

CHARITABLE ORGANIZATIONS PLAY A FUNDAMENTAL ROLE IN SOCIAL ASSISTANCE

They account for 60% of the slots in the Unified Social Assistance System (SUAS). However, lack of data limits the evaluation of these organizations



The Certification of Charitable Social Assistance Entities in the field of Social Services (CEBAS-AS) seeks to strengthen the work of non-profit organizations that provide public assistance services through indirect financing via tax exemptions accounted for in the Federal Constitution in Brazil. An evaluation commissioned by the Council for Monitoring and Evaluation of Public Policies (CMAP) identified the lack of data and indicators to measure the effectiveness and impact of certification as a critical issue. The establishment of a system to monitor the quantity and quality of services offered and the effects of tax exemption are among the proposed improvements.

POLICY EVALUATED

Certification of Social Assistance
Charitable Organizations (CEBAS-AS)

RESOURCES INVOLVED

R\$ **6.5 BI**

(2024)

EVALUATION CYCLE

2024-2025

KEY FINDINGS



Implementing a system that allows for monitoring the quantity and quality of services is imperative



Collecting data on the value of the exemption by entity is also essential in order to measure the policy's impact on both the entity and the user population



Best practices were identified in the certification process that strengthen policy management

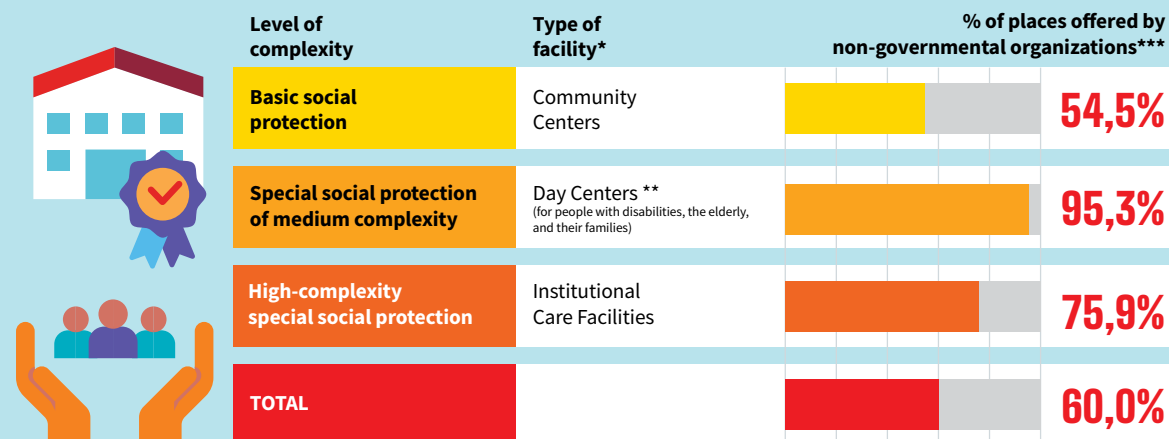
Philanthropic and/or religious nongovernmental organizations, subsidized by the government, have always played a central role in social services in Brazil. Since the 1988 Constitution, public assistance has become a right of all Brazilians, regardless of their contributions to social security. To ensure this, the Brazilian government has continued to rely on the services of these organizations, which can provide both direct assistance to individuals or families in situations of social vulnerability (such as, for example, people experiencing homelessness, with disabilities, or unable to support themselves financially), as well as advisory services to organizations and social movements focused on guaranteeing and promoting rights.

The policy for the Certification of Charitable Social Assistance Entities in the field of Social Assistance (CEBAS-AS) is a fundamental part of this process. Its objective is to expand and adapt, in accordance with the principles of the Unified Social Assistance System (SUAS), the provision of social welfare services, programs, projects, and benefits offered by private, nonprofit entities. The strengthening of these entities' operations occurs, among other mechanisms, through indirect financing via tax exemption, as established in the Federal Constitution. Once certified, the entities are exempt from taxes such as CPPS, COFINS, CSLL, PIS, and PASEP.

The CEBAS-AS evaluation conducted by the Council for Monitoring and Evaluation of Public Policies (CMAP) attests to the foundational role of private nonprofit entities as components of the SUAS, as they accounted for 60% of the 1.6 million available slots in the system in 2023. The distribution of these slots, however, is uneven, with a lower presence in the North and Northeast.

One of the difficulties encountered in the policy evaluation process was the lack of detailed data, both in terms of the supply of beds and of the demand for these services. For example, there is no system for monitoring the supply of beds, patient care, procedures, and other SUAS services. The SUAS Census is the primary source of information; however, its limitation is that responses are not mandatory, which compromises the representativeness of the data.

TYPES OF PUBLIC ASSISTANCE FACILITIES AND PARTICIPATION OF NONGOVERNMENTAL ORGANIZATIONS IN PROVIDING BEDS (2023)



*Considering only facilities that can be managed by social service agencies.

** For Day Centers, the number of slots refers to the maximum capacity for serving users per shift.

*** Certified and non-certified non-governmental organizations

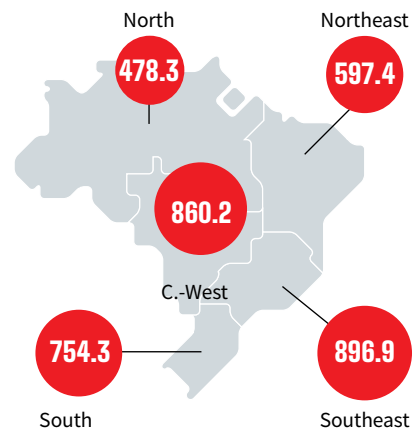
Source: Own elaboration based on the 2023 SUAS Census

The lack of a system that provides detailed information on the effects of tax immunity, such as the volume of exemptions by entity and by tax, also impairs an assessment of the policy's impact on the quality and coverage of services.

The certification process itself was also analyzed, during which best practices were identified. The activities and operational procedures for granting certification and renewal are institutionalized and computerized, with a clear definition of responsibilities. There is a process — albeit in the early stages — for supervising certified entities, aimed at verifying that the requirements that justified the granting of certification are being met. These entities also receive ongoing technical support, which contributes to strengthening the management and quality of the services offered.

Based on the findings of the evaluation, CMAP issued recommendations aimed at improving the quantitative and qualitative monitoring of patient care, service provision, and the effects of certification. Among these are: the adoption of outcome

Total number of places offered per center CEBAS per 100 inhabitants by macro-region



Source: Own elaboration from the SUAS 2023 Census

indicators to measure the quantity and type of care provided by the entities; working in coordination with the Federal Revenue Service to organize data on the amount of tax exemption per certified entity in order to monitor the results of this indirect funding; expanding knowledge about the profile of the population served by SUAS, especially regarding race and gender, a strategic aspect for the qualification of public assistance services.

The report also highlighted the importance of a tool that will enable the monitoring of public assistance services provided by SUAS Network entities — already under development by the SUAS Management Department, with implementation scheduled for the second semester of 2025.



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