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Brazilian Constitutional Financial Law and the Role of Public Policy Planning

*Derecho constitucional financiero brasileño y el papel
de la planificación de las políticas públicas*

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RESUMEN El derecho financiero brasileño se sitúa en el plano constitucional con el objetivo de posibilitar la realización de políticas públicas que atiendan a los derechos y garantías fundamentales. La escasez de recursos exige que los *stakeholders* de las finanzas públicas actúen de forma racional y eficiente. En este artículo, discutiremos cómo la legislación constitucional e infraconstitucional ha dotado al ordenamiento jurídico brasileño de instrumentos que pueden posibilitar la realización de políticas públicas. Sin embargo, la planificación racional no debe excluir la participación social en su formulación.

PALABRAS CLAVE Finanzas públicas, derecho financiero, políticas públicas, derechos fundamentales, participación popular.

ABSTRACT The Brazilian Financial Law is based on the Constitutional Law, in order to allow the implementation of public policies. The human rights and social guarantees established in the Constitution must be respected. However, the lack of resources causes public agents to act rationally and efficiently. Therefore, the planning of public policies is essential. In this article, we will discuss how the constitutional legislation has provided the Brazilian legal system with instruments that can facilitate the achievement of public policies. However, rational planning should not dispense with social participation in its formulation.

KEYWORDS Public finance, financial law, public policy, human rights, social participation.

Introduction

The scarcity of resources requires the use of rationality to meet social expectations more efficiently. As these social needs grow and take on increasingly specific characteristics and magnitudes, the application of resources tends toward selectivity. Thus, the equation of necessity versus possibility has always been a tension for financial law. Today, complex societies face the same challenge, but in an amplified form.

The use of logical and rational models is crucial for the effective planning of public policies. However, it is equally important to ensure active public participation in the planning, monitoring and evaluation processes. This participation is essential for monitoring the use of public resources and should be taken into account.

The most socially relevant part of the execution of public expenditure is directed towards the implementation of public policies. Public policies are the means by which the state fulfills its social responsibility to provide citizens with the best possible conditions for living together in complex societies such as ours. In fulfilling this role, political agents, with the support of public agents, seek to implement public services such as education, sanitation, health and public safety, legitimizing the State as an entity that survives on taxes (Reis, 2020). Consequently, the public administration must meet the expectations of all the divisions within modern society, exercising a role of distributive justice in the broadest sense to ensure a minimum level of assistance to the underprivileged (Santos, 2011).

These social desires are guaranteed by the Constitution of the Federative Republic of Brazil of 1988 (Leite, 2022). To achieve this end, public finance works with a complex legal framework, which must be in dialogue with the planning of policies to be implemented and presented in the budget piece. Since resources are scarce, planning becomes a relevant tool to efficiently allocate the resources available to the state to meet the expectations of citizens (Leite, 2022).

In this article, we will discuss how the Constitution of the Federative Republic of Brazil incorporates the importance of public policies for the achievement of citizens' fundamental rights and the importance of rationality in the planning of public expenditures, bringing as examples planning models for the elaboration of public policies and the danger of distorted models of administrative morality. We will also discuss how social participation is an important part of this rationality.

The methodology used is qualitative, with documentary analysis of norms and specific cases that have already been the subject of study. The method used is hypothetical-deductive. It is also a bibliographical research to support the theoretical and essayistic arguments of the work.

In order to fulfill the objective of the article, this introduction presents the topics and their relevance, explaining the perspective and the methodological paradigm chosen by the author. Next, we discuss the theoretical-legal basis of the subject of the article, ranging from constitutional norms to the laws that govern the Brazilian public budget, going beyond normativity to the importance of principles such as simplicity and

legitimacy in the preparation of the budget piece. Subsequently, we bring two factual examples of public policies: a Brazilian case of family farming, Pronaf, and a case study of the regulation of electronic cigarettes in Indonesia, which highlights the emergence of a new model, the anti-cigarette model design in public policy planning, a model that can be considered as a deliberate instrument of distortion of rational models of public planning. Subsequently, we intend to add the importance of social participation in instrumental rationality. Finally, final considerations complete the approach of the work by emphasizing social participation in the moments preceding the promulgation of the budget law.

Public Finances and Constitutional Law

The implementation of public policies is one of the purposes of the Brazilian Constitution (Silva, Rodrigues and Ribeiro, 2023). Our constitutional text, promulgated when the country emerged from a military dictatorship, tried to protect as much as possible the complex society in which rural Brazil had transformed itself in the past into a complex, multifaceted society, rich in ethnic, cultural and social diversity, with cleavages that deserve a different view from the manager of public policies. Thus, as an economically prosperous country, Brazil could not fail to express and protect the immense cultural wealth of its people. In order to maintain its cultural capacity, the State must ensure a minimum of dignified living conditions for its citizens (Santos, 2011).

Thus, the 1988 Constitution established fundamental foundations or clauses that support the Brazilian social pact. Revenues from the collection of taxes, or the central part of these revenues, must seek, above all, to comply with the postulates of the Constitution, which are

Art. 3. The fundamental objectives of the Federative Republic of Brazil are:

I - To build a free, just and supportive society;

II - To guarantee national development;

III - Eradicate poverty and marginalization and reduce social and regional inequalities;

IV - Promote the good of all, without prejudice based on origin, race, sex, color, age or other forms of discrimination.

This complex society is the basis for the economic, cultural and social development of the nation. With its support, the State must reciprocally support the elimination of socioeconomic and regional distortions and promote the well-being of Brazilians (Silva, Rodrigues and Ribeiro, 2023). The 1988 Constitution's commitment to fundamental rights legitimizes the fiscal state to provide for the collection of revenues to cover public expenditures, which leads Leite (2022) to address fiscal law from the perspective of a "fiscal constitution". The Constitution also guarantees fundamental and social rights, as in its art. 6:

Art. 6 Social rights are education, health, food, work, housing, transportation, leisure, security, social security, protection of maternity and childhood, and assistance to the destitute, in the form of this Constitution.

Single paragraph. Every Brazilian in a situation of social vulnerability shall have the right to a basic family income, guaranteed by the public authorities in a permanent income transfer program, the rules and conditions of access to which shall be established by law, in accordance with fiscal and budgetary legislation.

These social rights must be guaranteed in democracies. The growing social demands in the Brazilian democracy, in a complex society such as that created by an economically prosperous country like Brazil, must be met in a scenario of scarcity. The problem of migrants has already been addressed by authors such as Chaloub and Guerra (2022) from the perspective that the planning of public policies to protect them is in the Brazilian constitutional framework. Thus, contrary to the factual reality of scarcity, social needs increase, as predicted by Wagner's Law, presented by Bastos (1997: 26), and spread to serve those who take refuge in Brazil.

Since the scenario refers to the responsibility of executing more with less available resources (Leite, 2022), it is essential to plan the national budget. The legislative framework that has provided the legal system with a system in which different legal statutes communicate, with a dialogue between institutions such as the Parliament and the Executive, despite the participation of different stakeholders, imposes on the State the obligation to plan the balance between expenses and recipes. Several variables influence the State's decisions on which objectives should be prioritized and financed through public expenditure. Although there is an intrinsic political component in the allocation of resources, which manifests itself mainly in budgetary legislation, it is essential that, once this legislation is established, the public administrator strictly follows the authorizations provided by the law (Bastos, 1997: 23).

Thus, even in a rigid way, with excessive control over the employees who execute the budget, the budget piece must comply with the constitutional commands, with the limitations that reality imposes, in the most efficient way possible. Without prior planning, this task becomes more complex or unfeasible. As Corralo and Oliveira (2023) explain: "By law, the public budget is used to plan and control the expenditure of public resources around the objectives and purposes established by the Constitution, that is, with the rights to health care, education, social security, among others" (Corralo and Oliveira, 2023: 94).

In this aspect, the multiannual plan, as the most comprehensive law in the national budgetary system, gains importance in the fiscal law. The role of the Multiannual Plan Law (PPA) is not as a budget stretched over more than one fiscal year, but as a critical part of the political discussion on the power to allocate the budget to fulfill art. 165 of the Constitution (Brazil, 2016).

The central objective of a budget is to ensure the efficient use of available resources. In an ideal scenario, it would be possible to compare the effectiveness of different

policies. However, the main task of a budget is to select the most appropriate costs. Thus, budget planning must allow us to do more, to provide more public policies, with less expenditure of public resources (Santos, 2011). This efficient allocation of resources suffers from a fiscal situation in which almost all of the Union's revenues are constitutionally linked to mandatory expenditures (Rezende and Cunha, 2013). Santos (2011) points out the need for adjustments for a practical approach to a topic of such importance:

In the same sense, the way the government's priority agendas were created, the preparation of the LDO and LOA without actually consulting the plan, the failure of the management plans and the overall plan monitoring model (read budget), the attempt to articulate a territorial planning study without correspondence with the PPA programs; and the organization of the PAC based on a clear segmentation from the PPA, among other elements, are clear evidence that the current formal structure is unable to adequately subsidize the government (Santos, 2011: 328).

In order to achieve this coordination between the legislative instruments that operate the national budget, it is necessary to know how the federal laws structure it. In addition to the legislation itself, the following topics will provide practical examples that demonstrate a dialogue between the law and the day-to-day application of Brazilian fiscal law, thereby enhancing our understanding of the structure of Brazilian legislation regulating public finances.

The Legal Structure of the Brazilian Public Budget

How the federal public administration can carry out the constitutional will involves the planning of public policies and their actual representation in the practice of public budgeting. To this end, the guidelines of the national budget system are found in the 1988 Constitution itself (Brasil, 2016):

Art. 165. Laws initiated by the Executive Branch shall establish:

I - the multi-year plan;

II - Budget guidelines;

III - annual budgets.

§ 1. The law establishing the multi-year plan shall regionalize the guidelines, objectives, and goals of the federal public administration for capital expenditures and others arising from this place and those related to ongoing programs.

[...]

§ 10. The administration must carry out budgetary planning to adopt the necessary means and measures to ensure the effective delivery of goods and services to society.

This triad of budget laws, the Multi-Year Plan Law (PPA), the Budget Guidelines Law (LDO), and the Annual Budget Law (LOA), are the bases through which revenue forecasting and the allocation of funds for expenditures can meet the most diverse social expectations.

As discussed in the previous subsection, the role of the PPA is crucial in ensuring that the Brazilian budget is enforced as state policy and not just a government choice. As a general budget law, the PPA can meet social expectations on a permanent basis, ceasing to be a bureaucratic tool and becoming more concrete in terms of the social development of the nation.

The LDO, in turn, outlines the guidelines that will guide the annual budget law; with a well-planned PPA, it will be able to reflect in the annual budget a reality that legitimizes the collection and payment of taxes.

Therefore, these three instruments must be well integrated and close to the social reality of the country in order to have legitimacy (Leal, 2010). The formal writing of laws also needs a greater degree of simplicity so that citizens can read and understand them (Leal, 2010). For example, when a public manager strives to reconcile his organization's goals and objectives with the limitations of the annual budget allocation, and actively engages in continuous communication with the budget planning and execution teams, he upholds the constitutional legislator's goal of injecting rationality and efficiency into public spending.

In addition to this triad, the Public Accounting Law and the Fiscal Responsibility Law will oversee how the Brazilian financial system is planned, executed and monitored, providing solid control over public finance managers. Spending limits are constantly discussed in relation to taxation (Blanco, 2020).

This excess and strengthening of the role of control has its origins in past fiscal messes and scandals, but is still criticized by authoritative writers (Santos, 2011). The tightening of control over strict compliance with the budget and execution does not allow, for example, supervision and control that visualizes the results of deliveries. The key point is that a strategic method in the management of fiscal resources emphasizes the importance of focusing on the results generated by government programs and initiatives (Rezende and Cunha, 2013).

Therefore, the fiscal constitutional law must include a set of norms and principles that govern the collection of revenues and the allocation of public expenditures, which provides a basic set of regulations: the law of the multi-year plan, the law of the budget guidelines and the law of the annual budget. In this context, public law does not dispense with broad participation in its construction. In addition, it must follow standards of rationality that avoid the waste of public resources.

Rationality for identifying the Public Problem

Due to the complexity of the issue, some problems are very difficult to address adequately for the purpose of good public policy planning (Peters, 2017). Some issues, such as climate issues and global warming, are inherent to all societies. A problematic issue for public policy is the climate issue, which is fundamental to the challenges of mitigating global warming. The responsibility of today's civilization weighs heavily on leaders who are responsible for bequeathing a sustainable planet to future generations.

Therefore, it is necessary to understand how to approach public problems that are difficult to analyze and confront.

Complex problems and public policy planning

The first challenge is to distinguish between the main cursed problems, such as inequality, extreme poverty, and climate change (Peters, 2017). Some problems, such as social and economic inequality in Brazil, could fit into this complex problem scenario. From a survey of several players, policy scholars, and public problems, environmental problems were selected as the most difficult to solve, especially climate change. According to Peters (2017), academics tend to be more pessimistic about solving these problems than public managers (Peters, 2017).

Despite this pessimism, public policies such as the Bolsa Família adopted by Brazil demonstrate the ability to fight poverty and hunger in a country increasingly affected by inequality.

Special attention should be paid to statements that promote the stretching of the concept, which is being stretched and often causes confusion between wicked and complex problems (wickedness or simply complexity), so that studies can apply appropriate methodologies to face each problem (Peters, 2017).

Rural economic development would be a complex problem, as this development needs to address environmental conservation and analyze social development. There are means to address social problems, whether they are feared curse issues or problems that are difficult to overcome by the national capitalist economic structure, that are centered on the instrumental rationality of planning public policies (Peters, 2017). Public administration must follow this path without abandoning popular participation.

The importance of the Problem Tree in the design of Public Policy

Designing the problem tree to understand a specific social need that the state must address allows the problem to be objectively identified and its identification to be given the priority it deserves. This first step allows the problem to be fully visualized.

However, the actors involved in formulating public policy sometimes need help in dealing with it. This requires simplification, which is done much more heuristically than by applying pure theory. Therefore, it is necessary to use logical models to construct public policy planning (Vesely, 2008).

The problem tree is therefore a tool for thinking, more than just a way of doing things. The process involves discussion and better visualization, exercising analytical capacity (Vesely, 2008).

Analyzing the moment when the creation of these logical matrices may have originated, the researcher will reach ancient Greece and its philosopher Aristotle (Bell, 2000). Aristotle divided the logic behind the structured matrix of a project, such as the construction of a statue, into 4 phases: the material phase, the form phase, the efficien-

cy phase, and the purpose phase. This process of understanding the world and its creative and problem-solving forces can still be applied today by public policy researchers. While these schematic structures are useful for better visualization and feasibility, Bell (2000) argues that they cannot be a straitjacket. In addition, different people from different cultures and distant countries can use the logical matrix, so it is not praiseworthy to be rigid, but to stimulate brainstorming in different scenarios (Bell, 2000).

To illustrate how instrumental rationality should be applied to public spending, the Brazilian Controladoria-Geral da União has created a step-by-step manual for planning and monitoring public policies in Brazil. This procedure begins with the identification of a public problem that needs to be addressed through the establishment or reinforcement of a certain public policy, which, once implemented as a public program, is subject to periodic inspection and monitoring to measure its results.

Now, in order to reinforce through examples of cases where there is a public policy planning and another where there is a deliberate action to eliminate it, we will bring up the Brazilian case of Pronaf and a case study of the regulation of electronic cigarettes in Indonesia.

A brief analysis of Pronaf¹ as a public policy design

In terms of public policies for Brazilian agriculture, in the 60s, 70s, and 80s, a policy aimed more at large landowners prevailed, moving towards greater democratization from the 90s with programs aimed at family farming.

Silva and Bernardes (2014), in an article in which they study logical structure as a methodology for evaluating public policies, discuss how the binomial growth versus development behaves in the analysis of the public family farming program, Pronaf (Silva and Bernardes, 2014).

While growth is based on the use of technologies that can harm the environment, the use of these technologies is legitimized if they harm the environment to a lesser extent. More democratic programs allow the achievement of social capital, with the importance of social institutions, cooperation and civility of the different social actors involved (Silva and Bernardes, 2014).

In the Brazilian agricultural sector, in addition to environmental concerns, there is a need to improve education and health policies while investing in agricultural production.

Looking at the logical structure matrix of Pronaf, the designed project had some problems, such as the imprecision of the objective indicators. The “end” of the program design based on agricultural GDP (Gross Domestic Product) cannot measure the impact of growth on the development of the region benefiting from the project (Silva and Bernardes, 2014). This is in line with what sociologists argue in the sense that progress and development cannot be limited to the economic aspect, but must reflect improvements in health, education and the environment.

1. National Program for the Development of Family Farming.

This scope is based exclusively on quantitative data; that is, the GDP photo may not reflect the social development of some regions when qualitatively analyzed, without this being measured in terms of an increase in material wealth (Silva and Bernardes, 2014).

Therefore, planning that takes economic development as the premise of the program must include social development as an evaluation parameter. Thus, the complexity of planning to achieve public policies requires the use of instrumental rationality resources to comply with the principle of efficiency.

As a credit policy designed to finance small farmers, Pronaf is an excellent example of planning that provides social protection, food for society, and a more sustainable environment. Moreover, Pronaf's strategy and planning can be fitted into the instrumental rationality that guides the planning and implementation of public policies, according to Aquino, Gazolla and Schneider (2021):

The operational dynamics of the financing modalities analyzed involve a sequence of interrelated stages that go from the federal to the municipal level. The whole process begins in Brasilia, where each program is designed and its operating rules are defined, such as the purposes of the credit, limits, deadlines and lower interest rates to encourage farmers to participate and make the ventures viable (Aquino, Gazolla and Schneider, 2021: 166).

By attempting to create mechanisms for the inclusion of small farmers in the national economy and creating conditions for the social and economic development of small farmers, Pronaf has proven to be a good practice established in the field of public policy in Brazil.

The danger of the state's stance against public policy planning

Up to this point, the essay has addressed the logical and legal structure of the allocation of public resources as a constitutional guideline, and provided examples of exercises in the use of rationality to better identify a public problem and direct an appropriate public policy to address it.

As an example of anti-policy planning, Newman and Nurfaiza (2020) address an exciting concrete case. For these authors, instrumental models of public policy formulation tend to dominate. In their article, Newman and Nurfaiza (2020) present a case study in Indonesia where an anti-model or the opposite of planning occurred in the actual performance of public finances in that country, which the authors call anti-design.

The analysis of Newman and Nurfaiza (2020) on a typology of 5 different models of public policy design highlights the last model, which would be anti-design. According to the authors, public policy design is a subject of debate among experts. The debate includes the question of whether public policies should be systematically designed broadly and comprehensively on the main policy issues, or whether it would not be safer and more realistic to make small changes to existing public policies (Lindblom, 1959; Dror, 1964, apud Newman and Nurfaiza, 2020. The ability of public policy design

actors to perform the formulation work in a linear or purely instrumental manner is questionable in terms of practical application (Newman and Nurfaiza, 2020).

Some authors argue that public policy design is possible, while others argue that it is not, for various reasons (Newman and Nurfaiza, 2020). Despite the doctrinal debate, well-designed policies can lead to good social outcomes.

In this case, however, some authors argue that this process is undemocratic in nature, as the affected population does not always participate with decision-making power in the design of the policy that applies to them (Newman and Nurfaiza, 2020). Most authors defending policy design tend to view it from the perspective of instrumental rationality, with linearity in the process that links public policy objectives to their outcomes (Newman and Nurfaiza, 2020).

When public agents deviate from the models traditionally accepted by administrative science, they may do so because of unpreparedness, disorganization, or lack of planning. However, there is a model that can be more harmful than the insidious way of dealing with public policies and the public budget, which is the part that predicts expenses and the collection of revenues to face them. This model, Newman and Nurfaiza, is called anti-design. In their article, Newman and Nurfaiza (2020) develop a typology that presents five models of public policy design: the ideal model, the functional model, the disruptive model, the non-design model, and finally the anti-design model.

Study of the regulation of electronic cigarettes in Indonesia: Public Policies: an anti-design model, the authors bring us to reflect on the existence of anti-design and its potential flaws in origin.

Indonesia, a developing country, has a bureaucracy with the power to implement public policies, as an example of efforts to combat corruption in this country. However, the case that is the subject of the authors' study demonstrates a case with anti-design characteristics: the regulation of electronic cigarettes (Newman and Nurfaiza, 2020).

In 2018, Indonesia began to intervene in the market of electronic cigarettes by imposing a surcharge on the liquid. Internationally, the control in this situation was unusual because global practices start with controlling distribution, sales, advertising, restricted areas for use/consumption, and age restrictions before applying the tax increase. Despite the religious issues against smoking, Indonesia has a strong tobacco industry that generates substantial tax revenues, so it is not surprising that the fight against the use of e-cigarettes began with a surcharge, given the total lack of regulation (Newman and Nurfaiza, 2020).

Since the surcharge on electronic cigarettes in most cases implies a migration to traditional cigarettes, and since this has not been monitored, it is not yet known what result the intervention adopted by Indonesia could have achieved. Therefore, the lack of objective reasons (lack of explanation of the policy adopted) can lead to the assumption that the regulation was only intended to benefit the country's tobacco industry. In contrast to the rational model, in which there is a public policy design with a public problem identified, objectives properly formulated, options analyzed, and appropriate instruments chosen, none of this was applied in this Indonesian example (Newman

and Nurfaiza, 2020). In this model, government intervention occurs without evidence of public policy design. Public problems are not defined. Goals are not articulated. Outcomes are irrelevant because they are not linked to a specific purpose (Newman and Nurfaiza, 2020). As the authors describe: “In the literature, the opposite of design is generally defined as pure politics, evoking partisanship, ideology, religion, or the mere construction of political coalitions” (Newman and Nurfaiza, 2020:12).

If, on the one hand, cigarette taxation is generally aimed at reducing addiction in the social environment (Silva, Rodrigues and Ribeiro, 2023), the way the authors approach public policy in Indonesia leads us to rethink the need for prior planning, including public participation.

However, in the cases explained by the author, to bring it into the context of this essay, we see that as our discussion is directed towards the democratic character, the decisions of a public policy formulation. The anti-design model, whatever its cause, veiled or not, it mischaracterizes any state process, delegitimizing public spending (Newman and Nurfaiza, 2020).

The rationality of social participation

In order for the budget to have this social-strategic character, the political decision to allocate resources must be preceded by a discussion of priority social needs, if possible with the participation of the population. In order to identify social needs, the discussion process must begin with the identification of a public problem, for which there are methods and studies. Thus, beyond the democratic character, it is rational to involve the population in the discussion on the allocation of resources to meet social expectations.

Thus, social participation in a dialogical perspective transcends the mere instrumental and bureaucratic rationality of the budgetary part to provide legitimacy and a more significant potential for adaptation to social desires. Analyzing this legitimacy that social participation gives to management, Jaramillo and Jaramillo (2022) argue:

Participation contributes to the efficiency of public management by improving the capacity of institutions to respond to social needs, allowing different perspectives and desires to come together and build consensus, thus reducing resistance from the environment, and therefore its results have greater probabilities of counting on the acceptance of interested parties (Jaramillo and Jaramillo, 2022: 112).

This adaptation considers that, as well as rationality in the structuring of public spending, discussion with the population involved in public policy is crucial to allocate public resources that better meet social expectations. Moreover, popular participation involves the opening of information and allows for vertical accountability of managers. At times, it will allow for compliance control and monitor the attitudes of managers who commit serious errors in planning public policies. Therefore, cross-sectional studies of public finances are essential to alleviate problems in social spending.

It is necessary to consider that efficiency is essential, so much so that the Constitution has made it a principle of public administration in its art. 37 (Brasil, 2016). However, in several passages of the same Constitution, the participation of the people is encouraged beyond the mere representative participation (political parties and elected deputies). In this sense, the concept of modern administration, with the notion that transparency and citizen access to the bowels of bureaucracy, attracts an extralegal principle of the right to good administration (Linazasoro Espinoza, 2018:105).

Good public administration begins to include citizens as co-creators of public values (Lima and others, 2023). Since the allocation of resources is preceded by the provision of resources derived from the collection of revenues from society, the administrative decision must include a third stakeholder among public budget actors: citizen participation. In this sense, Linazasoro Espinoza and Cornejo Martínez (2020) teach that:

The emergence of global administrative authority has led to the establishment of standards of transparency and publicity, participation, reasoned decision-making and legality, which promote an effective evaluation of the norms and decisions adopted and generate accountability of the global administrative bodies under control with the aforementioned standards [...]. As we have indicated, international organizations such as the OECD 'can be relieved because how decisions are made is of extraordinary importance' (Ponce Solé, 2019a: 49 y ss.), since the idea of good governance generates trust among citizens (2020: 61; my translation).

The trust of the governed in the administration, especially with the advent of electronic governments, includes transparency, efficiency and, above all, the opening of civil society participation in public governance (Lima and others, 2023). In the planning of the budget, in the discussion of the planning of the public policies that underpin it, and in many other matters of national life, there are layers of procedures in which the state must encourage the populations involved to participate and have a voice in the public shaping of policies.

From this perspective, we can be proud of the fact that the Constitution of the Republic has established the principle of efficiency as one of the guiding principles of public administration, providing financial standards for the implementation of public policies.

In this sense, the rational planning of the design of these policies must remain consistent with the legitimacy provided by the participation of society. The policy of transparency and openness thus provides the viability for accountability, which is essential from the point of view of administrative morality.

Conclusions

In this work, we have discussed the importance of planning public policies for a dialogue with the budget. In this exchange between institutions, governments and society, the application of rationality in the management of revenues and expenditures meets the constitutional principle of efficiency.

To this end, after the introduction, the theoretical framework discusses the importance of public finances in meeting the fundamental rights provided by the Constitution and the legal framework of the Brazilian public budget. Nevertheless, on a theoretical basis, examples of public policy planning are essential for building a more just and supportive society.

The legitimizing basis of state power is to meet the needs of complex societies and to maximize citizens' expectations of public authorities. The absence of planning would be a reversal of values. It could mean a return to the setbacks of autocratic and absolute regimes of the past, which always bring along with arbitrariness rumors of corruption and the obscure opacity of delay (Reis, 2020).

The Constitution of the Federative Republic of Brazil of 1988 brought the premises on which the budget and planning of public policies must be structured to achieve the common good.

In this work, it was essential to discuss how the adoption of rational models for the design of public policies can contribute to the achievement of the objectives of the State.

A specific type identified by Newman and Nurfaiza (2020), called anti-design, brings a potential risk to state policy planning, damaging the foundation of democratically adopted decisions in public spending.

As a limitation of this article, social reality is always more complex than any previous model. However, its use is the minimum level of rationality expected from the public manager.

The study of constitutional fiscal law can give legitimacy to rulers before taxpayers, bringing transparency to the world of Brazilian bureaucracy by including popular participation in the planning of policies and the public budget.

These were our reflections on the planning of public policies in dialogue with fiscal law for a complex and rapidly developing society such as Brazil.

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