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Older Adults Rights Fund in Brazil: policy development and challenges ahead

Fundo de Direito das Pessoas Idosas no Brasil: desenvolvimento da política e desafios à frente

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Abstract

This article aims to present the development of the Older Adults Rights Fund in Brazil as a legal instrument to promote sectoral policy and identify the challenges to achieving its effectiveness. The analysis began with surveying regulatory developments and identifying legal changes to expand the fundraising potential. Next, the deposit data released by the General Coordination of Collection and Credit Law of the Federal Revenue Service was examined, and a growth trend was verified. However, it was concentrated in large cities. Subsequently, semi-structured interviews were carried out with State Councils for the Rights of the Older Adults in three regions of the country (north, southeast, and south), revealing the insufficiency of the fund regularization stage for most cities to obtain resources linked to sectoral policy. As a complementary form of investigation, an attempt was made to carry out a systematic literature review on the topic to highlight the recurrence of problems in the funds, however, the result proved to be discreet. This article's exploratory and qualitative research reveals the improvement of the normative set on the topic. It suggests the need for fundraising and fund management training, especially in smaller municipalities, as a challenge to be faced by public administration. It also indicates the need to research how elderly rights funds operate, the governance problems between the Council and public administration, and evaluate projects financed by the fund's resources.

Keywords: Tax Citizenship. Older Adults Rights Councils. Rights Fund. Public Governance.

Resumo

O objetivo deste artigo é apresentar o desenvolvimento do Fundo de Direito da Pessoa Idosa no Brasil como um instrumento legal de fomento à política setorial e identificar os desafios para alcançar sua efetividade. A análise iniciou com o levantamento da evolução normativa sobre o tema, tendo identificado mudanças legais capazes de ampliar o potencial de arrecadação dos fundos. Em seguida, foram examinados os dados de depósitos divulgados pela Coordenação Geral de Arrecadação e de Direito Creditório da Receita Federal, os quais indicaram a tendência de crescimento concentrada em grandes cidades. Posteriormente, foram realizadas entrevistas semiestruturadas com Conselhos Estaduais de Direitos da Pessoa Idosa de três regiões do país

(norte, sudeste e sul), sendo revelada a insuficiência da etapa de regularização do fundo para que a maior parte dos municípios obtenha recursos vinculados à política setorial. Como forma complementar de investigação tentou-se realizar uma revisão de literatura sistemática para evidenciar recorrência de problemas nos fundos, no entanto, o resultado mostrou-se discreto. A pesquisa exploratória e qualitativa, apresentada neste artigo, revela a melhora do conjunto normativo no tema e sugere a necessidade de treinamento em captação de recursos e em gestão do fundo, especialmente em municípios de menor porte, como desafio a ser enfrentado pela administração pública. Também indica a necessidade de realização de pesquisas sobre as formas de atuação dos fundos de direitos da pessoa idosa, problemas de governança entre o Conselho e a administração pública e avaliação dos projetos financiados pelos recursos do fundo.

Palavras-chave: Cidadania fiscal. Conselhos de Direitos da Pessoa Idosa. Fundos de Direitos. Governança pública.

Introduction

Funds are budgetary instruments designed to raise financial resources for the implementation, maintenance, and enhancement of programs, projects, and actions aimed at specific purposes that contribute to national development. These resources must be allocated to areas or sectors considered strategic for the country, state, or municipality and are therefore referred to as *special funds*.

These mechanisms are exceptions to the budgetary rule of the single treasury principle, as established in Article 56 of Law No. 4.320/1964 (Brazil, 1964). Through their use, federative entities are allowed to collect revenues separately and earmark them for legally defined purposes (Brazil, 1988, Art. 165, §9, II).

Such instruments have long existed⁴ in the Brazilian public sector, increasing in number particularly since the 1960s, when they began to be categorized under various names such as participation, development, partisan, electoral, accounting, or financial funds (Bassi, 2019). However, it was during the process of redemocratization and the push to strengthen civil society in the formulation of public policies throughout the 1980s that special funds aimed at promoting and protecting rights emerged – these became known as *rights funds*.

Among these, the three most significant are those dedicated to the Rights of Children and Adolescents; the Defense of Diffuse Rights; and the Rights of Older Adults. These funds are linked to sectoral policies and to Rights Councils. Their importance stems from the institutional framework attributed to the Councils themselves by the 1988 Federal Constitution, which granted them the authority to formulate public policies and oversee their implementation (see Art. 204, II of the 1988 Constitution).

In this way, the constituent established a permanent and deliberative structure, making these Councils a privileged *locus* for social participation in the promotion and protection of social and economic rights. Consequently, these Councils function as spaces for collective learning and active citizenship, insofar as “[...] their plural and heterogeneous composition, with representation from both civil society and government in different formats, characterizes the councils as arenas for negotiating conflicts between different groups and interests” (Raichelis, 2006, p. 111).

Despite this potential, the academic literature has pointed to historical shortcomings in their actions and structural weaknesses that limit the role of Councils as *locus* for the formulation, implementation, and monitoring of sectoral policies. In this regard, Campos, Martins, and Aguiar

⁴ Bassi (2019), in their study, indicates that the first record of a fund in the public sector occurred in Colonial Brazil, with the purpose of financing the construction of the Carioca Aqueduct in 1624

(2023) conducted a review of 20 years of literature (2000–2020) on Council performance to assess their evolution, functioning, and the obstacles to their effectiveness as instruments of social development. The authors concluded that counselors' lack of knowledge about their own role and that of the Council, as well as poor communication with their constituents, are two realities present in different contexts. These factors result in at least three concrete challenges to the more effective performance of the councils: a focus on defending already-won rights without advancing a proactive political agenda; the invisibility of the Councils within society; and the low turnover of representatives in these deliberative bodies.

Complementarily, structural issues were also identified, such as irregular attendance at Council meetings, lack of public administration investment in the infrastructure necessary for the full functioning of the Councils, a condition of dependency on the Executive Branch, and the devaluation of the Councils' role by public authorities (Aguirre, 2011; Fernandes *et al.*, 2022; Bezerra *et al.*, 2022; Faleiros, 2023).

These findings are consistent with the study by André *et al.* (2021), which identified the following challenges facing rights councils: limitations regarding the population's participatory political culture, where passivity hinders the consolidation of social participation in Brazil; the fragility concerning the population's sense of belonging to and knowledge about participatory spaces; and weaknesses in the commitment of managers and workers to implement the deliberations and agreements made by participatory bodies.

These weaknesses, however, could be mitigated through the strengthening of rights funds. By raising financial resources for direct application in municipal sectoral policies, such instruments have the potential to improve the operational conditions of the Councils and engage local citizens in the formulation of concrete public policies capable of fostering the social and economic development of their communities.

Based on this premise, this article aims to present the development of older adults rights fund in Brazil as a legal instrument for supporting sectoral policy and to illustrate the challenges to achieving their effectiveness.

Methodological Procedures

The analysis proposed in this study begins by presenting the normative evolution on the topic and concurrently addresses the operational structure and the bipartite management model between the *Conselho de Direitos da Pessoa Idosa* (CDPI, Council for the Rights of Older Adults) and the municipal public administration. The study focused on municipal funds, considering these to be the administrative level closest to citizens' territorial reality.

Subsequently, data published by the *Coordenação Geral de Arrecadação e de Direito Creditório* (CODAR, General Coordination of Collection and Credit Law) of the Federal Revenue Service were systematized. This included their technical notes detailing transfers to elderly funds in 2021 and 2022, which were compared to technical notes for transfers to *Fundos da Infância e Adolescência* (FIA, Fund for Children and Adolescents), given the similar nature of these legal instruments. The data reveal a growing trend in the utilization of this legal fundraising mechanism, as well as the need to decentralize resources to the municipal level.

Following this, semi-structured interviews were conducted with State Councils for the Rights of Older Adults from three regions of the country (North, Southeast, and South), including the Councils for the Rights of Older Adults from Rondônia, Santa Catarina, Paraná, Minas Gerais,

and São Paulo⁵. The interviews employed participatory methodologies involving multiple council members and the research team. This approach enabled an understanding of the realities of municipalities within these respective regions and facilitated discussion of specific legislation. This revealed both a growing interest in establishing funds and the insufficiency of the regularization stage for most municipalities to access resources linked to sectoral policy.

As a complementary research method, a systematic literature review on the topic was conducted to highlight recurring problems in fund implementation and resource collection. To this end, literature was consulted in the Capes, SciELO, and Google Scholar databases using the following descriptors: “*fundo de direitos da pessoa idosa*” (older adults rights fund); “*fundo do idoso*” (older adults fund); and “*conselho de direitos da pessoa idosa*” (older adults rights council). The searches returned a total of 69 studies, of which 6 (indicated in this article’s references) were selected. The remaining studies were excluded for addressing related but distinct topics, such as governance of the Councils for the Rights of Older Adults, protection of elderly social rights, health, and elder abuse. The final result, however, was modest, indicating that while the topic of funds is broad in scope, it remains underexplored in the literature on public finance.

Results and Discussion

Regulatory Framework of the Elderly Rights Funds

The trajectory of the *Fundos de Direito das Pessoas Idosas* (FDPI, Older Adults Rights Fund) originates with Law No. 8,842 of 1994 (Brazil, 1994), which established the National Policy for the Elderly and mandated the creation of councils at national, state, and municipal levels.

Nine years later, Law No. 10,741 (Brazil, 2003) was enacted, foreseeing the possibility of creating funds linked to this policy. This law required the social security budget to allocate necessary resources to the National Social Assistance Fund for elderly programs and actions until the National Older Adults Fund could be formally established.

In 2010, the National Older Adults Fund was established through Law No. 12,213 (Brazil, 2010). This legislation authorized individuals and legal entities to deduct from their income tax due the amounts allocated to municipal, state, and national elderly funds. At that time, however, individuals were not permitted to allocate their tax contributions at the moment of submitting their annual income tax return; such allocations had to be made by the end of the fiscal year. Meanwhile, legal entities taxed based on actual profit were allowed to allocate up to 1% of their income tax due either to the Fund for Children and Adolescents (FIA) or to the Older Adults Fund (FDPI).

This legal framework resulted in legal entities becoming the primary donors to these funds, as individual taxpayers typically manage their income tax obligations during the annual filing period. Moreover, the legal competition between the FIA and the FDPI contributed to the prevalence of the former over the latter. This preference is largely due to the earlier establishment of child and adolescent policy initiatives in the 1990s, which were better structured at the national level and more widely recognized by society.

In 2019, the legal scenario changed once more. The enactment of Law No. 13,797 (Brazil, 2019) authorized individuals to allocate tax-deductible contributions directly through their annual

⁵ The selection of the Councils was determined by the partnership between the Ministry of Women, Family and Human Rights (MFDH) – currently the Ministry of Human Rights and Citizenship (MDH) – and the *Universidade Federal de Viçosa* (UFV, Federal University of Viçosa), within the scope of the Decentralized Execution Agreement (TED), aimed at data systematization and the development of a self-instructional training course to strengthen Older Adults Rights Fund Council.

income tax adjustment declaration. It also allowed legal entities taxed under the actual profit regime to allocate up to 1% of their income tax due to each of the two funds. Consequently, this opened the possibility for the FIA and the FDPI to work in an articulated manner (without competition) to raise resources for their respective localities.

Regardless of their origin⁶, the resources eventually raised by the funds acquire the nature of public funds and must comply with public administration regulations for their application. However, these resources are not meant to replace ongoing public policies or to cover budget shortfalls at the federative level. Instead, they are of a complementary nature.

In other words, the use of fund resources must observe three guidelines: (i) it is forbidden to use them for financing mandatory state public policies aimed at elderly persons (e.g., payment of the minimum salary monthly benefit provided for in the Organic Law of Social Assistance); (ii) it is forbidden to use them for the Council's own maintenance, as the National Policy for the Elderly (PNI) established this body as mandatory in state organization, attributing the duty of infrastructure⁷ for its functioning to the respective federative entity; and (iii) the release of resources is conditioned on an authorizing deliberation in a plenary session of the Older Adults Rights Council (CDPI), as it is the body with competence to supervise, monitor, oversee, and evaluate public policies within its political-administrative sphere (Brazil, 1994, Art. 7).

Regarding the structure and functioning of the funds, they must be constituted as a budgetary unit linked to the public administration. The Council for the Rights of the Elderly is responsible for defining the guidelines for the use of fund resources, while the public administration is responsible for its bureaucratic management as an expenditure ordering authority. Thus, the law instituted a bipartite management between these bodies.

Consequently, for local policy development to succeed, coordinated work is needed in defining common objectives to strengthen the elderly care network, as well as in carrying out a unified plan to be executed by both parties. Otherwise, resources will be spent in a dispersed manner without achieving continuous improvements that transform local realities.

This requirement, however, is often difficult to execute. Interviews conducted with the Older Adults Rights Councils revealed that the inexperience of many counselors in public management intimidates the more active participation of their members and leads to the passive delegation of resource management to the public administration. The research also revealed difficulties in mobilizing members themselves in the organization and functioning of the councils, as well as the lack of organic planning of these bodies, directly impacting the capacity to raise and apply FDPI resources. On the side of municipal public administration, the research reveals difficulties in technical cooperation with the CDPI and, especially, in supporting the articulation among the application plan, the action plan⁸, and the municipal budget law (Art. 2, §2 of Law No. 4,320 of 1964).

⁶ The source of the resources must be specified in the law that establishes the fund. The most common sources include: (i) budgetary allocations from the federal, state, or municipal government; (ii) income tax allocations made by individuals and legal entities; (iii) donations of money, movable property, and immovable property; (iv) fines imposed under the Statute of the Elderly; and (v) Investment returns generated from the fund's own resources in financial markets.

⁷ The guarantee of a minimum structure for the Councils' operation was recognized by the *Superior Tribunal de Justiça* (ST), Superior Court of Justice) in the judgment of Special Appeal nº 1.702195 - RJ, which originated from a Public Civil Action proposed by the Public Prosecution Office of Rio de Janeiro.

⁸ The Application Plan outlines how the Fund's resources will be allocated. It must include the respective programs, actions, and projects to be implemented, which should be closely aligned with the priorities defined in the Action Plan. The latter refers to the political planning of actions aimed at improving the care network for the elderly population within the municipality. Its scope goes beyond the existence of the FDPI, and the resources raised through it.

These results corroborate the findings in the study by Oliveira, Mendes, and Lima (2023). The authors, in seeking to understand the perceptions of counselors about the functioning of CDPIs in the state of Rio Grande do Norte, found various challenges such as: low qualification of civil counselors; limited representation of the elderly population (and, when represented, often not including those who actually use public services); low participation of governmental members in meetings or deliberations; and lack of structure, among others. For the authors, these findings demonstrate the concrete fragility of intersectoral policies, contradicting the fundamental intersectoral approach needed to address health problems related to social determinants.

In the same study, these authors also verified that 70% of respondents considered the body of Brazilian laws and norms regarding elderly persons to be ineffective or of low effectiveness, despite the normative evolution that underpins the National Policy for the Elderly (PNPI). For the CDPI counselors interviewed, it is still necessary to legitimize existing laws and re-signify them to adapt to local needs.

It is believed that one of the causes of the difficulty in shared management between the CDPI and municipal public administration is the scant use of qualified local diagnostics⁹. This instrument is capable of identifying gaps and weaknesses in the elderly care network, as well as the territorial distribution of the service network, allowing managers and counselors to carry out planning that adheres to local reality. It is also believed that the low level of dialogue between the council and public administration in electing municipal priorities and defining common objectives is a cause of low-impact social transformation actions.

Fundraising and Application of Fund Resources

The funds may be established at all three levels of government (federal, state, and municipal) and are designed to interact and influence one another (see Article 7 of CNDPI Resolution No. 19) in strengthening programs, projects, and actions aimed at promoting active and healthy aging throughout the country. Their use as a legal instrument enables the decentralization of tax collection, ensures funding for strategic social issues, and supports administrative deconcentration to finance sectoral public policies.

This legal measure serves as an excellent tool to bring the State and society closer together, with the potential to promote fiscal citizenship through three key dimensions: (i) in understanding rights and duties related to taxation; (ii) in the active participation of citizens in building a more just and supportive society; and (iii) in the socioeconomic function of taxes.

Among its revenue sources, the deduction from the income tax of individuals and legal entities holds the greatest potential. Indeed, in recent years, there has been a growth in educational campaigns and the dissemination of tax incentives to broaden citizens' awareness of the benefits of applying resources directly in their cities and to encourage their use by legal entities as a way to strengthen their brands with the local public.

As a result, there has also been an increase in the number of funds registered nationwide. According to data from the Brazilian Federal Revenue Service, in 2020, 428 funds were identified; in 2021, there were 791; and in 2022, this number reached 1,492 (of these, 229 received no resources, and 199 were awaiting regularization). However, the fundraising potential of these funds can still be

⁹ To effectively develop this instrument, it is essential that the Council engage the entire local society through the organization of forums, sectoral meetings, and Municipal Conferences aimed at discussing public policies for the promotion of the rights and well-being of older people.

significantly expanded. Data indicate that the Fund for Children and Adolescents (FIA), which has a similar dimension to the Older Adults Rights Fund (FDPI) and does not compete with it, could reach R\$5.29 billion (Brazil, 2021). In 2022, however, the FDPI received only R\$105.5 million (Brazil, 2022).

The analysis of resource transfers still reveals significant difficulty for municipalities in converting the FDPI's fundraising potential into reality. Concentrating the analysis on these federative entities¹⁰, it is observed that out of 5,572 Brazilian municipalities, less than 20% have an active FDPI, and collectively, they raised just over R\$69 million in 2022 (Brazil, 2022) (Table 1).

Table 1 – Percentage of Municipalities that Received Resources via FDPI by Total Municipalities per Brazilian Region

Region	Total number of municipalities by region	Municipalities benefiting from the Older Adults Fund in 2022	Municipalities benefiting from the Older Adults Fund in 2022 by total number of municipalities in the region (%)	Amounts received by funds in 2022*	Amounts received by funds in 2022 by total amounts received (%)
Midwest	467	76	16	R\$10,126,836.54	47
Northeast	1,794	95	5	R\$6,713,178.27	31
North	450	21	5	R\$717,070.50	3
Southeast	1,668	455	27	R\$30,431,163.57	140
South	1,193	398	33	R\$21,685,079.46	100
Total	5,572	1,045	19	R\$69,673,328.34	321

Note: FDPI: Older Adults Rights Fund; *Sum reflects municipal-level funds exclusively, excluding state-level fund allocations. This accounts for the discrepancy between the aggregate 2022 FDPI revenue (R\$105.5 million) and the municipal fund total (R\$69.6 million).

Source: Authors' elaboration based on 2022 data from the Brazilian Federal Revenue Service.

In this regard, when analyzing the participation of municipalities by Brazilian regions, it is observed that the South region stands out with the largest number of municipalities that received resources via FDPI (33%), followed by the Southeast region with 27% and the Midwest with 16%. On the other hand, in the North and Northeast regions, collections did not exceed 5% of municipalities (Table 1).

In contrast, during the same period (2022), it is observed that 47% of Brazilian municipalities had an active FIA and, collectively, raised over R\$130 million, almost double the resources compared to the FDPI (Table 2).

Table 2 – Percentage of Municipalities that Received Resources via FIA by Total Municipalities per Brazilian Region.

Region	Total number of municipalities by region	Municipalities benefiting from FIA in 2022	Municipalities benefiting from FIA in 2022 (% by region)	Amounts received by FIAs in 2022	Amounts received by FIAs in 2022 (% of total amounts received)
Midwest	467	261	56	R\$17,691,040.14	25
Northeast	1,794	537	30	R\$14,805,017.74	21
North	450	117	26	R\$2,683,009.31	4
Southeast	1,668	869	52	R\$52,562,752.58	75
South	1,193	825	69	R\$42,354,882.43	61
Total	5,572	2,609	47	R\$ 130,096,702.20	187

Note: FIA: Fund for Children and Adolescents.

Source: Authors' elaboration based on 2022 data from the Brazilian Federal Revenue Service.

¹⁰ For this analysis, 19 funds were excluded from the final total, namely: the National Fund, the State of Amazonas, the State of Amapá, the State of Ceará, the Federal District, the State of Espírito Santo, the State of Goiás, the State of Maranhão, the State of Minas Gerais, the State of Mato Grosso do Sul, the State of Pará, the State of Pernambuco, the State of Paraná, the State of Rio de Janeiro, the State of Rondônia, the State of Rio Grande do Sul, the State of Santa Catarina, the State of Sergipe, and the State of São Paulo.

The data analysis also highlights the difference in collection between regions: more than half of the municipalities in the South, Southeast, and Central-West regions receive resources via FIA – 69%, 52%, and 56%, respectively – while in the North and Northeast regions, collections do not exceed 30% of municipalities (Table 2). The investigation also reveals difficulties in the effective decentralization of resources within the territory. Among the 10 cities with the highest fundraising totals, 6 are state capitals. However, the participation of municipalities such as Tangará da Serra, Barretos, and Rio Verde among the top 10 positions in the ranking is notable, three municipalities with economies linked to agribusiness. The differential in results likely stems from income tax collection campaigns for the Funds involving associations, unions, and city halls (Table 3).

Table 3 – The 10 (Ten) Municipalities with the Largest Fundraising Volumes via Funds in 2022.

The 10 municipalities with the largest volumes of resources in 2022		
Municipality	State	Amounts received by funds in 2022
Curitiba	PR	R\$ 1.878.220,89
Porto Alegre	RS	R\$ 1.799.020,71
São Paulo	SP	R\$ 1.616.704,43
Rio de Janeiro	RJ	R\$ 1.558.454,09
Santa Maria	RS	R\$ 1.273.683,60
Belo Horizonte	MG	R\$ 1.241.774,15
Tangará da Serra	MT	R\$ 1.118.232,22
Barretos	SP	R\$ 997.509,80
Recife	PE	R\$ 972.273,39
Rio Verde	GO	R\$ 866.858,09
Total		R\$ 13.322.731,37

Source: Authors' elaboration based on 2022 data from the Brazilian Federal Revenue Service.

Despite this scenario, which is still highly concentrated and has low collection, the analysis over the years clearly shows the growing trend of these legal instruments. Figure 1 comparatively presents the growth of the FDPI and FIA at the state level in the years 2020, 2021, and 2022.

Beyond these data, the research conducted with the Councils also identified difficulties related to the application of the collected resources, especially in councils of smaller cities. It is common for resources deposited in the funds to remain paralyzed without effective allocation.

These findings align with the results obtained in the study by Cunha, Mafra, and Tosta (2024). According to the authors, when studying CDPIs in 19 municipalities in the state of Minas Gerais, mostly small in size, they observed that in all of them, the CDPI is still very fragile regarding its structure, financing, and organization. In several of the interviewed municipalities, either the fund's creation is recent (from 2021 onwards), or they are in the process of regularization/organization, or they have not yet managed to raise resources.

These difficulties, as a rule, are often linked to a lack of practical knowledge about budgeting and financial instruments, as well as compliance challenges associated with Law No. 13,019/2014 (Brazil, 2014), which established the Regulatory Framework of Civil Society Organizations (MROSC).

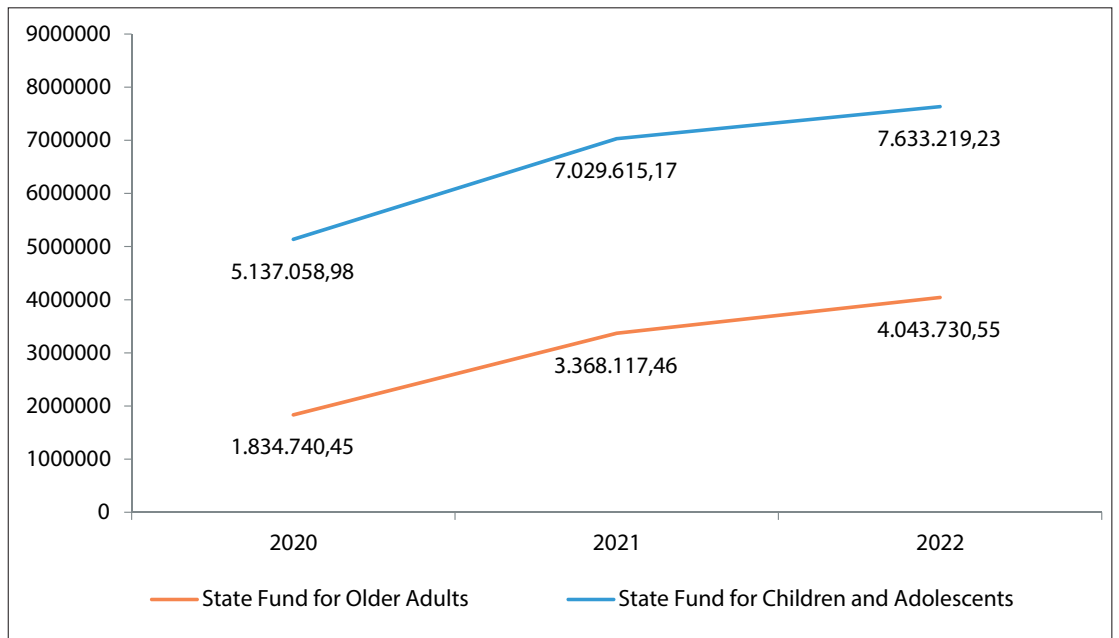


Figure 1 – Comparative Analysis of Fundraising Evolution for State Fund for Older Adults and State Fund for Children and Adolescents between 2020 and 2022.

Source: Authors' elaboration based on 2022 data from the Brazilian Federal Revenue Service.

This law regulates partnerships between public administration and civil society organizations through formal collaboration or promotion agreements¹¹, subject to a prior public call for proposals.

The research conducted with the CDPIs, however, identified that some municipalities continue to use outdated partnership models, such as covenants as an instrument for establishing partnerships. It also identified that some municipalities continue to direct resources to specific entities (which were already active in the policy) based on an understanding that there had been merely a change in legal nomenclature, ignoring the deliberative nature of the CDPI.

It is true that the aforementioned Law authorizes contracting without observing the procedure established in the MROSC, but always in an exceptional capacity. In situations that configure dispensed, dispensable, and unchallengeable partnerships, the public administrator can carry out direct contracting, having to justify their decision and publish it in the Official Gazette. In practice, however, it is perceived that authoritarian forms of allocating public resources raised by the FDPI continue to be directed by the public manager without the effective participation of the Councils.

Indeed, legally structuring funds and raising resources are initial steps for the successful implementation of public policy aimed at promoting and protecting the rights of elderly people. These steps, however, are insufficient to consolidate the funds as a mechanism for transforming local realities and as a factor for improving the quality of life of the elderly population. For this to occur, the resources must be allocated efficiently, based on integrated planning that aligns the action plan, the application plan, and the budget law. It is also necessary that the execution of programs, projects, and actions by private partner entities be coordinated within the sectoral macro-policy framework.

¹¹ In both the term of promotion and the term of collaboration, there is a transfer of resources. The main difference lies in the proposer: the term of promotion originates from a proposal by the public administration, whereas the term of collaboration stems from a proposal by the civil society organization.

For Cunha, Mafra, and Tosta (2024), it is also necessary to establish good communication between the municipal public authority and the Council, represented by civil society, with the sole and exclusive objective of supporting and ensuring that programs, projects, and actions aimed at elderly persons are effectively implemented to guarantee good financial execution of the Municipal Older Adults Fund, as well as keeping the council active. Additionally, a robust marketing strategy and fundraising campaigns are needed to make the fund known for raising more resources, following the example of successful cases involving the municipalities of Tangará da Serra, Barretos, and Rio Verde, which stand out among the top ten positions in the Brazilian ranking of FDPI fundraising.

Furthermore, according to the counselors interviewed in the study by Oliveira, Mendes, and Lima (2023), initiatives are needed to ensure the councils' performance, such as: using a valid instrument to identify problems, evaluate, and monitor the councils' actions; seeking incentive mechanisms for the participation of certain segments; tax incentives, such as tax deductions for monetary donations made to institutions providing services for the elderly population; improving communication and dissemination means for the council's work; and expanding articulation with other councils at different levels of the federation.

It is also important to highlight the choice of public partnerships for the execution of projects, programs, and actions using FDPI resources based on the bipartite management between the CDPI and the public administration. In this regard, the latter body must initiate administrative measures for the preparation of the public call for which the CDPI must actively participate in its construction, including in the planning of the call.

After all, as Fernandes *et al.* (2022) emphasize, it is the councils' function to prompt municipal public management to engage with aging-related issues and ensure provisions that uphold the dignity of older adults. Otherwise, the council becomes fragile in exercising its essential function of social control. Thus, it is the CDPI's role to seek to promote and supervise, together with municipal management, programs and actions through partnerships.

To that end, the CDPI must establish a set of selection criteria capable of inducing the proposal of projects connected with the resource application plan approved by its deliberative council, as well as indicating mandatory elements for the project and its minimum execution plan. It must also foresee the causes of impediment¹² for entities to participate in the call and, additionally, may foresee the retention of a percentage of the collected amounts as a way to guarantee financing for projects that are important to the municipality's public policy but have greater difficulty in obtaining resources when using the directed fundraising¹³ model.

Regarding the proposing entities, the public call must specify whether they need to be previously registered with the Older Adults Rights Council or in any other municipal public administration management system. It should also indicate a selection committee for processing and judging the submitted proposals, and in the case of FDPIs, this function may be exercised by the respective fund's management committee.

Once the implementing entities have been selected, the corresponding collaboration or promotion agreement must specify the partnership manager, the monitoring and evaluation committee that will oversee the project or program's execution, as well as its forms of

¹² The most common examples of impediments include the absence of accountability for another contract with the public administration and irregularities in the constitution of the partner entity (see Articles 39 and 40 of Law No. 13,019 of 2014).

¹³ Fundraising for a Fund can be carried out in two distinct ways: (i) centralized or (ii) directed. In the centralized form, resources are deposited into the FDPI without the possibility for the contributor to designate a preferred project or program. In the directed form, contributors use an endorsement letter to deposit funds into the FDPI account, specifying a project or program to be benefited.

implementation. However, the research reveals that the Councils present several weaknesses in the modes of implementation and monitoring of these partnerships.

The causes lie in difficulties in the CDPI's exercise of its deliberative role in delimiting programs and projects converging with the action plan, in structural deficiencies within the CDPI that lead to the choice of generic work plans with an absence of clear goals, and even the effective non-existence of a committee for monitoring project execution. They are also results of the absence of situational diagnostics and the indefiniteness of accountability methods and project monitoring forms.

Final Considerations

Based on the research conducted, there has been a noticeable improvement in the regulatory framework concerning the Older Adults Rights Fund (FDPI), accompanied by an increase in their fundraising potential. A growth in the number of such funds across the country was also identified, along with a trend toward greater allocation of tax resources for this purpose.

On the other hand, analysis of data from the Brazilian Federal Revenue Service revealed a concentration of resources in the South and Southeast regions and in large urban centers. The decentralization of these resources to smaller and inland municipalities remains a significant challenge. Nevertheless, data also revealed three successful cases outside of these dominant regions, suggesting that active engagement of the Council with local society can significantly boost fundraising.

Furthermore, the findings indicate a need to expand the number of active funds, as less than 20% of all municipalities currently utilize this legal instrument. It is argued that this policy should be actively supported by local governments, as it offers a mechanism to secure additional resources – at no extra cost to taxpayers – to address the pressing challenges posed by the accelerated aging of the Brazilian population.

The research also revealed that simply formalizing and regularizing the fund is insufficient for most municipalities to secure resources linked to sectoral policy or to apply them in ways that effectively transform local realities and improve the quality of life of the elderly population. Interviews with Council representatives made it evident that deficiencies in the physical and administrative infrastructure of the Councils are directly linked to the consolidation of the funds as a fundraising tool. They also revealed the persistence of entrenched practices within the public administration that devalue the deliberative role of the Councils in deciding on the use and allocation of public resources.

As a complementary investigative effort, a systematic literature review was attempted to highlight recurrent issues in the implementation of the funds and in resource mobilization. However, the available literature proved limited. The exploratory and qualitative research presented in this article points to advances in the regulatory framework and suggests the urgent need for capacity-building in fundraising and fund management – particularly in smaller municipalities – as a key challenge for public administration. It also highlights the need for further studies on how the Older Adults Rights Funds operate, governance issues between the Council and public administration, and the evaluation of projects funded by these resources.

Once the fundraising challenge is overcome, the CDPI must establish a set of administrative procedures to regulate and oversee the operationalization of fund resources. It must also engage in constructive dialogue with the local administration to ensure integrated planning that aligns

the action plan, the fund application plan, and the municipal budgetary law. For this, both CDPI members and local public administrators need to be proficient in the legal procedures established by the Regulatory Framework of Civil Society Organizations.

In essence, the research reveals legal progress that still needs to be accompanied by greater awareness of tax citizenship and active citizen engagement in the design and oversight of local public policies aimed at promoting social development. The political shift may arise from encouraging the creation and consolidation of Older Adults Rights Funds at the municipal level as a privileged space for this kind of political learning.

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