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**Brazilian emergency benefit: implementation and control to compared to Lowi's distributive theory**

**Beneficio de emergencia brasileño: implementación y control en comparación con la teoría distributiva de Lowi**

**Benefício emergencial brasileiro: implementação e controle comparado a teoria distributiva de Lowi**

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### **Abstract**

**Purpose:** The present study aims to evidence the origin of resources, the implementation and distribution processes of the emergency benefit destined to the popular classes, comparing with Lowi's distributive theory, and justify the control and accountability.

**Methodology:** A literature review was conducted regarding Lowi's approach to distributive theory and documentary research in federal executive transparency sites for the construction of this theoretical essay.

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**Results:** The results point to the existence of a mere mutation of the origins of resources in education and health, for the Ministry of Citizenship leaving doubts about whether there was effectiveness of investments. The emergency benefit immediately serves the most disadvantaged people but does not repair the permanent damage of the trajectory of vulnerability and sub citizenship of the population of the popular classes. The control action and accountability of resources by the Federal Court of Auditors shows that there was a lack of focus on social policy, as predicted by Lowi's distributive theory (Marcuso & Moreira, 2013).

**Contributions of the Study:** In the academic and scientific sphere, this study contributes to the debate of Lowi's distributive theory applied in contingency situations, such as in the context of covid's pandemic 19. For society, its contributions permeate the need for more transparent, reliable information and greater comprehensibility of the use and origins of public resources to avoid budgetary manipulations. And the need for intervention of controlling institutions to ensure the proper use of the public office.

**Keywords:** Coronavirus, Health Resource, Education Resource, Public Finance.

### Resumen

**Objetivo:** El presente estudio tiene como objetivo evidenciar el origen de los recursos y los procesos de implementación, distribución del beneficio de emergencia destinado a las clases populares, en comparación con la teoría distributiva de Lowi y justificar el control y la rendición de cuentas.

**Metodología:** Se realizó una revisión de la literatura sobre el enfoque de Lowi a la teoría distributiva y una investigación documental en sitios federales de transparencia ejecutiva para la construcción de este ensayo teórico.

**Resultados:** Los resultados apuntan a la existencia de una mera mutación de los orígenes de los recursos en los ámbitos de la educación y la salud, para el Ministerio de Ciudadanía dejando dudas sobre si había eficacia de las inversiones. El beneficio de emergencia sirve inmediatamente a las personas más desfavorecidas, pero no repara los daños permanentes de la trayectoria de vulnerabilidad y subcitación de la población de las clases populares. La acción de control y rendición de cuentas de los recursos del Tribunal de Cuentas Federal muestra que hubo una falta de enfoque en la política social, como lo predijo la teoría distributiva de Lowi (Marcuso & Moreira, 2013).

**Contribuciones del Estudio:** En el ámbito académico y científico, este estudio contribuye al debate de la teoría distributiva de Lowi aplicada en situaciones de contingencia, como en el contexto de una pandemia llamada Covid. Para la sociedad, sus contribuciones impregnan la necesidad de información más transparente y fiable y una mayor comprensión del uso y los orígenes de los recursos públicos para evitar manipulaciones presupuestarias. Y la necesidad de intervención de las instituciones de control para garantizar el uso adecuado de los cargos públicos.

**Palabras clave:** Coronavirus, Recursos para la salud, Recursos educativos, Finanzas públicas.

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### Resumo

**Objetivo:** O presente estudo tem por objetivo evidenciar a origem dos recursos e os processos de implementação e distribuição do benefício emergencial destinado às classes populares, comparando com a teoria distributiva de Lowi e justificar o controle e *accountability*.

**Metodologia:** Realizou-se a revisão de literatura referente a abordagem da teoria distributiva de Lowi e uma pesquisa documental em sítios da transparência do executivo federal para construção deste ensaio teórico.

**Resultados:** Os resultados apontam para a existência de mera mutação das origens de recursos nas áreas da educação e saúde para o Ministério da Cidadania, deixando dúvidas se houve efetividade de investimentos. O benefício emergencial atende de forma imediata as pessoas mais desfavorecidas, mas não reparam os danos permanentes da trajetória de vulnerabilidade e subcidadania da população das classes populares. A ação de controle e *accountability* dos recursos pelo Tribunal de Contas da União evidencia que houve falta de foco com a política social, como previsto pela teoria distributiva de Lowi (Marcuso & Moreira, 2013).

**Contribuições do Estudo:** No âmbito acadêmico e científico, o presente estudo contribui para o debate da teoria distributiva de Lowi aplicada em situações contingenciais, como no contexto de pandemia denominada de Covid 19. Para a sociedade, suas contribuições perpassam pela necessidade de informações mais transparentes, confiáveis e de maior compreensibilidade na utilização e origens dos recursos públicos, de forma a evitar manipulações orçamentárias. Possibilita a observância da intervenção de instituições controladoras para garantir o uso adequado do erário público.

**Palavras-chave:** Coronavírus. Recurso da Saúde. Recurso da Educação. Finanças Públicas.

## 1 Introduction

In 2020, the Brazilian emergency benefit was decided by the federal executive power. Its purpose is to fight the pandemic known worldwide as Covid 19. Emergency aid can be considered a social policy, due to the process of granting benefits (design, arrangement, articulation, formulation, and implementation). This situation was due to the emergency scenario in the health area and the economic impacts. Its implementation was diligent, and at first, with a fixed term, to be paid in 3 installments of six hundred reais (R\$ 600.00). It focused on low-income people and those who became socially vulnerable.

Due to the pandemic scenario, there was a first extension of the emergency benefit until December 31, 2020, as the impact of the pandemic on the economy and the high unemployment rate in the country consolidated social facts to justify the enactment of Law 13982 of April, 2 of 2020. Therefore, the scenario presented by this social policy is compatible with Lowi's (1964) distributive theory. Lowi's approach considers that this emergency policy strategy is configured in a framework that supports the analysis of social financial aid policies (Nicholson, 2002; Mancuso, & Moreira, 2013; Limonti, Peres, & Caldas, 2014).

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The assertion of Lowi's approach in the financial and social field tends towards understanding the distribution of resources within the accounting model adopted by the Brazilian government. This choice is directed to the government accounting model, as the recording and disclosure of data reinforces that all public entities are committed to the cash basis linked to the accrual basis. This guideline has the purpose of not impacting the national public heritage (Andrade, & Suzart, 2019; Marçal, 2021).

It is noteworthy that the Fiscal Responsibility Law (LRF) intends fiscal management to prevent deviations that can compromise public spending (Silva, & Bonacim, 2010; Araújo, Santos Filho, & Gomes, 2015; Maciel, Miguel, Belô, & Pinto, 2021). This aid was a planned action by the Brazilian federal government to serve beneficiaries of the Bolsa Família and informal and formal workers, who were impacted by preventive actions distancing to mitigate the spread of the pandemic caused by Covid 19.

Considering the amplitude of the actions implemented and the adverse and uncertain scenario, at the macro level of the Brazilian government, which demands and dominates all information on public resources and their distribution, the following research problem was elaborated: **what is the origin of resources and the processes of implementation, distribution, control, and accountability of the emergency benefit?**

Due to these assertions observed in the pandemic context, the development of this study aims to highlight the origin of resources and the processes of implementation and distribution of the emergency benefit destined to the popular classes, comparing it with Lowi's distributive policy and justifying control and accountability.

The perspective of answering the problem pointed to Lowi's (1964) distributive theory because of the rapidity in the design of social policy, which can bring future impacts on the source of resources and loss of control over distribution. These factors justify the external intervention of the Federal Court of Accounts (TCU) in government accounts that should guide actions based on the principle of transparency. Therefore, the role of political actors in deliberating financial resources so readily for this emergency policy can be compared with Lowi's (1964) distributive theory.

The main statement of the theory is that “these areas of public policy or governmental activity constitute true arenas of power, as each arena tends to develop its own political structure, political process, elites and group relations” (Lowi, 1964, p. 689 -690). This theory starting great contributions to the analysis of public policies in the American governance process from theoretical and empirical studies (Nicholson, 2002).

As a result of the above assertion, this article contributes in terms of public policies and the need to monitor the control of public accounts. Thus, the authors' conception brings as its main challenge the targeting and manipulation of budget values that shift between essential areas to control the pandemic. These are accounting aspects for the observance of the strategy and adoption of emergency measures according to Lowi's (1964) distributive theory, especially in the initial phase of the pandemic, which requires adjustments in the values of public budgets.

Campbell (2012) argues that government decisions, for the mass public, redesign the system, modulate participation and political decisions, which can be positive or negative for citizens. Elements of participatory program design are relevant, such as size, transparency and traceability of benefits, proximity to beneficiaries and ways of managing the program (Campbell, 2012). This traceability is called monitoring, which is nothing more than follow-up and review at each stage of the process.

For Mancuso and Moreira (2013), the application of the distributive theory can show the lack of focus on the emergency benefit, due to its sudden configuration with evidence of

distortions, resource management and inequities in distribution. These factors result in indirect benefits that originate from the risks inherent in the production of results of social protection included as a human right. Therefore, it is necessary to face the risks in view of the adopted strategy envisioned by Brazilian institutions. In their studies, Simonovits, Malhorta, Lee and Healy (2021) demonstrate that distributive politics was well focused on the electoral participation of farmers with positive returns.

The granting of the emergency benefit arises from a scenario that started on December 1, 2019, in Wuhan, Hubei Province, People's Republic of China by a virus that causes severe acute respiratory syndrome 2 (SARS-Covid19) (Lake, 2020; Shinghal, 2020). In the first moment of aggravation, it became an epidemic, which rapidly spread throughout the planet and became a pandemic, as it became a global emergency health situation (Liu, Gayle, Wilder-Smith, & Rocklöv, 2020; Sohrabi *et al.*, 2020).

The situational consequences of this event cause fear, social, economic, and political disruptions at all levels of society due to isolation, quarantine, and the difficulty of an effective and safe treatment perspective (Lake, 2020; Shinghal, 2020; Sohrabi *et al.*, 2020).

A scenario that can lead to reversible or irreversible impacts on the economy in the short and long term, according to the Economic Commission for Latin America and the Caribbean (CEPAL, 2020). It can immediately lead to acts of opportunism and corruption by various actors who lack empathic behavior and with unethical tendencies. This research is based on two premises: the first premise permeates the Brazilian scenario that shows that the lower social classes are the most affected in social and economic aspects by the pandemic (Costa, 2020). Social and urban inequalities were exposed in capitalist cities, in addition to more severe impacts for 37.3 million people who live in informality. These do not have rights such as the Employment Compensation Fund (FGTS) and unemployment insurance (Costa, 2020).

The second, in the Brazilian context of collapse of economic dynamics with the Covid-19 pandemic, which led leaders of different powers and levels of government (federal, state, and municipal) to act in an emergency, to combat the spreading of the virus and seek ways to guarantee conditions to protect the lives of Brazilians (Liu *et al.*, 2020; Shinghal, 2020). In this aspect, antagonistic interests between federative entities were perceived, generating a political crisis that tends to aggravate social (health and education) and economic situations.

This research contributes to the sense that it adds to the evolution of the authors' research (Costa, 2020; Liu *et al.*, 2020; Shinghal, 2020) on the pandemic in terms of health and economic-social context, moving to the political-accounting field.

In this context, a review of the narrative (Da Silva, 2019) and documentary (Sá-Silva, Almeida, & Guindani, 2009) literature was carried out, which allowed to contribute to the understanding of the emergency action strategy adopted in Brazil through Lowi's distributive theory and construction of this theoretical essay. It discusses the effects of the action, the origin of resources, the prerequisites for accessing the benefit and how the release was carried out access to resources and control and accountability.

To support this analysis, Rossi, and Wright (1984) point out that it is very difficult to launch a program that produces noticeable effects in all expected directions, in the case of the vulnerable population and in the correction of social inequality. Therefore, in the case of this emergency benefit policy, it did not bring uniform effects for society, as it is perceived that the emergency benefit serves, initially and immediately, the most disadvantaged people, but does not repair the permanent damage present in the historical trajectory of the country, marked by the vulnerability of a portion of the popular classes and by citizenship. This reality brings even

more challenges to the effectiveness of public policies aimed at combating the spread of the pandemic (Covid 19) in Brazil and its effects are even more perverse among the popular classes.

The study demonstrates the judicious importance for the distribution of benefits, according to Lowi (1964) and emphasizes accountability to TCU as being "an essential element in the process of governing a society and in the process of detecting and correcting errors" (Brazil, 2014, p. 66). It comprises the following steps: transparency, accountability, communication, and systematic accountability (Brazil, 2014).

Lowi's (1964, 1966, 1976) distributive political theory advocates the generation of benefits limited to specific groups of actors and diffuse costs that affect society. The theoretical foundation is not to be constrained or limited by budget constraints; therefore, it operates in arenas that present little conflict (Marcuso & Moreira, 2013; Limonti *et al.*, 2014), without worrying about its impacts in other spheres such as the economic one. This conjecture leads to a loss of focus, and TCU intervention is essential to curb, denounce the misuse of resources, as specific interests can put the public interest at risk (Marcuso & Moreira, 2013).

TCU, an advisory body to the Federal Senate, responsible for implementing measures to prevent resources from serving the most vulnerable social subjects in this context, and not those who act in bad faith. With this effective action, the investigation of improper use of resources can return them to the public coffers through other deliberative actions (Guimarães *et al.*, 2019). The control action by TCU shows that there was a lack of focus on social policy, predicted by Lowi's distributive theory, normally the results are perceived as positive by society (Marcuso, & Moreira, 2013), but it can return with votes in the electoral election in the year 2022 (Simonovits *et al.*, 2021).

## 2 Literature Review

### 2.1 Lowi distributive theory: conceptions and transcendence of the neoinstitutional model

The use of the neo-institutional Polity-centered model is not just a theoretical model, but it acts empirically, as it appropriates and incorporates various aspects such as: social, economic, political, and cultural (Miranda, 2017). Therefore, this model has the historical Neoinstitutionalism that associates to institutions, organizations and rules or conventions issued by formal organizations (Hall, & Taylor, 2003). For the case of the federal government, the dimensions of analysis will be the emergency benefit and the political dynamics that involve this government intervention in the context of the pandemic in the country, in an immediate coercive manner (Lowi, 1976).

Lowi's theory brings state actors and the role of political institutions to the debate (Migdal, Kohli, & Shule, 1994; Marques, 2003; Rocha, 2005). For Skocpol (1985) and Evans (1993), both the State and its organizations would not be under the subordination of inter- and intra-society actors. The authors make a counterpoint to the analysis of political life in relation to groups and the functionalist structure that prevailed in the 60s and 70s in Political Science. Lowi's (1964) typology emphasizes that policy determines policy.

At first, Lowi (1964) establishes three types: distributive politics, characterized by the elite that does not generate conflicts with the support groups; regulatory policy, whose power structure is pluralistic and multipolar, and redistributive policy, which is characterized by an elite in conflict, due to the distribution of benefits and focused on specific groups of actors, with the costs falling on all other actors. In 1985, Lowi included the fourth type: constitutive politics identified by "rules overpowers and rules over rules" (p.74). In this context, they are policies

that establish competences, jurisdictions, rules for political contention and for the preparation of public policies, and they are also metapolitics because they position themselves over other policies (Secchi, 2014).

Thus, it is understood that distributive and regulatory policies result from a political process as a variant of pluralism, as it involves social actors with high bargaining power (Lowi, 1966). Redistributive policies present many conflicts, in addition to complexities and are designed by the executive power, which has immediate coercive action (Lowi, 1972; Limonti, *et al.*, 2014).

The former originates in a political process based on elitism or classes. The latter tend to be more administrative and, not being apparent, do not attract public attention (Secchi, 2014). This theory with immediate coercive power acts on people individually or collectively, even with damage to society, but it allows interpreting and classifying public policies as ideal or hybrid types, therefore, it fits into more than one category depending on the context (Lowi, 1976; Limonti *et al.*, 2014).

Capano and Howlett (2020) emphasize the importance of these studies (Hood, 1983; Linder, & Peters, 1989; Schneider, & Ingram, 1990; Peters, & Van Nispen, 1998; Salamon, 2002; Lascoumes, & Le Galès, 2007) in the period [1950-1980], to understand the instruments of individual policies: how they are organized together, how they interrelate when combined and what is the strength of this combination in the effectiveness of the policy.

According to Capano and Howlett (2020), Lowi's research (1972, 1985) is a precursor to other works. The authors cite as an example the studies by Salamon (1981); Phidd, & Doern (1983); Vedung (1998); Eliadis, Hill, & Howlett (2005); Howlett (2014); Howlett, Mukherjee, & Rayner (2014). These researchers refer to policy instruments as a promising topic to develop empirical studies on public policies, as there is a need to clarify and consolidate some knowledge, aiming at a scientific-academic consensus. Studies can be in terms of design, formulation, and policy processes.

At the level of all these contextualization's, this article, when dealing with the Brazilian emergency benefit generates a literature review. This research contributes to emphasize the need for informational transparency regarding the origins and applications of Brazilian public resources to serve health and education, areas from which resources were withdrawn and in which more resources should have been injected into the management of the pandemic.

## 2.2 Government actions to mitigate social inequality

The conditions of the most vulnerable people underscore the need for social policies such as the Bolsa Família Program. This program is an expansion of the country's income distribution policies for the population with lower purchasing power, created in 2004 to guarantee access to essential services such as food, health, and education (Gonçalves, Menicucci, & Amaral, 2017).

The program reaches 23.23% of the population, reaching the social layer with an income of R\$235.50 in reais, the Continuous Cash Benefit, which reaches 8.71% of the population with an income of R\$1,144.30 and other programs (1.51% with income of R\$569.90), data referring to the second quarter of 2017 (Ipea, 2018). The unemployment rate rose to 11.6%, corresponding to 12.3 million people without a job, in the period from December 2019 to February 2020, according to the Continuous National Household Sample Survey (Pnad-C, 2020).



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The emergency benefit on March 16, 2020, initiated the articulation between the institutions of the federal executive to resolve the situation in the country, in search of solutions, to minimize the economic damage caused by the Covid-19 pandemic on 03/23 2020 (Brazil, 2020a).

On March 17, 2020, the government created the Crisis Committee for the Supervision and Monitoring of Impacts related to this pandemic to act in an integrated manner with the Executive Interministerial Group on Public Health Emergency of National and International Importance - GEI-ESP (Brazil, 2020b), having as coordinator the Chief Minister of the Civil House, General Walter Braga Netto, supported by Heitor Freire de Abreu, deputy head of Articulation and Monitoring of the Civil House, also appointed executive secretary of the referred committee (Brazil, 2020b).

The coordinator has an ordinary vote and the right to a casting vote in the group's deliberations and may appoint ministers and members of the Legislative and Judiciary powers, as well as public authorities and specialists to be consulted (Brazil, 2020b).

The office has representatives from ministries, public companies, and regulatory agencies. In addition to the Casa Civil, the other portfolios represented were: Health, Justice and Public Security; Defense; Foreign Affairs; Economy; Citizenship, Women, Family and Human Rights; General Secretariat of the Presidency; Secretary of Government; Institutional Security Office (GSI); Attorney General of the Union (AGU); Federal Comptroller General (CGU); Central bank; National Health Surveillance Agency - Anvisa; Bank of Brazil; Caixa Econômica Federal and National Bank for Economic and Social Development - BNDES (Brazil, 2020b).

On March 18, 2020, the federal government made a request to the National Congress for recognition of public calamity in the country, which was supported by the effects of the Covid-19 pandemic on Brazil's health and economy. This recognition enabled the functioning of the State and aimed to reduce negative damages to the country, as it would exempt the Union from meeting the expected annual fiscal result target, pursuant to article 65 of the Fiscal Responsibility Law - LRF (Brazil, 2020c).

That same day, the federal supreme executive at a press conference triggered the "yellow signal" for the situation of contamination of the population by the coronavirus and preparations for combating the virus. It was said: "even without having resources, even without having the appeal for all powers to act in the same direction, we started to prepare". In this press conference, the government cited the role of several ministries to mitigate the crisis, namely: the Ministries of Justice, Health, Infrastructure, Foreign Affairs, Regional Development, Defense and Economy, as well as the Health Surveillance Agency - ANVISA (Brazil, 2020c).

Thus, attention was given to the actions of the Ministry of Economy. In the extra edition of the Diário Oficial da União, dated 03/18/2020, the state decree of public calamity was published. The objective was to guarantee health and employment for the Brazilian population, with the following points: projection of lower payment of the Guarantee Fund for Length of Service - FGTS (R\$30 billion less); release, by the Union, of the Simples Nacional for three months; release of R\$24 billion through Banco do Brasil, in a credit line for individuals and R\$48 billion in a credit line for companies (Brazil, 2020d).

The Minister of Economy presented the agenda for the design of a R\$150 billion program for the initial fight against the coronavirus and what would be in focus now of crisis, placing the health of Brazilians and securing jobs above all interests. The minister presented the program as a range of protection, being first with the elderly (retired and pensioners) and moving on to other needs, according to the demands in a three-month scenario, with a great

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concern with the informal market, the State's protection being extended to the self-employed with approximately R\$200 reais (two basic food baskets) per month for each person in these conditions, totaling R\$15 billion (Brazil, 2020d).

On April 7, 2020, the Federal Senate withdrew from the text the social protection for receiving emergency aid, approved by the Legislative Chamber, relating to people who had an irregular CPF (Brazil, 2020e). Table 1 shows the regulations published since the beginning of the Covid-19 pandemic until the deliberation of emergency aid, legitimizing actions to mitigate the harmful effect on the economy.

**Table 1**

*The legislation about Covid-19 pandemic until the decision on the emergency benefit in Brazil*

Legislation	Subject
Decree 10211 of January 30, 2020.	Provides for the Interministerial Executive Group on Public Health Emergency of National and International Importance - GEI-ESPII.
Law 13,979 of February 6, 2020.	Provides for measures to address the public health emergency of international importance, resulting from the coronavirus responsible for the 2019 outbreak. by Law 13,982 of April 2, 2020 and makes other provisions.
Decree 10,212 of January 30, 2020.	Promulgates the revised text of the International Health Regulations, agreed at the 58th General Assembly of the World Health Organization on 23 May 2005.
Provisional Measure 924 of March 13, 2020.	Provides for the opening of extraordinary credit in the Annual Budget Law in the amount of more than R\$5 billion. -19). Promotes changes in the emergency aid established.
Law 13982 of April 2, 2020.	Amends Law 8,742 of December 7, 1993, to provide for additional parameters for characterizing the situation of social vulnerability, referred to in Law 13,979 of February 6, 2020.
Provisional measure 937 of April 2, 2020.	Opens extraordinary credit, in favor of the Ministry of Citizenship, in the amount of R\$ 98,200,000,000.00, for the specified purposes.
Decree 10,316 of April 7, 2020 (Executive Power - Regulations).	Regulates Law 13,982 of April 2, 2020, which establishes exceptional social protection measures to be adopted during the period of coping with public health emergency of international importance, resulting from the coronavirus (Covid-19).
Article. 2nd Ordinary Law 13,998 of May 14, 2020 (Legislative Branch - amendment). Articles 2nd "caput", 2b and paragraph 13	Promotes changes in the emergency aid established by Law 13,982 of April 2, 2020 and makes other provisions.

Source: Research data.

### 2.2.1 The beginning of deliberate emergency actions: the emergency benefit

The emergency benefit initially constitutes the main source of income during social isolation, for various social subjects, whether in formal or informal work, employer, or employee. So that they could pay for their basic needs to have financial assistance, a kind of

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minimum income, the emergency benefit was created as social protection during the period of fighting the pandemic.

The destination was for the most vulnerable part of the population, among which are the beneficiaries of the Bolsa Família Program and those registered in the Single Registry for Social Programs of the Federal Government (CadÚnico), citizens who already had a record with social assistance policies, as well as informal workers, self-employed and individual micro-entrepreneurs (MEI) (Cardoso, 2020).

The definition of the value went through political discussions with an initial forecast of R\$ 200.00 as reported above (Brazil, 2020d). After evaluations, the amount of BRL 600.00 was defined for a period of three months, and in the same family, two people could receive the aid, meaning BRL 1,200.00, an amount above the minimum wage in force in Brazil, in 2020. For the single-parent family, whose head is a woman, the monthly amount was R\$1,200.00, sanctioned by the Federal Senate (Brazil, 2020f). On September 1, 2020, according to an interministerial communication, the aid was extended for another four months in 4 installments of three hundred reais (BRL 300.00) (Brazil, 2020h).

The operationalization of emergency aid established some criteria and priorities for receiving it - a measure that ended up leaving informal, self-employed, and unemployed workers last. The first criterion was the use of the database of the Single Registry for Social Programs of the Federal Government. The priority of receiving was for those registered until March 23, 2020, and those people registered in the Cadastro Único and who managed to meet the requirements for receiving emergency aid, there was no need to register again on the Caixa Econômica Federal website (Brazil, 2020f)

Then, priority was given to families receiving assistance from the Bolsa Família Program, which should choose between Emergency Assistance or Bolsa Família, whichever was more advantageous. In the case of people without registration until March 20, 2020 and who were entitled to receive emergency aid, they should register on the website [auxilio.caixa.gov.br](http://auxilio.caixa.gov.br) or through the APP CAIXA - Emergency Aid. The follow-up of the request could also be consulted by these tools (Brazil, 2020f). Bill PL 873/2020 was approved with a proposal to expand the beneficiaries of emergency aid.

The project was transformed into Ordinary Law 13,998/2020, with the inclusion of farmers and family members, day-laborers, truck drivers, paper collectors, street vendors, artists, fishermen, taxi drivers, waiters, partners in inactive companies and teenage mothers. It was mentioned that beneficiaries who were above the Income Tax exemption ceiling - R\$ 28.6 thousand in 2020, should return the amount of aid, in the form of Income Tax, in 2022. Therefore, there was a change in Law 13,982/2020, as to rules on emergency assistance, and the suspension of social security and assistance benefits for the elderly, people with disabilities or people with serious illnesses is prohibited (Brazil, 2020e).

In the law, among the requirements, the following are identified: being over 18 years of age; not having formal employment destined for self-employed workers with informal income, not being a public agent, including temporary ones, nor exercising an elective mandate; social security or assistance benefits, unemployment insurance or any other federal income transfer program other than Bolsa Família; having a monthly per capita family income (per person) of up to half the minimum wage (R\$522.50) or total monthly family income (everything the family receives) of up to three minimum wages (R\$3,135.00); not having received taxable income in 2018 above R\$ 28,559.70; being unemployed or performing certain activities as an individual microentrepreneur (MEI), or being an individual or optional contributor to the General Social

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Security System (RGPS), or being an informal worker registered in the Single Registry for Social Programs of the Federal Government (CadÚnico) (Brazil, 2020e).

In view of the stipulated focus and priorities, the question is: money for these flow into public budgets?

## 2.2.2 Origin of resources - health and education

For people who are the focus of emergency benefits, two areas of public investment are essential for training and better living conditions: education and health. In addition to the emergency benefit, applications in these areas stands as priorities when fighting the Covid pandemic<sup>19</sup>. In view of this, the reality of financial transactions in the two areas raises an alert for doubts regarding the resources used by the federal government's budget reprogramming, when the values of the 2020 budgets are changed.

This raises concerns about how the amounts are simultaneously credited and debited. According to the government's transparency website, on April 16, 2020, the budget adjustments of amounts credited and canceled in the Ministries of Health and Education to combat Covid-19 are shown in table 2.

**Table 2**  
*Changed features*

Organs	Credited values (BRL)	Canceled values (BRL)	Balance values (BRL)
Ministry of Health	16,331,906,017.00	5,667,022,947.00	10,664,883,070.00 - C
Ministry of Education	615,300,715.00	526,741,583.00	88,559,132.00 - C

**Source:** Adapted from Portal da Transparência, 2020. *Caption:* BRL (Brazilian currency).

The balances represent the financial availability and are calculated by the difference between credits and debits. Thus, the balances in the areas of health and education were R\$10,664,883,070.00 and R\$88,559,132.00, respectively. Cancellations in healthcare correspond to 34.69% of credited amounts and the balance is equivalent to 65.31% of the original number of credited amounts.

Cancellations in education correspond to 85.61% of credits and the balance is equivalent to 14.39% of the original number of credited amounts. Therefore, it is necessary to identify the origin of credits and cancellations.

When values are canceled, they return to the credited values, that is, to their origin. We highlight, in table 3, the origins and allocation of resources for the actions disclosed on the Transparency Portal.

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**Table 3**

*Federally altered resources for Covid-19*

Credit origins	Destination / Ministries	Values in R\$	Actions
Resources from the federal coffer in 2020	education - credits	600,371,072.00	Fighting the pandemic– national. Fighting the pandemic.
	education - cancellations	261,000,000.00	Support to infrastructure for basic education – national.
	health - credits	3,776,324,801.00	Confronting the pandemic - in the state of Tocantins.
	health - cancellations	3,534,972,351.00	Temporary increase in the cost of primary health care services to meet targets – national.
Income from federal coffers in 2020	education - credits	14,929,643.00	Confronting the pandemic – Goiás
	education - cancellations	265,741,583.00	Diverse actions of basic, professional, and higher education programs.
	health - credits	1,575,174,504.00	Confronting the pandemic - in the states of Tocantins, São Paulo, Sergipe, Rio Grande do Sul, Roraima, Rondônia, Rio Grande do Norte, Pernambuco and Rio de Janeiro
	health - cancellations	586,181,742.00	Actions linked to programs of specialized health care.
Free Social Security Resources in 2020	health - credits	1,188,352,144.00	Confronting the pandemic in the states of São Paulo, Rio Grande do Sul, Rio de Janeiro, Paraíba, Maranhão, Rio Grande do Norte, Alagoas, Amapá, Acre and the Federal District.
	Health - cancellations	1,198,187,458.00	Structuring of specialized healthcare units - Regional Public Hospital (Palmeira das Missões – RS). Temporary increase in the cost of primary health care services to meet targets in the state of Paraíba.
2020 resources that must be used in social security.	health - credits	347,681,396.00	Fighting the pandemic
	health - cancellations	347,681,396.00	Temporary increase in the cost of primary health care services to meet targets – national.
Resources from previous years that must be used in Social Security	health - credits	9,444,373,172.00	Fighting the pandemic

**Source:** Adapted from Portal da Transparência, 2020. Caption: Vr. (values). R\$ (real - Brazilian currency).

In summary, the amounts canceled in health and education returned to the federal coffer in 2020. These resources should be used in social security and for the actions specified in table 2. Therefore, there was a reduction in the applicability of social resources with cancellations in both areas, being perhaps just a redistribution of budget credits for actions against the Covid-19 pandemic but obscures the information on new investments or credits for two essential areas in combating the coronavirus and in normal situations, such as the fields of health and education. To elucidate this information, the federal government expenditures for the periods of March and April 2020 are transcribed, as shown in table 4.

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**Table 4**

*Federal government expenditures in March and April 2020 - COVID-19*

Nature of expenses - budget changes with credited resources - March	Nature of expenses - budget changes with canceled funds - April
Education - R\$615,300,715.00	Education - BRL 526,741,583.00
Expenses with equipment, works, real estate, long-term materials, etc.	Expenses with equipment, works, real estate, long-term materials, etc.
Expenses with materials and payments to service providers, etc.	Expenses with materials and payments to service providers, etc.
Health - R\$16,331,906,017.00	Health - R\$5,667,022,947.00
Expenses with materials and payments to service providers, etc.	Expenses with materials and payments to service providers, etc.
Expenses with equipment, works, real estate, long-term materials, etc.	Expenses with equipment, works, real estate, long-term materials, etc.

**Source:** Adapted from the Transparency Portal, 2020. R\$ - real / Brazilian currency.

The analysis of the amounts credited for education expenses and the amounts canceled confirms the balance of R\$88,559,132.00 for education needs. In the health area, the balance is R\$10,664,883,070.00. Complementarily, the expenses are shown in table 4. The comparative analysis reveals that the amount credited to education, R\$339,371,072.00 (55.15% of the total) were for "resources not intended for consideration or the identification of expenses with public health actions and services or related to maintenance and to the development of education"; R\$275,929,643.00 (44.84% of the credits) are "resources for expenses with public health actions and services" (Blog, 2020).

On the other hand, it appears that cancellations in education were R\$526,741,583.00 and refer to cancellations of resources for expenses with maintenance and development of education (Table 5).

**Table 5**

*Budget changes - credited and canceled resources*

Iduso - budget changes with credited resources	Iduso-budget changes with canceled resources
Education - R\$615,300,715.00	Education - BRL 526,741,583.00
Resources for expenses with public health actions and services - R\$275,929,643.00.	Resources for expenses with maintenance and development of education - R\$526,741,583.00.
Resources not intended to offset or identify expenses with public health actions and services or related to the maintenance and development of education - R\$339,371,072.00.	
Health - R\$16,331,906,017.00	Health - R\$5,667,022,947.00
Resources for expenses with public health actions and services - R\$16,331,906,017.00.	Resources for expenses with public health actions and services - R\$5,657,583,890.00.
	Resources not intended to offset or identify expenses with public health actions and services or related to the maintenance and development of education - R\$ 9,439,057.00.

**Source:** Adapted from the Transparency Portal, 2020. R\$- Brazilian currency/real

In the health areas the credits of R\$16,331,906,017.00 are for application in "resources for expenses with public health actions and services" (Blog, 2020). In cancellations, the total of BRL 5,667,022,947.00 was BRL 5,657,583,890.00, equal to 99.83% of the total cancellations of "resources for expenses with public health actions and services", of which BRL

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9,439,057, 00 correspond to 0.17% for “resources not destined to the counterpart or to the identification of expenses with public health actions and services or referring to the maintenance and development of education”.

### 2.3 Previous Studies

Several research were developed with a focus on the distribution of resources in Brazilian public policies, especially in the social field. The authors Limonti *et al.* (2014) emphasize the systematic process of social policies in the field of education in two moments. In the 1990s with the financial reformulation of basic education and in 2006 with the approval of the Fund for Maintenance and Valorization of Elementary Education and with the financial reorganization of basic education through the approval of the Fund for Maintenance and Development of Basic Education and Valuing Education Professionals in the municipalities of the state of São Paulo.

The process of change culminated in distortions and inequitable distribution of education resources in the municipal sphere of São Paulo, as the redistribution originated from the smallest to the largest municipality and not the other way around, leading to inequities in the provision of public education and in the structure budget financial (Limonti *et al.*, 2014).

From the perspective of social innovation and the evolution of public policies, the study by Quirino, Alvarenga, Baroni and Goulart (2015) about the Minha Casa, Minha Vida housing program demonstrates that it is a real and distributive policy, highlighting the importance of the role of the State as an inducing and articulating agent in the evolutionary path of public housing policies.

Another study is by Menezes (2017), whose research was the analysis of Brazilian tax policy as a public policy in accordance with the Special Program for Tax Regularization approved by the Chamber of Deputies. For this purpose, the Lowi Theory was applied to identify the behavior of actors in decision-making and the interests subjugated to action. The results pointed out the hybrid characteristics with coalitions that tend to redistribute politics due to the associations.

Corroborating the research by Guimarães (2019) that elucidates the framing of Brazilian public policies according to the model of political arenas by Theodore J. Lowi (1972), generating the following questions: there is a policy arena (distributive, constitutive, regulatory, or redistributive) that prevails, whether in the process of proposing evaluations, or during their consideration, or in the constitution of the report of the standing committees? Is there greater parliamentary interest in control activities linked to the distributive power arena?

Table 6, referring to the studies by Guimarães (2019), presents the numerical and percentage distribution of public policies by power arenas in five moments: i. in the applications submitted; ii. in the chosen public policies; iii. in the opinions presented; iv. in the reports, and v. in the reports submitted on time.

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**Table 6**

*Numerical and percentage distribution of public policies by the power arenas of Lowi's (1972) model at different times, in the 2014-2017 quadrennium*

Different moments, in the quadrennium 2014-2017	Requirements presented		Public policies chosen		Opinions presented		Reports		Reports on time	
		%		%		%		%		%
Arenas of Power										
Distributive	29	40.9	25	40.3	19	40.4	18	42.9	17	46.0
Com stitutive	15	21.1	14	22.6	11	23.4	9	21.4	7	18.9
Redistributive	15	21.1	13	21.0	9	19.2	8	19.0	6	16.2
Regulatory	12	16.9	10	16.1	8	17.0	7	16.7	7	18.9
Total	71	100	62	100	47	100	42	100	37	100

**Source:** Adapted from Lowi (1972) for the period 2014 to 2017.

Table 6 shows that the hypothesis that most public policies fall within the scope of the distributive power arena – characterized by applicability in individual conduct and remote probability of coercion – is easily proven. The proportion of public policies in the distributive arena is always on average above 40% at all times analyzed, with 42.9% of the reports, and 46% of the reports within the terms of Res. 44/13.

### 3 Methodological Procedures

A qualitative, bibliographical, and documentary research was developed. The first procedure was to carry out a review of narrative literature on public policies, Lowi's theories, especially the distributive one, and the Covid-19 pandemic (Da Silva, 2019). The exploratory search had as source the online databases Scientific Periodicals Electronic Library (Spell) and Scientific Electronic Library Online (SciELO), Ebsco and Web of Science.

For the documentary research (Sá-Silva et al., 2009), quantitative and qualitative data were collected through the federal government's websites to capture information on the arrangements for implementing and distributing the emergency benefit, and on the intervention of the TCU for control and accountability) in table 7.

**Table 7**

*Types of information and data source for document research*

Types of informations	Source
Interministerial communiqué, reports and other documents	<a href="https://www.gov.br/planalto/">https://www.gov.br/planalto/</a> , Welblog <a href="https://www.transparencia.org.br">https://www.transparencia.org.br</a> <a href="https://www.camara.leg.br/noticias">https://www.camara.leg.br/noticias</a> <a href="https://www12.senado.leg.br/noticias">https://www12.senado.leg.br/noticias</a>
CadUnico	<a href="https://www.gov.br/cidadania/pt-br/acoes-e-programas/cadastro-unico">https://www.gov.br/cidadania/pt-br/acoes-e-programas/cadastro-unico</a>
TCU	<a href="https://pesquisa.apps.tcu.gov.br">https://pesquisa.apps.tcu.gov.br</a>
Laws, Decrees	<a href="https://e-diariooficial.com/">https://e-diariooficial.com/</a>

**Source:** Research data.

For data selection, a qualitative exploratory and descriptive approach was adopted (Creswell, 2009). This intentional data selection process comprises a wide range of public documents related to the policies adopted to fight the Covid 19 pandemic in Brazil. To verify the quality of the selected documents, the criteria pointed out by Flick (2009) were taken as a basis: authenticity, credibility, representativeness, and significance of the document.



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As for the specific source of the data, it was necessary to consult the budget credits published by Provisional Measure, including that of nº. 957/2020 published in the Federal Official Gazette on April 2, 2020.

In continuity, the consultation outlined the Brazil Transparency Portal (Blog) in open parameters and TCU-Sentences data and data on the agency's online page. To better understand the information used, the sequence in item 2.2 was presented. The description in chronological order was permeated to demonstrate the actions, agents and government agencies involved in the construction up to the deliberation of the benefit and its monitoring.

To complete the methodological procedures, an interpretive analysis of the data was carried out, which involved the calculation of quantitative resources and their mutations between government areas.

#### 4 Results and Analysis

The data from this research claim that the population is aware of the use of public resources, especially their distribution in the initial period of the pandemic. It is stated that the resources destined to the emergency benefit and actions should be directed to health and education, in large part. However, this was not the reality verified by the data disclosed on the transparency portal. For example, in education there was a reduction of investment in research and in the health area there was a reduction in resources for basic health care.

The prerequisites established for access to emergency assistance with extraordinary credits granted to the Ministry of Citizenship are considered to have a strategic nature. The immediate strategy is to direct financial resources to the lower economic class and to those people whose household budget was heavily affected by the onset of the Covid-19 pandemic. This action is typical of distributive politics (Lowi, 1976; Marcuso, & Moreira, 2013; Limonti *et al.*, 2014), this form of politics is more common (Guimarães *et al.*, 2019). The prospective strategy is to take advantage of the current situation to control informality in the country, since there was a need for inclusion in the Single Registry and regularization of the Individual Taxpayer Registry (CPF).

This database will in the future allow the government to take steps so that all activities are registered and formalized before the competent bodies for greater tax collection. This strategy facilitates TCU's control and accountability (Brazil, 2014).

On the other hand, for social policies, there is the challenge of continuing this aid, which must be transformed into a basic minimum income for all people who do not have economic capital, emphasizing the preference for attention to extreme poverty and situation of poverty, through conditionalities that foster the development of people's capabilities and better living conditions.

Therefore, we pay attention to the final process of the public policy cycle, highlighting the role of the Federal Court of Accounts (TCU) in the function of control and transparency, which is possible due to the critical points that led to the emergence of the bureaucracy of the control with the 1988 Brazilian Constitution and the Fiscal Responsibility Law (Aranha, & Filgueiras, 2016; Filgueiras, 2018; Ferreira, Fraga, & Teodósio, 2019).

TCU's action is deterministic and in the case of emergency aid, this body advised that all the names of social subjects who benefited from emergency aid were published on the Transparency Portal, by municipality, to assess irregularities, enabling transparency and control measures on the expenses that involve the payment of the benefit.

There would also be the crossing of information through the CadÚnico, the Federal of Revenue, the Social Security, and the Department of Labor (TCU, 2020a) according to Brazil (2014). Among these aspects: the understanding of changes and the origin of the values of this benefit, the identification prerequisites and how the release, control and accountability of resources was carried out.

TCU's role has always been and will be essential in this emergency moment, so that fraud and damage to public resources are avoided, peculiarities leading to cancellation of the emergency benefit and returning unduly received amounts, as was the case with some military and middle-class youth, for example (TCU, 2020bc).

Finally, the data demonstrate the complexity of a public policy, and it is important to know the notion of the cycle of a given policy (Secchi, 2014), the construction of social problems and the issue of agenda power (Subirats, 2007; Kingdon, 2017).

Also needed are the formation of an agenda and decisions in public policies (Capella, & Brasil, 2015), coalitions in defense of epistemic communities (Simielli, 2013; Silva, 2017), the implementation (Almeida, 2005; Martínez, 2006; Guicheney, Junqueira, & Araújo, 2017; Lotta, 2018), the monitoring and evaluation of government policies and programs (Jannuzi, 2017), as well as participation, social control (Almeida, & Tatagiba, 2012; Almeida, Cayres, & Tatagiba, 2015), as well as having knowledge of accountability, control bureaucracy and democracy (Aranha, & Filgueiras, 2016; Filgueiras, 2018; Ferreira *et al.*, 2019).

The role of institutions in the executive and legislative spheres at the federal level is highlighted, as well as the pressure exerted by state and municipal executives, who acted promisingly, but not immediately, to mitigate the damage caused by measures to prevent contamination by Covid 19.

This action must be long lasting to guarantee and protect Brazilian citizens from future losses if the requirements of public accounting and the LRF are not observed if they do not seek a fiscal balance.

Distributive policies are easier and can be disaggregated and distributed into smaller units, and “each unit more or less in isolation from the other units and from any general rule” (Lowi, 1964, p. 690), makes it possible to satisfy different interests. time without generating conflicts and the benefits is grouped considering the interests of some and the prejudices of others.

Therefore, Marcuso and Moreira (2013) perceive distributive policies as formulated by organized interests that each defends their portion to the detriment according to the dialectic of mutual interdependence. This condition happens with the tax benefits to the Brazilian business community, contrary to the public interest (Menezes, 2017).

Arrangements for the emergency benefit have not attracted the necessary attention from the media and other social agents in terms of transparency and effectiveness (Marcuso, & Moreira, 2013) granted to the population with lower income, in relation to the manipulation of resources in essential areas to cover this demand can cause immeasurable damage mainly to this same population.

## 5 Final Considerations

The study aimed to evidence the origin of the resources and the process of implementation and distribution of the emergency benefit destined to the popular classes, comparing with Lowi's distributive theory, and justifying the control and accountability. This benefit can be considered a contingent public policy as it has a fixed period for the distribution

of financial resources, which differs from the public policy cycle, such as programs such as Bolsa Família.

This benefit aimed to mitigate the impacts suffered in the situational and permanent scope of those subjects in social vulnerability in the pandemic. On this premise, this article contributes in terms of public policies and the need to monitor the control of public accounts. Thus, the authors' conception brings as its main challenge the targeting and manipulation of budget values that shift between essential areas to control the pandemic.

These are accounting aspects for the observance of the strategy and adoption of emergency measures according to Lowi's (1964) distributive theory, especially in the pandemic phase, which requires adjustments in the values of public budgets. This research contributes to the sense that it adds to the evolution of the authors' research (Costa, 2020; Liu *et al.*, 2020; Shinghal, 2020) on the pandemic in terms of health and economic-social, moving towards the political-accounting-social field.

It is reiterated that the review carried out in the disclosure of budget data demonstrates the need for extensive debates, discussions, monitoring and inspection of actions to combat Covid-19, in particular the financial release of resources that involves a change in credited and canceled amounts in the initial budgets. It is considered that for the areas of education and health, which a priori are priorities and in a period of even more relevant pandemics, cancellations could not have been made.

There was, therefore, a financial management of the resources of these areas, with the canceled amounts being returned to the origin, to the federal government's coffers, to be allocated to specific actions in the fight against the Covid-19 pandemic, and such actions depend on, or are linked to the areas of health and education. In this aspect, the design aspects of budget resources, redistribution and the pandemic scenario in Brazil correspond to the initial aspects related to the deliberation of the emergency benefit for the popular classes.

It is noteworthy that the formulators of the emergency benefit must pay attention to the LRF in relation to the forms of compensation and adjustment of the waiver to the planned budget and ensure sustainable governance conditions without harming citizens in the future (Marcuso, & Moreira, 2013).

The application of the Lowi Distribution Theory (1964) in the emergency context demonstrates that there were failures in the distribution of this benefit due to the bad faith of some citizens, who did not fit within the scope of the policy, and points out a lack of focus, and the need for intervention by the TCU. As contributions, it is pointed out the action of control by TCU through coercion to citizens who enjoyed the emergency benefit, but do not fit within the prerequisite of the social policy of the emergency benefit. Thus, the agency's action enables the return of resources to the public treasure, and the application of Lowi's Distribution Theory (1964).

Considering the usual scenario of social inequalities in Brazil, the new pandemic scenario postponed the much-needed construction of other social policies to mitigate the serious social problems of most of the Brazilian population. In a post-pandemic future, this situation can get much worse if these actions are not considered in the context of a profound human, political, economic, and social crisis involving education, health, work, and social relations that lead to a lack of empathy and turn to digital relationships that do not meet the needs of physical coexistence between people.

The limitations of this study reflect the initial moment when resources were manipulated to meet the contingent social policy and not the entire process throughout the year to continue this policy. We recommend further analysis of this social policy and Lowi's theory in each of

the phases, in addition to the transparency of Public Accounting and compliance with the fiscal responsibility law in 2020.

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