurement anchored in institutionalized government strategies or national public policies. The institutionalization of such a tool increases the probability of its use in governmental decision-making and its sustainability over time.

2 THE PUBLIC SPENDING ON CHILDREN AND ADOLESCENTS METHODOLOGY

2.1 Specific and non-specific/general spending

Inspired by previous studies, carried out in Brazil and other countries, the methodology presented here classifies the social spending on children and adolescents according to the degree of specificity of policies, programs, and public initiatives aimed at the population between zero and eighteen years of age. In this methodology, the selected budget

5. In 1989, the Brazilian Association of Toy Manufacturers (Associação Brasileira dos Fabricantes de Brinquedos in Portuguese) created a Directorate for the Defense of the Rights of the Child – a center that in the future would become the Abrinq Foundation for the Rights of Children and Adolescents.

6. Only three of the 13 countries in the C-PEM initiative use a single criterion when outlining the boundaries of what is considered “child-focused”. These are generally defined as programs and initiatives aimed exclusively at children and adolescents – primary education services, breastfeeding, vaccination campaigns, pediatric services, daycare centers, and police training for children in conflict with the Law.

7. The use of the *public goods* category was not widespread, being adopted by only 3/13 of the countries using the C-PEM initiatives. This classification was applied to capture services that are offered broadly to society and that is at least partially designed to meet the specific needs of children. Examples of spending on public goods include public parks with “playgrounds” and revitalization programs in public spaces that have areas dedicated to children (Cummins, 2016, p. 6).

items were classified as *specific* when they targeted children and adolescents exclusively, and *non-specific/general*, when they also included, but were not limited to, the population of children and adolescents.

The use of this classification to identify spending on children and adolescents allows for better parameters to select which government actions pertain to each category and for a more appropriate weighting of public spending on this population. Moreover, it facilitates the production of analytical information to consider in the design of public policies. The degree of exclusivity is an important attribute to assess government actions. The specification of a target audience at the early stages of public policy creation indicates the priority given to this population and their visibility.

Thus, the methodology presented here allows transparency to the set of public policies that have any level of impact on the lives and rights of children and adolescents. The methodology also assesses the degree of specificity of the public spending, separating specific policies from others that, although important for children and adolescents, are not exclusive to them, and therefore benefit the broader population. Therefore, the non-specific resources were weighted by indicators that screened which portions were dedicated to children and adolescents.

The actions and programs identified were grouped⁸ in large areas of public policies, making it possible to relate the rights of children and adolescents with the existence of public policies that guarantee them.

2.2 The methodology, step by step

In this section, we will detail the seven steps used to calculate the public spending on children and adolescents, proposed by Ipea and UNICEF.

2.2.1 Step 1: structuring the budget basis

The starting point was the analysis of the Federal Budget to identify programs and budget actions for children and adolescents. The database used consists of the set of budget information made available on the Federal Budget Panel of the Federal Budget Secretariat (Secretaria de Orçamento Federal – SOF in Portuguese),⁹ which presents data from the Federal Government’s Integrated Planning and Budget System (Sistema Integrado de Planejamento e Orçamento do Governo Federal – Siop in Portuguese).¹⁰ To measure the Public Spending on Children and Adolescents, this methodology considers the settlement of the public spending – the actual expense – which is the second stage of budget execution. The methodology was applied to the budgets of 2016, 2017, 2018, and 2019 fiscal years, which comprise the public policies cycle of the 2016-2019 Pluriannual Development Plan (Plano Plurianual de Desenvolvimento – PPA in Portuguese).¹¹ Choosing this cutout (PPA) is recommended, since between one Plan and the next (2020-2024) there may be changes in names/terms and/or merging/separation of budget actions.

2.2.2 Step 2: analysis of budget lines in the prepared budget bases

After the selection and preparation of the budget bases, the next step was to identify the budget information, of programs and actions aimed at children and adolescents in a specific or non-specific/general way.¹² Initially, agencies and resources that fund social protection were identified, such as Health, Education, and Social Assistance. These areas concentrate a large part of actions and programs that benefit children and adolescents. Subsequently, the search was expanded to other areas, which include, on a smaller scale, actions that can reach the population between the ages of zero to incomplete eighteen years old.

2.2.3 Step 3: in-depth analysis of the selected budget programs and actions

After the initial identification of programs and actions that “potentially” reach children and adolescents, it was necessary to broaden and deepen the analysis of the detailed descriptions of actions, budget plans, and budget units,¹³ before reaching a definite verdict on the inclusion or exclusion of a certain action or program in the “Public Spending on Children and Adolescents”. It can often happen, for example, that a specific description of a budget action does not make it clear whether the scope of this action benefits children and adolescents. In such cases, it is/was necessary to deepen the analysis of the budget plan (Plano Orçamentário – PO in Portuguese) to clearly understand whether there

8. They were aggregated under a single heading: i) social assistance and poverty alleviation; ii) social protection of children and adolescents and human rights; and iii) sanitation and housing.

9. Available at: <<https://bit.ly/3cA23tr>>. Accessed on: Nov. 21, 2019.

10. Available at: <<https://bit.ly/3RTM5e3>>. Accessed on: Jan. 3, 2020.

11. Establishes the guidelines, objectives, and medium-term (four years) goals for the Brazilian public administration.

12. There is no similar nomenclature in English. These are details at the nomenclature level only.

13. Segment of direct or indirect administration to which the Federal Budget allocates specific amounts for the completion of programs and actions. It is the lowest level of the institutional classification, grouped into budget bodies, which, in their turn, constitute the highest level of the institutional classification.

are or are not children-focused lines in that action. The PO is a set of budget details that serves management purposes, as it provides further information on each action.

2.2.4 Step 4: Corresponding programs, actions, and POs with the large aggregated public policy areas

Once properly identified, the actions, programs, and POs are aggregated into sets that correspond to the major areas of public policy. In this methodology, the areas identified were Education, Health, Poverty Alleviation and Social Assistance, Food Safety, Sport, Housing and Sanitation, Protection and Defense of the Rights of Children and Adolescents, and Active Personnel Management.

2.2.5 Step 5: analysis of program focus and scope (specific or non-specific spending)

At this stage, all programs, selected actions, and when necessary, POs were analyzed in order to identify whether their deliverables and products focused on specific groups or the general population.

2.2.6 Step 6: classification into specific or non-specific spending

A program, an action, or a PO is classified as a *specific expense* when its resources and scope of action are fully focused on the population ages of zero to incomplete eighteen years old. Otherwise, it is classified as a *non-specific expense* – when its deliverables target broader population groups, which also include children and adolescents.

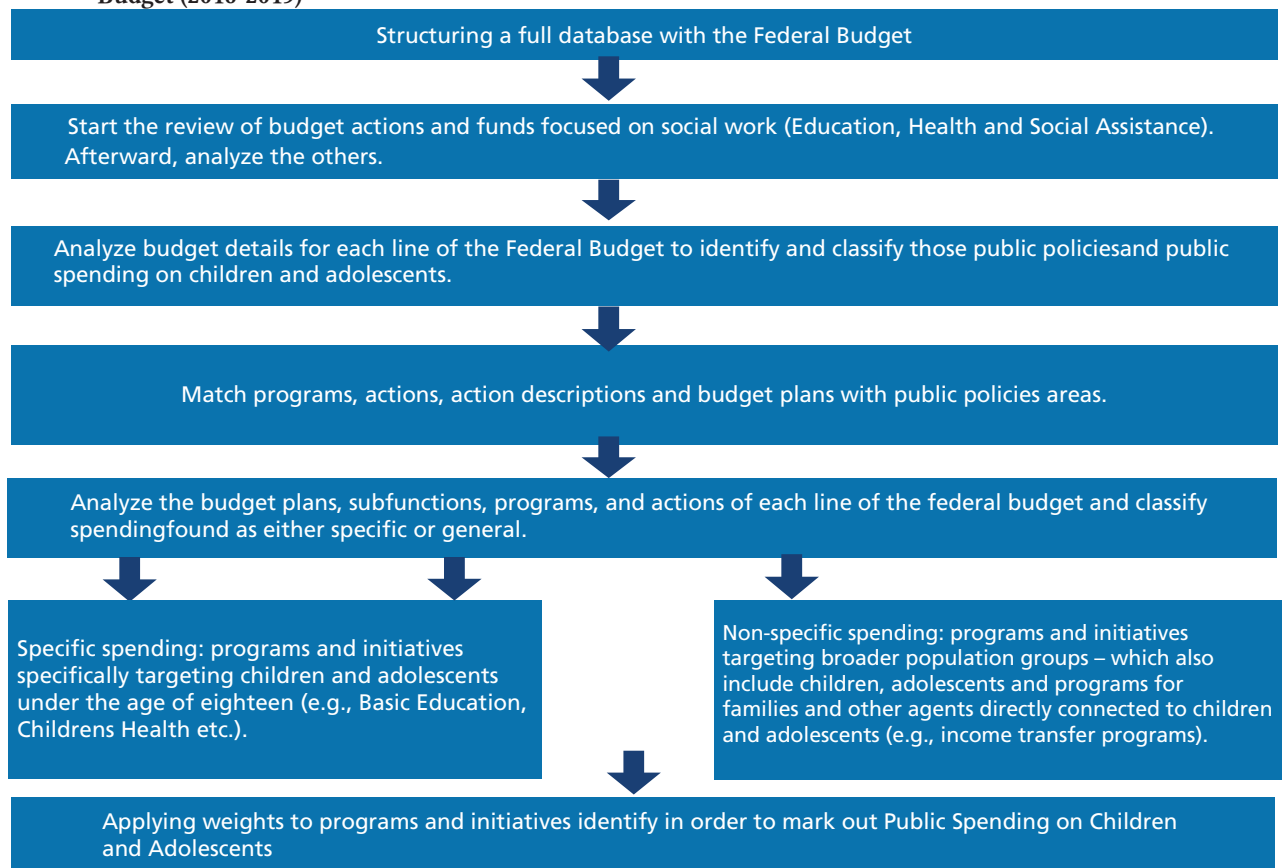
2.2.7 Step 7: weighting of non-specific spending

The last step of the methodology refers to the weighting of all actions, programs, and POs that were classified as non-specific expenses. This stage is of the greatest importance, as it allows us to determine the proportion of non-specific spending that benefits children and adolescents. To this end, indexes are applied to these budget items, in order to adjust them to the proportion spent solely on children and adolescents, excluding the spending on other age groups. The definition of these indexes depends on the availability of data and information regarding the characteristics of the budget details (budget action or plan), such as, for example, its specificity and the type of benefits granted.

The synthesis of the steps previously mentioned is illustrated in figure 1.

FIGURE 1

Decision tree to identify budget plans, programs, and actions on children and adolescents in the Federal General Budget (2016-2019)



2.3 Budget execution stage considered for the GSC&A measurement

The Fiscal and Social Security Budgets¹⁴ are the center of the analysis and search tool of this methodology. Although the Annual Budget Law (Lei Orçamentária Anual – LOA in Portuguese)¹⁵ includes expenses related to the refinancing of the federal internal and external public debt, in compliance with the provisions of articles 5, § 2, of the Fiscal Responsibility Law (Lei de Responsabilidade Fiscal – LRF in Portuguese),¹⁶ these amounts were not included in this study. This decision was based on the premise that they do not constitute expenses on children and adolescents.

The calculation of Public Spending on Children and Adolescents considers the stage of settlement of budget commitments assumed under the LOA. The execution of the spending foreseen in the public budget is carried out in three stages: initial budget/commitment, settlement and payment.¹⁷ The commitment creates an obligation to pay. At this stage, the government reserves the resources that will be paid when the good is delivered or the service is completed. Settlement occurs when the government declares that it received what it hired or purchased. That is, when it is verified that the good or service was delivered as contracted or that a certain stage of the work was completed as agreed. Lastly, payment is the stage in which government managers transfer the amount (payment) to the vendor or service provider.

At the payment stage, public resources leave the Federal Government's cash flow. However, in some cases, committed or settled budget expenses are not paid before the end of the year (December 31st of each year) and are recorded in Remaining Payables.¹⁸

These can fall into *processed payables* or *unprocessed payables*. The first comprises expenses committed and settled, but which, until December 31st, were not paid. Unprocessed payables refer to committed expenses that have not reached the settlement stage. As previously explained, the Public Spending measurement in this study considers only the settled liquidated expenses, because even if they are not paid in the current year, they will be paid as remaining payables in the subsequent year. Therefore, for the results intended and calculated here, payments of goods or services that did not happen in that current year do not affect our study, since their amount to be paid is computed as settlement.

2.4 Budget planning structure and information used to identify the GSC&A

According to the 2020 Federal Government Budget Technical Manual (Manual Técnico do Orçamento – MTO), the work program, which defines the budget programming qualitatively, is composed of five blocks of information (Brasil, 2020): i) classification by sphere; ii) institutional classification; iii) functional classification; iv) programmatic structure; and v) main information about the Program and Action.

The Ipea-UNICEF methodology extracts information from the most detailed level of the program, which is the budget action, defined as

the operation that results in products (goods or services) that contribute to meeting the objective of a program. The concept of action also includes mandatory or voluntary transfers to other entities of the Federation and to individuals and legal entities, in the form of subsidies, grants, aid, contributions, among others, and funding (Brasil, 2020, p. 36, our translation).

The detailing of the budget action in the Federal Budget schedule carries its description, implementation plan, measurement unit, and subtitle, as shown in table 1.

14. The entire budget is in excess of state-owned companies.

15. It sets targets and priorities for next year's public spending.

16. Brazil has a history of federal contingency in order to guarantee fiscal responsibility at the subnational level.

17. Federal Law No. 4,320/64.

18. Law No. 4,320/64, art. 36.

TABLE 1

Budget action main information

Structure bloc	Structure item	Questions that must be answered
Action main information	Action	What needs to be developed to reach the program goals?
	Description	What will be done/implemented? For what purpose?
	Implementation	How is it done?
	Product	What will be produced or delivered?
	Measurement	How is it measured/monitored?
	Subtitle	Where is it done/made? Where are the investment beneficiaries?

Source: Brasil (2020).

Even when the actions' details were available, often the existing information did not allow us to know, precisely, whether their products or deliveries included children and adolescents. In these cases, it was necessary to deepen the investigation to the budget plans (POs), which provide details and information of management details (not included in the Annual Budget Law), linked to budget actions. POs allow the preparation and execution of the budget at a more detailed level than the other details/information of the action.

In summary, when the title did not make clear its social purpose and/or attention to children and adolescents, it was necessary to analyze complementary data (sub-functions, budget units, programs, action descriptions, budget plans and beneficiaries) in search of key information that would allow to classify that action as *specific* for children and adolescents or not. Specific actions included early childhood education, basic education, maternal and child health, vaccination, among others.

An example would be the subgroups assisted within a Public Safety Program. One area of this program is the Witness Protection Action, and within this, a budget plan for the Protection of Children and Adolescents Against Death Threats. If our analysis had not extended to the action and its respective budget plan, this important initiative would probably not have been included in the GSC&A. This process proved to be important to provide reliability, precision, and transparency to the methodology used to calculate expenses. Other works with the same purpose were carried out, however, in a more aggregated way, using the own budget classifications that indicate *function* and *subfunction*, which may overestimate the expenses with this population.

2.5 Specific and non-specific/general spending: additional clarification

2.5.1 Specific spending

Specific spending covers all public policies and actions that are directed at children and adolescents.¹⁹ In the area of Health, they also include programs and actions aimed at pregnant women and those who are breastfeeding or in the puerperium. Some Health expenses, which originally seemed to be general spending, were classified as specific after we analyzed their budget plans, which indicated that their benefits specifically reach children and adolescents – for instance, adolescent health care actions, and the Stork Network Program (Rede Cegonha in Portuguese).²⁰

In education, specific spending includes daycare centers, early childhood education, primary and secondary education and all levels aimed at the population under eighteen. In turn, spending on vocational education was classified as non-specific spending, since this level of education also includes both late teenagers and adults. Higher Education was not accounted for in this methodology because it mostly covers the population over eighteen years of age. Although there are students who entered at a younger age, they constitute a negligible contingent with no significant expenditure for this study – and were, therefore, disregarded.

Almost all the specific spending on education corresponds to resources destined to basic education. This area, as it is well known, falls under the responsibility of states and municipalities, but the federal government has a supplementary

19. The age considered includes children and adolescents from 0 to 17 years, 11 months and 30 days.

20. According to the Ministry of Health: "Every woman has the right to reproductive planning and humanized care during pregnancy, childbirth and puerperium (postpartum), as well as children have the right to a safe birth and healthy growth and development. Ensuring these rights is the objective of the Ministry of Health with the Rede Cegonha/Stork Network Program. This strategy has the purpose of structuring and organizing maternity and child health care in Brazil and is being gradually implemented throughout the national territory". Available at: <<https://bit.ly/3Q1HeGh>>.

role, with the allocation of voluminous resources through the Basic Education Maintenance and Development Fund and for the Valorization of Education Professionals Program (Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais da Educação – Fundeb in Portuguese) of the National Education Development Fund (Fundo Nacional de Desenvolvimento da Educação – FNDE in Portuguese),²¹ among others.

Some expenditures on education, such as the scholarship for basic education by the Coordination for the Improvement of Higher Education Personnel (Coordenação de Aperfeiçoamento de Pessoal de Nível Superior – Capes in Portuguese),²² aimed at training teachers, were more difficult to classify. This spending was finally allocated to basic education. The same classification logic was used to include Application Schools' expenses,²³ despite their budget units being the Federal Universities. Other examples of this nature are the actions and budget plans related to Military Colleges because, in part, it is dedicated to any person of appropriate age.

2.5.2 Non-specific spending

Non-specific spending refers to public policies targeting the general population or other specific groups, but whose benefits reach children and adolescents and are important for their integral development and the exercise of their rights.

Spending on the Unified Social Assistance System (Sistema Único de Assistência Social – Suas in Portuguese), a system that organizes social assistance services in Brazil, for example, was considered non-specific/general spending because its actions and programs are aimed at families, individuals and population groups in vulnerable situations, among which are children and adolescents. In this way, the resources destined for Basic Social Protection and Special Social Protection of High and Medium Complexity of the Suas were accounted for in the GSC&A, to which weights were applied, in order to include only the resources destined for children and adolescents.

The same occurred with the Continuous Benefit Program (Benefício de Prestação Continuada – BPC in Portuguese), which is a monetary benefit aimed at low-income elderly people and people with disabilities (including children and adolescents) – weights were applied to reflect only spending on children and adolescents. The budget action called School-BPC (BPC Escola) was classified as a specific expense because it aims at guaranteeing children and adolescents with disabilities access to and permanence in school.

In the Health area, federal public hospitals for general care were considered as non-specific spending, but their expenses were weighted to adjust to the care of children and adolescents. The same logic was applied to public university hospitals. It is important to clarify that public university hospitals are part of the Ministry of Education's budget, but their spending was allocated under Health due to their nature and weighted as hospital care.

The organization of the Brazilian Unified Health System (Sistema Único de Saúde – SUS in Portuguese) is quite broad and complex, and includes, for example, the Variable Primary Care Minimum Amount (PAB Variável in Portuguese) and the Fixed Primary Care Minimum Amount (PAB Fixo in Portuguese), which are transfers to states and municipalities according to criteria agreed by Health managers. These transfers reach the entire population, including children and adolescents. Following the same logic, they were classified as non-specific/general and weighted expenses for children and adolescents. In addition to Minimum Amounts, other items were deemed important for the Health Budget, with significant weights applied to total resources, such as actions and plans to fund public (subsidized) pharmacies and high-cost medicines.

In Education, the Federal Institutes of Education and the resources designated to the National Program for the Access to Technical Education and Employment (Programa Nacional de Acesso ao Ensino Técnico e Emprego – Pronatec in Portuguese) were classified as expanded expenditures and then weighted to reflect spending on the adolescents who attend this level of education.

Non-specific spending also includes other sectors' policies. A relevant example, with a relatively voluminous resource, is a program of the Public Defender's Office for legal assistance to citizens, which, by concept, also serves children and adolescents. Therefore, the actions of this program were weighted and computed in the Public Spending on Children and Adolescents. Actions and programs aimed at the indigenous population and those that increase racial and gender equality were classified as non-specific and allocated under the protection and defense of rights.

21. Fundeb is the fund responsible for funding public basic education. Regarding Fundeb, researchers must watch out for double accounting when analyzing Federate investments – these investments consolidate resources coming from the three governmental spheres (federal, state and municipal). The FNDE guaranteed the transfer to the subnational level.

22. Capes supports universities, through their programs, and works in the expansion and consolidation of graduate studies in Brazil.

23. As it is linked to a university, an application school serves as a field of experimentation for innovations in didactics and school management. Its social function is to integrate pedagogical theory and practice in the training of students and teachers.

2.6 Other methodology decisions

In addition to the decisions and classification rules previously mentioned, throughout this work, other issues emerged and demanded new decisions, as well as the adoption of specific procedures, as listed and explained next.

- 1) The expenses with inactive personnel were not computed.²⁴ Therefore, the expense groups referring to the resources destined for retired/inactive personnel and pensioners were not included²⁵ and neither were those referring to social charges and contributions collected by social security entities.
- 2) In the 2016-2019 period, the resources with contingency reserve were not used, for this reason; they were not included in the totals of the Public Spending on Children and Adolescents. The analysis carried out showed that there were no commitments, settlements, or payments related to such resources.
- 3) The benefits and labor aids in general, also known as “fringe benefits”²⁶ or non-salary benefits (Fernandes et al., 1998), were not computed, even when they were titled “nursery allowance” or “food allowance”. In essence, they are benefits added to the salary of public servants, bearing little relation to the provision of social benefits to the entire population of children and adolescents.
- 4) The production promotion policies, although focused on families, were not considered non-specific spending. This includes family farming policies and others.²⁷
- 5) Interest expenses, charges, and amortization of public debt were not computed, as they are not considered to be of a social nature.
- 6) All management expenditures were considered “non-specific spending”, as we assessed that the general expenses with the budget unit and the public servants who execute public policies constitute a part of the spending on children and adolescents, although not final. The weights applied to spending correspond to the percentages spent on children and adolescents in each Budget Unit. Thus, for example, the FNDE, which spends almost all (96%) of its budget on children aged zero to seventeen, will have the same proportion of 96% as a management weight. In the case of the Ministry of Defense, which allocates an insignificant proportion of its budget to the children and youth population, will receive the weighting of the proportion of 0.027% over its management expenses.
- 7) Expenses for the training of civil servants also followed the previous reasoning, since training contributes to the improvement of the public service offered to children and adolescents.²⁸

3 DETAILED CRITERIA AND WEIGHTING

Different weights were used to identify the portion of resources from non-specific expenditures that go to children and adolescents. The choice of each weight varied according to the characteristics and objectives of each budget action/PO, such as target population, type of product and service delivered, and the availability of information. As a data source, the Administration’s public policy records, and programs were preferably used. One example was the use of the information contained in the Social Program Unified Registration (Cadastro Único para Programas Sociais in Portuguese) – which allows for the weighting of expenses of the Family Assistance Program (Programa Bolsa Família – PBF in Portuguese) and other important social programs of the Suas. Cadastro Único offers great precision, as it collects the beneficiary details and makes this information available by age group.

However, many actions and programs do not have administrative records and information segmented by age group and by the target audience. In these cases, it was necessary to create weights from other databases, such as the Demographic (by the Brazilian Institute of Geography and Statistics/Instituto Brasileiro de Geografia e Estatística – IBGE in Portuguese) and School Censuses (by the Studies and Research National Institute/Instituto Nacional de Estudos e Pesquisas – Inep in Portuguese), the National Household Sample Surveys (Pesquisa Nacional por Amostra de Domicílios – PNAD/IBGE), the National Health Survey (Pesquisa Nacional de Saúde – PNS in Portuguese), and others.

24. Not including the retirement and civil pensions; Financial Compensation between Federal, State, and Municipal Social Security Entities and Compensatory Benefits and Pensions Deriving from Special Legislation and/or Court Decisions; and Contribution by the Federal Government, its Authorities, and Foundations to the Funding of the Pension Scheme for Federal Public Servants.

25. For more details on the classification of spending groups, please refer to the Manual of Accounting Applied to the Public Sector (MCASP) prepared by the National Treasury Secretariat (STN).

26. Committee on Ways and Means. *Tax treatment of employee fringe benefits*: written comments and hearings before a task force of the Committee on Ways and Means – House of Representatives, ninety-fifth Congress, second session. Washington: U.S. Government Printing Office, 1978. (Serial 95-109).

27. However, there are actions such as “2798 – Acquisition and Distribution of Food from Family Agriculture for the Promotion of Food and Nutrition Security” that were computed, as they deal more with the acquisition and distribution of food and not with productive promotion itself.

28. The classification of social spending carried out by Ipea between 1994 and 1996 considered the training of civil servants working in the social sector as social spending (Fernandes et al., 1998).

The attention to detail when defining each of the weights was fundamental for the quality of the result that we intended to achieve with this Methodology since these weights directly impact the calculation of the amount of non-specific spending that was computed in the GSC&A. The following tables present the weights used in expenses classified as general.

3.1 Demographic weight

The demographic weight, defined as the proportion of children and adolescents in the country's total population, was applied to budget actions and plans for which it was not possible to obtain information on actual expenditure by age group – from administrative records or other sources.

TABLE 2

Children and adolescents (under 18) population numbers and their percentage of the total Brazilian population (2016-2019)

Year	Age group	Population	Percent
2016	Under 18	52,365,514	25.60
	18 years or older	152,166,837	74.40
	Total	204,532,351	100.00
2017	Under 18	51,940,818	25.19
	18 years or older	154,231,522	74.81
	Total	206,172,340	100.00
2018	Under 18	51,397,222	24.73
	18 years or older	156,456,071	75.27
	Total	207,853,293	100.00
2019	Under 18	50,791,377	24.24
	18 years or older	158,705,086	75.76
	Total	209,496,463	100.00

Source: Continuous PNAD/IBGE. Available at: <<https://bit.ly/3PKNamy>>.

3.2 Household classification weights in the country's income distribution

The family income classification weights in the country's income distribution were applied whenever budget actions and plans, classified as non-specific/general spending, had income criteria (poverty and extreme poverty) for the delivery of their product or service.

TABLE 3

Children and adolescents (up to 18 years of age) from families in the bottom of the income distribution (2016-2019)
3A – Children and adolescents from families in the bottom 20% of the income distribution

Year	Age group	Population	Percent
2016	Under 18	22,028,544	41.66
	18 years or older	30,852,780	58.34
	Total	52,881,324	100.00
2017	Under 18	21,499,117	40.88
	18 years or older	31,095,423	59.12
	Total	52,594,540	100.00
2018	Under 18	21,294,049	40.26
	18 years or older	31,590,905	59.74
	Total	52,884,954	100.00
2019	Under 18	21,017,933	39.63
	18 years or older	32,014,868	60.37
	Total	53,032,801	100.00

3B – Children and adolescents from families in the bottom 40% of the income distribution

Year	Age group	Population	Percent
2016	Under 18	35,350,991	35.66
	18 years or older	63,781,354	64.34
	Total	99,132,345	100.00
2017	Under 18	34,877,208	35.13
	18 years or older	64,393,266	64.87
	Total	99,270,474	100.00
2018	Under 18	34,649,677	34.55
	18 years or older	65,645,450	65.45
	Total	100,295,128	100.00
2019	Under 18	33,961,346	33.80
	18 years or older	66,512,330	66.20
	Total	100,473,676	100.00

Source: Continuous PNAD/IBGE. Available at: <<https://bit.ly/3PKNamy>>.

Obs.: Persons whose condition in the household is pensioner, domestic worker, or close relative of a domestic worker were not considered in the calculation of household income.

3.3 Weights to capture the proportion of children and adolescents benefited by the PBF/Family Assistance National Program

The PBF is a direct income transfer program that benefits families in poverty and extreme poverty in Brazil. It offers benefits that vary according to family composition, with emphasis on families living in extreme poverty and having children and adolescents up to fifteen years of age and/or adolescents between sixteen and seventeen years of age. Families with these characteristics receive additional financial assistance from the Program. For this reason, and for the purposes of this methodology, it was essential to determine the additional expenses of the program aimed at the population aged between zero and eighteen years of age.

Thus, to find the proportion of income transfer sent to families with children and adolescents, as in the case of the action “8,442 – Transfer of Income Directly to Families in Poverty and Extreme Poverty (Law No. 10,836, of 2004)”, we used the following weighting scheme: a proportion of transfers to families with children and adolescents in relation to the total transfers to all families benefiting from the PBF. We had considered the inherent mechanisms of the program design, which transfer more resources to families with children.

TABLE 4

Monthly payroll of the PBF: distribution of amounts transferred to beneficiary families according to the presence of children and adolescents – up to 18 years of age (2015-2019)

Year	Household group	Bolsa Familia transfers	
		RS	%
2015	Without children and adolescents	238,775,182	10.85
	With children and adolescents	1,961,895,802	89.15
	Total	2,200,670,984	100.00
2016	Without children and adolescents	258,090,551	10.94
	With children and adolescents	2,100,523,430	89.06
	Total	2,358,613,981	100.00
2017	Without children and adolescents	326,664,942	13.14
	With children and adolescents	2,159,505,608	86.86
	Total	2,486,170,550	100.00
2018	Without children and adolescents	365,883,420	14.24
	With children and adolescents	2,202,629,769	85.76
	Total	2,568,513,189	100.00

(Continues)

Year	Household group	Bolsa Familia transfers	
		R\$	%
2019	Without children and adolescents	370,102,734	14.71
	With children and adolescents	2,145,147,511	85.29
	Total	2,515,250,245	100.00

Source: Cadastro Único.

Obs.: Beneficiary families – extraction in December of each year then paired with the respective payroll (effective in the following month) to obtain the amounts paid and their distribution.

3.4 Weights for the BPC

The BPC is a cash transfer program that, like Bolsa Família, also includes children and adolescents with disabilities among the public served. It is a benefit guaranteed by the Brazilian Constitution and transfers a monthly income of 1 (one) minimum wage to the elderly, aged sixty-five or older, and to disabled people unable to live independently and work, proving that they do not have the means to provide for their own maintenance, nor does their family (Brasil, 2007).²⁹

As can be seen in table 5, between 2016 and 2019, the proportion of the population with disabilities from zero to eighteen years of age was, on average, 13% of the total population with disabilities. In order to make BPC expenses paid to people with disabilities reflect only the amount destined for children and adolescents, the proportion of children and adolescents with disabilities was used as annual weights, as seen in table 5.

TABLE 5

Children and adolescents (up to 18 years of age) receiving BPC¹ (2016-2019)

Year	Age group	Population	Percent
2016	Under 18 years	212,567	13.11
	18-64 years of age	1,408,772	86.89
	Total	1,621,339	100.00
2017	Under 18 years	198,202	13.01
	18-64 years of age	1,324,740	86.99
	Total	1,522,942	100.00
2018	Under 18 years	209,464	12.94
	18-64 years of age	1,409,212	87.06
	Total	1,618,677	100.00
2019	Under 18 years	224,884	13.11
	18-64 years of age	1,490,178	86.89
	Total	1,715,062	100.00

Source: Continuous PNAD/IBGE. Available at: <<https://bit.ly/3PKNamy>>.

Note: ¹ BPC is a Brazilian social assistance benefit paid per month to elderly and/or disabled people who cannot guarantee their survival, on their own or with the support of their family.

Obs.: 65+ year-old population was not considered in this year.

3.5 Weights for indigenous children and adolescents

To properly identify and capture amounts spent on indigenous children and adolescents in programs, actions and budget plans (POs) aimed at indigenous people in general, this methodology used information from the Brazil PNAD/IBGE, which presents information on the indigenous population by age groups. In this case, the weights used were the percentage of the population between zero and eighteen years in the total indigenous population in Brazil, as seen in table 6.

29. The BPC is a non-transferable individual benefit, not granted for life, and is part of the Basic Social Protection Program within the scope of the Suas.

TABLE 6

Indigenous adult, children and adolescents (up to 18 years of age) populations in Brazil (2016-2019)

Year	Age group	Frequency	Percent
2016	Under 18	133,231	25.53
	18 years or older	388,701	74.47
	Total	521,932	100.00
2017	Under 18	140,828	23.18
	18 years or older	466,778	76.82
	Total	607,607	100.00
2018	Under 18	193,439	24.01
	18 years or older	612,269	75.99
	Total	805,709	100.00
2019	Under 18	177,248	23.16
	18 years or older	588,057	76.84
	Total	765,305	100.00

Source: Continuous PNAD/IBGE. Available at: <<https://bit.ly/3PKNamy>>.

3.6 Weights for children and adolescents living in rural areas

In the Federal Budget analyzed by this research, there are programs, actions, and budget plans specifically aimed at the rural population. To adjust these expenses for the population of children and adolescents, data produced by the annual PNADs were used, calculating the percentage of the population between zero and eighteen years of age in the total population living in Brazil's rural areas, as shown in table 7.

TABLE 7

Rural adults, children and adolescents (under 18 years) populations in Brazil (2016-2019)

Year	Age group	Population	Percent
2016	Under 18	8,895,601	30.00
	18 years or older	20,757,423	70.00
	Total	29,653,024	100.00
2017	Under 18	8,543,785	29.27
	18 years or older	20,641,129	70.73
	Total	29,184,914	100.00
2018	Under 18	8,579,699	28.70
	18 years or older	21,319,637	71.30
	Total	29,899,336	100.00
2019	Under 18	8,335,425	28.54
	18 years or older	20,871,281	71.46
	Total	29,206,706	100.00

Source: Continuous PNAD/IBGE. Available at: <<https://bit.ly/3PKNamy>>.

3.7 Weights for programs and actions aimed at the afro-descendant population

Weights were applied to actions, programs, and budget plans aimed at *quilombola* peoples,³⁰ using the PNADs annual data, and by calculating the percentage of children and adolescents, who self-declared as black, in relation to the total population that self-declared as black in those communities (table 8).

30. In Brazil, according to the Palmares Cultural Foundation, there are 3,447 *quilombola* communities across all regions. The *quilombolas* are the remnants of an ethnic-racial group formed by descendants of runaway slaves during the period of slavery in Brazil, among other groups that lived in the so-called *quilombos*. *Quilombolas* have their own identity, which forms the basis of their historically constructed social and cultural organizations.

TABLE 8

Black adult, children and adolescents (under 18 years) populations in Brazil (2016-2019)

Year	Age group	Population	Percent
2016	Under 18	3,367,376	20.16
	18 years or older	13,335,953	79.84
	Total	16,703,329	100.00
2017	Under 18	3,513,208	19.84
	18 years or older	14,194,086	80.16
	Total	17,707,293	100.00
2018	Under 18	3,766,502	19.59
	18 years or older	15,460,380	80.41
	Total	19,226,881	100.00
2019	Under 18	3,755,637	18.98
	18 years or older	16,032,361	81.02
	Total	19,787,999	100.00

Source: Continuous PNAD/IBGE. Available at: <<https://bit.ly/3PKNamy>>.

In turn, the weights for budget actions and programs aimed at reducing and eliminating racial inequality in Brazil considered the proportion of the black population³¹ between zero and eighteen years in relation to the total population that self-declared as black in the country (table 9).

TABLE 9

Black adult, children and adolescents (under 18 years) populations in Brazil (2016-2019)

Year	Age group	Population	Percent
2016	Under 18	30,441,003	27.16
	18 years or older	81,626,351	72.84
	Total	112,067,353	100.00
2017	Under 18	30,269,148	26.52
	18 years or older	83,854,068	73.48
	Total	114,123,216	100.00
2018	Under 18	29,976,174	25.85
	18 years or older	85,988,978	74.15
	Total	115,965,151	100.00
2019	Under 18	29,950,929	25.40
	18 years or older	87,958,651	74.60
	Total	117,909,580	100.00

Source: Continuous PNAD/IBGE. Available at: <<https://bit.ly/3PKNamy>>.

3.8 Weights for children and adolescents with disabilities

The weights available in table 10 were applied to identify and capture those resources destined for children and adolescents when the actions or budget plans were aimed at people with disabilities – but were not related to the BPC Program.

31. The group of people that self-declares as black or *pardo*.

TABLE 10
Children, adolescents and adults with disabilities (2010)

Age group	Population	Percent
Under 18	4,678,009	10.26
18 years or older	40,928,039	89.74
Total	45,606,048	100.00

Source: IBGE 2010 Demographic Census.

3.9 Weights for actions for the protection or reparation of Human Rights (in face of violations)

For children and adolescents whose rights were violated, the percentage of 17.86% was used, whose source is the “Dial 100” Report on complaints received in 2019, involving children and adolescents. Dial Human Rights – Dial 100 – is a service to report Human Rights violations and disseminate information on the rights of vulnerable groups. It is maintained by the Ministry of Women, Family and Human Rights, which, upon receiving the complaints of violations of the rights of children and adolescents, the elderly, people with disabilities, the LGBT population, the homeless population, and others, analyzes them and forwards to the protection and accountability institutions.

3.10 Weights for actions for the protection of women

The weights shown in table 11 were used for budget actions or plans aimed at the protection and reparation of women’s rights, which, indirectly, reach children and adolescents – sons and daughters of these women.

TABLE 11
Children and adolescents (12-17 years of age) in the Brazilian population (2016-2019)
(In %)

Year	Percent
2016	9.92
2017	9.78
2018	9.61
2019	9.42

Source: Population projection – Datasus/IBGE.

Obs.: 1. For children and adolescents whose rights were violated, we used the 17.86% shown in the report that presents the statistics of “Dial 100”, available in 2019.

2. The percentage applied to youth actions (15 to 17 years of age) was 5.4% according to the 2010 IBGE Demographic Census.

3.11 Weights for youth protection actions

In the federal government budget, there are also programs and actions targeting young people, between fifteen and twenty-nine years of age. In this case, to calculate the expenditure solely on adolescents (15-17 years of age), the percentage applied was 5.4%, which is the proportion of this age group in the total young people population, as provided by the IBGE 2010 Demographic Census.

3.12 Weights for programs, actions, and budget plans for Sanitation

Considering that access to treated water, sanitation, and the correct disposal of solid waste are important prerequisites for the healthy development of children and adolescents, this methodology, in a thoughtful way, incorporated the expenses with basic sanitation actions in the GSC&A. The data used in the construction of the weights for these actions are from the PNAD/IBGE and considered the population of children and adolescents in two sets of municipalities: i) municipalities with a population greater than 50 thousand inhabitants, including capitals and metropolitan regions; and ii) municipalities with a population of fewer than 50 thousand inhabitants³² (tables 12 and 13).

TABLE 12

Children and adolescents (under 18) population in municipalities with more than 50 thousand inhabitants – capitals, RMs¹ and Ride² (2016-2019)

Year	Age group	Population	Percent
2016	Under 18	20,104,938	23.96
	18 years or older	63,820,296	76.04
	Total	83,925,234	100.00
2017	Under 18	19,963,366	23.57
	18 years or older	64,720,879	76.43
	Total	84,684,245	100.00
2018	Under 18	19,664,208	23.01
	18 years or older	65,799,892	76.99
	Total	85,464,100	100.00
2019	Under 18	19,593,826	22.72
	18 years or older	66,632,668	77.28
	Total	86,226,494	100.00

Source: Continuous PNAD/IBGE. Available at: <<https://bit.ly/3PKNamy>>.

Notes: ¹ RMs – metropolitan areas.

² Ride – Integrated Development Area of the Federal District and Surroundings.

TABLE 13

Children and adolescents (under 18) population in municipalities with less than 50 thousand inhabitants (2016-2019)

Year	Age group	Population	Percent
2016	Under 18	13,170,025	39.72
	18 years or older	19,987,719	60.28
	Total	33,157,744	100.00
2017	Under 18	12,978,370	39.05
	18 years or older	20,253,630	60.95
	Total	33,232,000	100.00
2018	Under 18	12,678,545	37.83
	18 years or older	20,834,029	62.17
	Total	33,512,574	100.00
2019	Under 18	12,471,540	36.36
	18 years or older	21,825,448	63.64
	Total	34,296,988	100.00

Source: Cadastro Único.

Obs.: Based on the 2010 Census.

3.13 Weights for primary health care actions, hospital admissions of children and adolescents, and immunobiologicals

To consider spending on programs and actions within the scope of Primary Health Care of the SUS, the data source used was the PNS³³ carried out in 2013. Through this research, it was possible to calculate the percentage of people up to eighteen years of age who reported having used Primary Health Care Services in the two weeks prior to the interviews. The data showed that, of the total number of people assisted in this modality by the SUS, 23.13% (17.5 million) were children and adolescents. Thus, this was the percentage applied to calculate primary health care spending on the population between zero and eighteen years (table 14).

33. PNS was a nationwide household survey carried out by IBGE in partnership with the Ministry of Health in 2013. It is part of the Integrated System of Household Surveys (Sistema Integrado de Pesquisas Domiciliares – SIPD in Portuguese) of the IBGE (2007) and follows a periodicity of 5 years.

TABLE 14

Percentage of people under 18 years of age among the people who reported having been assisted by the SUS up to two weeks before the questionnaire was applied (2013)

Age group	Number of observations	Frequency	Percent
Under 18	4,052	4,053,961	23.13
18 years or older	12,534	13,475,189	76.87
Total	16,586	17,529,150	100

Source: PNS/IBGE.

Preparation: Ninsoc/Disoc/Ipea – Social Information Center.

Obs.: Children under 18 years of age = those who are 17 years 11 months and 30 days old or less.

The construction of weights for expenses with hospital admissions of children and adolescents by the SUS also used the information produced by IBGE (2015). According to this study, the proportion of people between zero to eighteen years old, who declared to have been hospitalized at a SUS facility in the period of up to twelve months before the interviews was around 23.36%. Therefore, this was the weight used for the spending on programs and actions related to the admission of children and adolescents to hospitals (table 15).

TABLE 15

Percentage of people under 18 years of age among those that declared to have been hospitalized in a SUS facility up to 12 months before the questionnaire was applied (2013)

Age group	Number of observations	Frequency	Percent
Under 18	5,882	5,879,032	76.64
18 years or older	1,927	1,792,124	23.36
Total	7,809	7,671,156	100

Source: PNS/IBGE.

Preparation: Ninsoc/Disoc/Ipea – Social Information Center.

Obs.: Children under 18 years of age = those who are 17 years 11 months and 30 days old or less.

From the definition of the Primary Care (23.13%) and Hospital Care (23.36%) weights, it was possible to weight each nomination budget line related to these health services. Regarding the capture of SUS Health expenditures with immunobiological for children and adolescents, the construction of weights was made using the National Immunization Survey of the Ministry of Health, by calculating the doses applied to the age group from zero to seventeen years, out of the total applications in the general population. This proportion ranged from 65% to 69.1%, depending on the budget year analyzed.

3.14 Weights for programs, actions and budget plans for Education

To identify and capture the Ministry of Education's expenditures on Basic Education, the weight of 85.18% was used, which represents the total enrollment in this stage of education in 2017 – 49.3 million – multiplied by hundred and divided by the number of enrollments of those up to seventeen years in the entire education network, a figure of 41.9 million, as shown in table 16.

TABLE 16

Basic education enrollments (total and of people under 18 years) by levels (2017)

Basic education stages	Enrollments	Enrollments of people under 18 by level in 2017					Basic education weight
		Under 18	Under 18 – federal schools	Under 18 – state schools	Under 18 – municipal schools	Under 18 – private schools	
Basic education	8,508,731	8,508,193	2,998	56,698	6,085,795	2,362,702	99.99
Nursery	3,406,796	3,406,791	1,463	4,476	2,220,234	1,180,618	100.00
Preschool	5,101,935	5,101,402	1,535	52,222	3,865,561	1,182,084	99.99
Primary school	27,348,080	27,018,125	21,861	7,055,492	15,365,781	4,574,991	98.79
Early years	15,328,540	15,259,327	7,224	2,076,218	10,388,518	2,787,367	99.55

(Continues)

(Continued)

Basic education stages	Enrollments	Enrollments of people under 18 by level in 2017					Basic education weight
		Under 18	Under 18 – federal schools	Under 18 – state schools	Under 18 – municipal schools	Under 18 – private schools	
Senior years	12,019,540	11,758,798	14,637	4,979,274	4,977,263	1,787,624	97.83
Secondary/high school	7,930,384	5,452,242	136,939	4,451,613	31,926	831,764	68.75
Specialized high school	7,376,065	5,083,362	13,140	4,229,097	23,865	817,260	68.92
Regular high school	94,793	32,109	0	29,895	965	1,249	33.87
High school + integrated technical program	459,526	336,771	123,799	192,621	7,096	13,255	73.29
Technical vocational education – high school level	1,791,806	473,833	132,810	268,320	10,462	62,241	26.44
Associated to high school	589,362	369,149	123,824	222,686	8,121	14,518	62.64
Concomitant with high school	328,073	94,140	7,545	43,132	2,222	41,241	28.69
Subsequent to high school	874,371	10,544	1,441	2,502	119	6,482	1.21
Professional education – Continuing Initial Training (FIC)	39,197	12,882	518	883	291	11,190	32.86
Concomitant FIC Program	19,738	12,266	490	666	0	11,110	62.14
EJA Integrated FIC Program ¹	19,459	616	28	217	291	80	3.17
Adults and Young People Education (EJA)	3,598,716	456,446	85	142,081	302,095	12,185	12.68
Primary school	2,172,904	439,931	39	127,623	301,748	10,521	20.25
Secondary/high school	1,425,812	16,515	46	14,458	347	1,664	1.16
Total calculated according to Inep ²	48,608,093	41,551,956	171,359	11,752,184	21,787,938	7,840,475	85.48
Total calculated according to Public Spending on Children and Adolescents ³	49,216,914	41,921,721	295,211	11,975,087	21,796,350	7,855,073	85.18

Source: Basic education microdata (Inep/MEC).

Notes: ¹ Numbers include the Projovem Urbano. Age calculated using birth year (reference Dec. 31, 2017).

² Inep excludes some enrollments from the calculation due to double counting.

³ Regarding expenses on children and adolescents, we are considering double counting because the number of entries matters. If a student is computed twice because they have two enrollments, there are two entries/visits and consequently, this is shown in the expense account.

To calculate the spending on specific federal schools, such as Pedro II School, Benjamim Constant Institute, and National Institute for the Education of the Deaf, the weights used were obtained from microdata from the 2017 Basic Education Census as can be seen in table 17.

TABLE 17

Pedro II School, Benjamin Constant Institute and the National Institute of Education for the Deaf Enrollments (2017)

Enrollments	18 years or older	Under 18	Total	Under 18 (%)
Pedro II School	2,140	10,135	12,275	82.57
Benjamim Constant Institute	34	181	215	84.19
National Institute of Education for the Deaf	237	188	425	44.24

Source: Basic education microdata (Inep/MEC).

To appropriate the expenses on children and adolescents by the professional and technological education institutions, the weights described in table 18 were used – followed by the details in the observations.

TABLE 18

Total Basic and Higher Education enrollments in the Federal Vocational and Technological Institutions (2017)¹

Education level	18 years or older	Under 18	Total	Under 18 (%)
Basic education ²	225,095	171,387	396,482	43.23
Higher education ³	206,993	899	207,892	0.43
Total ⁴	432,088	172,286	604,374	28.51
Total ⁵	429,579	161,880	591,459	27.37
Total ⁶	427,897	159,360	587,257	27.14

Sources: Basic and higher education microdata (Inep/MEC); Nilo Peçanha Platform; and Microdata from Plataforma Sucupira.

Notes: ¹ Data for students under 17 years of age in postgraduate programs were not computed. The Sucupira Platform only reports data under the age of 19, which totaled 13 enrollments. As there was no way of knowing how many were under eighteen for such a small number, this number was not considered.

² Includes Pedro II School, Benjamin Constant Institute, the National Institute for the Education of the Deaf, Federal Vocational and Technological Institutes (IF's), Cefets and other federal schools, in addition to the University Applied Colleges.

³ It does not include the Federal Universities' Programs, only the IF's and Cefet's. The University Programs are not part of the Federal Vocational and Technological Education.

⁴ Includes Colégio Pedro II.

⁵ Does not include the Colégio Pedro II.

⁶ Does not include the Colégio Pedro II nor the Federal University Applied Colleges.

Enrollments for the program known as Bolsa-Formação were weighted according to the amount provided in table 19.

TABLE 19

Bolsa-Formação Enrollments (2017)

Enrollments	Frequency	Percent
Bolsa-Formação Enrollment in 2017	306,997	24.93
People under 18 years of age ¹	1,231,506	100.00

Source: Brasil (2017, p. 67) and Basic Education Census microdata.

Note: ¹ Enrollment in the FIC, professional education, and technology high school programs (in the concomitant and subsequent program schedules), except the Pedro II School.

The enrollments in the National Program for Access to Technical Education and Employment (Pronatec) at Federal Institutions were weighted by the number of enrollments presented in the 2017 Pluriannual Plan Assessment Report (Brasil, 2017). The PPA includes the total enrollment of children under eighteen years of age at federal institutions – according to microdata from the 2017 Basic Education Census in the FIC programs and in the Concurrent and Subsequent Professional Education courses, as can be seen in table 20.

TABLE 20
Pronatec total enrollment (2017)

Enrollments	Frequency	Percent
Pronatec enrollments – Federal Institutions	128,980	100.00
Enrollments of people under 18 years of age in Professional Education Programs at Federal Institutions ¹	9,504	7.37

Source: Inep Basic Education Census microdata and Brasil (2017, p. 67).

Note: ¹ Enrollment in the FIC, Professional Education, and Technology High School programs (in the concomitant and subsequent program schedules).

The weights provided in table 21 were applied to the budget actions related to the evaluations carried out by Inep.

TABLE 21
Study made by Inep (2017)

Enrollments	18 years or older	Under 18	Total	People under 18 (%)
Enem	5,361,224	1,370,117	6,731,341	20.35
Saeb	940,192	4,514,451	5,454,643	82.76
Enceja	1,530,320	46,588	1,576,908	2.95
Celpe-Bras ¹	492613	...	492,613	0.00
Pisa
Total	8,324,349	5,931,156	14,255,505	41.61

Source: Inep – study microdata, 2017.

Note: ¹ It was not possible to identify the number of those under 18 years of age enrolled for the Celpe-Bras, but it is likely to be a very small number. Celpe-Bras is a proficiency exam in Portuguese, required during university application and to work in Brazil. It is neither mandatory nor required for children and adolescents.

3.15 Weights for administrative, personnel, and human resources training spending

The weights used for administrative and personnel and human resources training expenses of the budget units were calculated as follows: the total budget unit spending on children and adolescents (weighted, in the case of non-specific) was divided by the total budget unit amount. Among the spending with active personnel, spending on training the staff of the budget unit was also considered, as we assessed that training staff contributes to the improvement of the service provided to the population, which includes children and adolescents. Box 1 presents the formula used. Thus, in budget units, where the spending on children and adolescents has been reduced, the computation of administrative and personnel costs will also be reduced. And, in budget units, where spending on children and adolescents is significant, administration and management costs will also be proportional.

BOX 1

Weights calculation for administrative and human resources spending per budget unit (BU)

$$\text{Weight} = \frac{\text{Weighted children – focused budget unit spending}}{\text{budget unit total spending}} \times 100$$

Authors' elaboration.

4 PUBLIC SPENDING ON CHILDREN AND ADOLESCENTS: MAIN RESULTS FOUND (2016-2019)

This section presents a brief analysis of the data obtained from the application of the methodology previously described in the exercise of Federal Budgets for the years 2016, 2017, 2018 and 2019. The results found allow for broader and more in-depth analysis to be carried out, even considering the different areas of public policies that are important for the protection of the rights of children and adolescents. However, in this section, we will only address the main numbers to show the dimension of the spending on children and adolescents made by the Brazilian federal government. We also expect to illustrate the relevance and potential for replication of this methodology in other budget exercises and by other institutions and levels of the government.

4.1 The dimension of public spending on children and adolescents in the federal budget

As can be seen in table 22, spending on children and adolescents between 2016 and 2019 was around R\$ 90 billion per year, with its lowest value occurring in 2017 – around R\$ 86,7 billion. As a comparison, according to data from Siga Brasil,³⁴ in 2019, the resources allocated to children and adolescents were about three times smaller than the amounts paid to investment funds, pension funds, and banks, in the form of payment of interest on the public debt – R\$ 285 billion.

The GSC&A represented, on average, about 3.0% of the Federal Budget between 2016 and 2019. Figure 2 also reveals that the proportional GSC&A hit its lowest level in 2016, the year in which Brazil faced a period of economic recession with a 3.6% reduction in gross domestic product (GDP). In 2017, the proportion of the GSC&A in the Federal Budget rose to 3.24%, and fell again to 3.19%, ending the 2016-2019 PPA cycle at 3.28% of the total budget in 2019.

TABLE 22

GSC&A participation in the Federal Budget (2016-2019)

Year	GSC&A (R\$ 1 thousand)	FGB (R\$ 1 million)
2016	91,161.23	2,939,581.71
2017	86,749.55	2,676,039.58
2018	88,449.19	2,776,494.93
2019	90,715.53	2,768,306.86

Source: Siop/SOF.

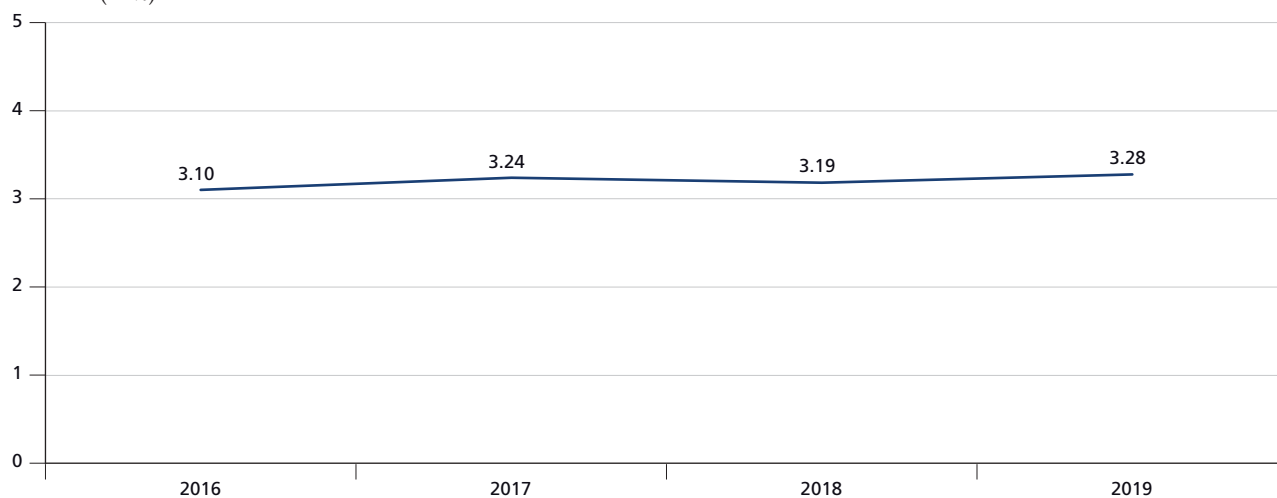
Preparation: Ipea and UNICEF.

Obs.: Amounts settled at constant 2019 prices.

FIGURE 2

GSC&A participation in the Federal Budget (2016-2019)

(In %)



Source: Siop/SOF.

Preparation: Ipea and UNICEF.

4.2 The GSC&A in relation to the GDP

The GSC&A in proportion to the GDP was around 1.2%, on average, throughout the entire period analyzed. This proportion is almost four times lower than the proportion spent on payments of interests on the domestic debt in 2019 (around 3.8% of the GDP) and it is lower, for instance, than the proportion spent on the Ministry of Defense in a same year (1.6% of the GDP – table 23).

34. "Siga Brasil is an information system on the federal public budget, which allows broad and easy access to data from the Integrated Financial Administration System – Siafi and other databases on public plans and budgets. This access can be made by Siga Brasil panels and reports". Available at: <<https://bit.ly/3U8Oa76>>.

TABLE 23

GSC&A participation in the GDP (2016-2019)

Year	GSC&A (R\$ 1 million)	GDP (R\$ 1 million)	GSCA/GDP (%)
2016	91,20	7,116.89	1.28
2017	86,70	7,031.21	1.23
2018	88,40	7,147.22	1.24
2019	90,70	7,256.93	1.25

Source: Siop/SOF.

Preparation: Ipea and UNICEF.

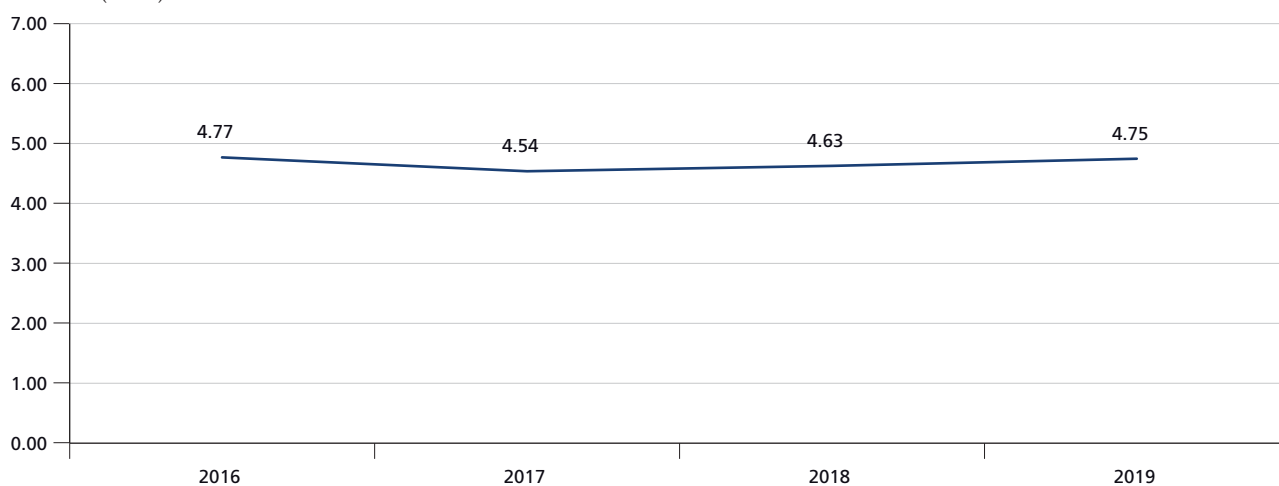
Obs.: Amounts settled at constant 2019 prices.

Figure 3 presents the GSC&A per capita between 2016 and 2019. This indicator seeks to illustrate the size of the average federal government spending on each child and adolescent per day. This was calculated by dividing the GSC&A, each year, by the total population between zero and eighteen years and, again, dividing this result by 365 days, thus reaching the day/year expenditure.

FIGURE 3

GSC&A per capita per day (2016-2019)

(In R\$)



Source: Siop/SOF.

Preparation: Ipea and UNICEF.

As can be seen from the information in figure 3, between 2016 and 2019, the Federal Government spent about R\$ 4.70 per child and adolescent daily. To better understand the meaning of this amount, we proposed a comparison with the spending on individuals below the poverty line recommended by the World Bank for upper-middle-income countries, such as Brazil, which was US\$ 3.20 Purchasing Power Parity (Paridade do Poder de Compra – PPC in Portuguese) or R\$ 12.61, in constant 2019 values. Thus, the GSC&A in Brazil in 2019 was less than one dollar/day and almost four times lower than the poverty line recommendations for countries with levels of development like that of Brazil.

4.3 Non-specific and specific spending the GSC&A

Another important way to analyze the GSC&A is to observe if the expenditure reaches children and adolescents. According to the methodology applied, federal public spending can reach children in a specific way or in a non-specific/general way. Non-specific spending covers public policies that were designed to reach the general population or other population groups, whose benefits also reach children and adolescents. Specific spending, on the other hand, aggregates all policies, actions and programs specifically targeting the population between zero to eighteen incomplete years.

About 70% of federal government spending on this population is considered general, demonstrating a government preference for reaching children and adolescents through broader policies of a universal nature or aimed at families or generic groups. Such preference cannot be understood as a lack of priority on childhood, as only a more in-depth analysis of the quality of the expenditure and the public policies design can assess whether the programs and actions defined as non-specific/general spending are respecting the specificities of children and adolescents (table 24).

TABLE 24
GSC&A spending type (2016-2019)
(In %)

Spending type	2016	2017	2018	2019
Non-specific/general	70.59	68.73	68.89	70.40
Specific	29.41	31.27	31.11	29.60
Total	100.00	100.00	100.00	100.00

Source: Siop/SOF.
Preparation: Ipea and UNICEF.

4.4 The GSC&A and public policies areas

The analysis of the distribution of the GSC&A according to public policies areas is fundamental to help us understand whether ongoing government actions respond to the realization of children's rights or if there are policy gaps that demand the development of new actions or supplementation of the existing ones. The data reveal that, from 2016 to 2019, 85% of social spending on children and adolescents by the federal government was concentrated in the main areas of the Social Protection System in Brazil: "Poverty Alleviation and Social Assistance" (34.22%); "Health" (28.75%) and "Education" (22.15%). In the Poverty Alleviation and Social Assistance area, 90% of spending was spent on the PBF and only about 10% on the programs and actions of the Suas. From a different perspective, of the total GSC&A in 2019, only 3%, or R\$ 2,75 billion, were allocated to Suas, including basic and special protection, BPC, the Happy Child Program and the Council operations for the execution of the programs.

The rest of the expenditure – around 15% – has a more dispersed and fragmented distribution in six areas: i) "Administration and Active Personnel" (6.78%); ii) "Food Security" (4.47%); iii) "Housing" (3.09%); iv) "Sanitation" (0.26%); v) "Protection of the Rights of Children and Adolescents" (0.23%); and vi) "Sports" (0.04%). Therefore, fundamental areas for the integral development of children and adolescents received negligible proportions of the federal government budget between 2016 and 2019.

TABLE 25
Spending on children and adolescents by public policy area (2016-2019)

Area	2016		2017		2018		2019	
	R\$ 1 million	%	R\$ 1 million	%	R\$ 1 million	%	R\$ 1 million	%
Poverty Alleviation and Social Assistance	31,199.87	34.22	29,568.84	34.09	29,693.23	33.57	31,650.31	34.89
Health	26,213.05	28.75	25,286.46	29.15	24,991.95	28.26	26,074.41	28.74
Education	20,194.57	22.15	19,477.09	22.45	20,769.74	23.48	20,346.20	22.43
Administration and Active Personnel	6,184.12	6.78	6,317.55	7.28	6,362.18	7.19	6,374.16	7.03
Food Security	4,073.78	4.47	4,261.92	4.91	4,434.83	5.01	4,240.60	4.67
Housing	2,816.66	3.09	1,301.16	1.50	1,656.65	1.87	1,674.13	1.85
Sanitation	232.54	0.26	288.01	0.33	211.16	0.24	162.22	0.18
Protection of the Rights of Children and Adolescents	210.48	0.23	202.92	0.23	184.22	0.21	138.78	0.15
Sports	36.14	0.04	44.25	0.05	29.19	0.03	19.50	0.02
Total	91,161.23	100.00	86,749.55	100.00	88,449.19	100.00	90,715.53	100.00

Source: Siop/SOF.
Preparation: Ipea and UNICEF.
Obs.: Amounts settled at constant 2019 prices.

In recent decades, an increasing number of countries have undertaken efforts to measure and monitor investments in children and adolescents. Although these initiatives first took place in Latin America, C-PEM studies have also started to be produced in countries in other regions, provoked by social mobilizations or even internal government decisions. In all cases, UNICEF advocated the importance of such studies, as well as promoted, supported and, in many cases, developed with partners – both governments and non-governmental organizations – tools and methodologies to measure investments and spending on children and adolescents.

Countries that have adopted the C-PEM methodology were able to increase the transparency of children-focused spending and, in some cases, they also increased the amount invested itself. The great challenge for countries that have adopted such mechanisms has been the institutionalization of such measurements in their budget cycles, transforming them, in fact, into a useful instrument to monitor and prioritize government and society public spending on their children and adolescents.

The present methodology of the GSC&A has many peculiarities that set it apart from other known experiences in Latin America and, previously, in Brazil. Among the aspects of these distinctiveness, we highlight the ones described as follows.

- 1) The broad and complete screening of the financial execution of the Federal Budget, with a detailed and in-depth study of budget actions and plans, with the goal to identify all programs, actions and budget plans that contribute to the enforcement and protection of the rights of children and adolescents. For the accomplishment of this work – and with the intention to express how great the scope and the challenges were – between 24 and 31.5 thousand lines were analyzed in each of the years of the period considered, namely: 2016, 2017, 2018 and 2019.
- 2) The analysis of actions description to understand if they benefited children and adolescents in a specific or non-specific/general way. Moreover, the changes in actions and programs – as they might have been extinguished, incorporated or renamed from one fiscal year to the next – imposed another difficulty in the application of this methodology. To overcome the obstacle, the actions and programs analyzed were matched against and checked for compatibility annually.
- 3) The definition of weights for the adequate appropriation of spending on children and adolescents identified in programs, actions and budget plans classified as non-specific/general. This process was very careful and analyzed a significant set of available databases, leaving the GSC&A with a very relevant degree of precision, perhaps unparalleled with any previous international and national experiences.
- 4) The decision to include personnel and management spending proportionally matching the importance and magnitude of expenditure on children and adolescents, per ministerial area. The information and results produced by this Methodology allow us to, mainly but not limited to:
 - a) assess the compliance with the principle of absolute priority on children and adolescents in public policies, which is foreseen by the Federal Constitution and in the Child and Adolescent Statute;
 - b) know government actions in terms of public policies for childhood and adolescence;
 - c) know which areas of public policy do not have adequate allocation of resources within the government budgets;
 - d) build a public agenda for government action (federal, state and municipal) to support the realization of the rights of children and adolescents;
 - e) promote public advocacy actions and strengthen the process of articulation between public and private actors and organizations engaged in the promotion of the rights of children and adolescents; and
 - f) make tools available to communicate and publicize the magnitude of social spending on children and adolescents.

Even though the focus of this methodology has been the analysis of the Federal Budget expenses dedicated to children and adolescents, from this study, we expect a better understanding of how public spending on children occurred in the past, and, above all, a reflection on how such resources can be strategically planned and invested in the future, in order to increase the well-being and quality of life of children and adolescents, in a continuous and egalitarian way.

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