

LAW, SOCIAL PARTICIPATION AND STATE: LEGAL-POLITICAL ANALYSIS OF THE REGULATORY FRAMEWORK OF CIVIL SOCIETY ORGANIZATIONS

DIREITO, PARTICIPAÇÃO SOCIAL E ESTADO: ANÁLISE JURÍDICO-POLÍTICA DO MARCO REGULATÓRIO DAS ORGANIZAÇÕES DA SOCIEDADE CIVIL

DERECHO, PARTICIPACIÓN SOCIAL Y ESTADO: ANÁLISIS JURÍDICO-POLÍTICO DEL MARCO REGULATORIO DE LAS ORGANIZACIONES DE LA SOCIEDAD CIVIL



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Natália Cristina Corrêa Castelo Branco¹, Juliano Ferreira de Souza²

ABSTRACT

The present study aims to analyze the legal framework and the Regulatory Framework for Civil Society Organizations (Law No. 13,019 of July 31, 2014) with the objective of understanding the legislative changes that have occurred in this sector and their effectiveness. To this end, the study first sought to outline a brief history of the socio-political trajectory of Civil Society Organizations. Subsequently, it presents a legal contextualization of these organizations, taking the Civil Code (2002) as a starting point, and finally, it addresses the process of creation and promulgation of the Regulatory Framework for Civil Society Organizations and its various amendments. This work was developed using bibliographic and documentary research on the topic addressed. The revisions to the RCSO in 2023 reflect the current concern with the social and political participation of Civil Society Organizations in light of the new political-institutional scenario.

Keywords: Regulatory Framework. Civil Society Organizations. Social and Political Participation. Legal Regime.

RESUMO

O presente estudo tem como analisar o regime jurídico e o Marco Regulatório da Sociedade Civil (Lei nº 13.019 de 31 de julho de 2014) com o objetivo de entender acerca das mudanças legislativas ocorridas neste setor e sua eficácia. Para isso, buscou-se, primeiramente, traçar um breve histórico acerca da trajetória sociopolíticas das Organizações da Sociedade Civil. Posteriormente, apresenta-se uma contextualização jurídica destas organizações tomando como ponto de partida o Código Civil (2002) e, por fim, apresenta-se o processo de criação e promulgação do Marco Regulatótio das Organizações da Sociedade Civil e suas diversas alterações. Este trabaho foi desenvolvido utilizando pesquisa bibliográfica e documental

E-mail: profnataliacastelobranco@gmail.com Orcid: https://orcid.org/0000-0003-1727-2400

Lattes: http://lattes.cnpq.br/3726627584259208

E-mail: profjulianoferreiradesouza@gmail.com Orcid: https://orcid.org/0009-0009-2736-4887

Lattes: http://lattes.cnpq.br/8632405618040032

¹ Dr. in Legal and Social Sciences. Universidade Federal Fluminense (UFF).

² Master in Justice and Public Security. Universidade Federal Fluminense (UFF).



acerca da temática abordada. A retormada das adequações do MROSC em 2023 reflete na preocupação atual com a participal social e política das Organizações da Sociedade Civil frente ao novo cenário político institucional.

Palavras-chave: Marco Regulatório. Organizações da Sociedade Civil. Participação Social e Política. Regime Jurídico.

RESUMEN

Este estudio analiza el marco legal y el Marco Regulatorio de la Sociedad Civil (Ley N° 13.019 del 31 de julio de 2014) para comprender los cambios legislativos ocurridos en este sector y su efectividad. Para ello, primero buscamos esbozar una breve historia de la trayectoria sociopolítica de las Organizaciones de la Sociedad Civil. Posteriormente, presentamos una contextualización legal de estas organizaciones, tomando como punto de partida el Código Civil (2002). Finalmente, presentamos el proceso de creación y promulgación del Marco Regulatorio de las Organizaciones de la Sociedad Civil y sus diversas modificaciones. Este trabajo se desarrolló mediante investigación bibliográfica y documental sobre el tema abordado. La reanudación de los ajustes al MROSC en 2023 refleja la preocupación actual por la participación social y política de las Organizaciones de la Sociedad Civil ante el nuevo panorama político-institucional.

Palabras clave: Marco Regulatorio. Organizaciones de la Sociedad Civil. Participación Social y Política. Marco Legal.



1 INTRODUCTION

This work aims to elucidate how the social and political transformations that have occurred in recent decades have directly impacted the performance of Brazilian civil society organizations (CSOs), reconfiguring their role in the political scenario established after redemocratization.

Until the promulgation of the Federal Constitution of 1988, civil society was in a context of fragmentation and growing social inequality, greatly impacted by the conservative policy previously established, which produced severe social costs, and also by the economic instability, which caused an increase in the incidence of poverty and the exorbitant growth of the unemployment rate. ³⁴

Since then, civil society organizations have played a prominent role in the apparatus of social and political participation, creating a model of democracy that requires and legitimizes their actions in order to meet the demands of society, motivate and encourage citizens to participate politically.

This group of civil organizations has as its basic principle the intermediation between civil society and the public power, configuring itself as a new instance of participation.

Given this scenario, a new path is set for the performance of CSOs; However, it should be noted that until 2010 there was no significant change in the legal regime for them to be able to act legally.

Thus, in the last two decades, these organizations have demanded the legal regulation of CSOs, culminating in the Regulatory Framework that guaranteed greater political and financial autonomy for them.

After more than 10 years of processing in the National Congress, the Regulatory Framework for Civil Society Organizations (CSOs) came into force in 2016, which established new guidelines for their performance, especially with regard to partnerships established with the government⁵.

The MROSC was a first step towards the legal regulation of this segment, but it was found, over the years, that the guidelines brought by them did not always fit the dynamics of

³ BRAZIL. Constitution of the Federative Republic of Brazil of 1988. Brasília, DF: President of the Republic, 1988. Available at: http://www.planalto.gov.br/ccivil_03/constituicao/constituicao.htm. Accessed on 02 mar. 2024.

⁴ BAQUERO, Marcelo; SOUZA, Bruno Mello; SCHERER, Rafael Sabini. Political distrust and its incidence in the fragmentation of political culture. In: *América Latina em Debate*, n. 2., Porto Alegre, 2009.

⁵ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations (MROSC)*. Brasília, 2014.



CSOs and that certain adjustments in the Law were necessary for the effectiveness and applicability of these partnerships to be full.

Therefore, this article demonstrates the socio-political trajectory that reconfigured the Brazilian scenario, giving rise to CSOs and transforming their role, bringing changes in the existing legal regime through the Regulatory Framework for Civil Society Organizations and its advances.

2 BRIEF SOCIOPOLITICAL TRAJECTORY OF BRAZILIAN CIVIL SOCIETY ORGANIZATIONS

The 1988 Constitution, called the "Citizen Constitution", emerges as an instrument to encourage the expansion of citizen participation through the decentralization of public policies in the local sphere of power, contributing to the "empowerment" of segments of society. It is, therefore, an important milestone in terms of the recognition of organization and social participation as rights and values to be guaranteed and fostered.⁶

In Brazil, the concept of civil society, despite being inserted in the political and academic debate since the end of the 1970s, came into vogue in the 1990s, being called "a diversified web of collective, autonomous and spontaneous actors mobilizing their more or less scarce associative resources – as a rule directed to public communication – to ventilate and problematize issues of "general interest".

The Brazilian scenario that emerged from the 1990s onwards enabled the entry of these organizations from civil society into the political arena. These transmitted their social demands to the State and constituted, in practice, as an instrument of vindication, transforming themselves into new forms of identity construction and collective participation⁸.

Faced with this scenario, civil society then becomes "a key piece of a new project to democratize democracy" from the formulation and implementation of public policies through the new forms of institutionalized participation in Brazil. ⁹

Thus, it can be seen that, in the 1990s, as several authors such as Avritzer, Lüchmann and Gurza Lavalle *et al, report to us*, this new political actor composed of multiple entities,

⁶ BRAZIL. *Constitution of the Federative Republic of Brazil of 1988*. Brasília, DF: President of the Republic, 1988. Available at: http://www.planalto.gov.br/ccivil_03/constituicao/constituicao.htm. Accessed on 02 mar. 2024

⁷ GURZA LAVALLE, A.; CASTELLO, G.. BICHIR, R. M. Protagonists in Civil Society: Networks and Centralities of Civil Organizations in São Paulo. *Data.* Rio de Janeiro: v. 50, n. 3, 2007. p. 465-498.

⁸ BAQUERO, Marcelo; SOUZA, Bruno Mello; SCHERER, Rafael Sabini. Political distrust and its incidence in the fragmentation of political culture. In: *América Latina em Debate*, n. 2., Porto Alegre, 2009.

⁹ GURZA LAVALLE, A.; CASTELLO, G.; BICHIR, R. M. When new actors leave the scene: Continuities and Changes in the centrality of social movements. *Culture and Politics*. Santa Catarina: UFSC, vol. 10, n. 2, 2007, p. 465.



associations and individuals with an unprecedented degree of autonomy from the State and from parties and unions is consolidated in the democratic sphere¹⁰¹¹¹².

In the view of Cohen and Arato (apud Vieira):

(...) civil society is conceived as a sphere of social interaction between the economy and the state, composed mainly of the intimate sphere (family), the associative sphere (especially voluntary associations), social movements and forms of public communication¹³.

Therefore, civil society must play a political role based on direct action in the public sphere, always preserving its autonomy from the State and the market and, for this, it is summarily necessary that it be organized.

Therefore, CSOs are, in their essence, shapers of public opinion in spaces located outside the State and the market and their main role is to create a dialogue between the demands of society and the public sphere, defending the public interest.

In fact

(...) the impact of civil society on the performance of the State is a task that cannot be based on an abstract understanding of these categories as separate compartments, but must contemplate what articulates and separates them, including what unites and opposes the different forces that compose it, the sets of interests expressed in political choices: what is being designated here as political projects¹⁴.

From this, a real possibility of transformation is created through the emergence of an autonomous and democratic civil society constituted through a new identity advocated by these new political actors willing to bring about changes in the capitalist structure based on direct democracy and autonomy in relation to the State¹⁵.

These movements play a crucial role in the Brazilian democratic experience, directly influencing public agendas, exercising social control, acting in the formulation,

¹⁰ AVRITZER, Leonardo. Civil Society, Participatory Institutions and Representation: from authorization to legitimacy of action. *Data.* Rio de Janeiro: IUPERJ, vol. 50, nº. 3. 2007. p.443-464.

¹¹ LUCHMANN, Lígia Helena Hahn. Representation within the experiences of participation. *New Moon*.São Paulo: nº. 70, 2007 . Available at http://www.scielo.br/scielo.php?script=sci_arttext&pid=S0102-64452007000100007&lng=en&nrm=iso. Accessed in Dec. 2008.

¹² GURZA LAVALLE, A.; CASTELLO, G.; BICHIR, R. M. Protagonists in Civil Society: Networks and Centralities of Civil Organizations in São Paulo. *Data.* Rio de Janeiro: v. 50, nº. 3, 2007. pp. 465-498.

¹³ VIEIRA, Liszt. Citizenship and globalization. 6th Edition. São Paulo: Record, 2002, p. 45.

¹⁴ DAGNINO, Evelina (ed.). *Civil society and public spaces*. São Paulo: Paz e Terra/Unicamp, 2002. p. 28.

¹⁵ DAGNINO, Evelina (ed.). Civil society and public spaces. São Paulo: Paz e Terra/Unicamp, 2002. p. 28.



implementation and execution of public policies and contributing to new projects of public interest.

But despite this, the participation of civil society faces limitations based on the bureaucratic structures of the State, the lack of resources, the inefficiency and instability of the projects, and also the requirement of technical and political qualification that should be linked to the maintenance of autonomy and the capacity for effective representation.

Complementing this posture, it should be noted that civil society itself has internal conflicts with regard to political projects, conceptions and interests that ends up hindering its representation, since the great challenge would be to constitute a hegemony based on the pursuit of its common interests¹⁶.

With the greater participation of NGOs from the 2000s onwards, allegations of corruption involving the government and these organizations began to emerge. In 2001, the CPI of NGOs was established in the Federal Senate, whose main objective was to investigate some complaints published in the press that alleged irregular actions by them. As an effective result, a bill was approved that provides for the registration, inspection and control of NGOs. Other bills were also sent to the Chamber of Deputies in order to regulate these organizations, but without effective legitimation. ¹⁷

In 2007, the second CPI of NGOs was established in order to investigate the application of resources allocated by the federal government and the possible misappropriation of public money involving non-profit entities such as NGOs and civil society organizations of public interest (OSCIP), but it was concluded without being voted on.

The lack of appropriate regulation for these organizations allowed for some questioning and/or deviations, since there was no effective control over the others, whether in terms of operation, performance and, especially, with regard to the use of public funds and accountability.

The big question posed concerns the fact that these entities are not subject to the Bidding Laws and, therefore, the transfer of resources to which they do not have a strict supervision since some do not render accounts and/or are not audited by the government contrary to the agreements and contracts.

This situation ends up directly or indirectly affecting all civil society organizations, which become the target of "distrust" with regard to effectiveness, creating, in a way, a

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¹⁶ DAGNINO, Evelina (ed.). *Civil society and public spaces*. São Paulo: Paz e Terra/Unicamp, 2002. p. 28.

¹⁷ It is important to note that the term non-governmental organizations (NGOs) does not have a specific legal format, which are represented by non-profit associations and/or private foundations in this area. We are using this term because this is how the phenomenon that was occurring at this time was called.



"bureaucratic criminalization" that occurs mainly due to the lack of clear and proper rules to deal with the specific issues of this sphere of society¹⁸.

On the other hand, a movement is created in an attempt to regulate and legitimize these organizations. The latent need for an adequate legal figure that would regulate the relations between the State and civil society organizations is evident.

In this period, there is a greater approximation between civil society organizations and the State, from the entry of the Lula Government (2003-2010) and then with the Dilma Government (2011-2018) whether in social participation forums, in public consultations, councils, conferences, ombudsman offices, public hearings, that is, in various socio-state interfaces on the most diverse topics.

As a reflection of this openness to participation, Decree No. 8,243, of May 23, 2014, which institutes the National Policy for Social Participation (PNPS) and the National System for Social Participation (SNPS), with the objective of strengthening and articulating the mechanisms and democratic instances of dialogue and joint action between the federal public administration and civil society.¹⁹

Thus, at this time, there was a broad participation of society with regard to the formulation, through participation in councils, conferences, among others; execution, through the signing of agreements with the public authorities and the implementation and; monitoring and evaluation of projects and actions of public interest, in the exercise of control and reflection on the means and results of public policies.

Thus, there is a new configuration of the relations between the State and civil society that directly contributes to the consolidation of a more participatory democracy, as a result of the claims of civil society itself. In view of this scenario, there was an advance in CSOs, culminating in the Regulatory Framework for Civil Society Organizations. ²⁰

3 LEGAL REGIME OF CIVIL SOCIETY ORGANIZATIONS

It is important to understand that the civil society organizations, which interest us in

¹⁸ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.

¹⁹ BRAZIL. Decree No. 8,243, of May 2014. *Establishes the National Policy of Social Participation - PNPS and the National System of Social Participation - SNPS, and makes other provisions*. Presidency of the Republic, Chief of Staff, Deputy Chief of Staff for Legal Affairs, Brasilia, 2024.

²⁰ BRAZIL. General Secretariat of the Presidency of the Republic. Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014. Brasília: Governo Federal, 2015.



this work, are private non-profit entities²¹ considered in the non-state public sphere, that is, they develop actions of public interest, but do not have profit as their objective.

Private non-profit entities have the following characteristics:

Non-distribution among its partners or associates, directors, officers, employees, donors or third parties any results, surpluses, operating surpluses, gross or net, dividends, exemptions of any nature, participations or portions of its assets, earned through the exercise of its activities, and that it fully applies them in the achievement of the respective corporate purpose, immediately or by May of the constitution of an endowment fund or reserve fund.²²

Civil society organizations are legally represented in the new Civil Code, through Law No. 10,406 of January 2002, which corresponds to associations and foundations, in Law No. 10,825, of December 22, 2003, which corresponds to religious organizations, and in Law No. 9,867, of November 10, 1999, which corresponds to social cooperatives. Thus, all civil society organizations are formally constituted, under the legal format of an association, a private foundation, a religious organization or a social cooperative, which are legal entities of private law without profit. ²³²⁴²⁵²⁶²⁷

Associations are constituted by the union of people who organize themselves for immediate non-economic purposes, which does not, however, prevent certain services provided from being remunerated, as long as the profits from any work performed do not return to their members. These can have various purposes, such as charitable, literary, scientific, artistic, recreational, sports or political, and can develop activities of collective or private interest, that is, they do not necessarily aim at a public purpose.

Private foundations, on the other hand, arise through the constitution of a special endowment of free assets, by public deed or will, which will serve a certain purpose of public

²¹ Private non-profit entities also comprise associations of a special nature such as political parties and trade unions, and others such as condominiums, notary offices, cemeteries, etc., but they are not considered civil society organizations and, therefore, will not be the object of study in this work.

²² BRAZIL. Civil Code. 46. ed. São Paulo: Saraiva, 2002.

²³ Legally, churches have always been constituted as associations, but from Law No. 10,825 of December 22, 2003 they gained their own category, "religious organizations", from the modification of the new Civil Code (2002), governed by Law No. 10,406 of January 10, 2002.

²⁴ BRAZIL. *Law No. 10,825, of December 22, 2003.* Gives new wording to arts. 44 and 2,031 of Law No. 10,406, of January 10, 2002, which establishes the Civil Code. Presidency of the Republic, Chief of Staff, Deputy Chief of Staff for Legal Affairs. Brasília/ DF, 2003.

²⁵ BRAZIL. *Law No. 9,867, of November 10, 1999.* Provides for the creation and operation of Social Cooperatives, aiming at the social integration of citizens, as specified. Presidency of the Republic, Chief of Staff, Deputy Chief of Staff for Legal Affairs. Brasília/ DF, 1999.

²⁶ ABONG. *A new legal framework for NGOs in Brazil: strengthening citizenship and democratic participation.* São Paulo: 2006. 80 pages.

²⁷ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.



utility or for the benefit of society, and it is necessary to be constituted only for religious, moral, cultural or assistance purposes. Private foundations can never be constituted to manage interests, especially economic ones, private and, therefore, do not admit the figure of the associate.

In summary, associations are characterized as a union of natural or legal persons who organize themselves for a certain purpose, while in the foundation what is organized is the set of assets, characterizing an asset destined for a certain purpose. Because it requires a *causa mortis* act for its constitution, few civil society organizations are constituted in the form of foundations; most choose to constitute themselves as associations.

Religious organizations have become legal entities of private law with total freedom in the creation, organization, internal structuring and operation, where the public power cannot deny them recognition or registration of constitutive acts necessary for their operation. This new category can enable the creation of new organizational forms, structurally different from associations. However, this is a process that is still in the embryonic stage²⁸.

Finally, social cooperatives are made up of people at risk or personal or social vulnerability; those reached by programs and actions to combat poverty and generate work and income; those aimed at fostering, educating and training rural workers or training technical assistance and rural extension people; and those trained to carry out activities and projects of public interest and social nature.

Table 1 shows the classification of civil society organisations for legal purposes:

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²⁸ Law No. 10,825 of December 22, 2003 does not clearly define the categories of religious organizations.



 Table 1

 Classification of Civil Society Organizations for legal purposes

Civil society organizations	Features
Associations	Union of people who organize themselves for non-
	economic purposes (art. 53 to 61 of the Civil Code)
Foundations	Special allocation of free assets and assets for the
	purposes of social assistance, culture, education,
	health, etc., (art. 62 to 69 of the Civil Code);
Religious Organizations	Organization dedicated to activities or projects of
	public interest other than those intended for
	exclusively religious purposes (art. 44, § 1 of the
	Civil Code).
Social Cooperatives	Social cooperatives for the inclusion of
	disadvantaged people in the economic market,
	through work, regulated by Law 9,867/99, or
	cooperatives, regulated by Law 5,764/71, which
	meet the hypotheses of article 2, paragraph "b", of
	Law 13,019/14. ²⁹

Source: BRAZIL (2015)30

As already mentioned, since the 1988 Constitution and the State Reform, a new political role has been established for civil society organizations, but it was found that the Brazilian legislation that governed them did not follow the major changes that occurred in the form and perspective of action of these organizations.

Therefore, from then on, an attempt was made to create a new regulation that would allow greater flexibility, with less bureaucracy and greater control, so that civil society organizations would assume greater responsibilities in the execution of public policies.³¹

Table 2 presents some titles, certificates and qualifications that can be claimed from the Government, provided that some requirements required by law are met, such as: Social Organization (OS); Civil Society Organization of Public Interest (OSCIP); Certificate of (Charitable) Entity of Social Assistance.

²⁹ These were incorporated as civil society organizations from the Regulatory Framework (Law No. 13,204/, of 2015).

³⁰ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.

³¹ CASTELO BRANCO, Natália Cristina C. *Social Capital and Brazilian Civil Organizations: A Case Study of Private Foundations and Non-Profit Associations.* 2009. 168 f.: Dissertation (Master's Degree in Population Studies and Social Research) – National School of Statistical Sciences, Brazilian Institute of Geography and Statistics, Rio de Janeiro, 2009.



Table 2 *Titles and Certificates of Civil Society Organizations*

Certifications	Law	Features
Federal Public Utility Bond	Law No. 91, of August	It allows some types of benefits to
(UPF) (oldest among the	28, 1935	organizations so certified, such as the
bonds and certificates		possibility of receiving donations
granted)		deductible from income tax, goods
		seized by the Federal Revenue
		Service, in addition to being a
		requirement for the holding of a raffle or
		raffle by Caixa Econômica Federal.
Certificate of Charitable	Law No. 8,742, of	This is a certification granted to CSOs
Entity of Social Assistance -	December 7, 1993,	recognized as charitable social
CEBAS (Former certificate of	amended by Law No.	assistance entities with purposes in the
philanthropic purposes)	12.101/2009	areas of social assistance, health or
		education. Since the enactment of the
		new Certification Law, this certification
		has been granted to CSOs by the
		respective ministries. Holders of this
		title are exempt from social security
		contributions.
Social Organization - OS	Law No. 9637, of May	It is a qualification conferred on a non-
	15, 1998	profit entity, which enables it to maintain
		a relationship with the public authorities
		in the execution of activities in the areas
		of teaching, scientific research,
		technological development, protection
		and preservation of the environment,
		culture and health. It is not a legal
		category, but a title granted by the
		government to the association or civil
		foundation to manage public facilities
		through the management contract.
Civil Society Organization of	Law No. 9,790, of	This is a certification granted to CSOs
Public Interest - OSCIP	March 23, 1999	recognized as charitable social
		assistance entities with purposes in the
		areas of social assistance, health or
		education. Since the enactment of the
		new Certification Law, this certification
		has been granted to CSOs by the
		respective ministries. Holders of this



	title are exempt from social security
	contributions.

Source: BRAZIL (2014)³²

It is important to emphasize that none of these titles and certificates modify the legal form of civil society organizations, which will continue to be an association, foundation, religious organization or social cooperatives.

Prior to the Regulatory Framework, the legislation on the instruments for formalizing partnerships between the public administration and civil society organizations was not specific to them, thus becoming inefficient, inaccurate, ambiguous and, many times, inadequate given their wide and diversified universe.

Table 3 shows the types of partnership formalization instruments that existed prior to the implementation of the Regulatory Framework for Civil Society Organizations:

 Table 3

 Partnership Formalization Instruments

INSTRUMENTS	LEGISLATION	DEFINITION
COVENANT	Law No. 8,666/1993	Legal instrument that regulates the
	(art. 116), Decree No.	transfer of public resources aimed at the
	6,170/2007,	execution of a program of public interest,
	Interministerial	involving the realization of a project,
	Ordinance No.	activity, service, acquisition of goods or
	507/2011	event of reciprocal interest, under a
		regime of mutual cooperation.
TRANSFER	Decree No.	Administrative instrument, of reciprocal
AGREEMENT	6,170/2007, Decree	interest, through which the transfer of
	No. 1,819/1996,	financial resources is processed through
	Interministerial	a federal public financial institution or
	Ordinance No.	agent.
	507/2011	
PARTNERSHIP	Law No. 9,790/1999,	Legal instrument signed between the
AGREEMENT	Decree No.	government and non-profit entities
	3,100/1999, Decree	qualified as OSCIPS aimed at the
	No. 6,170/2007,	formation of a cooperation bond between
	Interministerial	the parties, for the promotion and
	Ordinance No.	execution of activities of public interest.
	507/2011	

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³² BRAZIL. General Secretariat of the Presidency of the Republic. *Social participation in Brazil: between achievements and challenges.* Brasília, 2014.



MANAGEMENT	Law No. 9,637/1998,	Legal instrument entered into by the
CONTRACT	Decree No.	government with an entity qualified as a
	2,487/1998	Social Organization (OS), which aims to
		form a partnership between the parties to
		promote and carry out activities related to
		teaching, scientific research,
		technological development, protection
		and preservation of the environment,
		culture and health, in compliance with the
		requirements of the law. Through the
		management contract, the government
		cedes budgetary resources, public
		equipment and civil servants to the OSs.
ADMINISTRATIVE	Law No. 8,666/1993	Legal agreement that the public
CONTRACT	(art. 24, items XX,	administration enters into with the private
	XXVII, XXX and	party or other administrative entity for the
	XXXIII)	achievement of public interest objectives
		under the conditions established by the
		public administration itself.

Source: BRAZIL (2015)33

Thus, it is possible to perceive that, despite the diversity of instruments, none of these categories meets the heterogeneity of civil society organizations, some of which are aimed at a specific typification, such as the partnership terms that were aimed at Civil Society Organizations of Public Interest (OSCIPs) or the management contracts that defined the relations with Social Organizations (OS) and/or adapted to this universe, such as the administrative contracts that were conceived for companies and also, the agreements that, despite being the most used, were created to regulate transfers between public agencies and federated entities.

With regard to the legislation that deals with the legal part of civil society organizations, at this time, there are several gaps or excessively permissive norms, to which it is not possible to establish a minimum control that inhibits practices that may lead to certain attitudes of favoritism, such as transfers of public financial resources to certain organizations.

Some of these legislations are listed in Table 4:

³³ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.



Table 4 *Legal Norms of Civil Society Organizations*

Legislation	Goals
Article 116 of Law No. 8.666, of	Establishes rules for bids and contracts of the Public Administration,
June 21, 1993 (Bidding Law),	special funds, autarchies, public foundations, public companies, mixed-
	capital companies and other entities directly or indirectly controlled by the
	Union, States, Federal District and Municipalities.
Article 13, paragraph 2 of Law	It deals with donations made by legal entities to an entity that has a Federal
No. 9249 of December 26, 1995	Public Utility title. These may be deducted from Income Tax up to the limit
	of 2% on operating profit. This provision was extended to OSCIPs, by
	virtue of Provisional Measure number 3113-31, of May 2001.
Article 15 of Law No. 9,532 of	Regulates the conditions for CSOs to enjoy immunity and exemption from
December 10, 1997	income tax.
Article 150, VI, of the Federal	Prohibits the Union, the States, the Federal District and the Municipalities
Constitution of 1998	from instituting taxes on assets, income or services of non-profit
	educational and social assistance institutions.
Article 23 of Decree No. 3,100,	It refers to the criteria that should guide the choice of entities with which
of June 30, 1999	the Government will transfer public funds for its activities. The choice of
	the OSCIP with which the partnership agreement will be signed may (and
	should not) be made through a public notice of project competitions. This
	rule was repeated by article 4 of Decree No. 6.170, of 2007, which deals
	with agreements in general.
Article 24 of Law No. 10,637, of	Regulates the apparent conflict between the remuneration of directors
December 30, 2002	provided for in Laws No. 9,637/1998 and No. 9,790/1999 and the condition
	for the enjoyment of exemption and immunity from income tax referred to
	in Law No. 9,532/1997.
Art. 1, paragraph 3 of Decree	It instituted the electronic auction as the preferred form of contracting
No. 5504 of August 5, 2005	goods and services in voluntary transfers of public resources from the
(Electronic Auction)	Union (agreements, similar instruments, or public consortia), including to
	private non-profit entities.
Article 55 of Law No. 8,212, of	Exempts from certain social contributions charitable social assistance
June 24, 1991 and Provisional	entities that meet the specified requirements.
Measure No. 446, of November	
7, 2008	
Decree No. 6.170, of July 25,	Establishes rules regarding the transfer of resources from the Union
2007, Interministerial	through agreements, transfer contracts and other agreements to non-profit
Ordinance MPOG/MF/CGU nº.	entities. This Ordinance incorporated demands from the Federal Court of
127, of May 29, 2008	Accounts coming from the second CPI of NGOs.
Law No. 11.768, of August 14,	Establishes several rules regarding transfers made by the Government to
2008 (Budget Guidelines Law),	private, non-profit entities.
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Source: Prepared by the authors (2024).



Thus, it becomes evident that there was, for almost thirty (30) years, a worrying inability of the legal instruments that existed until then, to serve this universe of organizations and establish formal guidelines for the partnership relationship between them and the public power. This was one of the main consensuses that enabled the discussion about the political agenda, culminating in the Regulatory Framework for Civil Society Organizations.

4 REGULATORY FRAMEWORK FOR CIVIL SOCIETY ORGANIZATIONS (MROSC)

The first movement in this direction is based on the "Platform for a New Regulatory Framework for Civil Society Organizations", which emerged in 2010 with the articulation of several organizations, networks and social movements with the objective of strengthening social participation.

The platform was presented in a letter of demand to the candidates for the Presidency of the Republic who were running for the 2011/2014 term, containing the main agendas related to the strengthening of organizations and partnerships signed with the public administration. At the time, then-candidate Dilma Rousseff signed a public commitment and, after her election, instituted, by decree (No. 7,568/2011), an Interministerial Working Group (GTI) of equal composition between representatives of the federal government and civil society to diagnose and propose solutions to the legal and institutional obstacles related to the universe of organizations and their partnerships with the government.³⁴element.

Throughout the process, several activities were carried out such as meetings, workshops, forums, public consultations, among others, which sought to encompass the participation of the most diverse social actors, among them: public servants in the areas of management and control, political authorities, academics, lawyers, prosecutors, members of public policy councils, representatives of civil society and social movements, citizens interested in the topic establishing a broad dialogue.

Therefore, several consultations and public hearings were held with the objective of establishing a process of dialogue between the various actors, effectively carrying out the collective construction of a public agenda.

The construction of the Regulatory Framework for Civil Society Organizations was a great exercise in participatory democracy where various spheres of government and civil society are involved in a plural and collective discussion.

In 2011, an Interministerial Working Group (GIT) was created by the Federal Government coordinated by the General Secretariat of the Presidency of the Republic with

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³⁴ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015. p. 30



the participation of the Chief of Staff, the Office of the Comptroller General of the Union; Attorney General's Office, Ministry of Planning; Budget and Management; Ministry of Justice; Ministry of Finance; Institute for Applied Economic Research (IPEA) and 14 (fourteen) civil society organizations with national representation that were nominated by the Platform³⁵.

The main objective of this GIT is to analyze the theme and develop proposals that provide the advancement of the discussion. The actions from this working group began with the creation of an action plan and definition of the themes that guided the agenda.

During this period, there were many articulations within the Federal Government through meetings with representatives of other ministries in order to involve the other authorities that, in some way, act in the partnerships established between the State and civil society.

As a result, in 2012, a final report was produced that includes the diagnosis of civil society organizations, proposals for improvement in the establishment of rules and guidelines for their performance with regard to contracting, that is, in the formalization of partnership and contract relationships, in matters related to taxes, corporate types, expansion of sources of funds and in the issue of certification.

In this scenario, an advance is identified with the institutionalization of the National Policy of Social Participation - PNPS and the National System of Social Participation - SNPS, as previously reported, but despite being signed by the then President Dilma Roussef (PT), the Chamber of Deputies vetoed the Decree, characterizing a major setback in this sense.

As a result, the results of the working group were incorporated into the legislative change, culminating in the publication of Law No. 13,019 of July 31, 2014, known as the Regulatory Framework for Civil Society Organizations, which establishes a new legal regime for partnerships between the public administration and these organizations.³⁶

The Regulatory Framework for Civil Society Organizations meets the difficulties presented by the working group with regard to both the legal issue that refers to the absence of a specific law; different interpretations; undue analogies with federated entities; little emphasis on the control of results and accountability stock, as well as on the institutional issue with regard to the absence of systematized data; little training; insufficient planning and difficulty in adapting to the standards and the system (SICONV).

³⁵ In 2011, Brazil joined the Open *Government Partnership (OGP)*, an international pact for the improvement of public management that generates commitments such as transparency and the creation of mechanisms for citizens to exercise their legitimate right to oversee public power. The Access to Information Law, which came into force in 2012, began to guarantee access to public information of agencies and entities for anyone.

³⁶ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations (MROSC)*. Brasília, 2014.



In fact, this Law is a collective and multi-party construction that establishes not only changes in the legal system, but also creates new strategies for the functioning of civil society organizations more effectively.³⁷

This new Law reestablishes the legal regime of voluntary partnerships, involving or not, transfers of financial resources, between the Government and civil society organizations, in a regime of mutual cooperation, aiming at achieving a purpose of public interest and recognizing the specificity of private non-profit entities covering the Union, States and Municipalities.

Thus, the main achievement of this new Law is based on the Law of Promotion and Collaboration, improving the normative instruments regarding the celebration of agreements between the public authorities and civil society, giving the necessary transparency when referring to public resources.³⁸

Although primordial, this was not the only topic addressed in the Regulatory Framework. It has three guiding axes, namely: contracting, economic sustainability and certification.

Table 5 presents the definition and characteristics of each of the axes.

 Table 5

 Thematic Axes of the Regulatory Framework for Civil Society Organizations

THEMATIC AXIS	DEFINITION
Contracting	It focuses on partnership relations with civil society organizations,
	their form of planning and selection, the rules for the execution of
	actions and resources, monitoring, evaluation, transparency and
	accountability. The objective is to work on its own field of knowledge
	and practices of public management that recognize the specificities
	of private non-profit entities in the access and use of public
	resources. In this sense, it is understood that the improved
	standards are tools that support and accelerate the culture of
	transparency. Economy of CSOs, sources of funds – especially
	private ones with tax incentives, simplification of tax payments,
	diversification of corporate types, linked endowment funds,
	performance in international cooperation, among other topics that
	impact the financing of organizations.

³⁷ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.

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³⁸ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.



Economic Sustainability	It is known that sustainability has other dimensions besides the
	economic and, therefore, the political sustainability of organizations
	and their governance is also a pillar of this axis. Recognizing the
	regional differences and the diversity of existing organizations is
	essential to deepen transversal and specific solutions. Supporting
	the active transparency of this information on an electronic platform
	is also part of this strategy.
Certification	Finally, the certification axis is related to the discussion on the
	improvement of the certification and accreditation systems that are
	granted to civil society organizations by the State. In the three
	spheres of the Federation, there are registrations and recognitions
	that are issued through administrative processes for the granting of
	titles and certificates. Working on the improvement of existing titles
	and certificates, reducing bureaucracy in the legal system, reducing
	state interference to provide greater freedom of association and
	autonomy for civil society are the objectives of this work.

Source: BRAZIL (2015)39

One of the significant changes was the delegitimization of the agreements and other partnership instruments in force, already presented previously, and the emergence of new legal formats, which were replaced by the new partnership instruments: the Collaboration Agreement and the Development Agreement. The following is a description in Table 6.

Table 6Legal Norms of the Regulatory Framework for Civil Society Organizations

Partnership instruments	Definition
Collaboration Agreement	Instrument through which partnerships established by the public administration with civil society organizations are formalized to achieve the purpose of public and reciprocal interests, proposed by the public administration that involve the transfer of financial resources.
Term of Promotion	Instrument through which partnerships established by the public administration with civil society organizations are formalized to achieve the purpose of public and reciprocal interests, proposed by civil society organizations, which involve the transfer of financial resources.

Source: BRAZIL (2015)⁴⁰

³⁹ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.

⁴⁰ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.



In addition to these, we have cooperation agreements, which are instruments from which partnerships established by the public administration with civil society organizations are formalized to achieve the purpose of public and reciprocal interests, which do not involve the transfer of financial resources.

Thus, the differentiation between the types of partnerships to be entered into must be included in the initiative of the work plan, a document that, in turn, must present in detail what the objective of the partnership is and how to achieve it, in addition to the setting of goals. In the case where the work plan is the initiative of the CSOs to sign the Term of Promotion, in the case that it is an initiative of the public authorities to sign the Term of Collaboration.

The Law also provides for the public call as a general rule for the selection of civil society organizations that seeks to ensure isonomy during the process, ensuring impersonality and giving priority to formal requirements such as experiences, technique and participation in networks and democratic spaces, enabling access to new organizations that have the technical capacity to develop a certain activity.⁴¹

The Framework contains requirements that CSOs must comply with in order to apply for these partnerships, such as time of existence of at least 3 years, previous experience in the activity to be carried out effectively and a clean record of the leaders.

The Law also regulates networking with other entities for the execution of aggregating initiatives, expenses with facilities, materials and contracted staff; in addition to deadlines for execution and analysis of accountability. 42 43

A crucial issue that is addressed in the Framework refers to the remuneration of managers. This issue is clarified by stating that it is legally allowed and the maintenance of the income tax exemption with some parameters is also guaranteed. They are: the manager must have a contract establishing how much he earns, what he does and the workload; cannot receive more than 70% of the federal civil servant's ceiling and the total remuneration paid to all directors cannot be greater than 5 (five) times this amount. Another novelty is the possibility of participation of public servants in the composition of the board or board of directors of CSOs, which until then was prohibited.

The New Regulatory Framework also discusses the need to create a specific tax environment; the incentive to donations from individuals and companies; the regulation of

⁴¹ BRAZIL. General Secretariat of the Presidency of the Republic. *Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014.* Brasília: Governo Federal, 2015.

⁴² It is important to note that, according to the new Regulatory Framework, partnership instruments can be entered into by any organizations without the condition of titles and certifications.

BRAZIL. General Secretariat of the Presidency of the Republic. Regulatory Framework for Civil Society Organizations: construction of the agenda in the Federal Government 2011-2014. Brasília: Governo Federal, 2015.



endowment funds and solidarity funds; in addition to the need for organizations to apply all their resources in the country.

In principle, the law would come into force ninety (90) days after publication, but it was extended by Provisional Measure No. 658 of 2014, published in the Federal Official Gazette on October 30, 2014, changing the deadline for publication to three hundred and sixty (360) days.

The extension sought to respond to the mobilization of various public bodies and entities, municipal entities and representatives of civil society who, while recognizing the advances of Law 13.019/2014, expressed themselves in favor of extending the deadline to ensure preparation for the management of partnerships. They claimed that 90 days were insufficient to adapt to the changes that the new partnership regime would require from the federal, state, municipal and Federal District public administration and from the civil society organizations (CSOs) themselves, in addition to the need to ensure sufficient time for broad knowledge of the new rules.⁴⁴

After consideration by the Joint Parliamentary Committee (CPM), the Provisional Measure began to be processed as Conversion Bill No. 19 of 2014. In 2015, MP No. 658/2014 was presented to the Plenary of the Chamber and the original text was approved with the extension of the date of entry into force and change in the transition rules.

The deadline for entry into force was extended once again in the face of a demand from civil society organizations that alleged inability to adapt to the requirements within the given deadline. Thus, a new Provisional Measure No. 684 of 2015 was issued, which postponed the entry into force of the Regulatory Framework for Civil Society Organizations to January 23, 2016.

Thus, the Joint Parliamentary Committee was constituted that converted MP 684/2015 into Bill No. 21 of 2015, which after numerous adjustments became Law No. 13,204/2015, which amends several provisions of the previous Law.

For the regulation of Law No. 13,019/2014, Federal Decree No. 8726/2016 was signed by the then President Dilma Rousseff, which provides for the rules and procedures of the legal regime of partnerships entered into between the Federal Public Administration and civil society organizations.

It is important to note that it stated that:

The provisions of the decree must be adopted in relations with CSOs by all Federal Government agencies. State and municipal governments, on the other hand, can

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⁴⁴ GIFE. Regulatory Framework for Civil Society Organizations enters into force on a new date. Available at: https://gife.org.br/marco-regulatorio-das-organizacoes-da-sociedade-civil-entra-em-vigor-em-nova-data/. Accessed on: June 5, 2024



choose to follow the same rules or draft their own regulatory decrees, whose purpose is to clarify and detail points of the Law, avoiding doubts or conflicting interpretations about the rule.45

Thus, in addition to the legal changes that have occurred, it is important to highlight the changes that contribute to the establishment of a new paradigm on the relations of partnership, participation and strengthening of both civil society. Therefore, this decree creates the Map of Civil Society Organizations, which aims to gather information and data regarding the universe of these organizations, seeking to make it public and increase transparency. Thus, as the name implies, the Map of Civil Society Organizations, or simply Map of CSOs, is a virtual platform that aims to present georeferenced data about them, in order to graphically reproduce their location in the Brazilian territory and other information pertinent to this theme.

It is impossible to deny the progress of the Regulatory Framework and its developments regarding the relationship between public agencies and CSOs, however, since its implementation at the national, state and municipal levels, it has been possible to identify some obstacles to the full development of their activities and that adjustments and improvements would need to be made. 46

During the last 7 years, there has been no legal modification that encompasses the necessary adjustments for the proper functioning of the MROSC, especially with regard to the construction and implementation of public policies effectively.

Only in 2023 does this issue return to the agenda of discussions in the Brazilian political scenario with the creation of a Working Group that aimed to review Decree No. 8,726/2016 formed by specialists, civil society managers and government components, going through a Public Consultation process through online channels that resulted in changes in 35 articles of the previous legislation. 47

As a result of this process, Decree No. 11,948 of March 12, 2024 brings important changes in the legislation on the management of partnerships in its different phases, namely: planning, selection, celebration, execution and accountability⁴⁸." This update of Decree No.

⁴⁵ Dilma signs a decree that regulates the MROSC. Available at: https://www.gov.br/transferegov/ptbr/noticias/noticias/2016/dilma-assina-decreto-que-regulamenta-o-mrosc-1. Accessed on: June 5, 2024.

⁴⁶ CAZUMBÁ, Nailton. What changes in MROSC partnerships, with the amendment of Federal Decree No. 8,726/2016. Available at: https://www.escolaaberta3setor.org.br/sebrades-artigos/o-que-muda-nas-parceriasmrosc-com-a-alteracao-do-decreto-federal-no-8-726-2016/. Accessed on: June 5, 2024.

⁴⁷ CALIXTO, C. The new decree on partnerships between the State and civil society organizations. Available at: https://www.jota.info/opiniao-e-analise/artigos/o-novo-decreto-sobre-parcerias-do-estado-com-organizacoesda-sociedade-civil-15032024. Accessed on: June 5, 2024.

⁴⁸ VIOTTO, A. New rules for partnerships between CSOs and public administration. Available at: https://www.jota.info/opiniao-e-analise/colunas/fronteiras-concorrencia-regulacao/novas-regras-de-parceriasentre-oscs-e-administracao-publica-31032024. Accessed on: June 5, 2024.



8,726/2016 is very significant for Third Sector organizations. It recognizes and strengthens the importance of CSOs for the implementation of public policies, providing more autonomy, flexibility and legal certainty⁴⁹

The primary idea of this new Decree is to reduce bureaucracy, facilitate and democratize access to partnerships, placing the public administration with a more active role with regard to guidance and collaboration with CSOs in the process.

Among the various modifications brought by Federal Decree No. 11,948/2024, the following stand out:

Complementation of the concepts of Collaboration and Development Terms; Obligation for the public administration to guide and facilitate the realization of partnerships; Rules for the celebration of partnerships arising from parliamentary amendments; Possibility of privileging criteria for qualitative judgments to be included in the public notice (innovation, creativity, territoriality and sustainability); Ratification that the public notices cannot require CSOs to have certification or title granted by the government, as a condition for entering into a partnership; Ratification that, during the registration phase of the public call, the public administration may guide and clarify CSOs on the registration and preparation of proposals (carrying out training activities, establishing service channels, and other actions); Ratification that the public call may be waived in the case of activities aimed at or linked to education, health and social assistance services, provided that they are carried out by CSOs previously accredited by the managing body of the respective policy; Rules and limits on non-financial compensation; Prohibitions to integrate the Selection Committees, and the possibility of including representatives of civil society among its members; The duration of the partnerships can be up to 10 years; The ownership of the remaining assets will be held by the OSC, except if the partnership instrument entered into provides that the ownership will be held by the public administration; Indication of the elements that can be used to survey costs and prices for the preparation of work plans; More details about networking; Types of financial investments allowed in partnerships; Possibilities for payment in cash or through reimbursement to the CSO; Expansion of the list of expenses that can be part of the work plans; Possibility of withholding (provisioning) the amount related to severance payments, when the employment relationship lasts after the final accounting; Increase in the percentage authorized to increase the value of partnerships, from 30% to 50%; More flexibility for changes in the work plan; Criteria and procedures for monitoring and evaluating partnerships; New responsibilities of managers and sanctions applicable to CSOs in case of non-compliance with the rules of the partnership.50

Therefore, questions arise regarding the possibility of the acquired assets remaining with the CSOs if it is proven that they will be useful to the actions of local interests and the

⁴⁹ CAZUMBÁ, Nailton. *What changes in MROSC partnerships, with the amendment of Federal Decree No.* 8,726/2016. Available at: https://www.escolaaberta3setor.org.br/sebrades-artigos/o-que-muda-nas-parcerias-mrosc-com-a-alteracao-do-decreto-federal-no-8-726-2016/. Accessed on: June 5, 2024.

⁵⁰ CAZUMBÁ, Nailton. What changes in MROSC partnerships, with the amendment of Federal Decree No. 8,726/2016. Available at: https://www.escolaaberta3setor.org.br/sebrades-artigos/o-que-muda-nas-parcerias-mrosc-com-a-alteracao-do-decreto-federal-no-8-726-2016/. Accessed on: June 5, 2024.



exemption from prior authorization for changes in the execution of the projects as long as they do not exceed 10% of the value of the contract.

This decree also expands the form of proof of experience of CSOs, allowing them to be issued by foreign organizations and/or international cooperation organizations, and the form of demonstration of project costs, which can be done through the presentation of a remuneration survey for similar activities in their region of operation.

Another important change refers to the public call notice, which must contain the type of partnership signed, as well as a prior roadmap for submitting your proposal, promoting greater preparation of CSOs in the submission. In addition, it modifies the requirement of any type of certification and/or title granted by the State as a condition for the partnership, making the process more transparent.

Such modifications, in general, propose to improve the relationship between public agencies and CSOs, making the legislation closer to the existing reality with regard to partnerships, thus seeking greater social and political participation of this representative segment of society in the creation, implementation and maintenance of public policies.

5 CONCLUSION

Since 2010, there has been an initiative to consolidate the Regulatory Framework for Civil Society Organizations that became effective in 2016 and has as its main prerogative to establish partnership relations between the State and CSOs.

It can be understood that civil society organizations are already completely consolidated structures in the Brazilian socio-political scenario and that they are still in constant evolution in terms of volume, demand, legitimacy and in the establishment of their role within society.

Thus, the importance of understanding the role of CSOs as a complement, supplement or substitute for the State, their representativeness and legitimacy in relation to civil society, their performance, their influence on political and social participation, the partnerships established with the State and other organizations, the socio-political scenario they are in place and finally, the effectiveness with regard to the formulation of public policies and their impact on local development, thus understanding the need for a broad research agenda related to the field of civil society.

Thus, the social phenomena existing in society need to be accompanied by legal norms in order to guarantee institutionalization and legitimacy.

The Regulatory Framework should be understood as a great advance in the perspective of legitimization and consolidation of these social actors, understanding this



instrument as a way to consolidate them in the institutional scenario as effective instances of participation.

It can be stated that despite the quantitative growth of social participation between 2011 and 2016, there is much to think about when it comes to the effectiveness of participation, either due to the contradictions and/or fragmentations that can be verified or even due to the insufficiency and ineffectiveness of the available participation mechanisms.

Therefore, it is necessary to pay attention to the fact that the post-impeachment political scenario has caused a crisis of political representation where social participation and the performance of society's organizations are not configured as partners, either by the actions of the Executive itself, or by the great dissatisfaction of civil society, which makes it impossible to establish any type of relationship between the State and civil society that contributes to the strengthening of democracy.

The resumption of the MROSC discussion in 2023 demonstrates the change in the institutional political scenario with regard to the restructuring of the performance of civil society itself so that they can reestablish the spaces of participation achieved and prioritize the effectiveness of this social participation.

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