

The public administration's 'engine room' in the fight against COVID-19

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The fight against the COVID-19 pandemic in Brazil requires integrated and coordinated strategies and actions involving different public policy agencies in the local, state, and federal governments, delivering essential services and emergency programs. Such services rely on public administration's functional areas, designated in this work as the "engine room." The study uses this particular intra-organizational dimension to describe and analyze the administrative functions in the adjustment of the death care services in a municipality, as the final link in the fight against the SARS-CoV-2. The empirical locus is the death care service of São Paulo, Brazil. The service was chosen because it is a public sector monopoly and São Paulo because of the municipality's size – one of the biggest in the world. The research adopted documentary analysis and interviews with local public managers, examining the back office of public administration focusing on finance, human resources, processes and information technology, procurement and contracts, logistics and operations, and communication and marketing. The study discusses the mechanisms of public organizations in the context of the pandemic. It leads to a reflection on the key points of such a health crisis considering different realities, recognizing the limits of analyzing an ongoing phenomenon.

Keywords: COVID-19; public management; intra-organizational dimension; functional areas; death care.

A Casa de Máquinas da administração pública no enfrentamento à COVID-19


O enfrentamento à COVID-19 no Brasil demanda estratégias e ações integradas e articuladas entre as três esferas de governo e seus diversos setores de políticas públicas para prestar serviços públicos essenciais e ofertar programas governamentais emergenciais. Para que essas ações públicas alcancem os cidadãos-usuários, as áreas-meio da administração pública, consideradas – metaforicamente – neste artigo como a Casa de Máquinas, entram em operação. Sob o prisma dessa dimensão intraorganizacional, este trabalho objetiva descrever e analisar as funções administrativas no ajuste do serviço funerário – elo final da cadeia de combate ao coronavírus em qualquer cidade. O locus empírico é o serviço funerário do município de São Paulo, escolhido pela sua magnitude e por ser monopólio do setor público. Usando-se da análise documental e da realização de entrevistas com gestores públicos locais, o artigo joga luz no back office pelas funcionalidades de finanças, recursos humanos, processos e tecnologia da informação (TI), compras e contratos, logística e operações, e comunicação/marketing, evidenciando as engrenagens das organizações públicas no contexto da crise sanitária e contribuindo para a reflexão sobre os pontos-chave que devem ser considerados em distintas realidades, ainda que com as limitações de uma análise de um processo em curso.

Palavras-chave: COVID-19; gestão pública; dimensão intraorganizacional; áreas-meio; serviço funerário.

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La 'Sala de Máquinas' de la administración pública en la lucha contra la COVID-19

El enfrentamiento a la COVID-19 en Brasil requiere estrategias y acciones integradas y articuladas entre las tres esferas del gobierno y los diversos sectores de políticas públicas para prestar servicios públicos esenciales y ofrecer programas gubernamentales de emergencia. Para que estas acciones públicas lleguen a los ciudadanos-usuarios, las áreas funcionales de la gestión pública, consideradas metafóricamente en este artículo como 'Sala de Máquinas', entran en operación. Bajo el prisma de esta dimensión intraorganizacional, este estudio tiene como objetivo describir y analizar las funciones administrativas en el ajuste del servicio funerario –el eslabón final de la cadena de combate al coronavirus en cualquier ciudad-. El locus empírico es el servicio funerario del municipio de São Paulo, elegido por su magnitud y por ser el monopolio del sector público. A través del análisis documental y de las entrevistas con gestores públicos locales, el artículo arroja luz sobre el back office por las funcionalidades de las finanzas, recursos humanos, procesos y tecnología de la información (TI), compras y contratos, logística y operaciones y comunicación/marketing, destacando los engranajes de las organizaciones públicas en el contexto de la crisis sanitaria y contribuyendo a reflexionar sobre los puntos clave que deben considerarse en diferentes realidades, aunque con las limitaciones de un análisis de un proceso en curso.

Palabras clave: COVID-19; gestión pública; dimensión intraorganizacional; áreas funcionales; servicio funerario.

1. INTRODUCTION

The health crisis in the face of the COVID-19 pandemic required adaptation from public administration to address the spread of the virus and the disease, challenging – politically and technically – the decision-making processes, and governmental structures and procedures all over the world. The Brazilian academia in the field of management and public policies contributed with several analyses – articles, technical notes, and outlook reports – discussing aspects of polity, politics, and policy of the fight against the pandemic, and its consequences. The studies are particularly addressing the different strategies adopted by Brazilian states and local governments, and explore a research agenda focused on economic impacts and social effects of the COVID-19 pandemic. The works examine public health, social service, and education policies, discussing and/or guide service delivery through the Brazilian public service systems such as the national health system (SUS) and national social service system (SUAS).

Although the pandemic is a recent phenomenon, there is a debate on good practices and failures of the Brazilian public sector's response. The discussions, however, focus mainly on the political-structural aspects, often neglecting the intra-organizational dimensions that operationalize such response – the 'state in action.' Therefore, this article takes another direction and emphasizes the inter-organizational dimension represented by the functional areas (Coelho & Valadares, 2019). These areas are the public administration's back office. They are a crucial object of study to understand the design and delivery of public policies, even though they may be 'invisible' to citizens-users, as it is the businesses' administrative function (and the staff working in these areas) to a client.

As an empirical locus, the study focused on the death care service provided by the municipality of São Paulo (PMSP). Deathcare is an essential public service in the face of the COVID-19 pandemic, featured continuously in the media (e.g., reports on hastily digging graves and an impressive increase in the number of burials,¹ many of which without wakes, to avoid agglomerations), but still unexplored in

¹ According to data released in the first half of June 2020 from the municipality of São Paulo, the number of burials in April of this year was 8,296 against 5,513 in the same month of 2019; in May 2020, 9,794 burials took place in the municipality, compared to 5,799 in May 2019.

scientific journals in the field of administration in Brazil. In the Spell/ANPAD database, for example, the result of a search using the terms “*serviços funerários*” (death care services) presents only four scientific articles – none of them approaching public administration –, which suggests a gap in the literature.

Thus, this study uses a framework based on the metaphor of the ‘engine room’ to describe and analyze the administrative functions of the PMSP death care services, urgently adjusted in March and April 2020 in the face of the COVID-19 pandemic. The research adopted documentary analysis (publications of the local government’s official gazette and bulletins) and interviews with local public managers. The next section presents the notion of ‘engine room’ as a metaphor to help to visualize and understand the technical-managerial work of the public administration’s functional areas. Section 3 contextualizes death care services as an object of study and presents the research’s methodological procedures. Subsequently, section 4 analyzes the PMSP’s challenges and solutions in each functional area. The section also offers a reflection considering the different realities in some of the Brazilian capital cities, based on the lessons learned from the case of São Paulo. Finally, the last section presents final considerations, summarizing the results, unveiling the study’s contributions and limitations, and indicating directions for a research agenda.

2. THE PUBLIC ADMINISTRATION’S ENGINE ROOM: METAPHOR AND FRAMEWORK²

In Brazil, the economic and social effects of the health crisis due to the COVID-19 pandemic, share the country’s attention with a political crisis in the federal government. In this context, the back office of public administration becomes, indeed, invisible. However, there are intra-organizational structures and processes in the public sector, metaphorically referred to in this article as the ‘engine room.’ The engine room is represented by the functional areas both in the macro-governmental sphere and within the public organizations.

The academic origin of this intra-organizational dimension in the public sector is the classic school of public administration. This dimension is visualized in the metaphor of organizations as machines (Morgan, 1996) and stylized in the mechanistic bureaucratic structure, oriented toward operational efficiency, as well as in the administrative management movement – supported by the principles of organizational design applied to public organizations (started with the works by Luther Gulick and William Willoughby) – in the early twentieth century. In Brazil’s history, these ideas emerged in the public sector in the 1930s, with the creation of the department of administration of the public service (DASP) in the period known as Estado Novo, under the leadership of Getúlio Vargas. During this period, importance was gained by the administrative rationalization applied to the public budget, the management of materials/assets, and the organization of personnel (Wahrlich, 1979).

If in the past these administrative functions referred to the bureaucratic-Weberian reform of government management, nowadays the engine room is (re)positioned in the interdependence between public and private actors and in the inter-organizational arrangements that characterize the ambiance of public governance (Ferlie, Lynn, & Pollitt, 2007). That is, it is not a closed system

² Some of the ideas in this section were first considered in a newspaper article written by three of the authors of this study. The article was published online by the newspaper O Estado de S. Paulo, on April 27, 2020, in its blog *Gestão, Política & Sociedade* (management, politics, and society), with the title “*A Casa de Máquinas da Gestão Pública na Crise do Coronavírus: o aqui e agora das áreas-meio nas ações emergenciais dos governos*” (the public management’s engine room in the coronavirus crisis: the ‘here and now’ of the functional areas in the governments’ emergency actions).

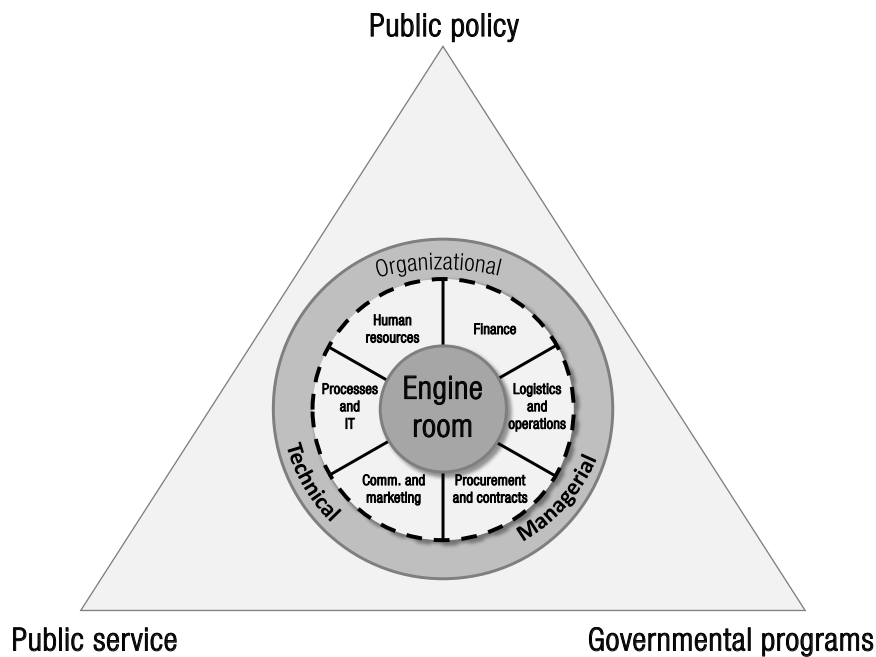
– isolated, rigid, and static – limited to the (internal) management of public agencies. Instead, it is an open system where principles such as results-based management, focus on the user-citizen, transparency, and administrative modernization determine how to deliver public services. In this scenario, public management policies (or management as public policy) become the masterpieces for the coherent and constant coordination of the various functional areas. For Barzelay (2003, pp. 18-19, our translation), “they are authorized means to try to guide, compel, and motivate the public function as a whole, [with] changes desired and implemented according to institutional rules and routines.”

In the public administration's engine room, systems and functions of a technical-managerial nature activate the ‘pulleys and gears.’ These systems are formed of structures and processes such as financial resources, responsibility attribution, management and allocation of personnel, the communicational process, and the supply of materials (Huerta, 2008). The technical subsystem focuses on the delivery of the task, and the management subsystem intermediates the relationship between the public organization and the citizen-user. Also, the management subsystem provides resources for the tasks' elaboration and implementation. The work by Lynn (2007) approaches public management as art that individuals in managerial roles (mid-level bureaucrats and public servants who are part of the administrative staff) practice to solve problems. Notwithstanding, the context of a pandemic requires accuracy in this art of interpreting problems, understanding challenges, and making urgent decisions to lead working teams and sort out problems such as political conflicts, legal aspects, and excess of control. The integration between the formal structure and the behavior of public agencies – which includes the organizational modeling juxtaposed to the improvisation of public managers who bypass the bureaucracy's systemic pathologies – stresses the management and leadership capacity that replaces the dichotomy structure vs. volition with the equalization (Cavalcanti, 2004).

In short, the question that emerges for the public administration's engine room in the current context is: how can it adjust its gears to respond to the multiple crises arising as a consequence of the COVID-19 pandemic, satisfactorily managing the functions of finance, human resources, processes and information technology, procurement and contracts, logistics and operations, and communication and marketing?

In this article, we propose a framework for the public administration's engine room (Figure 1). The proposal starts from the public sector organizational environment around public policies, with guidelines and regulations that unfold in the provision of government services and programs. In the intra-organizational dimension, at the meso level, three perspectives interpenetrate the management of the agencies of the executive branch, guiding their administrative functions. The organizational perspective involves the structure (management architecture and formal pattern of authority and positions) and administrative processes such as decision making and communication; the technical perspective covers the methods, instruments, and work tools that support the diagnosis of problems, the decision-making process, the projection of results and the fulfillment of actions; and the managerial perspective comprises technopolitical thinking and acting to mobilize organizational capacities and align actors to set goals. At the micro-level of the intra-organizational dimension, the engine room stands out reflecting the functional areas, which take the form of functions that process (in the Fayolist sense of planning, organization, execution, and control) finance, human, material, technological and information resources, that instrumentalize public management projects and activities and, in turn, allow governments and public organizations to act.

FIGURE 1 THE PUBLIC ADMINISTRATION'S ENGINE ROOM



Source: Elaborated by the authors.

However, this is not a model to assess - quantitatively and qualitatively - the organizational capacity of the engine room, but a form of bringing to the discussion the 'backstage' of the public management. In this case, it is the functional areas and administrative functions of government and public organizations that return to the research agenda that gave rise to the discipline of public administration in the United States between the end of the nineteenth and the mid-twentieth century - more precisely, between Woodrow Wilson's essay ("The Study of Administration", 1887) and Dwight Waldo's work on "The Administrative State" published in 1948 (Denhardt, 2008).

3. DEATH CARE SERVICES OF SÃO PAULO: CONTEXTUALIZATION OF THE OBJECT OF STUDY AND METHODOLOGY

Coping with COVID-19 in Brazil and guaranteeing citizens' right to life and well-being require congruent strategies and actions from different areas of the public administration, as well as multilevel governance of local, state, and federal governments. However, when the devastating effect of the pandemic increases locally, it is up to the local government to respond. How to proceed in the face of the increasing number of deaths?

Wuhan (China), Bergamo (Italy), New York (USA), Guayaquil (Ecuador) and Manaus (Brazil) are examples of cities around the world that have had to deal with the exponential growth in the number of deaths overloading the death care services and producing a deficit in local governments' response. With the number of deaths tripling compared to the monthly average before COVID-19 in many locations, the effects of the pandemic on death care services are severe. This requires

emergency measures that both guarantee epidemiological security and promote a moment of dignity for the deceased and their family. According to Zavattaro (2020), mass death management requires the attention of the public administration academic community and calls for the efforts of public organizations:

Within public administration research, we still see a gap when it comes to emergency management, training, and planning past death. Usually, researchers focus on positive emotions such as empathy and connection (Patterson, 2001), but the pandemic shows that, as a field, we need to pay increased attention to public organizations' role in death and closure (Patterson, 2018). While public organizations might prepare for a crisis that will cause deaths, there is still much to learn about exactly how to handle death logistics, as we see with COVID-19 (Zavattaro, 2020, p. 1).

Thus, the need for a public organizations' technical-managerial subsystem responsible for death care services is notorious and should encompass the entire sequence of events surrounding death and mourning. Such a system must provide guidelines that include multidimensional responses beyond the current manuals provided by the Brazilian Ministry of Health (Ministério da Saúde, 2020), which instruct how to handle bodies and conduct burials in the context of the pandemic. The International Committee of the Red Cross (ICRC) produced a document considering emergencies that result in a high number of deaths, such as the COVID-19 pandemic, specifying six fundamental elements regarding death care services: (i) increasing human and material resources and building appropriate facilities for the new burial demands; (ii) prioritizing the safety and well-being of the staff involved; (iii) the promotion of respect and dignity for the deceased and their families; (iv) the maintenance of medical-legal investigations on suspected deaths, maintaining all precautions related to the disease; (v) welcoming contact with the family of the deceased and adequate communication with the community; and (vi) permanent and effective coordination between all agencies involved in death care service (Finegan et al., 2020).

These six elements may be understood as the backbones of a death care system that local governments should adopt when designing strategies and actions to handle an extraordinary increase in the number of deaths. The suggestion presented in Box 1 builds on the elements raised by the ICRC (Finegan et al., 2020) and lists items to be considered in eight guiding axes. The items reveal the relevance of a macro-governmental structure to manage the processes underlying death and grief. Such a structure must present management competence to coordinate the integration of public organizations, rearrange resources, adjust legislation, and elaborate projects and activities that respond to the different scenarios resulting from the health crisis.

BOX 1 **ESSENTIAL ELEMENTS FOR AN ADEQUATE RESPONSE REGARDING DEATH CARE SERVICES**

| Axes | Strategies and actions |
|-------------------------------|--|
| Management and coordination | <p>Identify those responsible for the different work fronts; Assign roles to those involved in the service chain (identification, post-mortem exams, transportation, storage, burial, death registration, family support, and information); Conduct a multi-agency approach, including hospital managers, religious authorities, cemetery managers and the private sector; Adjust procedures and recommendations; Offer assistance to the staff working in the front line; Guarantee the necessary resources (infrastructure, human, financial, and material); Assess the risks of the activities.</p> |
| Collection and transportation | <p>Follow the laws and recommendations in place; Define means for the transport and destination of bodies; Plan alternatives for possible bottlenecks in the system's capacity.</p> |
| Death registration | <p>Define specific guidelines and responsibilities to prepare the necessary documentation; Consider the reduced capacity of public agencies in the face of social distancing measures.</p> |
| Medical and legal aspects | <p>Define suitable locations for autopsies; Ensure adequate information for families regarding procedures, deadlines, and conditions for the release of the body for burial or cremation.</p> |
| Storage of bodies | <p>Consider the need for storage of bodies due to bottlenecks in the system's capacity; Define places for storing bodies that are awaiting exams; Consider the support of the public (university and military units) and private organizations to meet demands; Estimate the resources needed for temporary storage; Define procedures for identifying stored bodies.</p> |
| Wake and family support | <p>Adjust the procedures for wakes, following health recommendations; Consider cultural and religious aspects; Dialogue with the family with the proper respect and care, explaining the procedures to be adopted in the funeral service; Offer psychological support to relatives to deal with grief.</p> |
| Burial or cremation | <p>Adjust legislation and procedures to expedite authorizations.</p> |
| Body repatriation | <p>Check international regulations and procedures, coordinating actions to streamline processes, and reduce impacts on family members.</p> |

Source: Elaborated by the authors based on Finegan et al. (2020).

As an essential public service during the pandemic and the “final link” of the crisis coping chain, the death care service is, undoubtedly, an object of study that contributes to understanding the functioning of the public administration's ‘engine room.’ In the case of the municipality of São Paulo (PMSP), where death care services are a monopoly of the local public administration, it is possible to analyze and describe the actions carried out in each functional area. Box 2 presents the history and organization of the death care service in São Paulo.

The current pressure on the services can be observed by examining the number of burials in São Paulo in the past decade. The average before the pandemic was 240 burials per day (Prefeitura de São Paulo, 2020). The local authorities, however, planned an increase in the death care activities to 400 burials per day (during April 2020). The similarities with São Paulo make the case of New York City a good comparison. New York reached the peak of deaths on April 7, 2020, registering 556 deaths (New York City, 2020), imposing the need to bury the deceased in mass graves. It is important to stress the observation of health recommendations and the speed in the provision of death care services, as indispensable attributes for the control of the pandemic. Looking at the object of the study from the perspective of a “service chain” to cope with COVID-19, in an environment of the enormous possibility of contagion in which mortality is inexorable, the public authorities must pay attention to this “final link” considering both prevention and combat actions.

BOX 2 THE DEATH CARE SERVICES IN THE MUNICIPALITY OF SÃO PAULO: A BRIEF HISTORY

The public agency responsible for death care services in the municipality of São Paulo is “*Serviço Funerário do Município de São Paulo* (SFMSP). The organization was created in 1958 and manages 22 municipal cemeteries, 18 wake facilities, and one crematorium (Prefeitura Municipal de São Paulo, 2020). SFMSP has exclusivity over all death care service contracting in the city, ranging from activities to remove bodies to wakes, burial, or cremation. Thus, through one of the 12 death care agencies in the municipality, the users pay fees according to the type of funeral required. The charges refer to the various services inherent to the process, such as coffins, cars for removal, ornaments and vestments used, as well as the rent of the grave or urns for ashes, with different values according to the chosen categories.

It is noteworthy that the SFMSP is the largest agency of its type in the municipality, with almost two thousand public servants (mostly allocated to operational activities) and directed by a Superintendent and a deliberative and fiscal committee, composed of four members, which are appointed positions under the mayor's discretion. These positions, therefore, may be subject to political influence, even though they enjoy less political prestige and strategic importance when compared to positions in other agencies of the executive branch. As for the operation, it is a business of certain and constant revenues.

Since the 1980s, public officials of the SFMSP were involved in accusations of corruption, and employees of private death care companies were charged with offering facilities to families seeking the public service. In 2015, for example, the Public Ministry of the State of São Paulo and the Comptroller General of the Municipality of São Paulo carried out investigations to identify and prosecute public servants involved in complaints of corruption.

Continue

Given the constant cases of irregularities and under the argument of promoting greater administrative efficiency in death care services, the administration of Mayor João Dória (2017-2018) decided, in 2017, to start a process of concession of the SFMSP to the private sector. Under the administration of Bruno Covas (2018-2020), despite advances in the legal framework to operate the concession, the procedures for bidding were postponed due to the pandemic. It should be noted that the concession process is subject to disagreements with the Court of Auditors of the Municipality of São Paulo (TCM-SP), which has already suspended the bidding notice three times. Protests by the Union of Workers in Public Administration in the Municipality of São Paulo (SINDSEP) are also frequent, alleging that there was a continuous and deliberate process of scrapping the death care service to justify its concession and replace the public monopoly with a private monopoly.

It is worth noting that this model of public monopoly observed in the case of SFMSP, which is atypical for this type of service, was made more flexible on April 24, 2020. According to Decree 59372/2020, wakes, funerals, and burials in private cemeteries no longer require intermediation by the public authorities. The decree sought to expedite the fulfillment of demands for the period in which the emergency and state of calamity endure due to the pandemic.

Source: Elaborated by the authors based on Prefeitura de São Paulo (2020), TCM-SP (2020), Rodrigues (2019), SINDSEP (2019), Castro (2014), and Porfírio (2006).

Since the emergency was declared in the municipality of São Paulo by Decree 59283, on March 16, 2020, a series of measures affected the functioning of public services, including death care services. With the immediate prediction of an increase in the number of deaths, other regulations were established, especially based on statewide decisions, such as State Decree 64880, of March 20, 2020, and Resolution SS-32, issued by State Health Secretariat. Both decrees provide clear recommendations on the correct handling, preparation, conditioning, identification, and transport of bodies, in addition to guiding the professionals involved in these procedures.

Given the growth of coronavirus cases and deaths in São Paulo, on April 15, the local authorities established the Executive Inter-Secretary Group (Decree 59358) to “plan, propose, monitor, and coordinate activities related to preparing and conducting burials of people deceased due to COVID-19” (GEI, 2020, p. 1), combining efforts to face the crisis. Therefore, strategic decisions by the GEI directed the actions of the SFMSP’s technical-operational system, as well as offering guidelines to other public agencies engaged in activities of death care services, adjusting the operation of functional areas, i.e., the ‘engine room.’

Assuming that the pandemic caused a series of changes in the functioning of the SFMSP, this research collected data and information to describe and analyze events and adjustments in the back office of death care services that meet the demands of families of victims of COVID-19. Because the pandemic is an ongoing event and the research occurs while countless decisions and actions of public administration are taking place, the qualitative methods employed sought to ensure validity and reliability criteria (Paiva, Leão, & Mello, 2011). The documentary analysis was based on primary and secondary sources produced by the local government. The collection of information about the events and impacts related to the SFMSP from primary sources was conducted in the editions of the local Official Gazette released in April. In this case, the data is not interpreted, since the publication is limited to announce administrative acts such as emergency hiring or procurement, staff shifting, credit supplements. The second source analyzed were the bulletins the local authorities

periodically released, offering data organized and systematized by public managers. In addition, the study carried out two semi-structured interviews with public officials, collecting information from an official working at the SFMSP and a member of the information management group that advises the GEI.³

The method involved the triangulation of different sources (Ollaik & Ziller, 2011), increasing the reliability and validity of the investigation. The research compared the information retrieved from the analyzed documents with the opinions and experience of the interviewees, who were engaged in the adjustment of the SFMSP 'engine room.'

4. THE ENGINE ROOM OF DEATH CARE SERVICES OF SÃO PAULO

The description and discussion of the SFMSP's actions, according to the functional areas, reveal the nexus of the objective and operation of this public service within the public management's administrative functions. It demonstrates the operation of the engine room through the question: how are the PMSP strategies for coping with COVID-19 translated tactically and operationally into local death care services?

4.1 Tactical and operational actions detailed by functional area

This subsection examines the tactical and operational actions taken to meet the increase in demand for services due to the COVID-19 pandemic (Municipal Decree 59283, of March 16, 2020), which involved the public administration's functional areas in March and April 2020. It is important to stress that there was no strategy or course of action specifically designed to address the emergency, even if the first case in Wuhan (China) was reported on December 31, 2019, and the WHO declared, on January 30, 2020, the Public Health Emergency of International Concern.

Therefore, the responses of the country's public authorities to the unexpected events were not part of a previous contingency plan. The response was a reaction, which resulted in a lack of coherence and effectiveness (McGuire & Schneck, 2010). The analysis below shows how the various functional areas (finance, human resources, processes and information technology, procurement and contracts, logistics and operations, and communication and marketing) that support the death care services of the PMSP were shaped in the face of the emergency.

4.1.1 Finance

The analysis of the public accounts is crucial to understand the resources deployed to finance the other actions. The examination of the operating expenditures and the consolidated capital until April 30, 2020, allows to ascertain the significant volume of resources referring to death care services, see Table 1:

³ The information management group offers technical support to the Executive Inter-secretary Group (GEI) regarding the strategy of municipal funeral contingency during the pandemic. Although this information group was put together informally at the beginning of April, its formalization occurred only through Ordinance 34 of the Municipal Secretariat of Subprefectures on May 19, 2020.

TABLE 1 REPORT OF SFMSP'S EXPENDITURES, BY NATURE

| Nature of expenditure | Initial budget (R\$) | Adjusted budget (R\$) | Committed (R\$) | Paid (R\$) | Paid in the fiscal year (R\$) |
|------------------------|----------------------|-----------------------|-----------------|---------------|-------------------------------|
| Operating expenditures | 184,590,000 | 221,081,596.18 | 110,966,720.65 | 38,501,391.68 | 33,627,414.24 |
| Capital expenditures | 1,510,000 | 4,420,580.00 | 2,678,913.95 | 20,099.95 | 20,099.95 |
| Total | 186,100,000 | 225,502,176.18 | 113,645,634.60 | 38,521,491.63 | 33,647,514.19 |

Source: Prefeitura da Cidade de São Paulo (2020).

The comparison between the initial and the adjusted budget reveals an increase of R\$ 36,491,596.20 in operating and R\$ 2,910,580.00 in capital expenditures, totaling R\$ 39,402,176.20, an increase of about 20% of the SFMSP's budget. With the credit supplement of R\$ 40 million, the public organization increased its financial capacity to promote the necessary adaptations, thus supporting the subsequent decisions and actions.

4.1.2 Human Resources

The number of personnel increased. The local government hired, in an emergency regime, 220 workers to perform burials in the 22 municipal cemeteries. This emergency contract represented a cost of R\$ 8,960,903.40. There was also a provision for new emergency contracts if there was a need for night burials, given the possibility of a dizzying increase in the number of deaths in the city.

It is worth mentioning that the high number of new workers was necessary because of the particularities of the pandemic, considering that 154 public servants working in the cemeteries were part of the risk group and should have been social distancing according to the health recommendations.

In addition, some government employees from other departments were transferred to SFMSP to support the agency's management, expanding the team, and facilitating to cope with the administrative-bureaucratic activities and projects.

4.1.3 Processes and Information Technology

The use of dynamic processes and information technology to support decision-making is a result of the integration of services in the Integrated Control Center of the State of São Paulo (CICC). The CICC was created in 2014 to meet the demands of the World Cup. The center is operating since then and is part of the state's security, civil defense, and protection forces (Polícia Civil do Estado de São Paulo, 2020). During the crisis, the local death care services started to operate integrated

with other agencies, such as the state's investigative police force (*Polícia Civil*), the fire department, and the emergency medical service (known as SAMU), forming a network of collaboration and information support. The integration allowed agility in obtaining information about deaths – considering the multiple data sources – contributing to analyzing the scenarios immediately affecting the operational capacity.

Another change related to the processes and the system's logistics is the expansion of permissions for the issuance of death certificates, a task that was taking up much time from physicians of the SAMU, preventing them from responding to other emergencies. The legislation, therefore, allowed physicians who were members of the state's law enforcement police (*Polícia Militar*), armed forces, and fire department to issue such certificates, liberating the doctors of the emergency medical services to focus on their field activity.

It is important to mention the break in the public monopoly to operate death care services. The municipality allowed private companies – after registering the organizations – to provide such service under the families' expenses, without the intermediation of a public agency. This measure simplified the processes and brought agility, benefitting the families.

4.1.4 Procurement and contracts

Federal Law 13979, of February 6, 2020, provided for the waiver of bidding for the acquisition of goods, services (including engineering), and materials intended to face the public health emergency of international concern resulting from the COVID-19 coronavirus. Following federal legislation, PMSP Decree 59283 also provides for the waiver of bidding to accelerate the public procurement process due to the emergency.

Since the decree's publication, the local authorities have been able to initiate the procurement processes on an emergency basis, purchasing equipment and materials, as well as contracting services to cope with the growth in the number of deaths, following the operational guidelines and the Resolution SS-32. For the handling of the bodies, the use of personal protective equipment (PPE) is recommended: double procedure gloves interposed with cut-proof material, fluid-resistant or waterproof clothing, waterproof apron, and wide goggles or protective visors; protective masks; and closed shoes. In order to comply with these recommendations, the analysis of the documents verified that the PMSP purchased, in early April, disposable masks for R\$ 243,600.00 and, in the middle of the same month, 3 thousand units of specific coveralls to avoid the contagion of diseases to the employees that handle the bodies. For the conditioning of the bodies, the city made the emergency purchase of 19.4 thousand units of protective cloaks, in the value of R\$ 992,300.00. The contracts signed for the supply of urns totaled R\$ 11,213,087.01, totaling 27,590 urns for three of the four contracts signed. The Eco No-leak system for storing dead remains was also purchased, with operations of opening, burial, closing, and exhumation for use in the “vertical cemetery,” totaling R\$ 2,658,814.00.

In addition to PPE and materials for handling and storing bodies, the municipality also purchased construction material for use in necropolises and in the SFMSP maintenance sector. The bidding process obtained a total amount of R\$ 531,338.88 for the year. In addition to the costs of acquiring

equipment and materials, PMSP also authorized an addendum of 25% in the contract of companies operating in the provision of cleaning, organization, and building maintenance services in the administrative units, agencies, and waiting facilities. The amendments to the three contracts summed R\$ 1,080,311.81.

The Resolution SS-32 established procedures and materials. However, not all products provided in the resolution were identified in the public procurement processes carried out by the end of April, and further analysis, therefore, is necessary. In addition, complaints were made by the Union of Municipal Employees of São Paulo about the lack of materials for all workers, requiring disposable materials to be used more than once. Although this type of analysis is not the objective of this article, it is worth reinforcing this situation that affects almost all the positions of the street-level bureaucracy that are at the forefront in the provision of essential public services such as health, safety, urban cleaning, and social service.

In any case, adding the acquisitions made by the SFMSP between mid-March and the end of April, a total of R\$ 16,719,451.70 was disbursed with equipment, materials, and PPE.

4.1.5 Logistics and operations

The SFMSP's logistics and operations management went through rearrangements. Logistics centers were established inside the cemeteries (one installed during April and two others planned in case of future operational pressure). This measure allowed carrying out the appropriate care with the victims of COVID-19. In the logistic center, a refrigerated chamber was installed for the temporary storage of bodies. Additionally, it is planned to lease up to eight refrigerated chambers in case of necessity.

To increase the capacity of the operations, 13 thousand new graves were dug in three cemeteries considered strategic. The transport of bodies has also undergone changes. A further 20 vehicles were hired to carry out this service.

Despite the efforts made by the PMSP to carry out death care services within the standards and recommendations of the health authorities, in April the domestic and foreign markets' delay in meeting the volume of government purchases in the face of the huge demand was persistent, showing how useful it is for public organizations to keep an inventory of supplies crucial to unforeseen situations.

4.1.6 Communication and marketing

Changes in the procedures related to death care services required wide intra-organizational disclosure. Internal communication with employees about safety rules, the use of PPE, and new procedures in the work routine is essential. In addition to the decrees and formal communication, the managers adopted other communication means to improve their work, adopting informal channels such as groups in messaging apps. It is important to highlight that the SFMSP's workers were used to wearing PPE in their routine activities before the pandemic. The new PPE is more sophisticated but the workers were familiar with the procedures.

As for external communication, society needed to be informed about new procedures. In addition to information disseminated through the press and digital media, public and private agents who have the first contacts with the families of the dead, become responsible for guiding them about the measures established due to the pandemic. On social media, PMSP and SFMSP's Facebook pages disseminated the new rules and sought to value the achievements in the midst of the crisis, such as the unremitting work in cemeteries without major problems. Emphasis is given to the SFMSP's communication effort in working with other agencies of the local administration (which is unusual coordination in the history of the organization). This relationship occurred through inter-secretary daily meetings and participation in the Integrated Control Center of the State of São Paulo (CICC).

4.2 The flow of activities

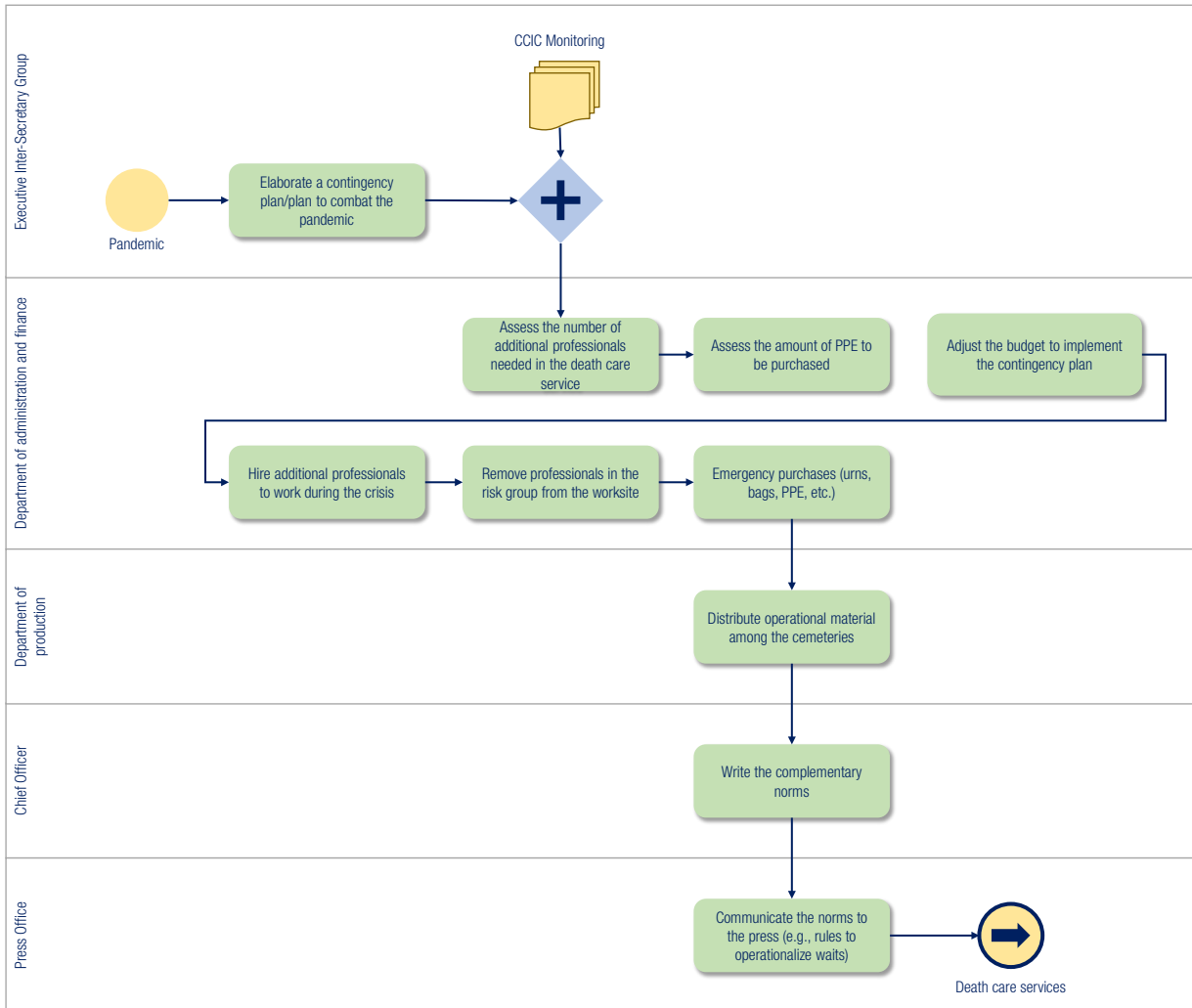
The challenges of the pandemic required rapid action and response from the SFMSP. The agency managed to satisfactorily cope with the difficulties from an organizational, technical, and managerial perspective in the first three months – between mid-March and mid-June. In theory, at first glance, facing such adversity could mean relying on existing measures and triggers (e.g., hiring personnel, setting up emergency logistic centers).

The high degree of unpredictability of the pandemic requires the engine room to respond in different ways, depending on the circumstances. However, for the period analyzed in this article, it is possible to say that the administrative functions were carried out behind the scenes, translating the strategies at the tactical-operational level to allow adequate service provision.

The interdependence of the SFMSP's actions exposed and discussed considering the public management's functional areas can be observed in Figure 2, which shows a flow of technical-managerial activities and illustrates how the engine room operationalized an essential public service. As some processes were not addressed in this work, Figure 2 reflects a simplification of this flow.

Finally, regarding the strategies and actions distributed in the eight axes (Box 1), the SFMSP incorporated several of them. The official documents analyzed did not mention body repatriation, something perhaps explained by the fact that this issue is, a priori, among the responsibilities of the federal government, and is not a priority considering the focusing event represented by the number of deaths in the municipality.

FIGURE 2 FLOW OF TECHNICAL-MANAGERIAL ACTIVITIES OBSERVED IN THE SFMSP IN THE FACE OF THE COVID-19 PANDEMIC



Source: Elaborated by the authors.

4.3 A contribution to the different realities among municipalities

It is crucial to elucidate how the analysis of the death care service in the municipality of São Paulo, particularly the case of the SFMSP can contribute to different realities. The lessons learned from this study may offer insights when comparing with the realities of other capitals of Brazilian states.

The case in São Paulo shows the inevitability of an immediate, albeit reactive, response by the various links in the chain to combat the pandemic crisis. Consequently, the mobilization of the public administration's engine room is urgent to adjust the supply of essential public services. And, although efforts in the fight against the pandemic aim to avoid the use of death care services, the attention to such service is often required in the different urban agglomerations affected.

Table 2 shows the dimension of the problem in São Paulo and four other state capitals in Brazil with high mortality rates (deaths per 100 thousand inhabitants). The table also presents how death care services are offered to the population.⁴ It is possible to observe three types of system: (i) direct execution by the government, such as the monopoly exercised in São Paulo, in which only the municipal authority provides the service; (ii) the private sector provides the service, as it is in the municipality of Rio de Janeiro, where the local authorities offer the concession for companies to explore the service; and (iii) execution by both government and private initiative, in a hybrid model, as in Fortaleza (state of Ceará), Recife (state of Pernambuco), and Manaus (state of Amazonas).

TABLE 2 BRAZILIAN CAPITALS WITH HIGH MORTALITY RATES FROM COVID-19

| Municipality | São Paulo | Rio de Janeiro | Fortaleza | Recife | Manaus |
|------------------------------------|------------|----------------|-----------|-----------|-----------|
| Population | 12,252,023 | 6,718,903 | 2,669,342 | 1,645,727 | 2,182,763 |
| Number of cases | 69,347 | 32,951 | 25,726 | 1,5977 | 18,981 |
| Number of deaths | 4,675 | 4,055 | 2,334 | 1,120 | 1,390 |
| Death rate per 100,000 inhabitants | 38.2 | 60.4 | 87.4 | 68.1 | 63.7 |
| Deathcare system | Public** | Private | Hybrid | Hybrid | Hybrid |

Note: Data retrieved from the Dataglass database (COVID-19/Brazil). Updated June 02, 2020. *Estimated population, according to the Brazilian Institute of Geography and Statistics (IBGE, 2019). ** Public system, granting authorization to private companies to operate during the COVID-19 pandemic.

Source: Elaborated by the authors.

Regardless of the type of death care service provided, the public administration's engine room is called upon to respond to the effects of the crisis. In the case of a state monopoly, the action must be more immediate, precisely because the public sector is the only provider of the service. In the case of the concession model without the participation of the public authorities in the service delivery, the government's back office is essential, performing monitoring and control activities. In the municipality of Rio de Janeiro (RJ), for example, due to the effects of the pandemic on the most disadvantaged population, there are items in the contract signed with the private sector to guarantee free services to the low-income population and to create affordable fees, regardless of the citizens' social condition (according to Decree 47418, of May 7, 2020). In the case of hybrid models, the public administration performs both roles, monitoring and controlling the private sector activities and operating the provision of services. In Manaus (AM), the high number of deaths resulted in an enormous demand

⁴ Although this article does not aim to discuss the classification of death care services as public services, it is worth mentioning the two interpretations of the courts regarding the provision of this service: there is jurisprudence both in favor of the state monopoly, with the direct provision or through concession to a private supplier, and in favor of the free market, in this case arguing that the state should not supply such a service (Miranda, 2011).

for the public service called “SOS *Funeral*.” This increase in demand required the service to adjust, expanding its capacity, which led to the full operation of the engine room.

Generally speaking, the common element when observing the three service delivery models is the expected response from the ‘engine room,’ whether assessing the effects of the crisis on the death care system based on the contingency plans, or in coordinating the players of the private sector to design better services to society, or in restructuring the public service to meet unexpected demands. In all situations, it is important to refer to the key elements presented in Box 1, adapting the strategies and actions to each context.

From the perspective of the SFMSP case, projects, and activities to adapt to the current reality enabled the coordination of actions with other public organizations not only at the municipality but also at the state level. The analysis of the death care service showed that it required adjustments in the budget (finance) and human resources, the purchase of emergency equipment, the increase in the operational capacity of burials, the expansion of communication channels, and the flexibility of the public monopoly.

5. FINAL CONSIDERATIONS

Public administration must consider many dimensions and factors when responding to a health crisis with major economic and social effects, such as that of COVID-19. This article moved away from the analysis of the political-structural system characterized by the 3Ps (polity, politics, and policy), and focused on the intra-organizational dimension of public management, formed by the functional areas and their administrative functions that transform the strategic decisions into tactical-operational actions.

When addressing the lack of studies describing and analyzing the functionalities and activities behind a public service such as death care services – a theme not well explored in the Brazilian literature in the field of management and public policies – this article demonstrated the adjustment of a service that is a public monopoly, in the face of a pandemic. The ‘engine room’ framework, as an intra-organizational technical-managerial subsystem of public management, was at the core of the service the SFMSP delivered pointing out: (i) increase in financial resources to fund the activities; (ii) hiring more personnel, adopting emergency hiring and reallocation of employees; (iii) process design, converging efforts with other agencies, in addition to making the state monopoly more flexible (including the private sector in service delivery); (iv) new contracts, using available resources and legal authorizations to make emergency purchases and hiring; (v) logistical and operational rearrangements, with the creation of logistic centers and expansion of operational capacity; and (vi) communication strategies, aiming to transmit more assertive information to public employees involved in the provision of services and to families who have lost their loved ones. All of these actions functioned as “pulleys and gears” for the operationalization of the death care service, preventing its collapse.

The lack of strategic guidelines and action plans to deal with emergency situations denotes the reactive bias of the SFMSP’s adjustment, far from an ideal scenario, even though the actions taken in the coronavirus crisis are *pari passu* with the recommendations of international organizations. However, it is essential to point out that, without proper prior planning, the pressure imposed on the public administration structure for an immediate governmental response can result in a series of

dysfunctionalities and the failure to achieve the expected results, as widely reported by the media in other locations in Brazil and the world.

Because this study is analyzing an ongoing phenomenon, it is important to recognize the need for a more profound examination, which can be performed by conducting in-depth interviews with key actors in each functional area, for example. Interviews with these actors would allow understanding the administrative capacities and possible setbacks, such as political inflections that may have altered the strategies, and out-of-stock problems, when the suppliers could not cope with the worldwide demand for specific materials to fight the pandemic, causing delay and lack of equipment. The information from an in-depth interview can help to better understand the situations that may jeopardize the operation of the engine room. The metaphor used in this article and its framework contributed to clarifying how the functional areas of a government or public organization contributed to mitigating the consequences of COVID-19 on the death care system. The metaphor must be refined and can be replicated to describe and analyze the back office of the provision of any public services, focusing on their micro-management. In addition, one expectation of this work is related to the fact that the intra-organizational dimension and its technical-managerial nature are elements often neglected in the research agenda of Brazilian literature on public administration. The intention, in this sense, is to contribute to a new appreciation of Brazilian studies about the capacities and resources from a focus on public management.

Regarding the empirical locus of this work – the SFMSP and the provision of death care services –, it has been avoided in the public debate and considered institutionally non-strategic until the pandemic. This lack of attention is evidenced when observing the concession plans or the political use of the appointed positions in the agency by the executive branch, in order to build coalitions with political parties). The COVID-19 pandemic changed this scenario, and the agency gained relevance and occupied a large space on the government agenda, requiring short and medium-term actions, such as emergency purchases and the construction of temporary structures and long-term actions, such as the construction of a vertical cemetery. If the concession plan is reconsidered and does not materialize, an upgrade in the professionalization of the middle-level bureaucracy and public administration of this municipal authority is a *sine qua non*. An indication of this suggestion is that, during the pandemic, it was imperative to allocate many public servants from other areas of the governmental structure to the SFMSP in order to meet administrative demands, outline emergency strategies, and guide the management processes. As reported in Box 2, the managerial positions are often appointed based on political criteria, causing a deficit of managerial competence to carry out the activities needed to deliver the services adequately.

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