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COVID-PREV OBSERVATORY: CONTRIBUTION TO TRANSPARENCY AND ACCOUNTABILITY IN PUBLIC MANAGEMENT IN TIMES OF PANDEMIC

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ABSTRACT

The Covid-19 pandemic and its countermeasures have brought pressures on social and welfare assistance. Along with this, come the challenges of information being dispersed and complex, susceptible to distortions, and a society with distinct capacities for assimilation and analysis. This paper aims to present the experience of the *Covid-Prev Observatory* as a tool for transparency and accountability in the public management of social security in times of pandemic. This experience with the social observatory has encompassed the choice of themes and variables to be disseminated and analyzed, the visual planning and dissemination strategy, and the discussion of the observatory's role and potential. Thus, a multidisciplinary team has developed a project aiming to analyze the impact of Covid-19 on the Brazilian Social Security System, from different perspectives, both with the reproduction of data and information, and for the elaboration of analyses: impacts of the pandemic on the labor market and its effects on the evolution of social security revenues and expenses, effects of the pandemic on vulnerable groups, sustainability of pension funds, impacts on the financial market, among others. This information was first disclosed on the *Blogger* platform, and then on an electronic website whose

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disclosure was made both on the social networks of the research participants themselves and on the social networks of entities interested in the topic, such as the Brazilian Association of State and Municipal Pension Institutions (ABIPEM). In its short period of existence, the observatory has obtained more than 10 thousand accesses, either from Brazil and other countries. The observatory has presented data and analyses in a simple way, based on scattered information with different levels of complexity. In these analyses, the aim has been to establish relationships between facts correlated to social security and welfare. Thus, it is understood that the observatory has collaborated as a transparency and accountability tool with respect to the theme of social security in Brazil, serving as a discussion of the challenges and potentialities of social observatories.

Keywords: Accountability. Social Observatories. Pandemic. Social Security. Transparency.

1 INTRODUCTION

With the advent of the Covid-19 pandemic, there was a worsening of the already existing social and economic vulnerabilities (Berwanger & Buralde, 2020). This justifies the fact that Brazilians, in this pandemic context, have grown interested in social protection measures to reduce vulnerabilities, such as the payment of welfare and social security benefits (Domingues, 2020; Oliveira, 2021). Also in this period, given its proportion and social and economic impact, it became evident that social security, including social welfare, is indispensable and deserves to maintain a comprehensive field of action to combat social contingencies (Berwanger & Buralde, 2020).

The worsening of social economic vulnerabilities and the search for information related to social protection measures, in different channels and sources of information, may bring about a mental restlessness in individuals (Wilson, 2000; Martos & Casarin, 2020). It is noteworthy that formal and informal information flows are reproduced every day, and that the development and use of digital platforms, social networks and blogs favor quick access to content by citizens (Mata, Grigoletto, & Lousada, 2020). Nevertheless, the dispersion of this information in various sources and their complexity may imply a greater difficulty for society, since it presents different levels of understanding of the information (Baldiessa, Walter, Fiirst, & Asta, 2019). Another challenge faced in obtaining information for decision-making by citizens is the spread of fake news (Nascimento Junior, Reginato, Meliani, Menegon, & Ribeiro, 2020; Ferreira, Lima, & Souza, 2021).

Social observatories generally monitor the performance of a specific sector or theme, centralizing diverse information in a single communication channel (Goulart, Troian, & Quispe, 2020). Thus, in this context of demand for true information, dispersed information and in different degrees of complexity, the social observatories could be used as tools for transparency and quality of the disclosed information, favoring social control (Baldiessa et al., 2019). In other words, social observatories can serve as a tool for transparency and accountability in public management to the extent that they can generate analyses and disclosures of the results of integrated data, raising, as a transparency tool, the observer's level of accuracy (Bernstein, 2017; Barbosa, 2020).

In July 2020, in the middle of the Covid-19 pandemic, a call for proposals for research, innovation, and extension actions, including technological services, to combat Covid-19 in several areas of knowledge, was launched by the University of Brasilia - a federal public university located in the Capital of Brazil. One of the approved projects was the development of an observatory to analyze the impact of Covid-19 on the Brazilian Social Security System. In proposing the project, the researchers showed that, faced with the difficult task of applying

appropriate public policies in times of pandemic to flatten the epidemic and economic "double-curve", there was a dangerous and alarming movement going on in Brazil and around the world to empty the coffers of the social security systems, bringing some evidence about the weaknesses to which these systems were exposed in times of pandemic.

It is right in this scenario that a multidisciplinary team, with theoretical and practical background, was formed to develop a project aimed at analyzing the impact of Covid-19 on the Brazilian Social Security System, hereafter called the *Covid-Prev Observatory*, from different perspectives, both with the reproduction of data and information, and for the elaboration of opinions: vaccination of the population, impacts of the pandemic on the labor market and its effects on the evolution of revenues and social security expenses, effects of the pandemic on vulnerable groups, sustainability of pension funds, impacts on the financial market, among others. This information was first posted on the *Blogger* platform, and then on an electronic website¹, whose dissemination was made both in the social networks of the research participants themselves as well as in the social networks of entities interested in the topic, such as the Brazilian Association of State and Municipal Social Security Institutions – ABIPEM.

Considering that the progressive development of social observatories in recent decades highlights the social need to carry out a systematic and permanent monitoring to different aspects of today's society, with the need to provide information regarding these events (Pérez & Nassif, 2020), and yet that the literature recognizes that the complexity of the issues faced by public pension systems and the specific duties to which their managers are subjected do not easily adapt to a crisis of this speed and depth as with the Covid-19 pandemic (Magoffin et al, 2020), **this study aims to present the experience of the Covid-Prev Observatory as a tool for transparency and accountability in public management in times of pandemic.**

In addition to contributing to the oversight of the actions of public managers, generating collective mobilization and influencing decisions and processes of planning, implementation and evaluation of public policies focused on social security in Brazil in times of pandemic, the creation of the *Covid-Prev Observatory*, like other social observatories, can help in the recognition of social control capabilities provided by the promotion of transparency and social participation mechanisms arising from social observatories. Because information from social observatories is available virtually, the timeliness and ease of access to the disseminated information can mobilize effective actions for the implementation of policies by the agents involved in the issue. Finally, the experience with the *Covid-Prev Observatory* can help us understand the possibilities of contributions and challenges of implementing a social observatory.

In particular, the information released by the *Covid-Prev Observatory* can show in practice the effects on Brazilian public accounts of the necessary isolation measures adopted, the importance of social security and welfare benefits in supporting Brazilians who overnight lost their jobs, and the need to improve management tools (as in the case of social security medical examinations) so that the public machine can fulfill its role.

2 PREVIOUS STUDIES

2.1 On the availability and use of information in times of crisis

Agostino, Arnaboldi and Lema (2021) report that in an unexpected circumstance, such as the Covid-19 pandemic, public service cannot be suspended, but must rather be done online, relying on the available digital technology. According to the researchers, the social media, specifically, has been widely used to reach a wider portion of the population. Social

¹ website <https://www.observatoriocovidprev.com.br/>

observatories can be used in this environment as mechanisms to improve public transparency and decrease information asymmetry, contributing to produce knowledge about different groups and sectors of society with the purpose of intervening in the generation of public policies, consolidating citizen participation mechanisms and for the democratization of information (Albornoz & Herschmann, 2006; Baldissera et al., 2019; Pérez & Nassif, 2020).

For Ferreira et al. (2021), the changes in info communicational processes promoted by technological advancement, despite benefiting the informational flow, have also contributed to the propagation of mass fake news, which promote infodemic, especially in electronic communication channels, requiring the action of competent people or organizations committed to the truth and who are responsible for the dissemination of reliable news and responses that meet the informational demands of the population. When dealing with the role of scientific dissemination in times of pandemic, Nascimento Junior et al. (2020) demonstrate that one paradox of the Covid-19 pandemic is that, even in informational times, never has so much false information been consumed, despite the efforts of communication companies to create mechanisms to control, evaluate and check this information, which makes evident the need for the dissemination of scientific information to society.

The literature shows that moments of crisis and emergency situations, such as the Covid-19 pandemic, put the institutionalization of public policies to the test, either by destabilizing the correlation of forces between social actors, or by testing the systems and bureaucracies established to meet the demands of the population, or by creating the need for reallocation of organizational efforts to better deal with the situation (Neto Machado et al., 2020). According to these researchers, besides Brazil, this problem has also been observed in other countries in relation to transparency policies and access to information, showing that international observatories have pointed out different behaviors in countries regarding the changes that occurred in the right of access to information during the pandemic with the new coronavirus.

In this context, transparency is a key factor for communication in times of crisis, inside and outside the government (Moraes, 2020; Edmondson, 2020). According to researchers, if individuals do not feel safe to bring new evidence, concerns or ideas in committee or working group meetings, the likelihood of failures in policy planning and execution grows. Among the measures that can be adopted to make this communication happen is to present the news with clarity, coherence, agility and transparency, considering that different audiences need specific forms of communication (Moraes, 2020).

There is consensus in the literature that technological innovations and the internet have transformed the way of spreading new knowledge, allowing millions of pieces of information to be shared, integrating people around the world (Santana et al., 2020), but it is necessary to be aware of the risks of information for the internet being directed to private and governmental interests (Marques & Pinheiro, 2014). The experience in these times of pandemic shows how much the right of access to public information is still fragile and permanently strained (Neto Machado et al., 2020), bringing the need for the involved agents to be vigilant, so that the context of a pandemic does not serve to undermine the right to access to information, but rather to reinforce it, radicalizing the need for access to information and transparency to overcome moments of crisis.

In Press Release R58/2020, entitled *COVID-19: Los gobiernos deben promover y proteger el acceso y la libre circulación de la información durante la pandemia - Expertos internacionales*, the Organization of American States (OAS) emphasizes that it is essential that governments provide accurate information about the nature of the threat posed by the coronavirus, in formats accessible to all, paying special attention to ensuring access to information for people with limited Internet access.

Since the World Health Organization's (WHO) declaration on January 30, 2020 that the disease caused by the new coronavirus was an international public health emergency (Campos et al., 2021), many national and international studies have been released on transparency regarding the Covid-19 pandemic. In addressing the use of the access to information law in the Federal Government of Brazil during the pandemic, Malin, Machado, Jesus Moreira, Quintslr and Santos Alves (2021) showed that requests for information regarding the first half of 2020 were mostly related to emergency relief. The transparency of emergency hiring was also explored by Brazilian researchers (Piratelli, 2021; Raupp & Pinho, 2021; Vargas, Menezes, & Rangel, 2021). The concern with the disclosure of information related to the number of deaths and vaccination campaigns was among the issues that most caught the attention of researchers (França et al., 2020; Staffen, 2020; Silva & Baalbaki, 2021; Resende, Tavares, Nazaré, & Rodrigues, 2021). Conceição Lima, Gonçalves, Rei, and Campos Lima (2021) pondered on the relevance and importance of applying integrity programs in the direct public administration, which allow the maintenance of controls, in a systematic way, even in exceptional situations.

Lima, Mota, Cassé and Sales (2021) highlighted in their study the importance of information in the digital environment being treated in a credible, clear and responsible manner, with a view to generating greater reliability, interaction and access to information of social interest and reducing the circulation of fake news and misinformation. Brazilian researchers have also been relentless in developing research on the transparency of local governments' actions to confront the pandemic (Machado, Ortiz, Silva, & Bellix, 2020; Raupp & Pinho, 2020; Santos & Mota, 2020; Ramos, 2021; Resende et al., 2021; Santos et al., 2021; Vargas et al., 2021). According to Martins (2007) and Barbosa (2020), the expansion of observatories occurred due to the generalization of the Internet, which benefited from the ease of sharing and access to information from various sources and open networks, opening the possibility of interaction with users and other agents. According to Barbosa (2020), among the characteristics of observatories is the gathering of information in a single place, which makes it possible to have a faster and more agile visualization.

2.2 Social Observatories as a Transparency and Accountability Instrument in Public Management

Goulart et al. (2020) show that social observatories initially appeared in the United States and Europe to transmit information to society, and that in Brazil their emergence occurred with the promulgation of the Federal Constitution in 1988, consolidating important movements in the Brazilian society and influencing the development of observatories on public policies. In practice, observatories are technical platforms that allow individuals to stabilize and archive their data that is decentralized (Van Kleek et al., 2014).

Observatories have the commonality of monitoring the functioning or performance of a specific sector or issue, and they usually collect, record, track and interpret data, produce statistical indicators, create methodologies to code, classify and categorize information, establish connections between people working in similar areas, and monitor and analyze trends (Albornoz & Herschmann, 2006; Goulart et al., 2020). By systematically monitoring an issue of collective interest, an observatory exercises social control and, although it does not have the power to exercise direct sanction on rulers, the action of observatories can mobilize and influence other accountability mechanisms (Schommer & Moraes, 2011).

When evaluating the factors of influence in the assessment of social observatories in Brazil from the perspective of information management, Pérez and Nassif (2017) present social observatories as constituted democratic and nonpartisan spaces in order to contribute to the improvement of public management, and recognize their impact on the information society by directly influencing, since their creation, the process of knowledge generation. According to the

authors, social observatories appeared in the virtual sphere as a solution to the need to find a common space to develop collaborative projects, whose main objective, although not explicit on many occasions, is to offer informational monitoring results, by being an alert tool in environments outside the framework of established institutions.

For Alborno and Herschmann (2006), the fancy name "Observatory" is usually preceded by a word that indicates its field of action, such as in *Press Observatory*, *Violence Observatory*, *Citizen's Observatory* or *Social Observatory of Maringa*. According to researchers, although their thematic focus and methodologies are diverse, observatories have in common the idea of observing activities, monitoring and analyzing indicators, and disseminating information. The main objectives of social observatories include: collecting, analyzing and disseminating data; conducting opinion and evaluation research; building knowledge, capacities and evidence-based approaches to social policy; disseminating information to the public; providing links; and encouraging networking and partnerships (UN-ESCWA, 2008; Pérez & Nassif, 2020).

Although they face limitations and their capacity to influence is under permanent construction, it can be said that social observatories show potential for bringing rulers and citizens closer together, contributing to the improvement of the quality of public administration and democracy (Schommer & Moraes, 2011). In Brazil, the 1988 Federal Constitution already assured everyone access to information, a right that was regulated in 2011 in the form of the Law of Access to Information (LAI). According to the provisions of art. 8 of LAI (Law 12,527/2011), it is the duty of public agencies and entities to promote, regardless of requests, the disclosure in an easily accessible location, within the scope of their powers, information of collective or general interest produced or held in custody by them.

Despite its international recognition as an advanced standard in relation to the right of access to information (Neto Machado et al., 2020), the institutionalization of LAI has not occurred uniformly in the Brazilian federated entities, due, among others, to the low state capacity for the implementation of public policies by some of these federative entities, as well as to the diversity of arenas (whether formal and informal) that are active in the decision and normative production flows of the different levels of government (Bichir, 2018; Grin and Abrucio, 2018; Neto Machado et al., 2020). It is understood that social observatories could be used as tools to monitor the transparency, quality, usefulness and sufficiency of the information disclosed, so that it is possible to decrease the distance between public managers and citizens (Baldissera et al., 2019).

Thus, social observatories can oversee the action of public managers, generate collective mobilization, and influence decisions and processes of planning, implementation and evaluation of public policies (Schommer & Moraes, 2011). For the researchers, one evidence of the actions of social observatories is that social control is renewed and interacts with institutionalized forms of control to promote accountability in a systemic way and by articulating technical and political elements in its actions, although it faces dilemmas in this regard.

From the perspective of social control, social observatories have been potentially activators of accountability mechanisms and also vital to inform policies, monitor trends, track the impact of programs and anticipate potential areas of tension or change, articulating technical and political elements in their action (UN-ESCWA, 2008; Schommer & Moraes, 2011; Pérez & Nassif, 2020). Based on the information and analyses produced by them and on what is related to democratic accountability, social observatories can oversee the actions of public managers, contribute to the observance of the constitutional principles of public administration (publicity, legality, impersonality, morality and efficiency), stimulate the other mechanisms of accountability during the terms of office (parliamentary, judicial, administrative and of results), generate collective mobilization, and influence decisions and processes of planning, implementation and evaluation of public policies (Schommer & Moraes, 2011).

For Rigoni and Parra (2017) and Goulart et al. (2020), the social observatories work in favor of transparency and in the correct application of public resources, bringing together representative organizations of civil society and volunteers in a democratic and non-partisan space, and the monitoring carried out by them is essential for the efficiency of public acts. Thus, this study considers that social observatories, and in particular the *Covid-Prev Observatory*, can serve as a tool of transparency and accountability in public management, to the extent that they can generate analysis and disclosure the results of integrated data and, as a tool of transparency, raise the level of accuracy of the observer (Bernstein, 2017; Barbosa, 2020).

3 METHODOLOGICAL PROCEDURES

We recall that the purpose of this paper is to present the experience of the *Covid-Prev Observatory* as a tool for transparency and accountability in public management in times of pandemic. This experience involved the construction of the social observatory and its dissemination. Thus, the proposed objective is addressed and presented using the sequential mixed method (Terrell, 2012; Mele & Belardinelli, 2019), composed of three steps: (i) presentation of the strategy for creating the observatory and its fundamentals; (ii) brief presentation of the observatory and the information disclosed; and (iii) presentation of the potential uses of the *Covid-Prev Observatory* information as a tool of transparency and accountability in public management.

This section of methodological procedures presents the first stage, on the strategy for creating the observatory, detailing the process of choosing the subjects and themes to be covered in the observatory, as well as the dissemination strategy.

In the results section, the following two steps are presented: presentation of the observatory's website, with examples of processed and disseminated information, and discussion on uses of the observatory's information as a tool for social control.

3.1 Strategy for the Choice of Themes and Variables

The themes selected for presentation on the *Covid-Prev Observatory* website were chosen based on the scope of social security, as set forth in art. 194 of the Brazilian Federal Constitution of 1988, an integrated set of actions at the initiative of the Public Powers and society, designed to ensure rights relating to health, social security and social assistance. The differential of the *Covid-Prev Observatory*, therefore, is the acting on several fronts of actions related to social security, seeking to ensure that people understand how government actions confronting the Covid-19 pandemic have been contributing to the preservation of their rights.

Thus, instead of people seeking access to isolated information and, based on this information, developing their own interpretation of the impact of the Covid-19 pandemic on Social Security, the *Covid-Prev Observatory* was expected to collaborate with the presentation, in a single place, of a set of diverse, organized and explained information. Thus, the goal of the observatory was to create the connections between the Covid-19 pandemic and Social Security, establishing the variables involved, collecting the data and preparing a presentation and discussion that would be more accessible to society.

The analysis sought to focus on variables directly representative of social security, such as revenues, expenses, results, benefits granted (paid) and benefits issued (new). In addition, the aim was at variables that could affect the supply and demand for social security in the context of the Covid-19 pandemic. Table 1 presents variables that could be explored for the survey of the social security environment.

Table 1

Variables explored for the survey of the social security environment.

Social Security	Related Variables
- Social security collection - Social security expenses - Social security result - Benefits granted - Benefits issued	- Cases, deaths and contagion by Covid-19; - Vaccination; - Population size; - Unemployment and informality in the labor market; - Economic activity, taxes, and social security revenues; - Fiscal space (primary result and public debt); - Physical and personnel infrastructure for social security.

Source: Elaborated by the author.

On the supply side, the following hypotheses were considered: a) it is the role of the State to have social mechanisms to protect the population from the misfortunes arising from the pandemic; b) unemployment and informality in the labor market decrease social security revenues; c) the decrease in economic activity reduces the collection of taxes that finance the supply of social security; d) the existence of fiscal space means that the State is able to make greater expenditures and offer more social security; e) the availability of hospital beds and health professionals increase the possibility of supply (Bastos et al., 2020; Lopes et al., 2021; Normando et al., 2021).

Regarding the demand for social security, the following hypotheses were considered: a) social protection is an indispensable mechanism to provide support to people during the crisis; b) unemployment implies greater demand for unemployment insurance and other aid; c) higher Covid-19 contagion leads to the search for medical care; d) higher vaccination coverage can reduce the demand for social security; e) population size relates directly to the demand for social security (Couto, Barbieri and Matos, 2020; Daumas et al., 2020; Landa, Pereira & Santos, 2020).

Thus, the information related to the demand and supply of social security was collected from various data sources available on the Internet and organized for presentation, such as the information on the evolution of admissions, dismissals and balance of created jobs, collected from the General Register for the Employed and Unemployed (CAGED), and the information on the evolution of net social security collection collected from the Statistical Bulletin of Social Security (BEPS). As recommended by the literature, the published information was duly checked in its sources and links, in order not to be a source that disseminates fake news (Communication, 2021).

3.2 Communication Strategy

The *Covid-Prev Observatory* website was launched on November 28, 2020, using *Blogger* (Google) as its platform, presenting the data collected, scientific and non-scientific papers, and information produced by the observatory team itself. The team's main concern was to bring updated data from reliable, official and verified sources, so that the *Covid-Prev Observatory* could achieve its goal of serving as a channel for information and research on the impacts of the Covid-19 pandemic on the Brazilian labor market and social security system.

In the development of the *Covid-Prev Observatory*, it was sought to observe the informational requirements guided by the literature, such as the adoption of a short and easy to pronounce name, a clear description as to its objectives, the allocation of images that could facilitate the interpretation of the disclosed message, and the encouragement of citizen participation, with the disclosure of interaction channels (Santana, 2021).

In April 2021, with the support of the Brazilian Association of State and Municipal Pension Institutions – ABIPEM, the website migrated to a *WordPress* platform, with a more

dynamic and interactive presentation of information. In order to increase the scope and disseminate the information raised by the *Covid-Prev Observatory* and, from the understanding that the Internet, social networks and social media are facilitators of social connections between people, groups or organizations that share the same values or interests interacting with each other (Sulz, 2020; Communication, 2021), profiles were created on the social networks *Instagram* and *Twitter*, as well as a *Facebook* page, in which the publications made on the website were shared, keeping those interested up to date.

In the presentation of the *Covid-Prev Observatory*, as a methodological choice, the strategy was to show the data through simple graphics, comparing the evolution of the pandemic period (2020 and 2021) with the immediately preceding period (2019). In addition, short texts describing the graphs and their information are included in the presentation, seeking to build an understanding of the social security situation in the Covid-19 context. The use of short texts and graphics as a methodological strategy can be justified by the fact that communication should be thought of in terms of attributes of information quality, such as accessibility, appearance, clarity and conciseness (Arouck, 2010) to diminish eventual noise and establish effective communication as a parameter (Carvalho, 2012).

With the expectation that the information (graphics and explanations) would reach society, these were posted on the observatory's website with the production of brief newsletters for general dissemination. In addition, the *Covid-Prev Observatory* website also featured a collection of scientific and non-scientific papers on subjects pertinent to the relationship between social security and the Covid-19 pandemic. From the information made available on the website and the analyses generated, a counterpoint was made with the literature review on the contribution that the *Covid-Prev Observatory* could bring as a tool of transparency and accountability in public management in times of pandemic.

4 RESULTS

4.1 Brief Presentation of the Disclosed Information

Hosted at the website <https://www.observatoriocovidprev.com.br/>, the *Covid-Prev Observatory* had as logo an image that referred to the coronavirus, accompanied by the identification of the University of Brasilia (UnB), origin of the project coordinators, the Group of Studies and Research in Local Governments (GEPGL), of which most of the researchers are part, and the Brazilian Association of State and Municipal Pension Institutions (ABIPEM), partner in the research (Figure 1).



Figure 1. Image of the *Covid-Prev Observatory*

Source: <https://www.observatoriocovidprev.com.br/>

Seven fields were presented at the opening of the observatory's website, bringing the presentation of the research project, the participating members, the analyses made by the team,

the news released on the theme, the published research and reports, the official acts of the Brazilian government and a contact field (contact us), as shown in Figure 2.

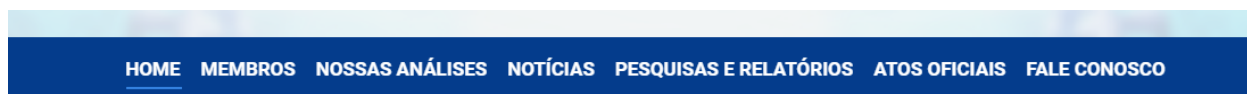


Figure 2. Covid-Prev Observatory navigation fields

Source: <https://www.observatoriocovidprev.com.br/>

The analyses carried out by the research team were presented in the form of bulletins, following the same visual identity as the website's opening, as shown in Figure 3.



Figure 3. Analyses carried out by the research team published in the form of bulletins

Source: <https://www.observatoriocovidprev.com.br/>

Regarding the contents analyzed by the research team, it is observed that the data presented in Figures 4, 5 and 6 were obtained from different sources, and that at the time, there was no disclosure of these data in a joint and simplified manner by the Brazilian State, as the analyses highlight below.

Labor Market versus Social Security. For example, with the Covid-19 pandemic in Brazil, social isolation measures were adopted, and with this, a significant reduction in economic activity occurred throughout the year 2020. At the same time, unemployment increased and the collection of specific welfare system contributions decreased. The observatory's task was to highlight the connection between unemployment and the decrease in social security revenues in the context of the pandemic. An initial way of presenting these relationships is through simplified graphs and text, such as the one in Figure 4 below, which attempts to establish the relationship between the decrease in employment and the decrease in the payment of Social Security contributions.

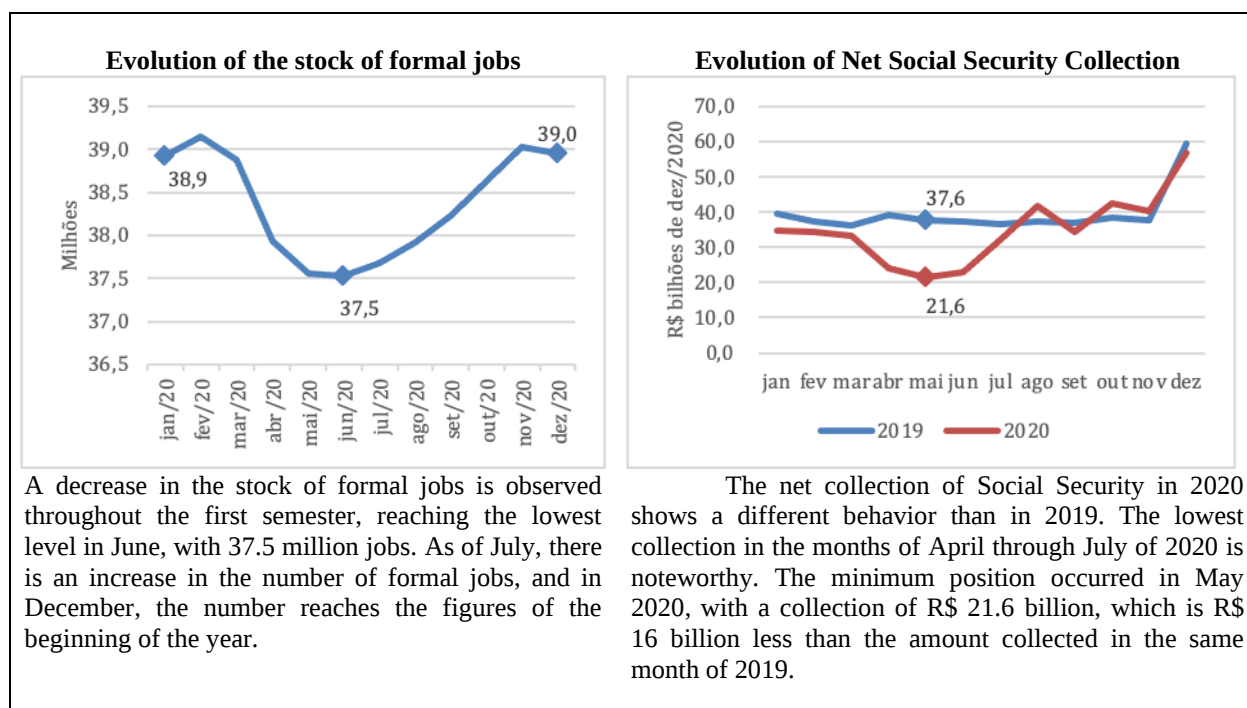
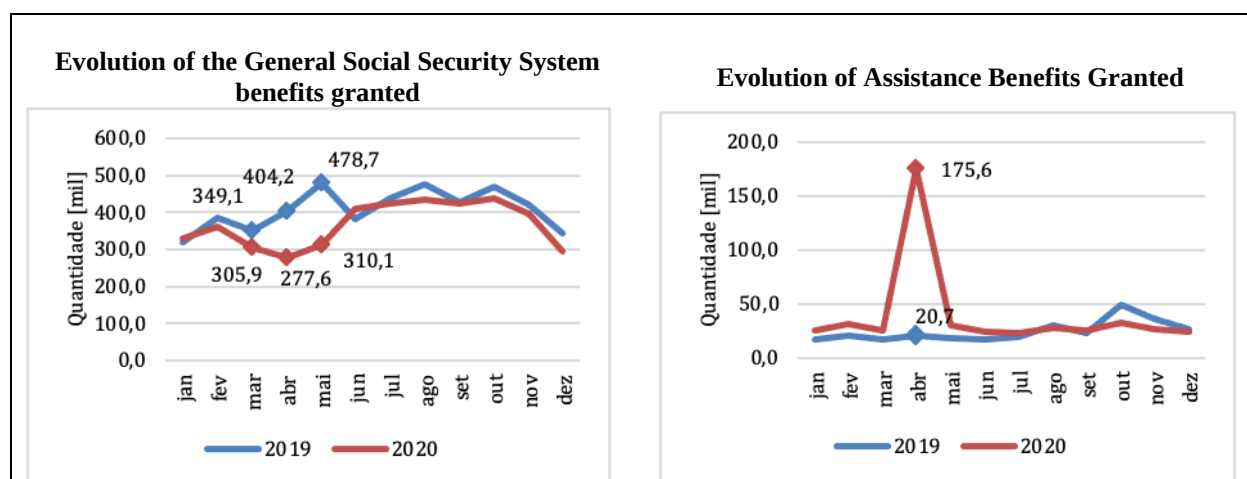


Figure 4: Labor Market and Social Security Collection

Source: Prepared by the author based on Caged (2020) and the Secretariat of Social Security (2020).

Benefits Issued versus Financial Result of Social Security. Another focus was to observe the issue of new welfare benefits (retirements by the General Social Security System), the issue of assistential benefits and the evolution of the situation of the welfare accounts (net collection, expenses with benefits and result). Figure 5 illustrates a data presentation and a brief analysis of the issue of new welfare benefits and the financial situation of the welfare system.



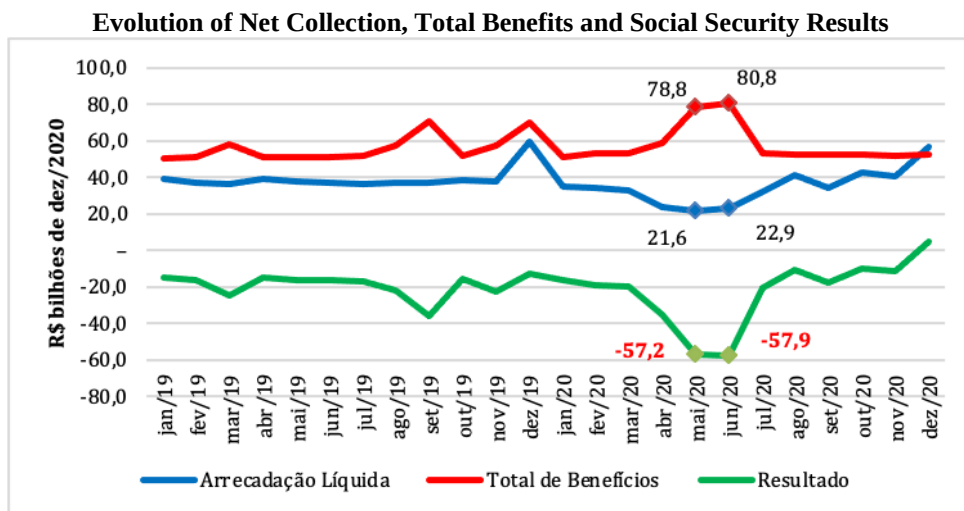
We can note that in the months of March, April and June 2020, the issuance of the General Social Security System benefits was between 12.4% and 35.2% lower than in the same months of 2019. In the annual comparison, General Social Security System benefit issuance was 10.2% lower in 2020. The lower issuance of the General Social Security System benefits (retirements) in March, April and June 2020 may be

It is observed that in April/2020, the granting of welfare benefits was 748.3% higher when compared to the same month in 2019.

The welfare benefit is intended for people over 65 years old or people with disabilities (of any age). As a measure to tackle the economic effects of Covid-19, in the first half of 2020 the access to the welfare benefit was simplified, and in-person examinations

associated with the social isolation measures adopted during the Covid-19 pandemic.

for disability benefits (illness or disability) were abolished.



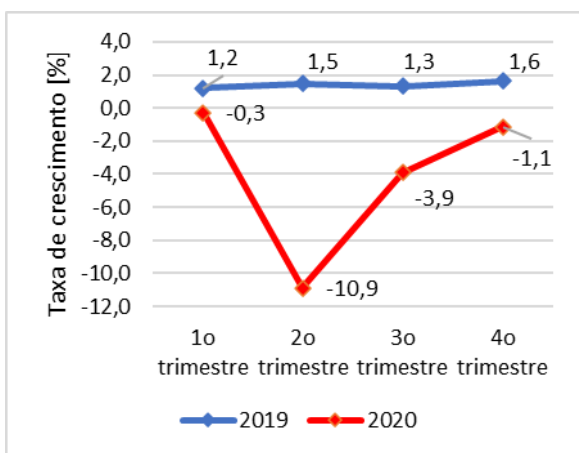
Observing the evolution of net revenue, total expenses with benefits and the social security result, one can see that in May and June there were higher levels of expenses with the payment of social security benefits, at the same time that the net revenue presented lower values. The consequence is that, in these months, the social security result was more strongly in deficit.

Figure 5. Benefits Issued versus Financial Result of Social Security.

Source: Prepared by the author based on BEPS (2020).

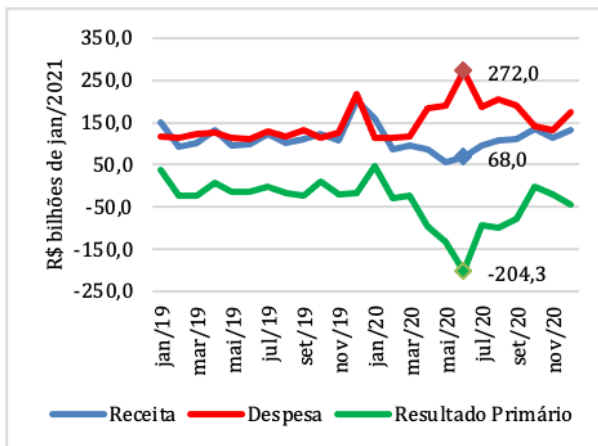
Brazil's Economic Activity and Fiscal Situation versus Evolution of Revenue, Expenditure and Primary Result. Figure 6 shows the relationship between the level of economic activity and the fiscal situation of the country in the months of the Covid-19 pandemic.

Evolution of the Real GDP Growth Rate



By observing the real GDP growth rates for each quarter of 2019 and 2020, we see a significant reduction in the level of economic activity in 2020, especially in the second quarter of 2020, in which

Evolution of Revenues, Expenditures and Primary Result



Also in the second quarter of 2020, the greatest differences between primary revenues and expenses are observed, resulting in significant monthly deficits. We highlight the month of June 2020, when the monthly deficit was R\$ 204.3 billion (at Jan/2021 prices).

GDP decreased by 10.9% compared to the previous quarter.

Making the comparison on an annual basis, in 2019 the primary result was a deficit of R\$ 88.9 billion, equivalent to 1.2% of GDP. As a result of what occurred in 2020, the deficit increased to R\$ 745.3 billion, proportional to 10.0 % of GDP, indicating a significant worsening in the fiscal situation of the central government.

Figure 6. Economic Activity and Brazil's Fiscal Situation

Source: Prepared by the author based on STN (2021).

While hosted on the *Blogger* platform, the observatory obtained 1,100 views. On the new platform, up to July 2, 2021, the site had 8,964 views, made by 604 different users (tracked by IP), totaling, in the whole period, 10,064 accesses and 2.59 GB of data uploaded or downloaded. From this total of accesses, 70.1% came from Brazil and 12.2% from the United States; the remaining accesses were distributed across all continents, with emphasis on Asian countries, which totaled 5.7% of the public. Regarding the navigation data, each visitor viewed, on average, 5.7 pages of the website in each visit, staying around 7 minutes (average access time of 468 seconds).

Besides publicizing the social observatory through the website of the University of Brasília (UnB), the website of the Brazilian Association of State and Municipal Social Security Institutions (ABIPEM) and in social networks, no other form of disclosure was adopted, which may imply a low viewing by interested parties. It is understood that what is being presented here are the observatory's first moments, and that it is important to have more awareness and reputation building by offering analysis of society's interest.

It is noteworthy that the construction of the observatory, the choice of its visual aspect, and the choice of themes and variables for analysis and dissemination were subject to intense debate among the members of the multidisciplinary team. The understanding is that a social observatory is a process under permanent construction, subject to interactions with the community and to changes in the social context covered by the observatory.

4.2 Potential uses of Information from the Covid-Prev Observatory as a Tool for Transparency and Accountability in Public Management

Similarly to other social observatories, the *Covid-Prev Observatory* can contribute to the improvement of public management with citizenship practices and popular participation, in addition to supporting public managers so that they develop with excellence the provision of services to society, also enabling a more effective participation of people as an organized civil society (Goulart et al., 2020). The information released in the *Covid-Prev Observatory* represented an opportunity for academics, professionals and society in general to observe the effects of the Covid-19 pandemic on the Brazilian social security system, demonstrating, among other findings, that:

- The adopted social isolation measures, albeit the target of criticism, reduced economic activity in a significant way in Brazil, bringing, as a consequence, an increase in unemployment and a decrease in the collection of specific social security contributions;
- It was observed that in the months of March, April and June 2020, the issuance of the General Social Security System benefits was between 12.4% and 35.2% lower than in the same months of 2019, and that in the annual comparison, the issuance of the General Social Security System benefits was 10.2% lower in 2020;

- In April/2020, the granting of welfare benefits was 748.3% higher compared to the same period in 2019, which can be explained by the payment of emergency aid to more than 65 million beneficiaries, of which 19.2 million through the family grant Bolsa Família, 10.5 million through the Federal Unified Registry, and 35.7 million through an application or website;
- In the first half of 2020, the access to welfare assistance was simplified, and the in-person examinations for disability benefits (illness or disability) were abolished, inaugurating a new way to prove that these beneficiaries meet the required criteria;
- It can be seen that in the months of May and June, there were higher levels of expenses with the payment of social security benefits, at the same time that the net collection was lower, causing, as a consequence, the social security result being strongly in deficit in this period;
- There was a significant reduction in the level of economic activity in 2020, especially in the second quarter, in which the GDP fell by 10.9% compared to the previous quarter;
- In the second quarter of 2020, there were the largest differences between primary revenues and expenses, resulting in important monthly deficits, with highlight to the month of June/2020, when the monthly deficit was R\$ 204.3 billion (at Jan/2021 prices);
- In 2019, the primary result was a deficit of R\$ 88.9 billion, equivalent to 1.2% of GDP, while in 2020 the deficit rose to R\$ 745.3 billion, proportional to 10.0% of GDP, indicating a significant worsening in the fiscal situation of the central government.

This and other information collected and presented in the *Covid-Prev Observatory* can contribute to the development of actions to mitigate the effects of the Covid-19 pandemic on the management of public affairs, and more specifically on social security. Attention is drawn to the comprehensiveness of the information, the simplicity of the data presentation and interpretation, and the effort to compile data from various sources.

This comprehensiveness of information fits in the goal of social observatories to collect, record, track and interpret data, as previously discussed (Albornoz & Herschmann, 2006; Goulart et al., 2020). Simplicity was sought by presenting information through simple graphics and short texts, in line with the understanding that social observatories have the task of communicating complex information to an audience with distinct comprehension capabilities. In addition, information from various data sources was compiled in the observatory, facilitating systemic interpretation for observatory users (Baldissera et al., 2019).

Regarding the informational challenges brought by technology, which was previously addressed (Marques & Pinheiro, 2014; Nascimento Junior et al., 2020; Santana et al., 2020; Ferreira et al., 2021), the expectation is that the observatory has contributed to greater transparency and less false information, since the data sources of the information are identified, as well as the members of the observatory.

It is understood that the social observatory can stimulate a greater debate about social and welfare vulnerabilities, as well as other issues such as digital inclusion and channels for citizens to participate in decisions. The expansion of digital inclusion and citizen participation in the public policy decision-making process can generate an improvement in the State's information systems and legislation, in addition to contributing to accountability (Cardoso, 2020).

The data compiled by the observatory show an increase in social vulnerability (unemployment), as well as in fiscal (tax collection, results, public debt) and economic (GDP) vulnerabilities. In this sense, Lima and Freitas (2020) report that the resumption of growth in Brazil necessarily requires an agenda of reforms, improving the business environment and encouraging private investment, given the lack of state resources. According to the researchers, due to the expected increase in public debt, a strict fiscal austerity regime must be implemented in order to bring the public debt back to a level close to the previous one.

With regard to social control and accountability of public management, Pinto and Pinto (2021) warn that on the exceptional scenario provided by the pandemic, the Public Administration, more than ever, must permanently adapt itself, with the structure of its means of action and public policies establishing and improving their compliance mechanisms, with a view to the effective fulfillment of legal precepts, social aspirations and public interest.

As mentioned above, during its presentation, the *Covid-Prev Observatory* was able to show in practice the effects on Brazilian public accounts of the necessary isolation measures adopted, the importance of social security and welfare benefits in supporting Brazilians who overnight lost their jobs, and the need to improve management tools (as in the case of social security medical examinations) so that the public machine can fulfill its role. However, in addition to the difficulty in obtaining up-to-date information, free of errors and biases, as well as in finding engaged volunteers – among the challenges for the social observatories to be able to fulfill the purpose of contributing to the improvement of public management – there is the need to seek financial support (Silva, Netto, Selig, & Helou Filho, 2013) and the understanding of managers about the importance of the work of social observatories for a better quality management (Macêdo, Maricato & Shintaku, 2021).

5 CONCLUSIONS

This study aimed to present the experience of the *Covid-Prev Observatory* as a tool of transparency and accountability in Brazilian public management in times of pandemic, created from a call for proposals for research, innovation and extension actions, including technological services, to combat Covid-19 in several areas of knowledge, made by the University of Brasilia, a federal public university located in the capital of Brazil.

Starting from the difficult task of the Brazilian public authorities to apply appropriate public policies in times of pandemic to flatten the epidemic and economic "double-curve", and that there was a dangerous and alarming movement happening in Brazil and in the rest of the world to empty the coffers of the social security systems, the aim was to establish the connections between variables that could affect the supply and demand of social security in the context of the Covid-19 pandemic, from different perspectives: vaccination of the population, impacts of the pandemic on the labor market and its effects on the evolution of revenues and social security expenses, effects of the pandemic on vulnerable groups, sustainability of pension funds, impacts on the financial market, among others.

The creation of the *Covid-Prev Observatory* came from the knowledge that observatories have as a common point the monitoring of the operation or performance of a specific sector or theme, and they usually collect, record, track and interpret data, produce statistical indicators, create methodologies to codify, classify and categorize information, establish connections between people working in similar areas, and monitor and analyze trends. In addition to observing the informational requirements guided by the literature, such as the adoption of a short name and the encouragement of citizen participation with the disclosure of interaction channels, in the construction of the *Covid-Prev Observatory*, the published information was duly checked in its sources and links, in order not to be a source of fake news dissemination.

Thus, by systematically monitoring a topic of collective interest, such as social security, and more specifically social security, the expectation was that the *Covid-Prev Observatory* could mobilize and influence other accountability mechanisms. Among other information, the research findings showed that in the months of March, April, and June 2020, the issuance of the General Social Security System benefits was between 12.4% and 35.2% lower than in the same months of 2019. In the annual comparison, the General Social Security System benefit issuance was 10.2% lower in 2020. The lower issuance of General Social Security System benefits (retirements) in the months of March, April, and June 2020 may be associated with the social isolation measures adopted during the Covid-19 pandemic. And yet that the pandemic coping actions (such as social isolation) brought about a decrease of more than 10% in Brazil's Gross Domestic Product in the second quarter of 2020, with an increase in unemployment and, consequently, a decrease in the collection of specific social security contributions.

These analyses were only possible because the contents analyzed by the research team were obtained from different sources, highlighting the role of the *Covid-Prev Observatory*, without which this information would not be available, because at the time there was no dissemination of this data in a joint and simplified way by the Brazilian State, as the analyses that were made.

As a conclusion, fulfilling the role of observing activities with follow-up and analyses by indicators, also disseminating information on a topic of collective interest, although without the power to exert direct sanction on the government, as other social observatories do, it was found that during its period of exposure, the *Covid-Prev Observatory* can mobilize and influence social control with regard to the issue of social security in Brazil.

This capacity of the social observatory to promote mobilization and influence on the social control would happen through the potential of clarifying and highlighting the critical issues of social security to political agents capable of exercising the sanctioning action. Among these agents are public managers, elected politicians, trade associations, non-profit organizations, and the citizens of society as a whole. On the other hand, the *Covid-Prev Observatory* has only been in existence for a short time, and greater efforts to publicize its work and to interact with these political agents would be necessary to increase its capacity to mobilize and influence social control. The *Covid-Prev Observatory* still lacks a greater awareness of its existence among political agents and the building of a positive reputation for data dissemination and analysis.

It should be noted that, despite the contributions observed in this study about the role of the *Covid-Prev Observatory* as a tool of governance and accountability, it is necessary to highlight the difficulties already pointed out by the literature for social observatories to contribute to their purposes, among them, the engagement of volunteers, updated information free of errors and biases, and the understanding of managers for the quality of public management.

For future research, content analysis and the role performed by other social observatories are recommended, verifying how they can contribute as a tool of transparency and accountability in public management.

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