

Public policies, third sector, and their social and economic contributions in project execution

Pedro Luís Buttenbender

Universidade Regional do Noroeste do Estado do Rio Grande do Sul – Ijuí – RS – Brasil

ORCID: https://orcid.org/0000-0002-7011-8552

Leonardo Coelho Ribeiro

Universidade Regional do Noroeste do Estado do Rio Grande do Sul – Ijuí – RS – Brasil

ORCID: https://orcid.org/0000-0003-1896-0651

Sergio Luís Allebrandt

Universidade Regional do Noroeste do Estado do Rio Grande do Sul – Ijuí – RS – Brasil

ORCID: https://orcid.org/0000-0002-2590-6226

Airton Adelar Mueller

Universidade Regional do Noroeste do Estado do Rio Grande do Sul – Ijuí – RS – Brasil

ORCID: https://orcid.orgoooo-0001-6270-5856

Maria Margarete Baccin Brizolla

Universidade Regional do Noroeste do Estado do Rio Grande do Sul – Ijuí – RS – Brasil

ORCID: https://orcid.org/0000-0002-5120-0729

Abstract

This study addresses the historical origin and development of third-sector organizations; the areas and types of social activities performed by social organizations making a contextualization of public policies that address this issue; and the social and economic importance of the third sector. The objective is to analyze the social and economic contributions of the third sector in the execution of projects with public resources and to show that the third sector has consolidated itself as an alternative and response to the crisis of the social welfare state, constituting itself in the provision of services fulfilling its social role before civil society. The methodology used was documental and descriptive analysis, with data collection obtained from documents from bodies such as IBGE and IPEA, through the qualitative method. For this, an approach was carried out by weaving concepts, informing the areas of greatest performance, and showing that the third sector has played a strategic role in acting in areas of public policy in Brazil. The study indicates that the public-private partnership made through the execution of public policies by the organizations of the



third sector reflected positively on social indicators, showing improvements in the areas of education, health, and social assistance, and reflecting on the growth of the economy, as evidenced by the growth of the Gross Domestic Product, and with the projection of good results and efficiency.

Keywords: Organizations. Society. Outsourcing. Responsibility. State.

Políticas públicas, terceiro setor e suas contribuições sociais e econômicas na execução de projetos

Resumo

O estudo aborda: a origem histórica e o desenvolvimento das organizações do terceiro setor; as áreas e tipos de atividades sociais executadas pelas organizações sociais fazendo uma contextualização das políticas públicas que abordam essa temática; e a importância social e econômica do terceiro setor. como de objetivo analisar contribuições sociais e econômicas do terceiro setor na execução de projetos com recursos públicos. Também mostrar que o terceiro setor se consolidou como uma alternativa e resposta à crise do estado de bem-estar social constituindo-se na prestação de serviços cumprindo com sua função social perante a sociedade civil. A metodologia utilizada foi de análise documental e descritiva, com a coleta de dados obtida por documentos de órgãos como IBGE e o Ipea, através do método qualitativo. Para isso foi realizada uma abordagem tecendo alguns conceitos, informando as áreas de maior atuação e mostrando que o terceiro setor tem exercido um papel estratégico ao atuar em áreas de políticas públicas no Brasil. O estudo indica que a parceria público privada feita através da execução das políticas públicas pelas organizações do terceiro setor refletiram positivamente nos indicadores sociais, mostrando melhoras nas áreas da educação, saúde, e da assistência social, e refletindo no crescimento da economia, conforme comprova-se pelo crescimento do Produto Interno Bruto, e com projeção de bons resultados e eficiência.

Palavras-chave: Organizações. Sociedade. Terceirização. Responsabilidade. Estado.

Políticas públicas, tercer sector y sus aportes sociales y económicos en la ejecución de proyecto

Resumen

El estudio aborda: el origen histórico y el desarrollo de las organizaciones del tercer sector; los ámbitos y tipos de actividades sociales que realizan las organizaciones sociales haciendo una contextualización de las políticas públicas que abordan este tema; y la importancia social y económica del tercer sector. como objetivo analizar los aportes sociales y económicos del tercer sector en la ejecución de proyectos con recursos públicos y mostrar que el tercer sector se ha consolidado como alternativa y respuesta a la crisis del estado de bienestar social, constituyéndose en la prestación de servicios cumpliendo con su rol social frente a la sociedad civil. La metodología utilizada fue el análisis documental y descriptivo, con recolección de datos obtenidos de documentos de órganos como el IBGE y el IPEA, por el método cualitativo. Para ello, se realizó un acercamiento tejiendo algunos conceptos, informando las áreas de mayor desempeño y mostrando que el tercer sector ha jugado un papel estratégico en la actuación en áreas de política pública en Brasil. El estudio indica que la alianza público-privada realizada a través de la ejecución de políticas públicas por parte de las organizaciones del tercer sector se reflejó positivamente en los indicadores sociales, mostrando mejoras en las áreas de educación, salud y asistencia social, y reflejándose en el crecimiento de la economía, evidenciada por el crecimiento del Producto Interno Bruto, y con la proyección de buenos resultados y eficiencia.

Palabras clave: Organizaciones. Sociedad. Subcontratación. Responsabilidad. Estado.



1 Introduction

Since the emergence of non-profit associations, foundations, and societies that make up the third sector, the State has been benefiting from activities developed for social well-being (MADEIRA, 2004).

This article will address, generally, the importance of third-sector organizations as one of the agents of public policy in Brazil and the repercussions and social and economic importance that it has been obtaining, with even greater impact in recent decades (FALCÃO; ARAÚJO, 2017).

Brazil has a multiple diversity of social demands given its size and regional differences, and no matter how much the State invests, alone and without the help of civil society entities, it would be difficult to fulfill and meet all or most of the social needs. Quite different from other developed countries and with a very different history from our history (MIOTO; NOGUEIRA. 2013).

This performance of the third sector, using public and private resources in the execution of projects, is of extreme importance in the monitoring of the activities of this sector, which involves several types of organizations that carry out actions with the help of donations, government aid, and act in areas of nature originating from the competence of the public power (VIDIGAL, 2018; SUGUIHIRO, 2018).

These organizations include private foundations and non-profit and non-governmental associations. They perform typically public functions, carrying out activities for the benefit of the community, normally reaching part of social groups, aiming at the well-being and improvement of life for the cut established in the objectives of their creation (CARRION, 2000).

However, in the face of so many cases of corruption, misuse of public resources, and the distrust that impends over this sector, it is required constant monitoring, inspection, and control by inspecting state entities. These entities must periodically verify whether such activities have been executed correctly, fulfilling the functions for which they were created, and if the money invested has been properly used, and how it has been used. Said entities frequently have to render accounts, with legal requirements for the accounting computation of all revenue and the expense of each one of them, because they act in activities of a social nature. There is care for investigation by the competent bodies so that all the money used is properly used, and society is well served (FERREIRA, 2019).

Social actions have been of fundamental importance and efficiency, and have performed the social functions to which they are proposed, helping and making a great contribution, as discussed: The space occupied by the third sector in society at the end of the century, compared to the first and second sectors, has been so relevant that international institutions of control and credit promotion seek to use or encourage governments to use these social agents as instruments for the implementation, monitoring, and evaluation of public policies (TENÓRIO, 1999).

At the first meeting between the Heads of State and Government of Latin America and the European Union, held in Rio de Janeiro on June 28 and 29, 1999, the Heads of State and Government adopted 69 items, among which we highlight number 21: To emphasize the importance of the contribution of new actors, partners and resources from civil society to consolidate democracy, social and economic



development, as well as deepening respect for human rights (FOLHA DE SÃO PAULO, 1999).

Several studies have already been done that address the Third Sector. The study by Lopes (2004) analyzed the relationships between the municipal government and the NGOs, with which it develops its actions, in the implementation of public policies, based on the execution of projects with public and private resources.

Costa (2005) aimed to provoke a preliminary discussion about the Third Sector, its concepts, characteristics, and challenges, pointing to the action of the social worker in this context.

The study by Passanezi et al. (2010) analyzes the evolution of the third sector and its economic and social impacts on Brazil. The results show the strength of the sector in generating jobs and income for Brazilians and foreigners who see the country as having a huge Third Sector potential.

Vieira, Parente, and Barbosa (2017) also propose a conceptual discussion of approaches to the third sector, social and solidarity economy, and the contribution of their organizations, projects, and activities to the development of social innovations. Corseuil (2018) analyzes from the perspective of rationalities how Social Innovation actions are defined and implemented at the Centro Cultural Escrava Anastácia (CCEA).

Ramos et al., (2018) analyze the relationship between economic and financial indicators with hospital quality indexes. Caetano, Araújo, and Khan (2019) expand the discussion on the relationship between socioeconomic development and governance indicators in Latin America, in the period between 2000 and 2014.

Furthermore, Cardoso et al. (2020) contribute to the discussion in question, presenting epistemological theoretical propositions that question the Brazilian experience, as well as suggestions for investigative lines arising from them, especially given the formulation of national public policies, whose implementation depends, as a result of the available infrastructure, on the complementation exercised by non-profit organizations.

In this sense, considering the social and economic aspects, the question of how the third sector has contributed to the execution of projects with public resources, the objective of the study is to analyze the social and economic contributions of the third sector in the execution of projects with public resources and to show that the third sector has consolidated itself as an alternative and response to the crisis of the social welfare state, constituting itself in the provision of services and fulfilling its social function before civil society.

Although there are already a huge variety of studies that discuss the theme of the third sector and its implications for social and economic aspects, such as the previous studies mentioned, this study is justified by seeking to understand the factors that are determinants of the social and economic contribution of the third sector in the execution of projects. From the collection and analysis of data obtained in field research by Ipea, IBGE, AMONG, and Fundação Seade, this article will have the differential of analyzing the social and economic contribution of the third sector in the execution of projects with public resources.

A survey that seeks to determine the quality of the performance of nonprofit civil societies in the execution of their social functions, in the current context of our country is very important and significant to guide the defense of continuity



and even encourage the creation of many other philanthropic entities that promote social actions that the State cannot carry out.

Based on this introduction, this article presents the theoretical framework and antecedents in the literature, highlighting the third sector, social and economic indicators, and previous studies. In section three the methodological paths, and section four the presentation and analysis of results. Ending with the final considerations and bibliographical references cited in the article.

2 Theoretical Frame of Reference

2.1 Third Sector

The expression third sector was initially used in the 1970s by some North American researchers intending to relate a sector of society that organizes and promotes non-profit actions, aimed at the production or distribution of goods and promotion of public/community services. (SMITH, 1991). Later, it began to be used by European researchers, in the 1980s, as defined by Sartori (2007).

Subsequently, Etzioni (1972) defended a change in President Nixon's social policy, in which he should no longer benefit the lucrative sector in the provision of social services, and start to encourage the creation and development of non-profit organizations. Levitt (1973) sought to produce research on philanthropy and its role in American society, and encourage donations for emerging non-profit social organizations.

In the 1980s, some authors began to use the expression Third Sector less in the sense of non-governmental and non-mercantile (SMITH, 1991). In American literature, during this period the term Third Sector became more mentioned as a non-profit sector, although this new term was not unanimous among authors (WEISBROD, 1988; JAMES, 1989). Nielsen (1980) mentions that the Third Sector is the cornerstone of a solidary society.

When approaching the Third Sector, it's commonly associated with Non-Governmental Organizations (NGOs) and with charitable, philanthropic, and religious works (ALVES, 2002).

The Third Sector has concepts from different scholars about the area. Several national authors have created concepts about the sector. Dias (2008, p. 114) conceptualizes "the Third Sector is the set of legal entities governed by private law, institutionalized and constituted according to civil law, non-profit, which pursue purposes of public interest". For Santos (1999, p. 453) "they are institutions that try to achieve the practical commitment between efficiency and equity in social activities, adopting the operational flexibility typical of private individuals without prejudice to the pursuit of social equity inherent in any public institution."

Martins and Martins (2007, p. 81) define it as follows: "Third Sector can be understood in an organic sense, with reference to the set of collective legal entities linked to a certain legal system that are freely instituted in order to proceed, predominantly and with an altruistic sense, purposes of social or humanitarian interest, doing so independently from the public entities with which they collaborate".



In its emergence, non-governmental organizations had a charitable character, since they were completely linked to religious entities. They currently serve several branches of activities, such as education, health, defense of minorities, culture, environment, and sports, among others, bringing several innovations to the configuration of civil society (TENÓRIO, 2002; SERVA, 1997).

There are several names given to the third sector, such as non-governmental organizations (NGOs), the voluntary sector, the charitable sector, the philanthropic sector, the independent sector, the social economy, the non-profit sector, the civil society sector, and many others (FERNANDES, 1997; LANDIM, 1999; COELHO, 2000; HUDSON, 2002).

The term NGOs in the international literature is more used in underdeveloped and developing countries, regardless of where their headquarters are located. This term is used in the sense of identifying organizations that carry out the function of promoting social and economic development more on the community bases, in small social centers. In this group, when dealing with NGO issues, they tend to intertwine development issues in the regions where they operate and carry out their work. The other organizations are customarily called non-profit, voluntary, or charitable (GARDNER; LEWIS, 1996).

For Coelho (2000) the multiplicity of denominations only demonstrates the lack of conceptual precision, which in turn reveals the difficulty of framing all the diversity of organizations in common parameters.

The revival of the term Third Sector came about through John Hopkins' comparative nonprofit sector project. Through this project, the term was expanded and established in different parts of the world and aimed to measure the impact of the Third Sector on the different economies of the surveyed countries, as well as to give greater visibility to this sector in different countries of the world (HADDOCK et al., 2017).

The Center for Civil Society Studies at Johns Hopkins University, in the United States, promoted two surveys carried out under the leadership of Lester Salamon in 1994 and 1999, through the John Hopkins Comparative Nonprofit Sector Project, which extends to the present day. For Salamon and Anheier (1997) the project aimed to fill the gaps in the already old knowledge about the thousands of schools, hospitals, clinics, humanitarian organizations, daycare centers, shelters, family agencies, environmental groups, and others that constitute this important sector" and to measure the influence of the Third Sector in the different world economies.

Concerning the common identity of all third-sector organizations, five characteristics present in all of them were established, which are contained in the Manual on Non-Profit Institutions in the System of National Accounts recommended by the UN and used by member countries. The proposed methodology in the Handbook on Non-Profit Institutions in the System of National Accounts (UN, 2003) was prepared by the United Nations Statistics Division (UNSD) in conjunction with John Hopkins University, in addition to also using the Classification of the Purpose of Non-Profit Institutions Serving Households – COPNI (UM, 1999). The five characteristics present in third-sector organizations are: Coming from private initiative; Not for profit; Being institutionalized and legally constituted; Self-administered; and Having some degree of voluntary participation. These fundamentals are also defined by the research areas of the Institute of Applied



Economic Research - IPEA, and by the Brazilian Institute of Geography and Statistics - IBGE, when dealing with Private Foundations and Non-Profit Associations - FASFIL, present in the national territory (IBGE, 2004).

Salamon (1994) took the research carried out in the John Hopkins Comparative Nonprofit Sector Project as extremely important, saying that it would provide a very large movement, an assertive "associative revolution", which began to occur at the end of the 1980s, to which is connected the issue of the Third Sector.

Countries considered to be developed and developing have an outstanding number of associations, foundations, and similar institutions for the provision of humanitarian services, promoting basic economic development, preventing environmental degradation, protecting civil rights, and pursuing thousands of demands that were not met or were left aside by the State (SALAMON, 1994).

Still, for Salamon (1994), countries would go through four major crises and two innovative changes that would concomitantly lead to a reduction in the role and functions of the State, which would not be able to promote meeting all social demands, and consequently would promote the increase in actions of an associative nature. The first crisis: The Welfare State (social welfare), soon after the 1980s, in a few years it began to encounter problems and collapsed (VICENTE, 2009). The second crisis: The development in third-world countries, which arose shortly after the foreign debt crisis that broke out in the 1980s and which made social growth impossible in the countries involved because the State did not have the financial conditions to finance development activities (MURTEIRA, 1986). The third crisis: The socialism and socialist parties, which broke out essentially after the fall of the Berlin Wall in 1989, unifying Germany and representing a collapse of the communist block in Europe, a fall that was the result of popular movements in socialist eastern Germany which was going through a serious economic crisis (NETTO, 2012). And the fourth crisis: The global environment, with the environment being degraded to catastrophic dimensions in a few decades and demonstrated the lack of public policies to protect the environment, and it became a global problem, which alarmed the whole world about climate consequences and started to create global policies involving most of the countries in the world concerned with minimizing the problems of environmental degradation, and implementing a policy of sustainability and protection of ecosystems, in order to guarantee the survival of humanity as of the entire planet (SÁNCHEZ; PLANELLES, 2019).

And the two revolutionary changes are the communications revolution from the 1970s and 1980s, which generated a new form of social and technological communication with the arrival of computers, the internet, cell phones, the use of satellites and networks to shorten distances and control over the planet and exorbitantly facilitating communication between people, and concomitantly in the relationships and formation of social groups (RECUERO, 2000);. And, the other change is the associative revolution, which gave rise to new modes of action and new forms of social organizations, opening up a wide field of action and research (ALVES, 2002).

In Brazil, however, this greater partnership between the public and the private sector, and the intensification of popular participation, occurred with the advent of the 1988 Constitution of the Republic, recognized as the citizen's Constitution (BRASIL, 1988). In addition to positifying a diversity of rights, guarantees, and



fundamental principles, it enabled the creation of activities of a philanthropic, non-profit nature, in aid of the State in areas of a social nature, being complementary activities, which can be very well carried out by private entities, non-state, which make up the third sector (SILVA, 2010).

The idea of a sector that represents the performance of what is now called the third sector already existed even before being what it represents today (CATARDO, 2020). According to Landim (1993) and Fernandes (1994), the Third Sector has already gone through four phases. Its first phase lasted from the colonization period until much of the 20th century, with the Catholic Church being the main institution that carried out social activities, and probably the Santas Casas de Misericórdia de Santos (1543) the first institution of the first sector. that happened in Brazil. The expansion of the field of third-sector studies expanded a few decades ago and is now seen as a multidisciplinary area of study in the social sciences, and thus intersects with the areas of economics, sociology, social work, public health, management, and political science. In sequence, as described above, the second phase took place during the government of President Getúlio Vargas, who promoted changes in the formulation and implementation, passing to the State the role of formulator and instituter of policies, without affecting the continuity of the activities of the Church, which continued to carry out the social services, even with aid and funding for a large part by the State.

During the military regime and dictatorship in Brazil, the Third Sector went through its third phase. During this military period, there was a limitation of society's participation in social areas. Even so, going against the system, many NGOs and social movements were born aiming to combat the dictatorial authoritarian regime and capitalism and its consequences. After the 1970s, civil society came together through many organizations and social movements with political debate, to oppose the authoritarian state, until the fall of the military government. And the fourth and last phase took place from 1980 onwards when there was a decrease in State intervention in social areas and the country's re-democratization process. Nonprofit organizations became more active and directed toward the protection of fundamental rights and aimed at promoting citizenship (LANDIM, 1993; FERNANDES, 1994).

In the United States, the so-called nonprofit sector was already firmly structured, but it was only in the 1960s that there were the first studies, and very little was written about this topic before the 1980s, only becoming explored after the nineties.

Although it already drew the attention of renowned scholars of the mainstream of administration (dominant current of administration) with names like Drucker (2006), considered one of the "fathers" of modern Administration. Also from Kother (2019) and O'Neill (1998), who narrated that Columbia University created the first institute and academic program in 1977 for nonprofit management, in addition to other programs created between the 1980s and 1990, until reaching 49 programs in 1997 in the United States, one program in Australia, one program in Canada and one in England, and hundreds of disciplines started to be offered in more than 100 universities in the world (FALCONER, 1999).

According to Rosanvallon (1995), the State failed as a result of the international crisis that affected the seventies (20th century) giving rise to "a new social question translated by the inadaptation of the old methods of social



management". Market failures and the social void generated by the crisis of the State required civil society to organize itself to find solutions to the issues caused by this state inertia.

As Piriou (2001) mentions, a new era has emerged for the Social Economy, with the emergence of what he calls mutualist cooperatives and certain associative modalities, which "S'est historiquement constituée pour répondre à des besoins peu ou mal pris em compte par le marché or par l'État" (has been historically established to meet needs that are few or poorly taken into account by the market or the state).

With the Federal Constitution of 1988 (BRASIL, 1988), several models of partnerships between society and the State emerged, and both the social and economic sectors began to concentrate forces for the growth of public policies, and a great advance with vast mobilization of the society, aiming to promote improvements and the expansion of social rights, helping to consolidate the process of citizenship, democracy, in this process of decentralization and the exercise of social policies:

Only in the 1980s did social policy incorporate more profound changes. The exhaustion of the military regime and the economic crisis that took place in the country revealed the precariousness of the living conditions of the Brazilian population and rekindled the debate for better infrastructure services and inclusion in social programs, enabling the emergence of urban social movements that clamored for social rights and re-democratization in the country. In this period, the creation, in 1986, of unemployment insurance and the reduction of the working week from 48 to 44 hours stands out. These were the two most important active employment policies of the 1980s for the working class, according to Porchmann (2008). The first is because it starts to serve the unemployed in the formal market, and the second is because it allows for a greater increase in the number of vacancies in the labor market (OLIVEIRA, 2012, p. 498).

This is how there was a greater development of organizations and private entities operating in areas of the public sector, and it became stronger after the rise of left-wing political parties such as the PDT and PT and the election of President Luis Inácio Lula da Silva. This one represented the rise of a former worker to power, with massive popular support and who placed a lot of emphasis on popular policies. It gave great visibility to the social sectors, creating programs such as *Fome Zero* and the expansion of the *Bolsa Família* program, promoting growth in the economy and politics fulfilling its role in the execution of social actions (VIDIGAL, et al, 2019).).

2.2 Social and Economic Indicators

Social indicators are what link social models and theories to the empirical evidence of the themes worked on, and are considered basic instruments for social planning and the formulation of public policies, essential for change and social improvements (JANNUZZI, 2004). Its main functions are: to identify social or sectoral development conditions, to provide information on social and sectoral problems, to estimate sectoral or global strategies and goals, and also to finance plans and political decisions (SIEDENBERG, 2003).

The most used social indicators about development are life expectancy; mortality rate and infant mortality rate; schooling rate; literacy rate; average



schooling rate and the average rate of years of study of the heads of households; illiteracy rate; rate of access and quality of health; rate of the minimum required human food (minimum 2500 calories/day); rate of quality of food (whether the diet is balanced, healthy); rate of access to basic sanitation conditions (including rates for access to treated water, rates for access to sewage, and rates for paving, as paved areas generate a better quality of life and less exposure to sanitary risks); and quality of life and access to consumption, which are measured by the number of cars, computers, televisions, cell phones, internet access, appliances (JUNIOR et al, 2010).

About the economic indicators that most interact with economic development, the main ones are the Gross Domestic Product per capita; the human development index; the economic development index; the national survey by household sample (including in this the number of employed people, number of unemployed, number of people who work informally, the occupation rate, the average income of workers); and per capita income (which reflects the purchasing power of the population). And the Gini coefficient is also an important economic and social indicator, which concerns the income distribution of the population of a region (JUNIOR et al, 2010).

However, it is important to emphasize that the Gross Domestic Product should not be used solely to be the main indicator of development. Due to several factors, as enunciated by Siedenberg (2003), the calculation values the cost of goods and services more than the activities that meet the needs of the world's population. In addition to ignoring elements of social welfare, individual rights, and other quantifiable aspects, they ignore the ecological costs of growth and environmental depredation, and intensive monoculture. As well as the reason why the GDP, while generating an average of income per capita, disregards the large differences in income between peripheral and central regions, urban and rural, women and men and between social strata.

In this context, a statistical measure should only be taken into account as representative and that indicates development, to Mc Granahan (1974), if it has a relevant meaning. As a rule, the author argues that development indicators are, at best, only variables that indicate partial aspects of certain development processes in very specific contexts.

Thus, research on regional development uses indicators intending to measure a given concept of development. A social or economic variable is only constituted as an indicator of development when it denotes some important social aspect (MC GRANAHAM, 1974).

2.3 Previous Studies

Several studies were carried out with the most different biases, many of them directing to the performance of the third sector in its various phases, some addressing the concepts, terminologies, structure, and relationship of the third sector with the public policies of the State.

It is important to point out that even the studies and research, and the articles produced up to the first decade of the new millennium, all already pointed to the promotion provided by the third sector and that it contributed to the political and administrative decentralization of the State. As Rocha (2006) discusses, this incentive



is an action designed to protect or promote private activities and establishments to satisfy public demands, as well as those that are seen as being of general utility.

This promotion even generated significant growth until 2006 in the number of third-sector organizations. The various previous studies emphatically report on the social function of organizations and make the reservation that these did not arise to replace the State in its activities and attributions, even because the Third Sector would not exist without the State. They allude that third-sector organizations emerged as partners in the achievement and elaboration of public policies, and began to be more effective with the positivizing of social and fundamental rights in the Constitution of the Republic of 1988.

Hans Brinswanger, economist and former director of the rural development area at the World Bank, stated that for every 100 dollars that were released for social investments in Brazil, only 60 dollars reached the final beneficiaries. And after community partnerships through the social actions carried out by the organizations, more than 90 percent of this budget reached its final objective, which led the World Bank to conclude that social organizations, as they are not subject to state bureaucracy, have more capacity to carry out social projects much more efficiently than the State (RODRIGUES, 1998).

Previous studies record that in the 1970s, the growth in the number of Third Sector organizations was around 88%, in the 1980s it reached a significant increase of 124%, and between the years 1996 to 2002, it was the period which had the highest growth, reaching 157%, being a period of significant consolidation of the economy, with the stabilization of the currency and economic growth expressed by the increase in the Gross Domestic Product, as confirmed by the social indicators in a FASFIL survey carried out by the IBGE in 2010.

A set of data from renowned research institutes, such as IBGE and IPEA, corroborated the importance of Third Sector actions for social and economic areas. Through this knowledge, we sought to expose authors who wrote articles relevant to the current theme.

Passanezi et al (2010) sought to analyze the evolution of the third sector and its economic and social impacts on Brazil, but with a focus on the economic factor, the generation of employment, and income for the country. This analysis being done through statistical data obtained from national and international bodies; published scientific articles; magazines; and results of research carried out by specialists in the subject and arrived at the result showing the strength of the third sector in the production of jobs and its reflection in the growth of the economy.

Falcão and Araújo (2017) presented a theoretical argument in defense of the strategic importance of the third sector in Brazil, using the hypothetical deductive method and under the prism of Gide's social economy and the concepts of Political Economy, making a relationship between the third sector and the Social Economy, reaching the result that the economic actions of the third sector served as a response to market and State failures, and helped to reduce social inequalities, poverty, and required greater citizen participation in social problems, demonstrating that Civil society, and not just the State, can act and make an important socio-economic contribution.



The study by Aveni et al. (2018) shows the relations of the Third Sector with the study of the economy, and in a very peculiar way, through exploratory, qualitative, documental, and bibliographical research, reveals that there is no specific separation in the Brazilian public budget to finance or subsidize the actions of the Third Sector. This study reached the result of the impact of the Third Sector on job creation, and that as the Third Sector is constantly growing, this growth is related to public spending through government transfers to social organizations, and moves a percentage of the Gross Domestic Product being evaluated as an important sector for the economic growth of the country. But despite this, the economic effects that they generate do not receive due attention.

Cardoso et al., (2020) investigated the basic and pressing elements that demand different treatment from third-sector organizations in the Magna Carta, and that there is a need for a greater deepening of the role played by philanthropic entities, especially those that work in the areas of health, education and social assistance, with this study being an approach to some theoretical and epistemological assumptions that the authors considered necessary for a better discussion on the proposed theme, the research being carried out from a bibliographical review and with priority temporal delimitation the period before the enactment of the Federal Constitution, with emphasis on actions aimed at consolidating constitutional social guarantees, with a greater focus on the health area.

In a more substantive reading, the various previous studies were produced with a thematic approach to the Third Sector and public policies, discussing related social factors or talking about political, historical, and economic issues. Unlike this article, which works together with contributions from public policies in the Third Sector, in the social and economic aspects.

3 Methodology

This section presents the methods and procedures used in the preparation of this article, aiming to achieve the objectives defined in this study. The classification of the research, followed by a universe of samples, and research subjects, then will come to the data collection and the technique of data analysis and interpretation.

The article, regarding its objectives, is descriptive research, reporting on public policy issues, the Third Sector, and social and economic development. According to Trivinõs (1987), research with a descriptive character reports concrete events according to the form of observation of the individuals inserted in them. Descriptive research seeks to correlate variables and focus on the analysis of facts, classifying and interpreting these facts, with an in-depth analysis of the studied reality (RUDIO, 1985).

As for the procedures, documentary research was used, based on records and documents that have relevant information on the issues addressed in this article (MARCONI; LAKATOS, 2011).



Pedro Luís Buttenbender, Leonardo Coelho Ribeiro, Sergio Luís Allebrandt, Airton Adelar Mueller, Maria Margarete Baccin Brizolla

Regarding the approach to the problem, the method used was qualitative research. According to Richardson (1999), the main feature of this approach is to analyze perceptions, relationships, motivations, ideas, and reflections to have an understanding of social and human activities (RICHARDSON, 1999). As Croswell (2010) mentions, qualitative analysis studies analyze in greater depth the phenomena and how they interact.

The population under study consisted of 53,200 projects carried out throughout Brazil from the beginning of 1990 to 2021, not all of which have been completed. The sample consisted of the 100 projects with the greatest representation in terms of the capital invested to carry out the project that started in 2009.

Thus, data collection was based on documents available on the Civil Society Organizations website (IPEA, 2021) and for data analysis, the document analysis technique was used. According to Gil (2010) and Fonseca (2002, p. 32), document analysis consists of using data that have not yet received analytical treatment, as done in this research, which was based on data collected by research institutes, but with analysis of data made in this present article.

4 Results presentation and Analysis

It is noted from the research that among the projects with the greatest representation of investments, which were executed by the Third Sector, for the most part, they belong to the area of health, social assistance, social action, research, culture, and education.



Table 1: Third Sector Projects by decreasing figures order in the period from 1990 to 2021 in Brazil

1	to 2021 in Brazil									
Ide	Start	End	Private Investment	Public Investment	Total	Area				
1	01/06/2018	01/06/2023		457.532.529,00	457.532.529,00	EDUCATION				
2	01/06/2013	31/05/2018		360.605.470,79	360.605.470,79	RESEARCH				
3	31/12/2013	30/11/2017		303.074.523,49	303.074.523,49	SOCIAL ASSISTANCE				
4	26/12/2013	31/12/2018		233.765.304,46	233.765.304,46	HEALTHCARE AND SOCIAL ASSISTANCE				
5	26/12/2013	31/12/2018		229.552.593,95	229.552.593,95	HEALTHCARE AND SOCIAL ASSISTANCE				
6	26/12/2013	31/12/2018		205.217.483,48	205.217.483,48					
7	26/12/2013	31/12/2018		203.509.681,99	203.509.681,99	HEALTHCARE AND SOCIAL ASSISTANCE				
8	26/12/2013	31/12/2018		198.550.337,12	198.550.337,12					
9	14/06/2016	13/06/2021		191.472.064,00	191.472.064,00	TECHNOLOGY				
10	14/12/2012	13/06/2016		169.417.124,78	169.417.124,78	TECHNOLOGY				
11	23/10/2016	15/11/2019		169.083.094,25	169.083.094,25					
12	30/12/2013	31/12/2018		153.063.655,99	153.063.655,99	HEALTHCARE				
	28/12/2016	30/06/2019		149.950.542,00	149.950.542,00	HEALTHCARE				
13	06/08/2015	05/08/2020		148.043.884,00	148.043.884,00					
14	30/12/2013	31/12/2018		145.289.313,92	145.289.313,92	HEALTHCARE				
15						EDUCATION				
16	01/12/2018 26/12/2013	31/12/2023 31/12/2018		144.125.944,77	144.125.944,77	HEALTHCARE				
17	17/12/2014	16/08/2021			143.161.267,37	TECHNOLOGY				
18				141.993.000,00	141.993.000,00	HEALTHCARE				
19	26/12/2013 26/12/2013	31/12/2018 31/12/2018		141.486.337,63	141.486.337,63 139.608.224,32					
20	_			139.608.224,32						
21	31/12/2013	30/06/2015		139.356.185,04	139.356.185,04					
22	30/12/2013	31/12/2018		136.678.508,15	136.678.508,15					
23	26/12/2013	31/12/2018		126.577.238,71	126.577.238,71					
24	27/12/2010	31/05/2018	45.262.429.22	124.957.797,37	124.957.797,37	EDUCATION				
25	18/12/2018	31/12/2025	115.263.128,99	625.000,00	115.888.128,99					
26	26/12/2013	31/12/2018		113.672.209,71	113.672.209,71	HEALTHCARE AND SOCIAL ASSISTANCE				
27	26/12/2013	31/12/2018		113.149.344,07	113.149.344,07	HEALTHCARE AND SOCIAL ASSISTANCE				
28	09/06/2014	25/01/2017	102.509.656.22	111.822.552,14	111.822.552,14	RESEARCH				
29	01/01/2021	31/12/2024	102.508.656,32	7.844.713,42	110.353.369,74	CULTURE				
30	27/12/2013	31/12/2018		108.667.994,34	108.667.994,34	HEALTHCARE AND SOCIAL ASSISTANCE				
31	27/12/2013	31/12/2018		108.477.530,69	108.477.530,69					
32	23/10/2014	22/10/2016		106.304.686,29	106.304.686,29	HEALTHCARE				
33	22/09/2015	31/12/2017		99.998.226,98	99.998.226,98					
34	26/12/2013				98.929.674,49					
35	27/12/2013	31/12/2018		98.651.736,30	98.651.736,30					
36	31/12/2012	28/02/2014		95.966.939,22	95.966.939,22	SOCIAL ACTION				
37	26/12/2013	31/12/2018		91.338.523,90	91.338.523,90					
38	30/12/2013	31/12/2018		90.745.949,51	90.745.949,51	HEALTHCARE AND SOCIAL ASSISTANCE				
39	26/12/2013	31/12/2018		87.473.482,05	87.473.482,05	HEALTHCARE AND SOCIAL ASSISTANCE				
40	26/12/2013	31/12/2018		86.484.447,99	86.484.447,99	HEALTHCARE AND SOCIAL ASSISTANCE				
41	16/10/2014	31/08/2018		86.226.939,01	86.226.939,01	SOCIAL ACTION				
42	10/12/2012	15/12/2019		85.889.971,66	85.889.971,66					
43	26/12/2013	31/12/2018		84.834.769,26	84.834.769,26	HEALTHCARE AND SOCIAL ASSISTANCE				
44	01/06/2015	31/12/2018		83.678.522,06	83.678.522,06	EDUCATION SOCIAL ACTION				
45	31/12/2012	28/02/2014		81.102.779,88	81.102.779,88					
46	26/12/2013	31/12/2018		81.056.337,73	81.056.337,73					
47	27/12/2013	31/12/2018		80.817.903,57	80.817.903,57	HEALTHCARE AND SOCIAL ASSISTANCE				
48	01/11/2019	30/09/2022	39.709.030,07	39.543.514,40	79.252.544,47	CULTURE				
49	01/09/2013	31/08/2018		73.138.897,03	73.138.897,03					
50	26/12/2013	31/12/2018		71.917.962,57	71.917.962,57	HEALTHCARE AND SOCIAL ASSISTANCE				

Source: (IPEA, 2021)



(Continuation) Table 1: Third Sector Projects by decreasing figures order in the period from 1990 to 2021 in Brazil

		2021 IN Brazil Private Public								
19	Ide	Start	End			Total	Area			
30 12 2013 3 12 2018 70.05 4.317,64 70.05 4.317,64 HEALTHCARE AND SOCIAL ASSISTANCE										
53 3\(\dar{b}\) 3\(\dar{c}\)										
155 27/12/2013 31/12/2018 68.903.244.85 68.903.244.85 HEALTHCARE AND SOCIAL ASSISTANCE 10/06/2013 19/08/2013 68.7493.027,78 68.7493.027,8 68.7493.027,8 50.782.17/24 50.782.17/										
10 10 10 10 10 10 10 10		27/12/2013	-							
57 24 07 2015 31 03 2019 67.822.117,24 67.822.117,24 SOCIAL ACTION, EDUCATION, AND HEALTHCARE 58 22 05 2012 10 08 2015 67.766.700,00 50 766.700,00 SOCIAL ACTION, EDUCATION, AND HEALTHCARE 59 22 03 2010 18 12 2013 66.737.987,48 66.737.987,48 HEALTHCARE 60 31 10 2011 31 12 2013 68.887.444,99 16.566.969,00 65.256.13.99 CULTURE 61 01 00 2019 07 10 2014 48.887.444,99 16.566.969,00 65.256.13.99 CULTURE 62 07 10 2010 07 10 2014 63.866.412,00 63.866.412,00 63.866.412,00 RESEARCH 63 01 09 2018 01 09 2023 63.866.412,00 63.866.412,00 RESEARCH 64 01 09 2018 01 09 2023 63.866.412,00 63.866.412,00 RESEARCH 65 10 06 2013 37 07 2015 63.867.400 63.867.400 RESEARCH 66 10 06 2013 37 07 2015 60.821.612,00 60.821.612,00 RESEARCH 67 10 06 2013 37 07 2015 60.821.612,00 60.821.612,00 RESEARCH 68 25 03 2013 31 02 2011 60.659.311/78 60.659.311/78 SOCIAL ACTION 69 27 12 2013 31 02 2013 56.659.845,148 59.909.138,10 S9.909.138,10 HEALTHCARE AND SOCIAL ASSISTANCE 69 27 12 2013 31 12 2013 56.881.237,57 56.881.237,57 SOCIAL ACTION 70 17 12 00 31 12 2013 56.859.845,00 56.653.845,00 RESEARCH 71 07 112 00 31 12 2013 56.859.845,00 56.653.845,00 RESEARCH 72 21 12 13 31 12 2013 56.859.845,00 56.653.845,00 RESEARCH 73 07 10 2013 37 12 2013 56.859.845,00 56.659.845,00 S6.659.845,00 S7.697.493,00 CULTURE 74 08 1/12011 31 12 2013 56.859.845,00 56.659.845,00 S6.659.845,00 S6.										
256 22/06/2012 10/08/2015 67.766.700,00 67.766.700,00 SOCIAL ACTION, EDUCATION, AND HEALTHCARE 59 22/03/2018 18/12/2020 67.285.376,00 67.285.376,00 SOCIAL ACTION, EDUCATION, AND HEALTHCARE 61 01/01/2019 31/12/2021 48.887.444,99 16.368.969,00 65.236.413,99 CULTURE 61 01/01/2019 31/12/2021 48.887.444,99 16.368.969,00 65.236.413,99 CULTURE 62 07/01/2019 31/02/2018 63.487.647,00 63.487.647,00 63.487.647,00 RESEARCH 63.106/2013 31/02/2018 63.487.647,00 63.487.647,00 63.487.647,00 RESEARCH 65 10/06/2013 31/02/2018 65.205.196,02 61.309.347,96 TECHNOLOCY 66.31.612,00 60.831.612,00 60.831.612,00 60.831.612,00 60.831.612,00 RESEARCH 61.206/2013 31/02/2013 60.6579.111/78 60.6579.111/78 HEALTHCARE AND SOCIAL ASSISTANCE 67 31/10/2013 31/02/2013 60.6579.111/78 60.6579.111/78 HEALTHCARE AND SOCIAL ASSISTANCE 70.771/2012 32/11/2013 31/02/2013 59.999.138,10 59.999.138,10 HEALTHCARE AND SOCIAL ASSISTANCE 70.771/2012 26/11/2017 58.409.861,48 58.408.861,48 58.408.861,48 TECHNOLOCY 71.01/11/2009 31/02/2013 56.681.337,57 56.881.337,57 50.681.337,57 SOCIAL ACTION 72.01/11/2009 31/02/2013 56.681.3345,50 56.653.845,00 56.653.845,00 72.01/12/2013 31/02/2013 56.681.3345,50 56.653.845,00 72.01/12/2013 51.01/2019 54.000.000,00 54.000.000,00 RESEARCH 72.01/12/2013 56.681.237,57 56.881.237,57 50.01/2013 31/02/2013 56.653.845,00 56.653.845,00 72.697.403,00 72.01/2013 31/02/2013 56.653.845,00 56.653.845,00 72.697.403,00 72.01/2013 31/02/2013 56.653.845,00 56.653.845,00 72.697.403,00 72.01/2013 72.01/2013 56.653.875,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57 56.881.237,57						-				
59 22/03/2018 18/12/2020 67.283.376,00 67.283.376,00 SOCIAL ACTION, EDUCATION, AND HEALTHCARE 610 30/10/2013 31/12/2013 48.887.444,99 66.737.987,48 66.737.987,48 HEALTHCARE 62 07/10/2010 07/10/2014 68.487.444,99 67.286.376,00 65.256.413.99 CULTURE 63 01/09/2018 01/09/2013 63.486.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 65.286.412,00 67.286.412,00							· · · · · · · · · · · · · · · · · · ·			
60 3t/10/2011 3t/12/2013 66.737.987,48 66.737.987,48 HEALTHCARE 61 0t/01/2019 3t/12/2021 48.887.444,99 16.368.969,00 65.256.413.99 CULTURE 62 07/10/2010 07/10/2010 61.09/2023 63.866.412.00 65.866.412.00 RESEARCH 63 0t/08/2013 3t/07/2018 63.468.7647,00 65.487.647,00 RESEARCH 64 0t/08/2013 3t/07/2018 60.366.418.2796,02 65.487.647,00 RESEARCH 65 10/08/2013 3t/07/2018 60.821.612.00 60.821.612.00 RESEARCH 66 12/06/2013 17/01/2015 60.821.612.00 60.821.612.00 RESEARCH 67 3t/06/2013 3t/12/2013 60.079.11178 60.679.11178 HEALTHCARE AND SOCIAL ASSISTANCE 68 25/03/2010 3t/12/2013 60.079.11178 60.679.11178 HEALTHCARE AND SOCIAL ASSISTANCE 69 27/12/2013 3t/12/2018 59.909.138.10 59.909.138.10 SOCIAL ACTION 60 27/11/2012 6ft/2017 58.408.361,48 58.408.361,48 TECHNOLOGY 61 01/06/2013 3t/12/2013 58.608.2013.000.000,00 RESEARCH 62 2t/07/11/2013 3t/12/2013 58.608.2013.000.000,00 RESEARCH 63 01/08/2018 01/08/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 64 08/11/2013 3t/12/2013 56.548.775,57 56.881.2375,77 SOCIAL ACTION 65 02/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 65 02/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 65 02/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 65 03/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 65 03/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 66 03/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 77 03/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 78 05/09/2019 3t/12/2021 25.518.516.44 26.222.03.251 51.710.586.00 HEALTHCARE AND SOCIAL ASSISTANCE 79 03/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 79 03/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 79 03/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 79 03/04/2018 03/04/2023 56.653.845,00 TECHNOLOGY 70 03/04/2018 03/04/2023 76.656.054,00 TECHN					,	,	·			
61 01/01/2019 31/12/2021 48.887-444,99 16.368.969,00 65.256.413,99 CULTURE 62 07/10/2010 07/10/2019 64.418.279,58 64.418.279,58 HEALTHCARE 63 0109/2018 0109/2018 63.866.412,00 63.866.412,00 63.866.412,00 63.866.412,00 64 0108/2013 31/02/2019 5.107.051,96 56.202.115(2,00 RESEARCH 65 10/06/2013 31/02/2019 5.107.051,96 56.202.115(2,00 RESEARCH 67 31/02/2013 60.6291,117 60.6291,117 RESEARCH 67 31/02/2013 60.6291,117 60.6591,117 RESEARCH 68 22/03/2010 31/02/2018 59.909.138,10 59.909.138,10 S9.909.138,10 69 27/12/2013 31/12/2018 59.909.138,10 FECHNOLOCY 70 10/11/2009 31/12/2019 58.000.000,00 \$8.000.000,00 RESEARCH 71 21/11/201 31/12/2013 56.653.845,00 56.653.845,00 RESEARCH TECHNOLOCY 72 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td>							· · · · · · · · · · · · · · · · · · ·			
63		-		48.887.444.99						
63 01/09/2018 01/09/2023 63.866.412,00 63.866.412,00 RESEARCH 64 01/08/2013 31/07/2018 63.487.647,00 63.487.647,00 RESEARCH 65 10/08/2013 30/09/2017 5.107.051,96 56.202.196,02 61.309.247,98 TECHNOLOGY 66 12/08/2013 71/01/2015 60.823.1612,00 60.823.1612,00 RESEARCH 67 31/10/2011 31/12/2013 60.679.111,78 60.679.111,78 HEALTHCARE AND SOCIAL ASSISTANCE 68 25/03/2010 31/12/2018 59.909.138,10 59.909.138,10 TEALTHCARE AND SOCIAL ASSISTANCE 69 37/12/2013 31/12/2018 59.909.138,10 59.909.138,10 TEALTHCARE AND SOCIAL ASSISTANCE 70 27/11/2012 26/11/2017 58.408.361,48 58.408.361,48 TECHNOLOGY 71 01/11/2009 31/12/2019 \$8.000.000,00 \$8.000.000,00 RESEARCH 72 11/12/011 31/12/2019 \$6.653.845,00 \$6.653.845,00 SCOIAL ACTION 73 01/08/2018 01/08/2023 \$6.653.845,00 \$6.653.845,00 TECHNOLOGY 74 08/11/2011 31/12/2013 \$6.6548.775,57 56.548.775,57 THEALTHCARE AND SOCIAL ASSISTANCE 75 31/12/2016 31/12/2019 \$6.000.000,00 \$2.609.403,00 CULTURE 77 29/12/2013 31/12/2013 \$6.548.795,57 56.548.775,57 HEALTHCARE AND SOCIAL ASSISTANCE 80 30/09/2019 31/12/2013 \$5.2697.403,00 \$2.697.403,00 CULTURE 81 01/05/2019 31/12/2012 25.518.516,44 26.222.032,51 51.798.660,03 CULTURE 81 01/05/2019 31/12/2012 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 17/12/2013 31/12/2012 12.4365.263.03 25.740.054,59 50.058.27,160 TECHNOLOGY 84 01/01/201 31/12/2012 12.4365.263.03 25.740.054,59 50.058.27,160 TECHNOLOGY 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE AND SOCIAL ASSISTANCE 84 01/01/201 31/12/2018 40.993.445,00 44.648.043,00 46.648.043,00 HEALTHCARE AND SOCIAL ASSISTANCE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2012 14.3693.405,00 47.7473.633,19 47.443.623,19 TECHNOLOGY 87 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 87 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 88 01/01/2013 31/12/2018 40.993.493,01 47.443.623,19 TECHNOLOGY 89 17/01/2013 31/12/2018 40.993.493,01 47.433.623,19 47.443.623,19 TECHNOLOGY 90 17/01/2019 17/01/2020 44.6480.784,00 49.992.899,08 HEALTHCARE			_	1-17-1111999						
64 01/08/2013 31/07/2018 63.487.647,00 63.487.647,00 RESEARCH 65 10/06/2012 30/09/2017 5:107.051,96 56.202.196,02 61.309.247,98 TECHNOLOGY 66 12/06/2013 17/01/2015 60.821.612,00 60.821.612,00 RESEARCH 67 31/10/2011 31/12/2013 60.679.111,78 60.679.111,78 HEALTHCARE AND SOCIAL ASSISTANCE 68 25/03/2010 31/12/2018 59.909.138,10 50.99.99.138,10 SOCIAL ACTION 69 27/12/2013 31/12/2019 58.000.000,00 88.000.000,00 RESEARCH 70 101/12/2019 58.000.000,00 58.000.000,00 RESEARCH 72 11/12/2013 56.683.83,50 56.683.83,50 TECHNOLOGY 74 08/11/2011 31/12/2013 56.693.845,00 56.58.84.29,50 TECHNOLOGY 74 08/11/2011 31/12/2013 56.693.847,50 56.681.237,57 TECHNOLOGY 74 08/11/2011 31/12/2013 56.693.847,50 56.681.237,50 TECHNOLOGY					-	-				
65 10/06/2012 30/09/2017 5.107.051.96 56.202.196,02 61.309.247,98 TECHNOLOGY 66 12/06/2013 17/01/2015 60.831.612,00 60.831.612,00 RESEARCH 67 31/10/2011 31/12/2013 60.679.111,78 60.679.111,78 MEALTHCARE AND SOCIAL ASSISTANCE 68 25/03/2010 31/03/2011 60.054.386.91 60.054.386.91 60.054.386.91 60.074.386.91 69 27/12/2013 31/12/2018 59.909.138,10 59.909.138,10 MEALTHCARE AND SOCIAL ASSISTANCE 70 27/11/2012 26/11/2017 58.408.361.48 58.408.361.48 TECHNOLOGY 71 01/11/2009 31/12/2019 58.800.000.00 88.000.000.00 72 21/11/2011 31/12/2013 56.858.237,57 56.888.237,57 50.CIAL ACTION 73 01/08/2018 01/08/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 74 08/11/2019 31/12/2013 56.858.237,57 56.548.775,57 HEALTHCARE AND SOCIAL ASSISTANCE 75 31/12/2016 31/12/2019 54.000.000.00 54.000.000.00 76 02/04/2018 03/04/2023 52.697.403,00 52.697.403,00 CULTURE 77 29/12/2017 31/03/2020 52.491.935,52 52.491.935,52 52.491.935,52 S0.CIAL ACTION 78 05/09/2019 31/12/2021 51.501.01.27,00 51.101.127,00 51.101.127,00 51.101.127,00 80 16/07/2018 15/07/2019 51.101.127,00 51.101.127,00 51.101.127,00 HEALTHCARE AND SOCIAL ASSISTANCE 81 01/05/2019 31/12/2013 7.462.516,37 42.947.344,08 50.409.860.45 CULTURE 82 27/12/2013 31/12/2013 7.462.516,37 42.947.344,08 50.409.860.45 CULTURE 83 27/02/2013 31/12/2013 43.952.690.03 45.740.054.90 44.680.349,00		-								
66 12/06/2013 17/01/2015 60.821.612,00 60.821.612,00 RESEARCH 67 3/10/2010 31/02/2013 60.679.111,78 60.679.111,78 HEALTHCARE AND SOCIAL ASSISTANCE 68 25/03/2010 31/02/2018 59.909.138,10 60.054,386,91 60.054,386,91 SOCIAL ACTION 69 27/12/2013 31/12/2018 59.909.138,10 59.909.138,10 HEALTHCARE AND SOCIAL ASSISTANCE 70 27/11/2012 26/11/2017 58.408.361,48 58.408.361,48 TECHNOLOGY 71 01/11/2009 31/12/2013 58.000.000,00 88.000.000,00 RESEARCH 72 21/11/2011 31/12/2013 56.881.237,57 56.881.237,57 SOCIAL ACTION 73 01/08/2018 01/08/2023 56.568.755,57 56.881.237,57 SOCIAL ACTION 74 08/11/2011 31/12/2013 56.548.775,57 56.548.775,57 HEALTHCARE AND SOCIAL ASSISTANCE 75 31/12/2016 31/12/2019 54.000.000,00 54.000.000,00 HEALTHCARE AND SOCIAL ASSISTANCE 76 02/04/2018 03/04/2023 52.6697.403,00 CULTURE 77 29/12/2017 31/03/2020 52.491.925,52 52.491.925,52 SOCIAL ACTION 78 05/09/2019 31/12/2022 25.518.516,44 26.222.03.51 51.740.548,95 EDUCATION 79 30/12/2013 31/12/2018 51.578.660.03 51.578.660.03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.012/201 50.268.27,60 50.268.27,60 HEALTHCARE AND SOCIAL ASSISTANCE 81 01/07/2018 31/12/2018 50.268.27,60 50.268.27,60 HEALTHCARE AND SOCIAL ASSISTANCE 82 27/12/2013 31/12/2018 50.268.27,60 50.268.27,60 ULTURE 82 27/12/2013 31/12/2018 50.268.27,60 50.268.27,60 ULTURE 83 27/02/2013 31/12/2018 50.268.27,60 50.268.27,60 HEALTHCARE AND SOCIAL ASSISTANCE 84 01/01/2020 31/12/2018 50.268.27,60 50.268.27,60 ULTURE 85 17/01/2019 31/12/2018 50.268.27,60 50.268.27,60 ULTURE 86 01/01/2013 31/12/2018 40.648.043.00 46.648.043.00 HEALTHCARE AND SOCIAL ASSISTANCE 87 27/12/2013 31/12/2018 40.648.043.00 46.648.043.00 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.43.50.319 49.90.72.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 89 17/01/2019 31/12/2018 40.639.349,01 46.639.349,01 HEALTHCARE 90 17/01/2019 31/12/2018 40.639.349,01 46.639.349,01 HEALTHCARE 91 02/05/2012 31/12/2020 46.648.07.80,00 47.43.50.319 TECHNOLOGY 91 31/10/201 31/12/2020 42.658.604.48 42.658.604.48 5OCIAL ACTION 91 01/12/2				5 107 051 06						
67 31/10/2011 31/12/2013 60.0543.86.91 60.0543.86.91 SOCIAL ACTION 68 25/03/2010 31/03/2011 60.0543.86.91 60.0543.86.91 SOCIAL ACTION 69 27/12/2013 31/12/2018 58.408.36.148 58.408.36.148 TECHNOLOGY 71 01/11/2009 31/12/2019 58.000.000,00 58.000.000,00 RESEARCH 72 21/11/2011 31/12/2013 56.881.237.57 56.881.237.57 SOCIAL ACTION 73 01/08/2018 01/08/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 74 08/11/2011 31/12/2019 55.048.775.57 56.881.237.57 SOCIAL ACTION 75 31/12/2016 31/12/2019 54.000.000,00 54.000.000,00 TECHNOLOGY 76 02/04/2018 03/04/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 77 29/12/2017 31/03/2019 54.000.000,00 54.000.000,00 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 03/04/2023 52.697.403,00 52.697.403,00 S2.697.403,00 HEALTHCARE AND SOCIAL ASSISTANCE S2.77/12/2013 31/12/2018 S2.697.60 S2.686.271,60 S2.686.271,60 HEALTHCARE AND SOCIAL ASSISTANCE S2.77/12/2013 31/12/2013 S2.697.60 S2.686.271,60 S2.686.27	_			3.107.031,90						
68 25/03/2010 31/03/2011 60.054.386,91 60.054.386,91 SOCIAL ACTION 69 27/12/2013 31/12/2018 59.999.138,10 59.999.138,10 HEALTHCARE AND SOCIAL ASSISTANCE 70 27/11/2012 26/11/2017 58.408.361,48 58.408.361,48 TECHNOLOGY 71 01/11/2009 31/12/2019 58.000.000,00 58.000.000,00 RESEARCH 72 21/11/2011 31/12/2013 56.881.237,57 56.881.237,57 SOCIAL ACTION 73 01/08/2018 01/08/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 74 08/11/2011 31/12/2019 54.000.000,00 54.000.000,00 RESEARCH 75 31/12/2016 31/12/2019 54.000.000,00 54.000.000,00 CULTURE 76 02/04/2018 03/04/2023 52.697.403,00 52.697.403,00 CULTURE 77 29/12/2017 31/03/2020 52.491.925,52 52.491.925,52 SOCIAL ACTION 78 05/09/2019 31/12/2021 25.518.516.44 26.222.032,51 51.740.548,95 EDUCATION 80 16/07/2018 15/07/2019 51.101.127,00 BEALTHCARE AND SOCIAL ASSISTANCE 81 01/05/2019 31/12/201 7.462.516.37 42.947.344.08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2011 31.42021 24.365.263,03 25.740.054,59 50.268.27,160 HEALTHCARE AND SOCIAL ASSISTANCE 83 27/02/2013 31/12/2011 18.493.146,70 31.379.409.26 49.872.645,96 CULTURE 84 01/01/2019 31/12/2011 18.493.146,70 31.379.409.26 49.872.645,96 CULTURE 85 17/01/2019 31/12/2011 18.493.146,70 31.379.409.26 49.872.645,96 CULTURE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 88 29/12/2013 31/12/2011 39.984.034,61 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 89 17/07/2018 66/07/2020 47.423.623,19 47.443.623,19 TECHNOLOGY 91 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 01/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 01/01/2019 17/01/2020 47.436.23,19 47.493.623,19 TECHNOLOGY 91 01/01/2019 17/01/2020 46.648.0784,00 46.480.784,00 HEALTHCARE 91 01/01/2019 17/01/2020 47.436.03.04,80 HEALTHCARE AND SOCIAL ASSISTANCE 91 01/01/2019 17/01/2020 47.436.03.04,80 HEALTHCARE AND SOCIAL ASSISTANCE 91 01/01/2019 17/01/2020 47.436.03.04,80 HEALTHCARE AND SOCIAL ASSISTANCE 92 01/01/2018 30/04/2020 47.230.000,00 HEALTHCAR		_			•					
69 77/12/2013 31/12/2018										
70 77 11/2012 26/11/2017 58.408.361,48 58.408.361,48 TECHNOLOGY 71 01/11/2009 31/12/2013 58.000.000,00 58.000.000,00 RESEARCH 72 21/11/2011 31/12/2013 56.881.237,57 56.881.237,57 SOCIAL ACTION 73 01/08/2018 01/08/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 74 08/11/2011 31/12/2013 56.548.775,57 56.548.775,57 HEALTHCARE AND SOCIAL ASSISTANCE 75 31/12/2016 31/12/2019 54.000.000,00 54.000.000,00 HEALTHCARE AND SOCIAL ASSISTANCE 76 02/04/2018 03/04/2023 52.697.403,00 52.697.403,00 CULTURE 77 29/12/2017 31/03/2020 52.491.925,52 52.491.925,55 SOCIAL ACTION 78 05/09/2019 31/12/2021 25.518.516,44 26.222.032,51 51.740.548.95 EDUCATION 79 30/12/2013 31/12/2018 51.578.660,03 51.578.660,03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.101.127,00 51.101.127,00 HEALTHCARE AND SOCIAL ASSISTANCE 81 01/05/2019 31/12/2021 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,60 SOCIAL ACTION 84 01/01/2020 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,60 SOCIAL ACTION 85 17/01/2019 17/01/2020 46.648.043,00 49.872.645,96 CULTURE 86 01/01/2011 31/12/2011 49.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.2473.03,00 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2018 05/01/2020 31/12/2019 43.749.934.98 49.072.859,08 49.072.859,08 HEALTHCARE 91 01/01/2019 31/12/2013 41.249.934.99 43.749.934.99 SOCIAL ACTION 92 01/12/2018 03/04/2020 47.275.93,00 47.277.013,00 47.277.013,00 HEALTHCARE 93 01/12/2018 03/04/2020 47.275.93,00 47.275.93,00 47.277.013,00 HEALTHCARE 94 02/04/2018 03/04/2020 32.975.912.56 10.210.937,00 42										
1										
22										
73 01/08/2018 01/08/2023 56.653.845,00 56.653.845,00 TECHNOLOGY 74 08/11/2011 31/12/2013 56.548.775,57 56.548.775,57 HEALTHCARE AND SOCIAL ASSISTANCE 75 31/12/2016 31/12/2019 54.000.000,00 54.000.000,00 HEALTHCARE 76 02/04/2018 03/04/2023 52.697.403,00 52.697.403,00 CULTURE 77 29/12/2017 31/03/2020 52.491.925,52 50.2491.925,52 SOCIAL ACTION 78 05/09/2019 31/12/2012 25.518.516,44 26.222.032,51 51.740.548,95 EDUCATION 79 30/12/2013 31/12/2018 51.578.660,03 51.578.660,03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.101.127,00 51.101.127,00 HEALTHCARE AND SOCIAL ASSISTANCE 81 01/05/2019 31/12/2021 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,62 SOCIAL ACTION 83 27/02/2013 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 84 01/01/2020 31/12/2021 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 85 17/01/2019 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 42.632.650,63 42.652.650,63 42.652.650,63 42.652.650,		-			•	,				
74 08/11/2011 31/12/2013 56.548.775.57 56.548.775.57 HEALTHCARE AND SOCIAL ASSISTANCE 75 31/12/2016 31/12/2019 54.000.000,00 54.000.000,00 HEALTHCARE 76 02/04/2018 03/04/2023 52.697.403,00 52.697.403,00 CULTURE 77 29/12/2017 31/03/2020 52.491.925.52 52.491.925.52 SOCIAL ACTION 78 05/09/2019 31/12/2022 25.518.516,44 26.222.032.51 51.740.548.95 EDUCATION 79 30/12/2013 31/12/2018 51.578.660,03 S1.578.660,03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.101.127,00 51.101.127,00 HEALTHCARE AND SOCIAL ASSISTANCE 81 01/05/2019 31/12/2021 7.462.516.37 42.947.344,08 50.409.860.45 CULTURE 82 27/12/2013 31/12/2018 50.268.271,60 50.268.271,60 HEALTHCARE AND SOCIAL ASSISTANCE 83 27/02/2013 31/12/2021 24.365.263,03 25.740.054.59 50.105.317,62 SOCIAL ACTION 84 01/01/2020 31/12/2021 18.493.146.70 31.379.499.26 49.872.645.96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE AND SOCIAL ASSISTANCE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.473.023,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2021 42.658.604,48 42.658.604,48 SOCIAL ACTION 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 31/12/2013 42.231.000,00 42.310.000,00 42.310.000,00 42.310.000,00 96 01/05/2013 31/07/2015 42.301.000,00 42.310.000,00 42.310.000,00 42.310.000,00 97 31/10/2013 31/12/2013 42.231.000,00 42.310.000,00 42.310.000,00										
75 31/12/2016 31/12/2019 54.000.000,00 54.000.000,00 HEALTHCARE 76 02/04/2018 03/04/2023 52.697.403,00 52.697.403,00 CULTURE 77 29/12/2017 31/03/2020 52.491.925,52 52.491.925,52 SOCIAL ACTION 78 05/09/2019 31/12/2022 25.518.516,44 26.222.032,51 51.740.548,95 EDUCATION 79 30/12/2013 31/12/2018 51.578.660,03 51.578.660,03 51.578.660,03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.101.127,00 HEALTHCARE AND SOCIAL ASSISTANCE 81 01/05/2019 31/12/2013 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2018 50.268.271,60 50.268.271,60 HEALTHCARE AND SOCIAL ASSISTANCE 83 27/02/2013 31/12/2021 18.493.146,70 31.379.499.26 49.872.645,96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE AND SOCIAL ASSISTANCE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2015 42.692.650,63 42.692.650,63 42.692.650,63 TECHNOLOGY 91 02/04/2018 02/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 92 01/12/2016 30/04/2019 42.632.650,63 42.249.517,65 HEALTHCARE 93 17/01/2019 17/01/2020 42.290.000,00 42.230.000,00 EDUCATION 94 02/04/2018 02/04/2019 42.632.650,63 42.249.517,65 HEALTHCARE 95 01/12/2016 30/04/2019 42.632.650,63 42.249.517,65 HEALTHCARE 96 01/05/2013 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE 97 31/10/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE										
76 02/04/2018 03/04/2023 52.697.403,00 CULTURE 77 29/12/2017 31/03/2020 52.491.925,52 52.491.925,52 SOCIAL ACTION 78 05/09/2019 31/12/2022 25.518.516,44 26.222.032,51 51.740.548,95 EDUCATION 79 30/12/2013 31/12/2018 51.578.660,03 51.578.660,03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.101.127,00 HEALTHCARE 81 01/05/2019 31/12/2021 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2021 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 83 27/02/2013 31/12/2021 7.462.563,03 25.740.054,59 50.105.317,62 SOCIAL ACTION 84 01/01/2020 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 85 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2018 49.072.859,08										
77 29/12/2017 31/03/2020 52.491.925,52 52.491.925,52 SOCIAL ACTION 78 05/09/2019 31/12/2022 25.518.516,44 26.222.032,51 51.740.548,95 EDUCATION 79 30/12/2013 31/12/2018 51.578.660,03 51.578.660,03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.101.127,00 51.101.127,00 HEALTHCARE 81 01/05/2019 31/12/2018 50.268.271,60 50.268.271,60 HEALTHCARE AND SOCIAL ASSISTANCE 82 27/12/2013 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,62 SOCIAL ACTION 83 27/02/2013 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 84 01/01/2020 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE AND SOCIAL ASSISTANCE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 46.480.784,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.489.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2018 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.638.604,48 42.658.604,48 42.658.604,48 50CIAL ACTION 95 01/11/2016 30/04/2019 42.638.604,48 42.658.604,48 50CIAL ACTION 96 01/05/2013 31/07/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2019 17/01/2020 42.110.948,00 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.295.57,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE										
78 05/09/2019 31/12/2022 25.518.516,44 26.222.03.51 51.740.548,95 EDUCATION 79 30/12/2013 31/12/2018 51.578.660,03 51.578.660,03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.101.127,00 51.101.127,00 HEALTHCARE 81 01/05/2019 31/12/2021 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2018 50.268.271,60 50.268.271,60 HEALTHCARE AND SOCIAL ASSISTANCE 83 27/02/2013 31/12/2011 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 84 01/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 85 17/01/2019 17/01/2020 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE 88 29/12/2015 30/06/2020 47.243.623,19 <						-				
79 30/12/2013 31/12/2018 51.578.660,03 51.578.660,03 HEALTHCARE AND SOCIAL ASSISTANCE 80 16/07/2018 15/07/2019 51.101.127,00 51.101.127,00 HEALTHCARE 81 01/05/2019 31/12/2021 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,62 SOCIAL ACTION 84 01/01/2020 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 87 27/12/2013 31/12/2018 49.072.859,00 49.484.043,00 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 47.277.013,00 HEALTHCARE AND SOCIAL ASSISTANCE 91 10/205/2012 19/11/201										
80 16/07/2018 15/07/2019 51.101.127,00 51.101.127,00 HEALTHCARE 81 01/05/2019 31/12/2021 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2018 50.268.271,60 FEALTHCARE AND SOCIAL ASSISTANCE 83 27/02/2013 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,62 SOCIAL ACTION 84 01/01/2020 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.392.349,01 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2029 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/10/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/201 31/12/2019 17/01/2020 42.10.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 42.110.948,00 HEALTHCARE				25.518.516,44						
81 01/05/2019 31/12/2021 7.462.516,37 42.947.344,08 50.409.860,45 CULTURE 82 27/12/2013 31/12/2018 50.268.271,60 50.268.271,60 HEALTHCARE AND SOCIAL ASSISTANCE 83 27/02/2013 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,62 SOCIAL ACTION 84 01/01/2020 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.243.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.392.349,01 46.392.349,01 RESEARCH 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2029 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/10/2013 31/12/2015 42.301.000,00 EDUCATION 97 01/10/2013 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 HEALTHCARE AND SOCIAL ASSISTANCE			-							
82 27/12/2013 31/12/2018 50.268.271,60 50.268.271,60 HEALTHCARE AND SOCIAL ASSISTANCE 83 27/02/2013 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,62 SOCIAL ACTION 84 01/01/2020 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 RESEARCH 93 31/12/2014 31/12/2019					, ,					
83 27/02/2013 31/12/2021 24.365.263,03 25.740.054,59 50.105.317,62 SOCIAL ACTION 84 01/01/2020 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.243.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 93 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 </td <td></td> <td></td> <td>_</td> <td>7.462.516,37</td> <td>-</td> <td></td> <td></td>			_	7.462.516,37	-					
84 01/01/2020 31/12/2021 18.493.146,70 31.379.499,26 49.872.645,96 CULTURE 85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.380.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2020 42.249.517,65 42.249.517,65 HEALTHCARE 99 18/07/2018 30/04/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 42.110.948,00 42.110.948,00 HEALTHCARE										
85 17/01/2019 17/01/2020 46.648.043,00 46.648.043,00 HEALTHCARE 86 01/01/2011 31/12/2011 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/13/2016 30/04/2019 42.301.000,00 </td <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	_									
86 01/01/2011 31/12/2018 19.984.034,61 29.500.000,00 49.484.034,61 CULTURE 87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/13/2016 30/04/2020 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/10/2015 42.301.000,00 42.249.517,65 </td <td>84</td> <td></td> <td></td> <td>18.493.146,70</td> <td></td> <td></td> <td></td>	84			18.493.146,70						
87 27/12/2013 31/12/2018 49.072.859,08 49.072.859,08 HEALTHCARE AND SOCIAL ASSISTANCE 88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/10/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2019 17/01/2020 42.110.948,00 42.110.948,00	85									
88 29/12/2015 30/06/2020 47.443.623,19 47.443.623,19 TECHNOLOGY 89 17/07/2018 06/01/2020 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/20				19.984.034,61						
89 17/07/2018 06/01/2020 47.277.013,00 47.277.013,00 HEALTHCARE 90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE										
90 17/01/2019 17/01/2020 46.480.784,00 46.480.784,00 HEALTHCARE 91 02/05/2012 19/11/2013 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE		-								
91 02/05/2012 19/11/2013 46.392.349,01 46.392.349,01 RESEARCH 92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	89									
92 31/12/2014 31/12/2019 43.749.934,98 43.749.934,98 SOCIAL ACTION 93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	90									
93 01/01/2021 31/12/2022 32.975.912,56 10.210.937,00 43.186.849,56 CULTURE 94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	91									
94 02/04/2018 02/04/2020 42.658.604,48 42.658.604,48 SOCIAL ACTION 95 01/11/2016 30/04/2019 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	92	31/12/2014								
95 01/11/2016 30/04/2019 42.632.650,63 42.632.650,63 TECHNOLOGY 96 01/05/2013 31/07/2015 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	93			32.975.912,56	10.210.937,00	43.186.849,56				
96 01/05/2013 31/07/2015 42.301.000,00 42.301.000,00 EDUCATION 97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	94	02/04/2018			42.658.604,48	42.658.604,48	SOCIAL ACTION			
97 31/10/2011 31/12/2013 42.249.517,65 42.249.517,65 HEALTHCARE AND SOCIAL ASSISTANCE 98 17/01/2019 17/01/2020 42.110.948,00 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	95	01/11/2016	30/04/2019		42.632.650,63	42.632.650,63	TECHNOLOGY			
98 17/01/2019 17/01/2020 42.110.948,00 HEALTHCARE 99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	96	01/05/2013	31/07/2015		42.301.000,00	42.301.000,00	EDUCATION			
99 18/07/2018 30/04/2020 41.700.133,87 41.700.133,87 CULTURE	97	31/10/2011	31/12/2013		42.249.517,65	42.249.517,65	HEALTHCARE AND SOCIAL ASSISTANCE			
	98	17/01/2019	17/01/2020		42.110.948,00	42.110.948,00	HEALTHCARE			
100 21/12/2012 21/12/2015 479.300,00 40.778.216,21 41.257.516,21 TECHNOLOGY	99	18/07/2018	30/04/2020		41.700.133,87	41.700.133,87	CULTURE			
	100	21/12/2012	21/12/2015	479.300,00	40.778.216,21	41.257.516,21	TECHNOLOGY			

Source: (IPEA, 2021)



The findings indicate that of the hundred projects with the highest invested capital, fifty-one were in the healthcare area, thirty were in the social assistance area, were in the social action area, eleven were in the research area, ten in the culture areas and technology (each) and seven were from education.

It is worth discussing the difference between social assistance and social action. Social assistance is a citizen's right and duty of the State and is constituted, as provided for in art. 1 of the Organic Law of Social Assistance (Law 8.742/93) in a public policy of the non-contributory Social Security system, which provides the social minimum necessary to guarantee the basic needs of each citizen, and is implemented through a set of actions integrating public initiative and society. Social actions, on the other hand, are any actions or movements of a socio-assistance nature carried out either by organizations, institutions, or people who voluntarily unite to carry out non-profit actions to help others, with or without State assistance.

As for the start year of the projects, the following survey is available: one started in 2009, in 2010 there were three, in 2011 there were seven, in 2012 there were eleven, in 2013 there were forty, in 2014 there were five, in 2015 there were five, in 2016 there were also five, in 2017 there were two, in 2018 there were eleven, in 2019 there were seven, in 2020 there was one, and in 2021 just one too.

As for values, the project with the highest amount invested was in the area of education (R\$ 457.532.529,00), and the total amount invested was R\$ 1.073.432.709,00 (raising 1 billion and 73 million reais). However, the areas that involved the greatest amount of resources were first the healthcare area, totaling R\$ 5.098.753.093,00 (raising the value of 5 billion and ninety-eight million), followed by the social assistance area with the value of R\$ 3.101.107.585,00 (three billion, one hundred and one million), then the area of social action, reaching the value of R\$ 840.859.561,20 (eight hundred and forty million). Followed by the research area with the amount of BRL 781.937.424,20 (seven hundred and eighty-one million), then technology and culture with amounts budgeted at BRL 688.748.270,30 (six hundred and eighty-eight million), and BRL 431.859.885,90 (four hundred and thirty-one million) respectively.

Considering the outline made in this article, the healthcare area was the one that received the highest amount of public investment, with no amount invested by the private sector. The areas that received the greatest financial contribution from the private sector were culture, having received the amount of R\$ 385.283.870,61 (in the order of three hundred and eighty-five million); then came the area of education, which received R\$ 25.531.789,17 (around twenty-five million); after the social action, having received R\$ 24.365.263,03 (around twenty-four million); and then the technology area, in the amount of R\$ 5.586.351,00 (around five million). And the areas of social assistance and research too, within the outline made in this article, did not receive any investment value from the private sector.

2013 was the year with the highest amount of funds invested. Afterward, there was a decrease in investments and projects carried out. It is interesting to note that the healthcare projects took place practically between the years 2013 to 2019, with only 4 projects extending until January 2020, and 1 project extending until December 2020. And only 1 project started in 2010, 2 projects started in 2011, and 1 project started in 2012.



Projects in the area of social assistance took place basically between 2013 and 2018, with only 3 projects starting at the end of 2011. It is noted that projects in the area of education started: 1 in 2010, 1 in 2013, 1 in 2015, 1 in 2016, 2 in 2018, and 1 in 2019; and ended 1 in 2013, 1 in 2015, 2 in 2018, 1 in 2019, and with 3 in progress (to end 1 in 2022, and 2 in 2023).

It is noteworthy that almost all of the research projects took place between 2012 and 2019, with only 1 in progress, expected to end in 2023, and 1 project starting and ending in 2009.

When observing the projects related to culture, there is only 1 project that was carried out in 2011, and all the others starting in 2018 onwards, and with 8 projects in progress, 3 of which are scheduled to end at the end of 2021, 2 with expected to end in 2022, and the other 3 expected to end in 2023, 2024 and 2025.

For those in technology, most of the projects started in 2012 and 2013 and ended in 2019 and 2020, and only 1 was in progress, scheduled for completion in 2023. In the area of social action, projects were distributed starting from 2010 to 2021. In addition, the General Gross Domestic Product as well as GDP per capita grew significantly in 2013 (IBGE, 2013).

In this period, the object of study, the Gross Domestic Product – GDP had significant oscillations that can assume important relationships with the resources invested in the projects.

Through the evolution of Brazil's GDP from 2011 to 2020, it's necessary to emphasize that a real increase has happened both in general GDP as well as in GDP per capita, considering that GDP reached R\$4,8 trillion in 2012 and R\$5,3 trillion in 2013, with GDP per capita corresponding to R\$24.121 and R\$ 26.445 over the two years. In 2012, GDP growth was revised from 1,8% to 1,9%, while in 2013, from 2,7% to 3,0%. The gross value added grew by 1,6% in 2012 and 2,9% in 2013 (IBGE, 2013).

Making a comparative analysis of data on values and numbers of social projects carried out in 2013 (mainly), which was the year in which there was a greater amount and spending on social projects, and with a significant increase in GDP and GDP per capita in the country, it is necessary to relate the influence of the projects in the economic aspect.

According to a study published by Ipea (2011), social spending, especially on education, brings a positive effect, contributing positively both in the social aspect (with the improvement in knowledge and the improvement in the quality of life of citizens) and in the economic aspect (since it also boosts the economy, as the amounts spent promote the payment of education professionals, which reverts to increased consumption, purchases, reverberating in the economy and promoting income distribution). In its communiqué n° 75, Ipea disclosed, according to data collected in 2006, each 1 real invested in public education generated R\$ 1,85 for GDP, and every 1 real invested in healthcare generated R\$ 1,70. This study even emphasizes that investment in education is the social expense that most reflects in GDP.

Regarding the area of basic sanitation and healthcare, the former minister of health stated in 2017 that the World Health Organization has already found that for every 1 real invested in basic sanitation in Brazil, nine reais are saved in public spending on health, (FUNASA, 2017). Thus, analyzing the data and published material, it is possible to argue that the social projects carried out by the Third Sector can



indeed contribute to the growth of the Gross Domestic Product and the social and economic development in Brazil.

4 Final Considerations

The present study was carried out aiming to analyze whether the social organizations of the Third Sector have contributed to the social and economic development of the country. For this, research was carried out in previous studies, as well as by surveying the data provided by the Institute of Applied Economic Research and by the IBGE, regarding the number of projects and investments made, and the areas of activity of these projects.

Comparing the data obtained together with the growth and greater evolution of the Gross Domestic Product and the Gross Domestic Product per capita, it was concluded that there is a strong relationship between these data, and it can be deduced that the projects developed by the organizations of the Third Sector certainly bring great contributions in socioeconomic aspects and are extremely important for the development of public social policies in Brazil.

With that, the findings indicate that the social and economic contributions of the Third Sector in the execution of projects with public resources were fundamental for the economic and social development, bringing reflexes in the society and the economy, mainly the projects of the area of healthcare and education, improving the movement of the economy, increasing GDP and income distribution, showing that the projects carried out can generate contributions both in the social and economic areas.

And that despite health and education being the areas that most add value to the GDP and that generate the greatest social and economic contribution, the areas that received the most investments in projects carried out by the Third Sector are healthcare, social assistance, and social action.

This brings up the question, which may be the subject of another study, about why investment in the area of education, compared to others, does not have such relevance in the current structure of government in our country, and it is invested so little.

The study also showed that the largest economic investments in projects carried out by the Third Sector were promoted by the public sector, and this demonstrates the importance of the State's role and partnership in the public policies of the third sector.

REFERENCES

ABÍLIO, M. I. R. **Globalização:** características mais importantes. Disponível em: http://fsma.edu.br/visoes/edicoes-anteriores/docs/3/3ed_artigo1.pdf . Acesso em: 01/06/2021.

ALVES, M. A. **Terceiro Setor:** as origens do conceito. 2002. Disponível em: https://www.ufjf.br/virgilio_oliveira/files/2014/10/01-b-Alves-2002.pdf . Acesso em 09/06/21.



AVENI, A. et al. O Terceiro Setor no Brasil e sua relação com a economia nacional. **Revista do Núcleo de Pesquisa e Inovação**, v. 9, n.1, 2018. Negócios em Projeção. Centro Universitário Projeção, 2018. Disponível em: http://revista.faculdadeprojecao.edu.br/index.php/Projecao1/article/view/1011. Acesso em 28/06/2021.

BRASIL. **Constituição da República Federativa do Brasil**. Brasília, DF: Senado, 1988. Disponível em: http://www.planalto.gov.br/ccivil_03/Constituicao/Constituicao.htm . Acesso em: 03/06/2021.

CAETANO, F. A. O.; ARAÚJO, J. A.; KHAN, A. S. Fatores condicionantes do desenvolvimento socioeconômico na América Latina: uma análise sob a perspectiva do PIB e dos indicadores globais de governança. Interações (Campo Grande), v. 20, n.1, p. 95-109, 2019.

CARRION, R. M. Organizações privadas sem fins lucrativos: a participação do mercado no terceiro setor. **Tempo Social**, Rev. Sociol. USP, V.12(2), p. 237-255, São Paulo: 2000.

CARDOSO, V. V. et al. A relação Estado e Terceiro Setor no Brasil: elementos basilares e premências investigativas. DRd-**Desenvolvimento Regional em debate**, v. 10, p. 730-750, 2020. Disponível em: https://www.periodicos.unc.br/index.php/drd/article/view/2830 . Acesso em 09/06/2021.

CATARDO, E. Terceiro Setor e Governo: A máquina social. Publicado em 24/04/2020. Disponível em: http://www.responsabilidadesocial.com/artigo/terceiro-setor-e-governo-a-maquina-social/. Acesso em 24/06/2021.

COELHO, R. C. **O público e o privado na gestão pública**. Departamento de Ciências da Administração. Florianópolis: UAB, 2009.

COPAÍBA. Nossa história. Copaíba em defesa da Mata Atlântica. 2021. Disponível em: https://www.copaiba.org.br/a-copaiba/quem-somos/. Acesso em: 25/06/2021.

CORSEUIL, L. **Ações de inovação social no terceiro setor: o caso do Centro Cultural Escrava Anastácia.** Programa de Pós-Graduação em Administração, 2018.

CRESWELL, J. W et al. Projeto de pesquisa: método qualitativo, quantitativo e misto. 5. ed. Porto Alegre: **Artmed**, 2021.

CUNHA, E. P.; CUNHA, E. S. M. Políticas Públicas sociais. In: CARVALHO, A. et. al. (Org.). **Políticas Públicas**. Belo Horizonte: UFMG, 2002.

DELGADO, M. V. M. O Terceiro Setor no Brasil: uma visão histórica. **Revista Espaço Acadêmico**, n. 37, junho 2004. Disponível em:



https://periodicos.uem.br/ojs/index.php/EspacoAcademico/issue/archive . Acesso em: 06/06/2021.

DIAS, M. T. F. Terceiro Setor e Estado: legitimidade e regulação por um novo marco jurídico. Belo Horizonte: **Forum**, 2014.

DIEHL, A. A. Pesquisa em ciências sociais aplicadas: métodos e técnicas. São Paulo: **Prentice Hall**, 2004.

DRUCKER, P. The Practice of Management. **Reissue edição**, HarperCollins Publishers, 2006.

EASTON, D. A Framework for Political Analysis. Englewood Cliffs: **Prentice Hall**, 1965.

ETZIONI, A. The untapped potential of the 'Third Sector'. **Business and society review**, 1, n. 1, p.39-44, Spring 1972.

FALCÃO, M. A.; ARAÚJO, R. S. A importância estratégica do terceiro setor no Brasil como meio de desenvolvimento social: uma argumentação teórica a partir do prisma da economia social de Gide. **Revista Jurídica Cesumar**, v.17, n.1, p. 153-179, jan/abr. 2017.

FALCONER, A. P. A promessa do Terceiro Setor: um estudo sobre a construção do papel das organizações sem fins lucrativos e do seu campo de gestão. Tese de Doutorado. Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo, 1999. Disponível em: https://sinapse.gife.org.br/download/a-promessa-do-terceiro-setor-um-estudo-sobre-a-construcao-do-papel-das-organizacoes-sem-fins-lucrativos-e-do-seu-campo-de-gestao . Acesso em: 09/06/21.

FERNANDES, R. C. Público, porém privado: o Terceiro Setor na América Latina. São Paulo: **Relume-Dumará**, 1997.

FERREIRA, F. R. Terceiro setor complementa serviços públicos, mas falta apoio. Jornal da USP, 2019. Disponível em: https://jornal.usp.br/atualidades/terceiro-setor-complementa-servicos-publicos-mas-falta-apoio/. Acesso em: 24/06/2021.

FILHO, N. C. Direitos Humanos e Fundamentais. **Coleção Saberes do Direito**, l. 57, Ed. Saraiva, 2010.

FOLHA DE SÃO PAULO. Leia a íntegra da declaração do Rio, 30/06/1999. Brasil, 1999. Disponível em: https://www1.folha.uol.com.br/fsp/brasil/fc30069909.htm . Acesso em: 24/06/21.

FONSECA, J. J. S. Metodologia da pesquisa científica. Fortaleza: **UEC**, 2002.



Pedro Luís Buttenbender, Leonardo Coelho Ribeiro, Sergio Luís Allebrandt, Airton Adelar Mueller, Maria Margarete Baccin Brizolla

GARDNER, K.; LEWIS, D. Anthropology, Development and the Post-Modern Challenge. London: **Pluto Press**, 2015.

GIL, A. C. Como elaborar projetos de pesquisa. 5. ed. São Paulo: Atlas, 2017.

GONÇALVES, H. S. O Estado, o Terceiro Setor e o Mercado: uma tríade completa. Disponível em: https://silo.tips/download/o-estado-o-terceiro-setor-e-o-mercado-uma-triade-complexa-3. Acesso em: 05/06/2021.

HAIR, JR. et al. **Fundamentos de métodos de pesquisa em administração**. Porto Alegre: Bookman, 2005.

HALL, P. D. Historical Perspectives on Nonprofit Organization. Chapter One, 2016.

IBASE – Instituto Brasileiro de Análises Sociais e Econômicas. A história do Balanço Social. 2016. Disponível em: http://balancosocial.org.br/media/3_Cap1.pdf . Acesso em: 05/06/2021.

IBASE – Instituto Brasileiro de Análises Sociais e Econômicas. Balanço Social: o desafio da transparência. Rio de Janeiro: IBASE, 2008. Disponível em: https://www2.senado.leg.br/bdsf/bitstream/handle/id/102804/BS_completo.pdf?sequence=7. Acesso em: 04/06/2021.

IPEA. **Organizações da Sociedade Civil** . 2021. Disponível em: https://mapaosc.ipea.gov.br/base-dados . Acessado em 12 agosto 2021

IBGE, GIFE, ABONG e IPEA. **As fundações privadas e associações sem fins lucrativos no Brasil** (FASFIL 2010), Rio de Janeiro, IBGE, 2012.

IBGE – Instituto Brasileiro de Geografia e Estatística. As Fundações Privadas e Associações sem Fins Lucrativos no Brasil. **Estudos e Pesquisas Informação Econômica**, número 4, 2004.

JAMES, E. The nonprofit sector in International Perspective. New York: Oxford University Press, 1989.

JUNIOR et al. **Entendendo os principais indicadores sociais e econômicos**. Instituto de Pesquisa e Estratégia Econômica do Ceará. Fortaleza: IPECE, 2010.

KOTLER, P. et al. **Administração de Marketing**. 15ª ed., Ed. Pearson Universidades, 2019.

LAKATOS, E. M.; MARCONI, M. A. **Metodologia científica**. 6. ed. São Paulo: Atlas, 2011.

LANDIM, L. **Para além do mercado e do Estado?** Filantropia e cidadania no Brasil, ISER, Núcleo de Pesquisa, 1993.



LASWELL, H. D. **Politics**: Who Gets What, When, How, Cleveland, Meridian Books, 1936.

LINDBLOM, C. E. "The Science of Muddling Through". Public Administration Review 19: 78-88, 1959.

LOPES, M. S. Terceiro setor, responsabilidade social e desenvolvimento sustentável: Uniasselvi, 2016. Disponível em:

https://www.uniasselvi.com.br/extranet/layout/request/trilha/materiais/livro/livro.php?codigo=22501. Acesso em 09/06/2021.

LOPES, J. R. Terceiro setor: a organização das políticas sociais e a nova esfera pública. São Paulo em perspectiva, v. 18, n. 3, p. 57-66, 2004. Disponível em: http://produtos.seade.gov.br/produtos/spp/v18n03/v18n03_06.pdf . Acesso em 09/06/2021.

MCGRANAHAN, D. Entwicklungsindikatoren und Entwicklungsmodelle. In: Handbuch der Dritten Welt, Band I. S. 208-221, 1974.

MADEIRA, F. R.; BIANCARDI, M. R. O desafio das Estatísticas do Terceiro Setor. **São Paulo em Perspectiva**, 17(3-4): p.177-184, 2003. Disponível em: https://www.scielo.br/j/spp/a/qLSq5Fvk3B4BpjxZvPVwnwy/?lang=pt . Acesso em 09/06/2021.

MARTINS, A. O.; MARTINS, G. W. O. Conceito e Regime do Terceiro Setor: alguns aspectos. **Estudos em Homenagem ao Prof. Doutor Inocêncio Galvão Telles**: 90 anos. Faculdade de Direito de Lisboa, Almedina, 2007.

MIOTO, R. C. T.; NOGUEIRA, V. M. R. Política Social e Serviço Social: os desafios da intervenção profissional e intervenção profissional. **Revista Katálysis**, v. 16, n. spe, 2013. Disponível em:

https://www.scielo.br/j/rk/a/HC4Drwd89pyhpRb8fK3cr4S/?format=pdf&lang=pt . Acesso em 09/06/2021.

MOLDAU, J. H. **Os** fundamentos microeconômicos dos indicadores de desenvolvimento socioeconômico. **Revista de Economia Política**, v. 18, n. 3, p. 70-83, jul./set., 1998.

MULLER, L. H. A et al. O terceiro setor como mercado profissional. **Revista de Ciencias Sociais**, v. 9, n.2. Porto Alegre: Civitas, 2009. Disponível em: https://revistaseletronicas.pucrs.br/revistapsico/ojs/index.php/civitas/article/view/5323/4583. Acesso em: 06/06/2021.

MURTEIRA, M. Crise mundial e revisão das estratégias de desenvolvimento no Terceiro Mundo. **Análise Social**, 3ª Série, Vol. 22, n. 94, p. 891-901, publicado pelo



Pedro Luís Buttenbender, Leonardo Coelho Ribeiro, Sergio Luís Allebrandt, Airton Adelar Mueller, Maria Margarete Baccin Brizolla

Instituto Ciências Sociais da Universidade de Lisboa. Disponível em: https://www.jstor.org/stable/41010595. Acesso em 24/06/2021.

NETTO, J. P. **Crise do Socialismo e ofensiva neoliberal**. 5° Ed., Editora Cortez, 2012.

O'NEILL, M. E. **Nonprofit Management Education**: History, Current Issues and the Future, in Michael O'Neill & Kathleen Fletcher(eds.), Nonprofit Management Education: U.S. and World Perspectives. Westport: Praeger, 1998.

PASSANEZI, P. M. S. et al. A influência do terceiro setor para economia brasileira. XIV Encontro Latino Americano de Iniciação Científica e X Encontro Latino Americano de Pós-Graduação—Universidade do Vale do Paraíba, 2010. Disponível em: http://www.inicepg.univap.br/cd/INIC_2010/anais/arquivos/0794_0892_01.pdf . Acesso em: 09/06/2021.

PIRIOU, J. P. Lexique de sciences économiques et sociales. 4ª ed., Paris: La Découverte, p. 42, 2001.

RAMOS, Fernando Maciel et al. Relação entre indicadores de qualidade e econômicos: um estudo em uma rede de hospitais do terceiro setor do Sul do Brasil. **Cadernos Saúde Coletiva**, v. 26, n. 4, p. 453-461, 2018.

RECUERO, R. C. A Internet e a nova Revolução na Comunicação Mundial. 2000. Disponível em: http://www.raquelrecuero.com/revolucao.htm . Acesso em: 24/06/21.

REIS, T. **Terceiro setor**: entenda a sua real importância social. Suno Artigos. Publicado em 30 de outubro de 2018. Disponível em: https://www.suno.com.br/artigos/terceiro-setor/. Acesso em: 19/06/2021.

RICHARDSON, R. J. **Pesquisa social**: métodos e técnicas. São Paulo: Atlas, 1999.

ROCHA, S. L. F. **Terceiro Setor**. 2ª ed., Malheiros, p. 25, São Paulo, 2006.

RODRIGUES, M. C. P. **ONG tornou-se senha para acesso a verbas**. Demandas sociais versus crise de financiamento: o papel do terceiro setor no Brasil, Revista de Administração Pública, v. 39, n.5, p. 43, Rio de Janeiro, 1998.

ROSANVALLON, P. La nouvelle question sociale. Paris: Éditions du Seuil, p. 07, 1995.

RUA, M. G. Análise de Políticas Públicas: Conceitos Básicos. 1998. Disponível em: https://www.univali.br/pos/mestrado/mestrado-em-gestao-de-politicas-publicas/processo-seletivo/SiteAssets/Paginas/default/RUA.pdf . Acesso em 25/06/21.

RUDIO, F. V. **Introdução ao projeto de pesquisa científica**. 9. ed. Petrópolis: Vozes, 1985.



SALAMON, L. Estratégias para o fortalecimento do Terceiro Setor. In: IOSCHPE, Evelyn Berg (org.). 3° Setor: desenvolvimento social sustentado. Rio de Janeiro. **Paz e Terra**, 1997, p. 89 – 111.

SALAMON, L. A emergência do terceiro setor: uma revolução associativa global. **Revista de Administração Pública**. São Paulo, v. 31, n.6., p. 5 - 11, 1998.

SALAMON, L.; ANHEIER, H. Definind the nonprofit sector: a cross-national analisys. Manchester: **Manchester University Press**, 1994.

SAMPAIO, J. A. Z. Organizações do Terceiro Setor: sua estrutura e funções sistêmicas. Disponível em:

http://www.universiabrasil.net/images/docs/organizacoesdoterceirosetor.pdf . Acesso em 05/06/2021>.

SÁNCHEZ, E; PLANELLES, M. As mudanças sem precedentes necessárias para evitar uma catástrofe ambiental global. Jornal El País, 13/03/2019, Madrid, 2019. Disponível em:

https://brasil.elpais.com/brasil/2019/03/12/internacional/1552409167_549272.html. Acesso em 24/06/2021 .

SANTOS, B. S. **A reinvenção solidária e participativa do Estado**: sociedade e estado em transformação. São Paulo: UNESP; Brasília: ENAP, 1999.

SARTORI, L. R. Movimentos sociais e terceiro setor: (re)pensando a democracia brasileira. 2006. Disponível em:

http://www.dominiopublico.gov.br/download/teste/arqs/cpoog749.pdf . Acesso em: 07/06/2021.

SERVA, M. O Estado e as ONGs: uma parceria complexa. **Revista de Administração Pública**. São Paulo, v. 31, n.6, p. 41 – 54, 1997.

SIEDENBERG, D. R. Indicadores de desenvolvimento econômico: uma síntese. **Desenvolvimento em questão**, Editora Unijuí, ano1, n.1, jan/jun, p. 45-71, 2003.

SILVA, C. E. G. S. Gestão, legislação e fontes de recursos no terceiro setor brasileiro: uma perspectiva histórica. Revista de Administração Pública. Rio de Janeiro: Fundação Getúlio Vargas. nov/dez 2010. Disponível em:

https://www.scielo.br/j/rap/a/dmgXfwLTwhKpbCpHxgnpqcx/?format=pdf&lang=pt . Acesso em 24/06/21.

SIMON, H. Comportamento Administrativo, Rio de Janeiro: USAID, 1957.

SMITH, D. H. **Four Sectors or Five?** Retaining the Member-Benefit Sector. Nonprofit and Voluntary Sector Quarterly. V. 20 N. 2, Summer 1991, pp.137-50.



Pedro Luís Buttenbender, Leonardo Coelho Ribeiro, Sergio Luís Allebrandt, Airton Adelar Mueller, Maria Margarete Baccin Brizolla

TAYLOR, R. Third Sector Research. London: Springer, 2010.

TENÓRIO, F. G. (Org). Gestão de ONGs: principais funções gerenciais. 7 ed. Rio de Janeiro: **Editora da FGV**, 2002.

TENÓRIO, F. G. Um espectro ronda o terceiro setor: o espectro do mercado. Revista de Administração Pública, v. 33, n. 5, p. 85-102, 1999. Disponível em: http://www.spell.org.br/documentos/ver/12902/um-espectro-ronda-o-terceiro-setor--o-espectro-do-mercado. Acesso em 08/06/2021.

TEIXEIRA, R. F. Discutindo o terceiro setor sob o enfoque de concepções tradicionais e inovadoras de administração. **Cadernos de Pesquisa em Administração**, São Paulo, v. 11, n° 1, p. 1 – 15, janeiro /março, 2004.

TRIVIÑOS, A. N. S. **Introdução à pesquisa em Ciências Sociais**: a pesquisa qualitativa em educação. São Paulo: Atlas, 1987.

VICENTE, M. M. A crise do Estado de bem-estar social e a globalização: um balanço. São Paulo: editora UNESP, 2009.

VIDIGAL, A. C.; SUGUIHIRO, V. L. T. O processo de Terceirização das Políticas Públicas. 2018. Disponível em: <

http://www.uel.br/eventos/orcamentopublico/pages/arquivos/O%20processo%20de %20terceirizacao%20das%20politicas%20publicas.pdf . Acesso em 09/06/21.

VIDIGAL, A. C. et al. Política de Assistência Social nos governos Lula: Neodesenvolvimentista ou Neoliberal? **Caderno Humanidades em Perspectivas.** Il Simpósio de Pesquisa Social e II Encontro de Pesquisadores em Serviço Social – Edição Especial Outubro/2019. Disponível em:

https://www.cadernosuninter.com/index.php/humanidades/article/view/1217. Acesso em 09/06/21.

VIEIRA, N. S.; PARENTE, C.; BARBOSA, A. C. Q. **Terceiro Setor, economia social e economia solidária**: laboratório por excelência de inovação social. 2017.

WEISBROD, B. Nonprofit Economy. Cambridge: Harvard University Press, 1988.

Pedro Luís Büttenbender. Doutor em Administração (UNAM, 2014 e UFMS, 2020). Mestre em Gestão Empresarial (EBAPE/FGV, 2001). Professor do Programa de Pós-Graduação Mestrado e Doutorado em Desenvolvimento Regional – PPGDR/UNIJUÍ. Rua do Comércio, 3000, Bairro Universitário. CEP: 98700-000 ljuí/RS. E-mail pedrolb@unijui.edu.br

Leonardo Coelho Ribeiro. Mestre em Desenvolvimento Regional pelo Programa de Pós-Graduação em Desenvolvimento Regional – PPGDR/UNIJUÍ. Rua General Pereira da Silva, 237 – Apto 803, Icará/Niterói/RJ. 24.220-030 E-mail leonardo.ribeiro@sou.unijui.edu.br



Sergio Luís Allebrandt. Bolsista Produtividade em Pesquisa do CNPq; Professor Titular e Coordenador do PPGDR/UNIJUÍ. Doutor em Desenvolvimento Regional pelo PPGDR/UNISC (2010). Mestre em Gestão Empresarial pela EBAPE/FGV (2001). Rua do Comércio, 3000, Bairro Universitário. CEP: 98700-000 ljuí/RS. E-mail allebr@unijui.edu.br

Airton Adelar Mueller. Doutor em Sociologia. Professor Programa de Pós-Graduação Mestrado e Doutorado em Desenvolvimento Regional – PPGDR/UNIJUÍ. Professor. Rua do Comércio, 3000, Bairro Universitário. CEP: 98700-000 ljuí/RS. E-mail <u>airton.mueller@unijui.edu.br</u>

Maria Margarete Baccin Brizolla. Doutor em Doutora em Ciências Contábeis e Administração. Professora do Programa de Pós-Graduação mestrado e Doutorado em Desenvolvimento Regional – PPGDR/UNIJUÍ. Rua do Comércio, 3000, Bairro Universitário. CEP: 98700-000 Ijuí/RS. E-mail marga.brizolla@unijui.edu.br

Submitted in: 20/05/2022 Approved in: 28/10/2022

CONTRIBUTION OF EACH AUTHOR

Conceituação (Conceptualization): Pedro Luís Buttenbender; Leonardo Coelho Ribeiro; Curadoria de Dados (Data curation): Pedro Luís Buttenbender;

Análise Formal (Formal analysis): Pedro Luís Buttenbender; Leonardo Coelho Ribeiro;

Obtenção de Financiamento (Funding acquisition): Pedro Luís Buttenbender;

Investigação/Pesquisa (Investigation): Pedro Luís Buttenbender; Leonardo Coelho Ribeiro; Sérgio Luis Allebrandt;

Metodologia (Methodology): Pedro Luís Buttenbender; Leonardo Coelho Ribeiro; Sérgio Luis Allebrandt;

Administração do Projeto (Project administration): Pedro Luís Buttenbender;

Recursos (Resources): Apoio Financeiro FAPERGS - Edital Pesquisador Gaúcho - Pedro Luís Buttenbender; Airton Adelar Mueller; Sérgio Luis Allebrandt;

Software: Não se aplica

Supervisão/orientação (Supervision): Pedro Luís Buttenbender;

Validação (Validation): Airton Adelar Müeller; Sérgio Luis Allebrandt;

Visualização (Visualization): Pedro Luís Buttenbender; Leonardo Coelho Ribeiro; Airton Adelar Müeller; Sérgio Luis Allebrandt;

Escrita – Primeira Redação (Writing – original draft): Pedro Luís Buttenbender; Leonardo Coelho Ribeiro;

Escrita – Revisão e Edição (Writing – review & editing): Airton Adelar Müeller; Sérgio Luis Allebrandt; Maria Margarete Baccin Brizola;

Funding sources: None: FAPERGS - Edital Pesquisador Gaúcho - Pedro Luís Buttenbender.

