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Mechanisms for Implementing Public Financial Governance and Their Role in Promoting Inclusive and Sustainable Growth: Lessons from the Brazilian Experience and Implications for Arab Countries

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Abstract
The governance of public finances has emerged as one of the most critical determinants of inclusive and sustainable growth in the twenty-first century. This study seeks to explore and analyze the Brazilian experience in implementing mechanisms of public financial governance, with particular emphasis on its capacity to promote equitable development, reduce disparities, and ensure long-term financial sustainability. Brazil was selected as a case study due to its innovative adoption of participatory budgeting, digital transparency platforms, and fiscal oversight systems that aim to enhance accountability and citizen engagement in the management of public resources.

Using a descriptive and analytical approach, the paper reviews theoretical perspectives on public financial governance, conceptual frameworks of inclusive growth, and the intersection between the two. Special attention is given to governance tools such as fiscal transparency, community participation, performance-based budgeting, and digital monitoring mechanisms. The analysis demonstrates that the Brazilian model succeeded in integrating vulnerable populations into the policy-making process, thereby strengthening social justice, improving allocative efficiency, and narrowing economic inequalities. Moreover, Brazil's approach highlights how citizen participation in budget preparation and decision-making can foster trust in public institutions, limit corruption, and create a virtuous cycle of accountability and growth.

The findings reveal that the Brazilian experience provides a replicable model for Arab countries seeking to modernize their financial governance structures and promote inclusive development. Recommendations include: strengthening institutional frameworks for transparency, embedding participatory governance in budgetary cycles, adopting digital technologies for oversight, and designing policies that prioritize marginalized groups. By doing so, Arab states could harness financial governance as a transformative tool for fostering inclusive growth, enhancing competitiveness, and aligning development strategies with global best practices.

JEL Classification: H83, H61, H11, O43, I38, O54

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1. Introduction

Public financial governance is one of the most important pillars of sound fiscal policies, as it is an effective tool for ensuring transparency, accountability, and efficiency in the management of public resources, thereby contributing to the fight against corruption and strengthening trust between the state and its citizens. In light of global economic and social transformations, economic growth alone is no longer a sufficient indicator of the success of development policies. Instead, the concept of "inclusive growth" has emerged as a fundamental goal, as it involves achieving justice in the distribution of development gains among different segments of society, with special attention given to vulnerable and marginalized groups, and their integration into public policy priorities.

In this context, there is a need to study the relationship between public finance governance and inclusive growth, based on the assumption that good governance contributes to directing public spending towards productive sectors and promotes social justice, leading to more inclusive and sustainable development. The Brazilian experience is one of the most prominent international models that has adopted innovative mechanisms in this area, particularly through social programs and financial transparency, which has made it the focus of attention for many developing countries seeking to reform their financial systems in order to achieve inclusive growth.

2.1 The problem of the study

With growing global awareness of the importance of public financial governance as a means of ensuring efficiency and fairness in the use of resources, the experiences of emerging countries that have been able to use governance mechanisms to achieve tangible results in terms of inclusive growth have come to the fore. The Brazilian experience is one of the most prominent examples of this. Through a package of financial and social reforms, Brazil has succeeded in translating governance principles into actual practices that have contributed to improving public spending, enhancing community participation, and expanding social protection for vulnerable groups. The relative success of the Brazilian experience raises questions about the effectiveness of the mechanisms adopted and the possibility of adapting or drawing inspiration from them in different environments, particularly in Arab countries facing structural and institutional challenges that hinder access to a fair and inclusive development model.

Based on the above, we pose the following question:

What are the most prominent public finance governance mechanisms adopted by Brazil to promote inclusive growth, and to what extent can this experience be adapted in Arab countries?

3.1 Study objectives: Through this study, we aim to:

- Identify the most prominent concepts related to public finance governance and inclusive growth;

- Present and evaluate the Brazilian experience in applying financial governance and its contribution to achieving inclusive growth;

- Analyze the transferability of the Brazilian experience to Arab environments;

- Provide recommendations to Arab countries on how to leverage Brazil's experience to achieve inclusive growth.

4.1 Importance of the study: The importance of this study stems from the fact that it highlights one of the most prominent international experiences in the field of public finance governance, namely the Brazilian experience, which has succeeded in using governance mechanisms to promote inclusive growth and achieve social balance. The importance of this approach is heightened in light of the challenges facing Arab countries in terms of public finance management, declining levels of transparency and accountability, and weak public spending efficiency.

This study can also serve as an important reference for decision-makers in Arab countries seeking to achieve more inclusive and equitable economic development.

2. Concepts of public finance governance

The term governance in general, and financial governance in particular, has been increasingly used since the 1990s by international organizations to express the optimal way of managing state affairs in order to achieve development, especially in developing countries. Through this axis, we will address the concepts of governance and financial governance.

The United Nations Development Programme (UNDP) defines governance as "the exercise of economic and administrative powers to manage the affairs of society at all levels, i.e., it consists of the mechanisms, processes, and institutions through which citizens and groups express their interests, exercise their legal rights, fulfill their duties, and settle their disputes" (United Nations Development Programme, 1997) .

The Organisation for Economic Co-operation and Development (OECD) has defined governance as "the use of political power and oversight in society, using the resources necessary to achieve economic and social development" (Ben Zidi and Qaloun, 2017, p. 5) .

Public funds are defined as "the set of financial, human, material, and technical resources allocated to units operating in the government sector to spend on their various activities, through which the net operating balances of each unit can be measured. The modern concept of public funds is based on the contemporary nature of both administrative and accounting units and the methodology of achieving operational balance behind the allocation and use of public funds" (Salmi, 2014, p. 238) .

Public financial governance refers to a set of principles and mechanisms aimed at ensuring the rational use of state financial resources and promoting transparency, efficiency, and accountability in decision-making related to public spending, thereby ensuring the achievement of development goals and preventing the misuse of public funds.

2.1 Governance principles: The principles of governance developed by the Organization for Economic Cooperation and Development (OECD) are the basic reference for any country that wants to adopt the concept of governance, so that the corporate governance framework includes both enhancing market transparency and efficiency, (Dabouq, 2022, pp. 92-94)It must also be consistent with the provisions of the law and clearly define the division of responsibilities among the various supervisory, regulatory, and executive authorities within the company. These principles stipulate :

- **Ensuring an effective corporate governance framework:** Providing an effective framework of laws, regulations, and efficient financial markets, removing restrictions on the transfer of capital, and having an effective institutional system that ensures the necessary infrastructure is legislated and implemented.
- **Preserving the rights of all shareholders:** The most important aspect emphasized by governance rules is the protection of shareholders' rights and the need for them to have sufficient information about any decisions concerning any material changes in the company;
- **Equal treatment of all shareholders:** Fair governance requires equal treatment of all shareholders, whether minority or majority, without discrimination between domestic and foreign shareholders, and all shares within a class must have the same rights.
- **Protection of stakeholder rights:** The corporate governance framework must recognize the rights of stakeholders established by law and promote active cooperation between companies and stakeholders in creating wealth, employment opportunities, and sustainable enterprises.
- **Disclosure and transparency:** The governance process must ensure accurate and timely disclosure of all material matters relating to the company, including its financial position, performance, ownership, management, and governance.

Public financial governance is based on several fundamental principles, including:

- **Transparency:** Regular and clear disclosure of information on public revenues and expenditures;
- **Accountability:** taking responsibility for financial and administrative decisions before the competent authorities and citizens;
- **Participation:** Involving citizens and civil society in budget-related decision-making processes;
- **Equity:** distributing financial resources fairly among different groups and regions;
- **Efficiency:** Using financial resources in the best way to achieve development goals.

2.2 Objectives of public financial governance: Public financial governance aims to achieve a set of objectives, the most important of which are:

1. Ensuring integrity and transparency in public spending;
2. Strengthening trust between citizens and the state;
3. Combating corruption and mismanagement;
4. Improving efficiency in resource allocation;
5. Achieving economic and social development.

3. Concepts of inclusive growth

Inclusive growth is a modern economic concept based on the principle that all segments of society should participate in development processes and reap their benefits, thereby fostering a sense of belonging to society. Among the most important definitions of inclusive growth are the following:

The World Bank defines inclusive growth as "strong growth that is necessary to reduce extreme poverty and, to be sustainable, must reach a wide range of sectors and large segments of the workforce in society" (Ianchovichina & Lundstrom, 2009, p. 2) .

The Organization for Economic Cooperation and Development (OECD) defines inclusive growth as "growth that supports marginalized groups, ensuring social and economic cohesion in society and benefiting all groups through mechanisms such as investment in training and skills development... etc. The aim is to reduce the gap between rich and poor groups, not only through the equitable distribution of the fruits of growth, but also through broader participation in it." (Abdul-Lawi, 2022, p. 339) .

From the above, we understand inclusive growth to be a pattern of economic growth that ensures the fair distribution of returns and provides all members of society, including vulnerable groups, with equal opportunities to benefit from the fruits of development.

3.1 Principles of inclusive growth: Growth is described as inclusive if it achieves the following principles (Abdul-Lawi, 2022, p. 341) :

- Inclusiveness and participation: This growth allows all segments of society, especially the poor, to participate in the growth process and share in its benefits, so that everyone feels its effects regardless of where they live.

- Justice and equality: Adopting policies that lead to the equitable distribution of growth in order to reduce disparities in the distribution of wealth. This is achieved through mechanisms, the most important of which is transformative social protection, which aims to involve individuals in growth so that they can transform from passive beneficiaries to key actors;

- Combating poverty and increasing productivity: Providing systems that ensure social justice, such as social protection networks.

- Sustainability: Taking a long-term perspective, with a focus on productive employment as a means of increasing the income of the poor and raising their standard of living.

3.2 The importance of inclusive growth: The importance of inclusive growth lies in a set of economic and social advantages, as it combines economic development and progress while reducing and limiting class differences in society, seeking to achieve a kind of justice and equality in the distribution of economic growth returns among different segments of society, especially the vulnerable and poor classes. The World Bank has emphasized the importance of inclusive growth from the perspective of mechanisms, moving away from redistribution mechanisms to overcome poverty and social marginalization and toward long-term mechanisms that focus on how to increase growth rates and ensure that all groups participate in them. Meanwhile, the Organization for Economic Cooperation and Development has emphasized the importance of inclusive growth in ensuring social and economic cohesion by supporting marginalized groups and investing in training and skills development, with all groups benefiting from growth. The importance of inclusive growth also lies in reducing the gap between rich and poor groups, not only through the equitable distribution of growth returns, but also through broader participation in achieving and sharing growth (Sari, 2021, p. 132) .

4. Presentation of Brazil's experience in public finance governance and promoting inclusive growth

4.1 General framework of the Brazilian experience

During the 1990s and the first decade of the new millennium, Brazil underwent profound economic and social transformations. The country was suffering from extreme poverty, sharp social inequality, and widespread corruption in state institutions. With the arrival of Luiz Inácio Lula da Silva's Luiz Inácio Lula da Silva came to power in 2003, he embarked on fundamental financial and social reforms, based mainly on the principles of good governance, with the aim of achieving comprehensive and sustainable development.

These reforms marked a turning point in the management of public affairs, with the adoption of new governance mechanisms focused on transparency, community participation, and accountability, which contributed to strengthening the effectiveness of state institutions and restoring citizens' confidence in government action.

World Bank data indicate that the poverty rate in Brazil stood at around 25% in 2003, falling to less than 10% by 2014, reflecting the impact of these reforms in improving social justice and development indicators.

4.2 Key public finance governance mechanisms applied in Brazil

In the context of the comprehensive reforms pursued by the Lula da Silva administration, Brazil has paid increasing attention to improving public financial management as a fundamental pillar for achieving sustainable development and combating corruption. A set of institutional and legislative mechanisms has been adopted with the aim of enhancing transparency, expanding community oversight, and ensuring the effective and equitable use of public resources. The most notable of these are:

First: Participatory Budgeting:

Participatory budgeting is one of the most prominent mechanisms established by Brazil to democratize and increase transparency in the management of public funds. It was first implemented in Porto Alegre in 1989 and has since spread to more than 200 municipalities.

This mechanism involves citizens directly in decisions on how to allocate public resources, particularly in vital sectors such as infrastructure, education, health, and transportation. This is done through regular meetings organized by municipalities, where citizens can determine spending priorities in line with the needs of their local communities.

This mechanism has led to increased efficiency in public spending on the one hand, and strengthened trust between citizens and institutions on the other. It has also contributed to reducing social gaps within previously marginalized poor neighborhoods. This experience is a leading example of the ability of participatory governance to improve the distribution of public funds and achieve social justice.

Second: Conditional cash transfer mechanism – Bolsa Família program:

The Bolsa Família program is considered one of the most influential social policies in Brazil. It was launched in 2003 as part of a comprehensive reform aimed at combating poverty and achieving inclusive growth. The program provides direct cash transfers to low-income families, but with specific conditions, most notably that families commit to sending their children to school and undergoing regular health checkups.

The program is distinguished by its use of an accurate information system that identifies eligible groups, which has helped reduce waste and achieve fairness in distribution. Reports by the United Nations Development Program have shown that Bolsa Família has contributed significantly to reducing extreme poverty rates It has also improved school enrollment and health coverage in rural areas. What distinguishes this program as a mechanism for public financial governance is its focus on tangible social outcomes in exchange for public spending, making it a model for linking financial planning and sustainable development goals.

Third: Digital transparency mechanism – Transparency Portal (Portal da Transparência):

In the context of combating corruption and strengthening the monitoring of public funds, the Brazilian government launched an electronic platform known as the "Transparency Portal," which publishes all data related to public budgets, expenditures, public transactions, and public employee salaries.

This platform is one of the most prominent digital innovations in the field of transparency, aimed at enabling citizens, the media, and civil society to closely monitor government spending. The tool has been designed in a simplified manner that allows for easy access to information, and it has interactive features such as reporting suspicions, which has strengthened community oversight.

World Bank reports indicate that this platform has contributed to the exposure of a large number of corruption cases and forced officials to be accountable to public opinion. This mechanism is a model for the use of technology to promote transparency and is one of the most prominent contemporary tools for public financial governance.

Fourth: Mechanism for strengthening the independence of oversight bodies

The Brazilian experience has placed great importance on the role of oversight bodies, foremost among them the Brazilian Federal Court of Accounts (Tribunal de Contas da União – TCU), which has received legal and institutional support enabling it to perform its duties more independently and effectively.

The powers of this body were expanded to include monitoring public contracts, evaluating the performance of executive bodies, and auditing the results of fiscal and social policies. Investments were also made in training qualified personnel, and the body was given powers to cooperate with civil society and non-governmental organizations, giving it an interactive and social character.

This institutional empowerment is one of the pillars of public finance governance, as it ensures that public spending is subject to oversight and evaluation and limits impunity. Numerous studies have shown that the existence of effective and independent oversight bodies is one of the key determinants of achieving equitable inclusive growth by reducing waste and achieving fiscal discipline.

Fifth: Targeted Planning for Vulnerable Groups:

Brazil has adopted the principle of "targeted planning" in its public policy, which consists of directing economic and social programs and policies specifically toward the most vulnerable segments of the population, using accurate data and periodic statistical reports that highlight needs by category and geographic location.

A national database known as the Cadastro Único (Single Registry) was created, containing information on millions of poor families, which is used to identify beneficiaries of various social programs, including housing, health, education, and food support.

This mechanism has enabled policymakers to improve the distribution of public resources and ensure that they reach those who really need them, while reducing duplication of benefits and increasing the effectiveness of social spending. It has also allowed for the design of more precise and effective policies, replacing broad policies that do not take into account social or geographical differences.

In addition to its administrative dimension, this mechanism has had a profound social impact, helping to integrate marginalized groups into the economic cycle and enabling many families to move out of poverty and into a more stable standard of living. This approach to planning is a practical embodiment of the concept of "inclusive growth," which is not limited to aggregate growth indicators but places social and economic justice at the heart of its priorities.

4.3 Results of applying these mechanisms to inclusive growth

The public finance governance mechanisms adopted by Brazil have contributed to a number of positive results in terms of inclusive growth, with the impact manifesting itself in three main areas:

- Improvement in social development indicators: Social programs and targeted planning have contributed to a significant reduction in extreme poverty rates, with a noticeable improvement in school enrollment rates, especially in rural areas, and an expansion of primary health care. Average household income in vulnerable areas has also risen, helping to improve quality of life and reduce economic and social marginalization.

- Reducing the gap between social classes: Brazil has seen a clear decline in social inequality indicators, with the Gini coefficient falling from 0.59 in 1998 to 0.51 in 2014, reflecting a narrowing of the gap between social classes. Public investment in less developed regions has also increased, thanks to targeted planning and participatory budgeting, which has helped to create more balanced development opportunities between regions.

- Strengthening citizens' trust in public institutions: The spread of digital transparency and the strengthening of community oversight have improved citizens' relationship with government institutions, increasing levels of trust in public performance and raising rates of community participation in discussions and decisions related to public policy. This has had a positive impact on the stability of the democratic system and the dynamism of local development.

5. Analysis of the transferability of Brazil's experience to Arab countries

The Brazilian experience in public financial governance is one of the most prominent contemporary models that has demonstrated the close relationship between financial transparency, social planning, and the achievement of inclusive growth. Despite the different historical and political contexts between Brazil and Arab countries, there are a number of factors that indicate the possibility of transferring some elements of this experience to the Arab environment in a manner that is well thought out and appropriate to the local reality.

First: Similarities and opportunities

- Demographic composition: Many Arab countries, such as Egypt, Morocco, Algeria, and Sudan, are similar to Brazil in that they have large segments of the population living below the poverty line or in precarious social conditions, which makes programs such as Bolsa Família a model that can be adapted to reduce social disparities.

- Weak trust in institutions: Just as Brazil experienced a trust gap between citizens and the state prior to its reforms, several Arab countries suffer from the same phenomenon, making digital transparency mechanisms and participatory budgeting promising tools for enhancing transparency and **participation.**

- The drive for reform: In recent years, many Arab governments have launched reform initiatives aimed at modernizing public financial management and strengthening oversight and accountability systems, opening the door to the integration of modern governance practices.

Second: Structural and political challenges

- **Political and administrative environment**: Effective governance mechanisms such as participatory budgeting and digital platforms require a minimum level of political will and openness to community participation, which in some Arab contexts may clash with centralized bureaucracies or non-participatory systems.

- **Weak digital infrastructure**: The success of digital transparency, as in Brazil, depends on the availability of an advanced digital system, which remains a challenge in some Arab countries, especially in rural or marginalized areas.

- **Lack of financial and civic literacy**: Effective participation in governance programs relies on citizens who are aware and knowledgeable about public affairs, which requires long-term investment in education, media, and civic training.

An analysis of the Brazilian experience shows that the success of public financial governance is not only linked to technical mechanisms or digital tools, but is based primarily on political will, openness to community participation, and positive interaction between the state and society. Despite the structural and political challenges that Arab countries may face, the similarity of some social and economic conditions makes it possible to benefit from the basic principles of this experience, particularly with regard to directing support to vulnerable groups, enhancing transparency, and activating community oversight.

However, it is important to emphasize that the experience should not be transferred in a direct manner, but rather through intelligent and gradual adaptation that takes into account local cultural and institutional specificities and prioritizes building civic awareness and strengthening the infrastructure necessary for the success of any real reform in public financial management.

6. Conclusion

At the end of this study, we conclude that the Brazilian experience in public finance governance is a leading model of how to transform financial management into an effective tool for achieving inclusive growth. Through the application of innovative mechanisms, it has succeeded in establishing a culture of community participation and oversight, improving resource allocation, and reducing social gaps.

This experience has proven that success lies not only in grand policies, but also in the ability to engage citizens, utilize data, and achieve integration between social justice and economic efficiency. Therefore, benefiting from this experience in Arab countries requires more than just mechanically transferring mechanisms; it requires adapting them to the specificities of each country, with serious political will, a flexible institutional structure, and a comprehensive development vision.

Based on the above, a number of conclusions have been reached, the most important of which are:

- Public finance governance mechanisms adopted in Brazil have contributed to promoting inclusive growth and improving social development indicators, particularly in the areas of education and health.

- Distributive policies and the Unified Social Registry have enabled resources to be directed to vulnerable groups and reduced waste, helping to narrow the gap between social classes.

- Promoting transparency and strengthening community oversight improves citizens' trust in state institutions and increases the level of civic participation.

- Involving citizens in determining local spending priorities strengthens their sense of belonging and citizenship and contributes to the implementation of projects that meet the actual needs of the population.

We also put forward a number of proposals, including:

- Launching pilot participatory budgeting projects at the local level in Arab municipalities as a first step toward experimenting with citizen participation in financial decision-making;

- Adopting unified social registry information systems, such as Cadastro Único, to identify vulnerable groups and link them to targeted and transparent support programs;

- Strengthening the independence and powers of financial oversight bodies to ensure effective oversight and reduce political or bureaucratic interference;

- Develop digital platforms for financial transparency that allow citizens and civil society to track public spending and major transactions, with mechanisms for reporting corruption;

- Investing in financial awareness and literacy for citizens through media campaigns and educational programs, to create a social environment that supports accountability and governance;

- Activating partnerships between the public sector and civil society in the preparation and monitoring of the implementation of social programs funded by public money, to ensure their suitability for the needs of the target groups.

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Ethical Considerations

This research was conducted in accordance with academic and ethical guidelines for social sciences research. No experiments involving human subjects, animals, or sensitive personal data were undertaken. The study relied on secondary data sources, policy documents, and publicly available reports to ensure transparency, validity, and reproducibility. All sources used have been appropriately cited and acknowledged in accordance with academic integrity standards.

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Conflict of Interest

The author declares that there are no conflicts of interest, financial or otherwise, that could have influenced the research, analysis, or conclusions presented in this study.

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