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INSTITUTIONAL DEVELOPMENT AND BUDGETARY ANALYSIS OF POLICIES FOR WOMEN IN SÃO PAULO DURING THE COVID-19 PANDEMIC

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Abstract: Over the last three decades, the municipality of São Paulo has recorded experiences on public policies to benefit women. São Paulo has been the center of important debates on sexual and reproductive rights, education, the fight against gender-based violence, urban planning and job and income generation. The social isolation measures, applied to combat the COVID-19 pandemic, have raised greater problems of domestic violence against women. Between March and April 2020, two months after the pandemic was declared, there was a 22.2% increase in cases of femicide and a decrease in the number of police reports reporting violence compared to the previous year (2019). These numbers were collected in 12 Brazilian states. In the month of March, the number of murders of women in São Paulo increased by 44.9% compared to the same month, but the year above (WHO, 2020). The research question is: what are the characteristics of policies benefiting women in the city of São Paulo during the pandemic? The objective of the research is to identify the institutional characteristics of policies for women during the COVID-19 pandemic. The object of study is the São Paulo City Hall between the years 2020 and 2022. The nature of this study is descriptive, accompanied by documentary analysis of laws, decrees, financial reports and collection strategies. The center of the research revolves around the public budget, women's policy bodies, government programs and the occupation of management positions. The results show an institutional deficit in policies benefiting women in the city of São Paulo during the pandemic period, compared to previous years. Thus, the conclusion is that there was no institutional improvement in relation to public policies to benefit women in the context of the COVID-19 pandemic, when there was an increase in gender-based violence.

Keywords: Budget analysis. Sao Paulo City. Institutional development. Policies for women.

INTRODUCTION

Over three decades, the municipality of São Paulo recorded experiences of public policies for women (1989-2022). These policies did not occur continuously, through various institutional arrangements, including experimenting with a model with administrative and budgetary autonomy, denoting an improvement in the institutional mechanism responsible for implementing policies for women. It is worth noting that during this period, São Paulo became an important center for debate and formulation of institutional action on this topic in the areas of sexual and reproductive rights, education, combating sexist violence, employment and income generation and urban planning.

The institutionalization of policies for women is related to two distinct initiatives. The first is guided by the critique elaborated by feminist theory on the limits of the principles of liberal democracy when proposing formal equality between individuals, the universalization of rights and the neutrality of institutions, whose assumptions do not consider the condition of subordination of women. The other, equally important, pertains to the repercussion of the different documents proposed by multilateral organizations with the aim of promoting efforts to defend women's rights.

Thus, this proposed new institutionality is related to the foundations of democracy and the exercise of citizenship, and for its implementation a new project is necessary whose challenge is to guarantee the institution of democratic and transparent mechanisms that ensure stability in the articulation and implementation of public policies aimed at endorsing the exercise of women's political,

civil, social and economic rights.

The municipality of São Paulo is a metropolis with more than 12 million inhabitants, making it the most populous in the country and the eighth in the world, being responsible for 10.3% of the Gross Domestic Product (GDP), with the annual budget forecast for 2022 at R\$82.7 billion, the fifth in the country. In these superlative data, the percentage of women among the inhabitants stands out (52.6%), surpassing the percentage rates for the state (51%) and the country (51.8%).

In 2020, due to the new coronavirus pandemic, the government of the state of São Paulo adopted measures to restrict movement, adopting a series of health precautions that resulted in the social isolation of a significant portion of the population. This scenario had a serious economic impact on the different sectors, public and private, and highlighted the need for public policies to combat and address gender inequalities, violence against women and the economic crisis. These factors threaten the autonomy of women, especially poor women who make up the most vulnerable sections of the population.

In this exploratory work, we present the institutional arrangements for implementing public policies from 1989 to 2022, as well as the budgetary and financial elements of São Paulo city hall related to the implementation of policies for women. The analysis has as its inaugural milestone the government of Luiza Erundina, from the PT, the first elected mayor. His government saw the first institutional experience of policies for women, a structure created to ensure actions that promoted the inclusion of women through policies to combat inequality and discrimination, with the purpose of inserting gender mainstreaming into the government's agenda in different areas of public administration. In subsequent years, the activities that made

up this policy were suspended (1993-2000), and resumed and expanded in 2001, with the election of the second mayor in the history of São Paulo Marta Suplicy, from the PT. After four years, the service was again secondary and only resumed in 2007, through a partnership signed with the federal government.

The study also presents an analysis of important elements of the administration of Mayor Fernando Haddad, PT (2013-2016), with regard to policies for women. To this end, a more detailed study of this management was carried out focusing on the following aspects: 1) establishment of the Secretariat of Policies for Women, 2) Goals of the 2013 – 2016 Targets Program, 3) Actions in the area of policies for women, 4) Participatory arrangements related to Policies for Women, 5) Analysis of the Secretariat's budget between 2014 and 2016. According to Bugni (2016: 168) the management of the São Paulo City Hall that governed the city between 2013 and 2016 deserves special attention, as what:

“The first point we highlight from this last administration refers to the concern with the promotion of women's rights, as a government deliberation that had the support of the Mayor. In the same way as occurred under Marta Suplicy's government, this stance contributed to the receptivity of the issue in other sectors, strengthening the legitimacy of the policy throughout the municipal government. It is also worth noting that, at this time, gender policy was presented from a broader conception, highlighting concerns not only with social issues, but also economic, political and cultural.”

The research seeks to describe the alignment of factors that contributed to the development of public policies for women. The study precedes a bibliographical review on the development of the different governments in the city of São Paulo since 1989 that stimulated institutional political reforms regarding policies for women.

The achievement of rights, socioeconomic advances and the modernization of customs resulted in institutional transformations in the city of São Paulo.

Using a qualitative approach that used bibliographic and documentary research, a historical construct was created that presents the evolution of the institutional arrangement of policies for women in the city of São Paulo. To this end, a descriptive analysis of documents such as decrees, ordinances and laws from the City of São Paulo will be carried out in the period between 1989 and 2022. The starting point for the analysis, in 1989, is justified by the fact that this year represents the beginning of a set of debates and initiatives around the topic of policies for women.

Using a quantitative approach, a budget analysis was carried out between 2020 and 2022 with the purpose of identifying expenses allocated to policies for women. The period of budget analysis is based on the fact that it was the stage subsequent to the period in which there was a Municipal Secretariat for Policies for Women in São Paulo, an institutional framework that allowed the establishment of a budget allocated exclusively to policies for women. The strategy used aims to generate evidence that allows us to characterize policy milestones for women in different municipal governments.

DENATURALIZING NEUTRALITY: THE GENDER CATEGORY IN PUBLIC POLICIES

The importance of incorporating a gender perspective into public policies is related to the democratization of social relations between men and women, based on the understanding that these are power relations, which structure systems of social inequalities, which when intersected by other social markers of differences such as class, race/ethnicity, sexual orientation, generational that

influence the way life is experienced in society (Iipe-Unesco, 2019).

In this context, public policy propositions, through projects, programs, activities, guided by the concept of the “gender” category, imply envisioning impacts on this power structure based on social gender roles, aiming to promote autonomy, emancipation and affirmation of women, with the aim of redesigning relations of female subordination. Consequently, demands for the incorporation of a gender perspective in public policies are based on the understanding that men and women occupy different roles in society, which underlie unequal relations between the sexes (Ortiz, 2015).

Certainly, this understanding derives from the need to understand that the population is not homogeneous and that public policies and other State actions are not neutral in relation to the set of social inequalities, especially those related to gender, social class and race (Bustos Romero, 1994).

The incorporation of this new perspective is related to the foundations of democracy and the exercise of citizenship and, to this end, a new project is necessary, the challenge of which is to guarantee democratic and transparent institutions that ensure stability in the articulation and implementation of public policies aimed at endorsing and promoting the exercise of political, civil, social and economic rights (Cepal, 2022).

The situation of women in Brazilian society and its repercussions in political, economic, social and cultural contexts require the State to promote actions aimed at eliminating gender inequalities. Feminist critical theory, when addressing the principles of liberal democracy, pointed out the limits of formal equality between individuals, through the universality of rights and the neutrality of political institutions. The theory that emerged in the context of the Second Wave denounced

the subordination of women and recognized the motivation for this condition of second-class citizens in the modern conception of reason, progress and emancipation (Pateman, 1993).

Thus, the feminist and women's movement, when demanding the incorporation of the gender perspective in public policies, focuses on the understanding that gender inequalities are socially constructed and, therefore, can be transformed (Saffioti, 1994). Therefore, feminist critical theory appropriates this concept to say that there is nothing natural or biological that makes "being a woman" inferior, therefore it is configured as a social construction and as such can be changed.

The documents proposed by multilateral organizations, the result of conferences, assemblies and agreements, in particular the World Women's Conferences, the Beijing Platform, Cepal, Cedaw, UNDP, point to the need to institutionalize the presence of women in the State apparatus, in alignment with the demands of the women's and feminist movement, through the creation and strengthening of institutional mechanisms designed to develop, formulate and execute policies for women. According to the Beijing Platform, the institutional mechanism for the advancement of women must be the central policy coordination body within governments. Its main task is to support the incorporation of a gender equality perspective into all policy areas, at different levels of government (Iipe-Unesco, 2019).

A study by ECLAC (2022) points out the need to make visible the different actors that make up the political field created around the different dimensions of the construction of gender equity, considering the participation of the feminist and women's movement in the discussion of programs for women, with the aim of guaranteeing through democratic governance and State reform the incorporation

of this new perspective, that is, including new perspectives that aim to reduce inequalities between men and women.

The State has a preponderant role in distributing resources and opportunities, recognizing inequalities and mediating conflicts, and in this capacity, it continues to be a central actor in power games (UNDP 2020). However, there is a paradox: The State is a central actor, but its ability to manage and guarantee a development process with social justice is limited. Furthermore, for feminist theory, the State is central in that it defines eligibility criteria, grants rights and offers projects, programs and activities that differentially affect the life projects of women and men (Iipe-Unesco, 2019).

According to the 1995 Beijing Platform for Action, mainstreaming gender equality is one of the key strategies that states must adopt to ensure equality between women and men (Moser and Moser 2005). Through an "active and visible strategy to incorporate the gender perspective in all policies and programs, so that before making decisions, their effects on women and men, respectively, are analyzed" (Art.189, emphasis added). Thus, the transversality of gender equality implies transforming the State, policy makers and operators and public policies themselves. In this effort, it is essential to have mechanisms for the advancement of women, strengthened in their institutional capacity (Paz, 2014).

DEVELOPMENT OF POLICIES FOR WOMEN IN THE CITY OF SÃO PAULO: 1989 - 2012

During the government of Mayor Luiza Erundina (1989 -1993), belonging to the Workers' Party (PT), policies for women emerged systematically in the city of São Paulo. The Special Coordination for Women was created by Law Number 11,336/1992 within the scope of the Government Secretariat. The

coordination aimed to carry out studies on the situation of women in the city of São Paulo and formulate public policies for women in conjunction with the secretariats, however, despite having its own budgetary allocations, it did not have budgetary autonomy (Bugni, 2016).

Law Number: 11,336/1992 established that the coordination would be responsible for the care homes for women victims of violence, which allowed a new institutional configuration that led to the creation of: 1) Casa Eliana Grammont, which offered legal, social and psychological assistance to women victims of violence; 2) ``Casa Abrigo`` Helenira Rezende de Souza Nazareth, which offered safe shelter to women victims of violence; 3) Arthur Saboia Hospital, which provided services under the Legal Abortion program (Bugni, 2016).

Between 1993 and 1996 the Mayor of São Paulo was Paulo Maluf and between 1997 and 2000 it was Celso Pitta, both political allies and belonging to the Progressive Party (PP). In 1993, during the Paulo Maluf government, the Special Coordination for Women was suppressed by Municipal Decree Number 33,168 and ``Casa Abrigo`` Helenira Rezende had its activities suspended. In 1998, during the Celso Pitta government, this coordination was reinstated by Decree 37,744, which also created the Special Black Coordination (Bugni, 2016).

Between 2001 and 2004, the government of Mayor Marta Suplicy of the PT took place. The Special Women's Coordination was reorganized by Law 13,169/11 and now has the task of coordinating all homes serving women who are victims of violence. Casa Eliane Brammont and ``Casa Abrigo`` Helenira Rezende de Souza Nazareth, which until then were pilot projects, became definitive. It is worth noting that in 2001 ``Casa Abrigo`` Helenira Rezende resumed its activities after

being suspended for eight years. According to Bugni (2016: 167):

“The Coordination took over the number of employees (five exclusive managers to articulate and execute the actions), its own budgetary unit, and the exclusive coordination of the houses that respond to violence against women.”

Furthermore, during Marta Suplicy's government, an Intersecretariat Women's Commission was created to carry out activities to promote gender equality in other departments. There were concrete incentives for women to participate in the participatory instance of the Subprefectural Representatives Forum. Still in the sense of social control and political participation, the 1st Municipal Conference of Women in the City of São Paulo was held, which contributed to the structuring of municipal policy for women and influenced the formulation of the 1st National Policy Plan for Women (Farah, 2004).

Between 2005 and 2012, two allied mayors were in the government of São Paulo, respectively: José Serra, from the Brazilian Social Democracy Party (PSDB) between 2005 and 2006 and Gilberto Kassab, from the Democrats (DEM) between 2007 and 2012. Decree Number: 45,712/06 subordinated the Special Coordination for Women to the Secretariat for Participation and Partnership. As a result, the coordination lost the ability to make investments and political innovations. In 2006, there were no budget executions related to the coordination. Between 2007 and 2012 budgetary resources were allocated to the operation and maintenance of reference centers for women, however, during this period, resources were not increased (Bugni, 2016).

In 2008, by joining the National Pact on Domestic and Family Violence, the city of São Paulo: received transfers of resources from the union for policies to combat violence against

women, formed networks in the territories where women's service centers were located, developed the service procedures guide for guidance at police stations and mapped women's protection services (Bugni, 2016).

THE INSTITUTIONALIZATION OF WOMEN'S POLICY IN THE CITY OF SÃO PAULO: FERNANDO HADDAD GOVERNMENT (2013 – 2016)

Between 2013 and 2016, the mayor of São Paulo was Fernando Haddad from PT. With Law 15,764/13, the Secretariat of Policies for Women was created, which was responsible for:

"[...] to advise, coordinate and articulate with the Administration, in the definition and implementation of public policies aimed at promoting women's rights, aiming at their full social, political, economic and cultural integration." (São Paulo, 2013c)

The Secretariat for Women was responsible for: advising on policies for women, developing a gender equality plan, cooperating with national and international organizations, articulating transversal policies, carrying out actions for the participation of women and implementing plans, programs and policies for women. The Secretariat had two coordination areas: combating violence and women's economic autonomy. Supervision of the secretariat's equipment was responsible for the Elaine de Grammont, Helenira Rezende de Souza Nazareth houses and the women's services, women's reference and women's citizenship centers. Two consultancies were also created: participation and social control and thematic actions. The institutionalization of policies for women in the form of a secretariat meant that this front began to have its own budget allocation.

Decree Number: 54,660/13 established the Intersecretariat Committee on Women's

Policies, made up of representatives from twenty secretariats and with the objective of developing the municipal policy plan for women, ensuring that gender policies were incorporated into the various secretariats, building indicators of policies for women. The committee, which also became known as Conexão Mulher, was also responsible for formulating, implementing, implementing, monitoring and evaluating policies for women from transversal and matrix perspectives.

The 2013-2016 Goals Program established goals that referred to women's issues, especially those in "Axis 1: Commitment to social and civil rights". As can be seen in Table 1, goals 40, 41, 59 and 60 proposed a direct confrontation of problems related to women. At the end of the government, the goals related to women had been partially or fully met. By adhering to the National Pact to Combat Violence against Women and the Women, Living Without Violence Program, the federal government obtained the transfer of federal resources necessary for the implementation of the Casa da Mulher Brasileira, a reference center that brings together assistance services for women (Fernandes et al. 2021).

Goal	Goal	Goal achievement
Goal 40	Install 1 Brazilian ``Casa da Mulher`` in São Paulo	50%
Goal 41	Install 1 Shelter and 1 Transition House to expand the capacity to provide protective services to women victims of violence	75%
Goal 59	Create and implement the Municipal Secretariat for Policies for Women	100%
Goal 60	Restructure the 5 Women's Citizenship Centers, redefining their operating guidelines	100%

Table 1 – Goals of the 2013 - 2016 Targets Program that aimed to promote policies for women

Source: Goals Program: 2013 - 2016

The Project for the Formation of Productive and Solidarity Economy Groups allowed the formation of productive solidarity economy groups made up of 175 women. Cultural training workshops were also held for women in 2015. Decree 56,702/2015 guaranteed that 30% of transport professionals had to be women. Decree 56,021/2015 determined that municipal social participation councils must have a minimum of 50% women. In 2014, a mobile unit to assist women victims of violence was created, which visited 280 neighborhoods and provided 450 individual consultations and 23,000 general instructions. In 2016, two more women's reference centers were created and the Guardiã Maria da Penha Program was created, which allowed the Metropolitan Civil Guard to assist 340 women victims of violence (Fernandes et al. 2021).

Decree 56,021/15 established a minimum participation of women in councils and Decree 56,702/15 created the Municipal Council for Policies for Women. In 2015, eight municipal conferences for women were held. IN 2016, five regional women's policy forums were established to propose, monitor, discuss and monitor policies for women (Fernandes et al. 2021).

When creating the Secretariat of Policies for Women in 2013, the government allowed a budget to be allocated exclusively to policies for women from 2014 onwards. However, it is noteworthy that the largest percentage of the secretariat's budget in relation to that of the City Hall was in 2016, being: 0.04%. Between 2014 and 2016, the secretariat's real budget allocations increased year after year, however the value of the executed budget was always lower than the budget in the period. In 2014 and 2016, the total budget executed in relation to the budget was 61.9% and in 2015 it was 82.2%. Between 2014 and 2016, 72% of allocations corresponded to current expenses and 28% corresponded to capital expenses

(Fernandes et al. 2021).

END INSTITUTIONALIZATION AND COMBAT VIOLENCE AGAINST WOMEN IN TIMES OF PANDEMIC

On January 1, 2017, municipal decree 57,576 issued by Mayor João Dória promoted an administrative reform that abolished the Municipal Secretariat for Women's Policies and resulted in the end of autonomy and budgetary classification, as well as the end of centralized coordination of services. This situation affected the process of monitoring, controlling and inspecting public policies. In view of this fact and the increase in rates of violence against women, including cases of femicide, there were 101 crimes recorded in the period January to July 2020, data relating to projects and programs aimed at combating violence against women will be presented and analyzed. women and gender (São Paulo, 2017a).

In this sense, at this stage we will present information on the operation of public facilities from 2017-2022. The São Miguel Paulista Women's Reference Center, located in the extreme east of the city's outskirts, was closed. The works on the Casa da Mulher Brasileira were completed in November 2019, with a delay of three years (São Paulo, 2017a).

The implementation of policies for women was transferred to the Coordination of Policies for Women, which makes up the structure of the Municipal Secretariat for Human Rights and Citizenship (SMDHC), with the objective of developing, proposing, articulating, planning and promoting the implementation of public policies to defend women's rights and gender equality (Gonçalves, 2018).

The service network for women underwent little variation when considering data from 2016, consisting of four Women's Reference centers, five Women's Citizenship Centers,

one Casa Shelter and one Casa de Passagem, and the ``Casa da Mulher Brasileira``. Three outposts of assistance to women victims of violence were created in Metro stations – at Santa Cecília and Luz stations and at the Sacomã bus terminal (São Paulo, 2018).

The Specialized Social Assistance Reference Centers (CREAS) of the Municipal Secretariat for Social Assistance and Development (SMADS) also make up the service network for women who are victims of violence, which offer specialized technical support developed by a multidisciplinary team to provide assistance to people in situations of violence, being: 1 in the Center, 7 in the North region, 8 in the South region, 12 in the East region and 2 in the West region (São Paulo, 2018).

POLICIES FOR WOMEN IN PUBLIC PLANNING INSTRUMENTS – TARGET PROGRAM AND PPA

In this topic, the proposals contained in the Target Programs will be presented, which contain the management priorities for the four years of the mandate, translated into goals, projects, strategic actions and indicators for each sector of Public Administration.

The 2017-2020 Goals Program published by the city hall and delivered to the City Council does not contain any program or action aimed at promoting the maintenance and strengthening of policies for women. There are three mentions of women in the document in the Human Development axis' technical sheet: Ensure 100% referral of complaints received regarding vulnerable populations. The other mention, also on the same axis, is part of the Citizenship Centers project with the purpose of integrating different service and guidance equipment for specific populations (blacks, women, LGBT population and immigrants), according to the document:

“Ensure that populations with specific vulnerabilities feel supported by the human

rights access network, generating an increase in the number of people who are more informed and confident in their rights and in municipal public authorities (...).Ensure 100% referral of complaints received against vulnerable populations.” (São Paulo, 2017b).

Also added to the lines of action is the proposal to finalize the Casa da Mulher Brasileira, focused on integrating the various human rights services offered to women in the same space, such as: judicial and psychological services, among others (São Paulo, 2017b).

In the Urban Development axis, the project “Construction or renovation of housing units for social rental”, the action line includes the initiative to “Build or renovate 1000 housing units for social rental to serve families with an income of up to three minimum wages”. According to the technical sheet: “The demand for this program is from families that currently receive housing assistance, including low-income elderly people, women victims of domestic violence, immigrants and the homeless population” (São Paulo, 2017b).

Regarding the 2021-2024 Goals Program, two actions were found related to policies for women in the area of combating violence. Goal 18 establishes an increase in the number of services provided in equipment exclusively for women by 50%, the monitoring report of which indicated compliance with 57.15% in 2022. The other action is foreseen in goal 31, which is intended to expand the capacity of the Metropolitan Civil Guard (GCM) to carry out protective actions for 2,500 women victims of violence/year, the compliance rate in 2022 reached 76.72% (São Paulo, 2017b).

In the analysis of the PPA 2018-2021, another important public planning instrument, the research finding was in Program 3013 “Prevention and Protection of Victims of Violence of the Coordination of Policies for Women of the Secretariat of Human Rights and Citizenship (SMDHC)”, which foresees the expansion of care for women (in absolute

numbers per year) in situations of violence assisted by the specialized network to combat violence, as shown in the table below:

BASE VALUE	2018	2019	2020	2021
4.080	4.488	4.936	5.429	5.971

Table 2 – Number of services provided to women victims of violence in the PPA 2018 - 2021

Source: Court of Auditors of the Municipality of São Paulo (2022)

According to the PPA, the action considered the number of entry records made (filling out the registration form) at the Reference Centers for Women in Situations of Violence, Shelter Houses, Temporary Shelter Houses and Mobile Units. In a careful analysis of this point, it is possible to find an inconsistency between the numbers adopted to prepare this action, and the numbers presented on the SMDHC website. According to data from the secretariat, in 2020, 24,113 services were provided (Passafaro and Peres, 2022).

During the pandemic period, there was a reduction in services considering the year 2019: in March, 2886 women were assisted, in the subsequent months, services suffered a reduction of 65% in the strictest period of the quarantine, due to restrictions on the movement of people, as per the table below:

Months	MARCH/ 2020	APRIL/ 2020	MAY/ 2020	JUNE/ 2020	JULY/ 2020
Number of calls	2886	1003	1000	1420	2000

Table 3: Number of services provided to women victims of violence between March and July 2020

Source: Bueno (2021)

In the period between January and July 2020, the SMDHC report pointed to 101 crimes of femicide, a record in the historical series that began in 2016. According to

Samira Bueno, the pandemic increased the vulnerability of victims of gender-based violence, considering that many were confined with his attackers, and states:

“It is difficult to say in the case of São Paulo that it was the epidemic that caused the increase in feminicides because they were already growing, but what we can say is that the pandemic put these women who were already living in situations of domestic violence in an even greater situation. of vulnerability” (Bueno, 2021: n.p)

The number of records of violence against women in the capital of São Paulo, according to the Public Security Secretariat (SSP/SP) were 23,920 cases, with cases of intentional bodily injury and sexual violence, according to the statistical record, having been growing and showing a decline. According to Bueno (2021), this situation reflects problems in accessing the registry and not in the reduction of cases. In fact, women victims of violence found it difficult to leave the house to go to a police station, due to restrictions on urban mobility, or even because of changes in the operating regime of police stations, or due to the fact that being confined with the aggressor.

In this context, it is possible to state that the actions proposed in the Goals Programs and the PPA are insufficient, given the data considered when preparing the programs and the number of registered crimes committed against women. (Passafaro e Peres, 2022).

THE PERFORMANCE OF PROGRAMS AND ACTIVITIES IN THE PUBLIC BUDGET

The budget is the main instrument for implementing public policies. Thus, the purpose of the State, when obtaining resources, to spend them from the perspective of public policy, aims to achieve the fundamental objectives of the Federal Constitution. In the case of policies for women in the city of São

Paulo, despite appearing in programs and actions in the budget, resources are not always allocated for their implementation, as shown in the table below:

When analyzing the data entered in the table above, it is possible to verify which programs and actions were included in the LOA, however the best performance in terms of resource allocation is in 2021: of the six programs, only three received resources. In 2017 and 2019 of the proposed programs, nine received budget resources.

In reference to the resources implemented by programs and actions, the values in table 6 indicate that in the years 2020 and 2021 they returned to the level of 2018, considering in 2019 there was a drop of approximately 15% in budgetary resources.

Another fact to be highlighted is how much the amounts allocated to policies for women impact the municipal budget: in the years 2020 and 2021 the rates are lower than 0.04%, as shown in table 6.

FINAL CONSIDERATIONS

The feminist perspective points to the importance of the role of public policies in changing social relations of domination, as these can affect power relations in society from a gender point of view, and guarantee women access to rights in their dimension social, political and economic. In this sense, it is central to insist on expanding the role of the State in providing policies that interfere with the sexual division of labor and the possibilities for women's participation in the public world.

Therefore, the absence of public policies and their discontinuity are interpreted as a sign of low priority, or even a "non-issue" for some governments.

In the case under study, from São Paulo city hall, the reduced number of programs and actions aimed at policies for women in planning instruments, and the amount of budgetary resources allocated to this area, reinforce the need for expansion of public equipment and services. In the cycle analyzed, of 33 years, in only one term, four years (2013-2016), we found an institutional arrangement with greater capacity for articulating policies and better conditions for intervention, due to the fact that the government body relies for its functioning on both own structure and budgets and be based on deliberations from municipal councils and conferences.

Another aspect concerns the impact of the end of institutional and budgetary autonomy, as well as the coordination of policy actions for women, which resulted in the absence of data that points to the transversality of the policy in the areas of health, education, housing, transport, work, urban security, urbanism, due to non-compliance with the Municipal Policy Plan for Women.

It is also worth highlighting that this new institutional model makes social control difficult, and in addition to this there is a lack of data that indicates the effectiveness, efficiency and effectiveness of public policy in the city of São Paulo.

Therefore, the measures initially adopted in 1989 remain necessary and current, given the data that demonstrate the vulnerability of the lives of women in São Paulo.

	2017	2018	2019	2020	2021	2022 ¹
Number of Projects/Activities in the Budget	11	12	13	7	6	9
Number of Projects that received budget resources	2	4	4	3	3	2

Table 4: Number of projects and activities for women and projects for women that received budget resources between 2017 and 2022

Source: Court of Auditors of the Municipality of São Paulo (2022)

Year	2017	2018	2019	2020	2021	2022 ²
Budget resources executed	R\$ 15.322.036	R\$ 19.543.886	R\$ 16.676.525	R\$ 21.035.307	R\$ 23.483.631	R\$ 14.055.888
Projects that received budget resources	2	4	4	3	3	2

Table 5: Budgetary resources implemented for projects for women between 2017 and 2022

Source: Court of Auditors of the Municipality of São Paulo (2022)

	LOA value	Total execution of projects for women	Percentage of projects for women executed in relation to the LOA
2020	68.989.440.667	21.035.307,00	0,030%
2021	67.962.707.820	23.483.630,50	0,035%

Table 6: Proportional values of projects for women carried out in relation to the values of the 2020 and 2021 LOA's

Source: Court of Auditors of the Municipality of São Paulo (2022)

1. These numbers relate to those calculated until June 2022, through the PMSP SOF which opposes budget execution.
2. These numbers relate to those calculated until June 2022, through the PMSP SOF which opposes budget execution.

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