

# The Leniency Agreements in Brazil and the Reimbursed Resources Allocation

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**Abstract.** This research has as scope the study of leniency agreements in Brazil and survey of the values agreed with the Brazilian companies involved in investigations of socioeconomic fraud. Leniency agreements come from an American practice and are considered agreements between offenders and the State, in order to obtain unprecedented information and evidence from other individuals or legal entities in exchange for various financial benefits such as the reduction of fines. Several leniency agreements were signed with companies considered to be fraudulent in Brazil, which collaborated with the identification of co-authors or participants in criminal works, and this conduct was rewarded with a reduction of the penalty through discounts granted and other benefits. The leniency agreements made in Brazil have extremely significant values and were negotiated confidentially with the promise of cessation of illegal activity so that the participant would not suspect the agreement in progress, thus avoiding the destruction or concealment of evidence. The study is a qualitative and descriptive analysis of leniency agreements made with Brazilian companies and their allocation of reimbursed resources. This research contributes to society's understanding of the effectiveness of leniency agreements signed in Brazil with regard to compensation to injured entities, without compromising the continuity of collaborating companies.

**Keywords.** Leniency Agreement, Awarded Delation, Corruption, Fraud, Operation Car Wash, Engagement Letter.

## 1. Introduction

Leniency agreement is an expression that became better known in Brazil with the beginning of the fight against corruption through economic investigations, based on the investigative processes of Operation Lava Jato that began in May 2014 as stated on the Federal Public Ministry website it was *the largest initiative to combat corruption and money laundering in the history of Brazil*.

Leniency agreements have been considered a form of investigation and used, together with plea bargaining and several other investigative techniques, to obtain extremely relevant information, with the intention of resolving socioeconomic crimes. The conclusion of a leniency agreement can be carried out between a Federal Union and an individual or legal entity participating in a fraudulent socioeconomic act. Introduced recently in corruption investigations in Brazil by the Public Ministry, despite being criticized by legal entities, these agreements have been able to present unprecedented evidence for the conviction of another person or entity involved in a corruption crime.

The objective of the leniency agreement is to reduce and repair losses caused by corruption and illicit acts. As the leniency agreement is an agreement signed at the administrative level, it is carried out when the accused is already involved in a criminal case at the socioeconomic level. The accused, by participating in the leniency agreement voluntarily, contributes to the discovery of fraudulent schemes and may have in exchange the mitigation of their sanctions, with a reduced sentence of up to 2/3 of the fine and also a reduction in the penalty of disrepute (prohibition of contracting with the Public Authorities), among other benefits.

Given the corruption scenario that the country has found itself in in recent years, there have been many artifices and efforts by various federal agencies such as the MPF (Federal Public Ministry), the AGU (Attorney General of the Union), CGU (Comptroller General of Union), TCU (Federal Audit Court) and CADE (Administrative Council for Economic Defense), together with the PF (Federal Police) to combat corruption and fraud in both the private and public sectors. The approval of Anti-Corruption Law No. 12,846, sanctioned in 2013, brought the scope of civil and administrative liability to organizations that

have headquarters, branches or representation in the Brazilian State and that were involved in acts considered fraudulent, directly or indirectly affecting public administration, whether national or foreign. Until then, only international companies were subject to regulations such as the FCPA (Foreign Corrupt Practices Act) and the UK Bribery Act, leaving national companies uncovered by regulations.

The Federal Public Ministry, together with the Federal Police, directed its forces to sectors that demonstrated that they were involved in fraud and corruption procedures in Brazilian companies, making "Operation Lava Jato" public, in which some segments of society demonstrated that they were involved in a more active way than others and thus several fronts of action began, on the part of the Federal Police and the Public Ministry, with several investigative operations that were made public through the Brazilian press.

Many companies mentioned in the Lava Jato operation, as well as in other investigative operations ordered by the Federal Public Ministry, accused of participating in fraudulent operations and/or involved in corruption, decided to collaborate with the operation as a whole and the dismantling of the schemes. fraud, explaining the operation and involvement of individuals and legal entities, thus making the leniency agreement in order to obtain relief from their sanctions and fines, up to 2/3 (two thirds) of the amounts for which they had been fined, in addition to other benefits granted based on the Anti-Corruption Law (Law No. 12,846). Payments of these amounts are negotiated over the long term as a debt to the Union and/or injured companies.

## 2. Theoretical Framework

### 2.1 Previous studies

The leniency agreement is also known as plea bargaining, plea bargaining, procedural collaboration, procedural cooperation, plea bargaining, denunciatory confession, penitism in Italy, plea bargaining or plea negotiation in the United States and even pejoratively as plea extortion. The origin of the word denunciation comes from the Latin "delatione" which means to reveal, denounce, denounce something or someone. Leniency in Latin "lenitate" means mildness, softness and meekness (MPF, 2020).

Leniency agreements are signed with legal entities and are limited to the civil sphere, but they can grant criminal benefits to individuals as well, while plea bargain agreements are signed only with natural persons and are limited to the criminal sphere (ATHAYDE, 2019, pg.338).

For Bertoncini (2014), the leniency agreement is defined as a bilateral and discretionary administrative act, signed between the competent authority and the legal entity that will assume its guilt by committing to the investigations. " The

leniency agreement, as a consensual legal transaction integrated with state sanctioning activity, presupposes, in addition to spontaneity and voluntariness in adherence by the offender, reciprocal obligations, constituted under the aegis of proportionality in the adequate consideration of the public interest in the conclusion of its terms" (MPF, 2017).

According to Macedo (2016), the leniency agreement arises from the historical difficulty of punishing infractions associated with cover-up and the absence of victims and witnesses who could report facts such as cartel and corruption. The number of leniency agreements currently existing in Brazil are justified by the difficult detection of illicit activities such as cartels, corruption, money laundering, crimes in the financial and capital markets, criminal organizations, and other types of illicit activities; by Brazilian authorities (ATHAYDE, 2019).

### 2.2 Corruption in Brazil

Corruption is a phenomenon that affects Brazil, which contextualizes and develops the institute of the leniency agreement, as a means of proof so that public agencies could be successful in discovering illicit acts, thus punishing infractions that, if used in another form of investigation, would require a lot more time and effort.

Corruption can be divided into two types: bribery and kickbacks. A bribe is offered or given to someone in a position of trust, to induce them to act dishonestly, while a kickback is the payment of a percentage to a person capable of controlling or influencing a business. (Moura. Apud FIESP).

It is essential to differentiate fraud from error as they are similar concepts (ASSING; ALBERTON; TESCH, 2008). "Fraud is an intentional act, carried out on purpose, while error is a culpable act, in which the agent has no intention of carrying it out. Generally, the fraudster seeks to hide the fraud, a fact that generates more work and intelligence for its detection" (ASSING; ALBERTON; TESCH, 2008, p.143). For Wuerges; Borba (2014) fraud occurs when there is the presence of 3 (three) factors: pressure, opportunity and rationalization, commonly used in the concept of fraud triangle by Donald R. Cressey (1953).

## 3. Methodology

In this research, it was used a descriptive and qualitative approach. A descriptive evaluation regarding the conceptual survey of the topic in question through reading articles, books, websites of federal public agencies and legislation regarding leniency agreements and in relation to a qualitative approach seeking the depth of the values found. The universe studied in this investigation consisted of companies that signed leniency agreements listed on the Brazilian federal websites of the following agencies: Comptroller General of the Union (CGU), Attorney General of the Union (AGU), Federal Audit Court (TCU) and with the Federal Public Ministry

(MPF), Administrative Council of Economic Defense (CADE), Brazilian Central Bank (BC) and Brazilian Securities Commission (CVM).

### 3.1 Concepts

Firstly, the basic concepts of leniency agreements were researched in the Brazilian literature based on studies by several authors. Since corruption is the factor causing this institute of leniency, the concept of corruption, the types of corruption and corruption in Brazil in comparison to the rest of the world, in particular Latin America, were also studied.

In this part of the study, the 18 types of illicit activities measurable in Brazil were surveyed, as well as their definition. Emphasis was placed on the period of Operation Lava Jato, a major process of attempting to combat corruption, with the need for a better understanding of fraud and the constitution of the criminal organization with the aim of better effectiveness in combating and resolving illicit acts.

### 3.2 Leniency Agreements

Subsequently, the names of companies that had signed leniency agreements were researched within the websites of the federal agencies as MPF, CGU, AGU, TCU and Cade, making it possible to obtain all the documentation of the leniency agreements signed since they are public documentation. Based on these agreements, the names of the companies, values, dates and copies of leniency contracts signed up to the date of the research were obtained 11 companies that signed leniency agreements with the CGU, 29 companies that signed a leniency agreement with the MPF and, through Cade, 99 leniency agreements were signed regarding cartels. Additionally, it was necessary to include the leniency agreements signed with the National Financial System (SFN) through the BC and CVM, since these agreements, despite being called terms of commitment, constituted a relevant part of agreements with financial institutions and they were taken into consideration in the research as well.

At this stage, it was possible to obtain all the names of the companies that had signed leniency agreements in Brazil, dates of the agreements, values and all the information obtained from the agreements themselves published on the federal agencies' websites. In this way, a table was prepared to better visualize the magnitude of the values and quantities of agreements.

Finally, it was possible to identify, within the websites of federal agencies, CGU, MPF, Cade, Bacen and CVM, the amounts reimbursed to society regarding leniency agreements and the allocation of these resources, which was the objective of this research. Based on this research, what could be concluded is that the leniency agreement is an excellent instrument for combating corruption, as it even helps to reimburse society the amounts that were illegally lost.

## 4. Results

During the years 2014 until June 2020, a total of 41 leniency agreements were signed with the following federal agencies: CGU, AGU, TCU and with MPF, additionally to 11 leniency agreements that were signed with the MPF and more 39 agreements with the CGU and AGU.

The Comptroller General of the Union (CGU), together with the Attorney General of the Union (AGU) and in some cases also in partnership with other agencies of the Union such as MPF, Cade and the DOJ, in the case of companies with subsidiaries in the United States; signed leniency contracts with 11 companies in Brazil, in a total value of R\$ 13.67 billion that must be returned to the public coffers. The CGU were in the process of negotiating 22 more agreements.

The amounts negotiated refers to the refund of amounts paid as bribes and damages recognized by the companies and compensation for damages to public coffers, illicit enrichment obtained by companies due to influence in fraudulent contracts, profits obtained improperly by the company, civil fines, provided for by the Administrative Improbability Law (No. 8,429/1992), administrative fines, provided for by the Anti-Corruption Law (No. 12,846/2013), and criminal fines imposed by the North American Department of Justice, in addition to monetary corrections. All leniency agreements signed by the CGU were signed together with the Attorney General's Office (AGU), as the AGU is equally responsible for consultancy and advisory activities for the Executive Branch. In Table 1, below is a summary of the companies that signed agreements with the CGU and AGU and the dates on which the agreements were signed:

Table 1: Leniency agreements with the CGU

Company Name	Agreement Value	Date
UTC Engenharia	R\$ 574,658,165.21	7/10/2017
Bilfinger	R\$ 11,036,345.49	8/14/2017
MullenLowe	R\$ 50,000,000.00	4/13/2018
Odebrecht	R\$ 2,727,239,997.64	7/9/2018
SBM Offshore NV	R\$ 1,286,038,200.00	7/26/2018
Andrade Gutierrez	R\$ 1,489,361,135.32	12/18/2018
Braskem	R\$ 2,872,038,787.73	5/31/2019
Technip Brasil	R\$ 819,794,768.79	6/25/2019
Camargo Corrêa	R\$ 1,396,128,459.76	7/1/2019
OAS	R\$ 1,929,257,982.37	11/14/2019
NovaParticipações	R\$ 516,301,313.70	12/11/2019
<b>Total</b>	R\$ 13,671,855,155.97	

Source: Prepared by the author (CGU, s/d.).

The values of the leniency agreements signed were

determined based on the refund of amounts paid as bribes, damages recognized by the company in general, profits obtained unduly by the company due to influence in fraudulent contracts, civil fine, provided for in the Administrative Improbability Law and administrative fine, provided for in the Anti-Corruption Law, according to the CGU website .

Information regarding the leniency agreement signed with the company OAS was not available on the CGU website , therefore, it was not possible to identify which crimes the compensation amount refers to.

The effects of leniency agreements, considered in the leniency contracts signed with the CGU, are divided into three types: exemption, mitigation and adoption, application and improvement of the integrity program.

The exemptions considered in the contracts signed were exemptions or mitigations of declarations of unsuitability in accordance with art. 87, IV, law no. 8,666/93, exemptions or mitigations from suspension of employment, according to art. 87, III, law nº 8,666/93 and, exemptions from the prohibition of receiving incentives, subsidies and subsidies, exemptions from extraordinary publication of the condemnatory decision according to art. 6th, II, law nº 12,846/13.

The mitigations considered were hiring suspensions and declarations of unsuitability. For almost all leniency contracts, the mandatory adoption, application and improvement of the Integrity Program mentioned above is considered mandatory.

#### **4.1 Leniency agreements signed with MPF**

The leniency agreements signed with the MPF aim to meet the public interest in view of the need to (i) ensure the effectiveness of the criminal and civil prosecution of other suspected individuals and legal entities; (ii) expand and deepen investigations into money laundering corruption crimes, among others, including with regard to the repercussion of these criminal offenses in the civil, administrative and disciplinary spheres; (iii) preserve the existence of the company as a source of meeting its social purposes and ensuring the recovery of damages caused, and ensuring the effectiveness of integrity practices within companies, preventing new illicit acts and giving maximum priority to company ethics , preventing new illicit acts and giving maximum priority to ethics and transparency when conducting new business (MPF, s/d.).

The MPF signed 144 plea bargain agreements, 39 leniency agreements and nine amendments to these agreements. Of the leniency contracts signed with the MPF by the 5th CCR, 18 contracts come from Lava Jato investigations and the others from operations such as Greenfield, Sépsis, Cui Bono, Carne Fraca in which various illicit conducts carried out by these companies were found.

The thirty leniency agreements and the nine amendments signed by the MPF totaled a total value of R\$ 22,258,131,676.60 (twenty-two billion, two hundred and fifty-eight million, one hundred and thirty-one thousand, six hundred and seventy-six

reais and sixty cents).

#### **4.2 Reimbursements of Leniency Agreements with CGU**

Until the month of June 2020, of the 11 leniency agreements signed with the CGU, totaling the value of R\$ 13,671,855,155.97 (thirteen billion six hundred and seventy-one million, eight hundred and fifty-five thousand, one hundred and fifty five reais and ninety-seven cents), 26% of the total leniency agreed with the CGU has already been reimbursed to society. The total value reimbursed from the contracts signed by the CGU was R\$3,612,366,457.76 (three billion, six hundred and twelve million, three hundred and sixty-six thousand, four hundred and fifty-seven reais and seventy-six cents); that is, 26% of the total amount agreed since 2017, and has already been paid by June 2020.

The CGU considers consolidated amounts transferred individually on the respective payment date as paid amounts. Until the date of this research, 26% of the total amount agreed by the companies and the CGU had been paid.

The agreements signed by the companies Braskem, Camargo Corrêa, Andrade Gutierrez and Odebrecht were considered amounts paid in the table, as these agreements provided for the use of payments made within the scope of agreements made with the MPF, even if they cannot be transferred to the final recipients due to waiting of judicial decision (CGU, s/d.).

It is worth mentioning that the agreements made with the companies Billinger and SBM Offshore were made in foreign currency. Billinger was signed with the full amount in foreign currency and SBM Offshore was partially signed in foreign currency.

#### **4.3 Leniency Agreement with Cade**

Cade has worked in defense of competition in Brazil and based on its website it demonstrates its commitment to active transparency of public information, and it was possible to verify a total of 3,754 judged cases, 2,228 of which were mergers judged, 157 administrative processes, 288 TCC requests and 1,078 other procedures, until June 2020.

The Cade imposed fines in the total amount of R\$ 3,602,885,143.35 (three billion six hundred and two million eight hundred and eighty-five thousand one hundred and forty-three reais and thirty-five cents) and pecuniary contributions in the total amount of R\$ 3,687,185,912.54 (three billion six hundred and eighty-seven million one hundred and eighty-five thousand nine hundred and twelve reais and fifty-four centavos), both from the year 2015 to the month of June 2020 .

Of the fines applied by Cade, the amount of R\$2,819,603,131.28 (two trillion, eight hundred and nineteen million, six hundred and three thousand, one hundred and thirty-one reais and twenty-eight cents) was reimbursed by June 2020 .

The amounts reimbursed for the 99 leniency agreements, signed with companies involved in

cartels and Cade, they were all allocated to the Fund for the Defense of Diffuse Rights (FDD), an agency associated with the Ministry of Justice and Public Security and the National Consumer Secretariat, whose mission is to defend and restore damages caused and diffuse and collective rights, created by Public Civil Action Law No. 7,347/85 (BRASIL, 1985). The Diffuse Rights Defense Fund has already raised a total amount of R\$ 4,009. 177,055.00 (four billion nine million one hundred and seventy-seven thousand and fifty-five reais) from the year 1999 until June 30, 2020.

The Fund for the Defense of Diffuse Rights is managed by a council that defines the projects in which the funds raised must be invested, as stated on the Ministry of Justice and Public Security website .

#### **4.4 Leniency Agreement with CVM and Brazilian Central Bank**

A total of 633 terms of commitment have been signed with the Securities and Exchange Commission (CVM) since 1998 (CVM, s/d.). The leniency agreements signed with the CVM are executed as a term of commitments with individuals and legal entities with reimbursement to the CVM and to the people considered injured.

A total of 31 terms of commitment signed during the years 2018, 2019 and 2020 up to the date of this research were identified through the website of the Central Bank of Brazil.

The penalties applied by the Central Bank of Brazil follow several factors according to art. 10th of law no. 13,506/2017, factors that are taken into consideration such as severity, duration of the infraction, degree of actual or potential damage to the national financial system of consortiums, the Brazilian payment system, the institution or third parties; the advantage obtained or intended by the offender; the economic capacity of the offender; the value of the operation; recidivism; and the collaboration of the offender to investigate the infraction. (BACEN, s/d.).

Of the 31 terms of commitment signed, that totaled R\$ 127,529,500.00 (one hundred and twenty million, five hundred and twenty-nine thousand and five hundred reais) applied only to pecuniary contributions.

According to the terms of commitments signed with the Central Bank of Brazil (BC), the promisors have as their objective the cessation and correction of the practice reported in the signed contract, in addition to being obliged to pay the pecuniary fines mentioned above and to return to customers in the case of financial companies, the amounts identified as illicit. If customers are unable to reimburse the amount stipulated in the term by the pre-established date, these amounts must also be reimbursed to Bacen, in addition to the amounts considered pecuniary fines.

The total of 12,179 penalties were applied such as warnings, disqualifications, fines, prohibitions to act and limit fines by the Central Bank of Brazil, in the last ten years, until July 25, 2020.

Based on law no. 13,506/2017 and circular 3,857/2017, fines were applied relating to penalties by the Central Bank of Brazil regarding administrative sanctioning processes (PAS), totaling the value of R\$ 13,420,114,264.79 (thirteen billion four hundred and twenty million, one hundred and fourteen thousand, two hundred and sixty-four reais and seventy-nine centavos), from the year 2000 to the date of this research.

#### **4.5 CGU resources reimbursed allocations**

The amounts paid by companies that signed leniency agreements with the CGU were allocated to companies considered the injured entities, such as Petrobrás, União, Transpetro, Eletronuclear, Caixa Econômica, APEX, CONFEA and BR Distribuidora.

The company that had the highest amount reimbursed was Petrobrás, at 37.9% of the total amount paid for leniency agreements in Brazil up to the date of this research, with a total amount of R\$ 1,365,847,976.62 (one billion three hundred and sixty-five million, eight hundred and forty-seven thousand, nine hundred and seventy-six reais and sixty-two centavos), and the Union reimbursed the total amount of R\$ 433,661,830.99 (four hundred and thirty-three million, six hundred and sixty-one thousand, eight hundred and thirty reais and ninety-nine cents), making up 12% of the total paid. 40% of the reimbursed amount is still being determined by the MPF, that is, the amount of R\$ 1,460,795,358.88 (one billion, four hundred and sixty million, seven hundred and ninety-five thousand, three hundred and fifty-eight reais and eighty-eight cents) .

The amounts paid by the companies Camargo Corrêa, Andrade Gutierrez, Odebrecht and some amounts paid by Braskem are still under analysis regarding their destination, as they are being investigated with the MPF; while other amounts already paid by the companies Nova Participação and Braskem do not show their destination on the CGU website or payment dates.

It can be seen that the amounts paid through the leniency agreements signed with the CGU were fully reimbursed to the injured federal agencies, except in some cases that are still under investigation with the MPF and those that have not been disclosed. However, even excluding such exceptions, it can be considered that the purpose was achieved, taking into account compensation for society and also as a means of combating corruption.

## **5. Final Considerations and Conclusion**

This work aimed to survey leniency agreements signed in Brazil with Federal agencies as Comptroller General of the Union (CGU), Federal Public Ministry (MPF), Attorney General of the Union (AGU), Federal Audit Court (TCU), Administrative Council for Economic Development (Cade), Central Bank of Brazil (Bacen) and Securities and Exchange Commission (CVM); identify whether these amounts were effectively reimbursed, as well as who these

resources were intended for.

It is worth mentioning that the General Comptroller of the Union (CGU), through several contracts, was represented as the Ministry of Transparency and General Comptroller of the Union, and that the Attorney General of the Union (AGU), despite being established as a celebrating institution in the contracts signed with the CGU and the MPF, is considered a consultancy and legal advisory institution for the executive branch, thus representing the Union.

The Federal Audit Court (TCU) is not considered a signing institution in leniency agreements, but an independent inspection and investigation institution. Therefore, it can be observed that 804 leniency agreements have been signed in Brazil up to the date of this research, including the terms of commitment signed by the National Financial System, which include the Central Bank of Brazil and the Real Estate Securities Commission (CVM).

The total value of R\$ 39,660,401,475.92 (thirty-nine billion six hundred and sixty million four hundred and one thousand four hundred and seventy-five reais and ninety-two cents) was identified in agreements signed by federal agencies. Of these agreed values, it was possible to identify the total reimbursed value of R\$ 6,431,969,589.04 (six billion, four hundred and thirty-one million, nine hundred and sixty-nine thousand, five hundred and eighty-nine reais and four cents), that is, 16% of the agreed total was reimbursed to society until the date of this research, as shown in Table 2:

Table 2: Summary of agreements and their agreed and reimbursed values

Agency	Agreements	Agreed value	Reimbursed Value
CGU	11	R\$ 13,671,855,155.97	R\$ 3,612,366,457.76
MPF	30	R\$ 22,258,131,676.60	R\$ 2,819,603,131.28
Where	99	R\$ 3,602,885,143.35	Not identified
B.C.	31	R\$ 127,529,500.00	Not identified
CVM	633	not determined	Not identified
Total	804	R\$ 39,660,401,475.92	R\$ 6,431,969,589.04

Source: Prepared by the author.

The amounts reimbursed were allocated to various agencies such as Petrobras, União, Apex, Br Distribuidora, Caixa Econômica Federal, Eletronuclear, Transpetro, Fund for the Defense of Diffuse Rights, account holders considered injured and other amounts remain under investigation by the MPF, in addition to those not disclosed.

It can be seen that there is no legal provision that clearly determines where the amounts reimbursed through leniency agreements, or terms of commitment, as they are called by the National Financial System, should be allocated; however, it was observed that Petrobrás and the Union were the agencies that received the most compensation, according to the agreements signed by the CGU and the MPF, and the Fund for the Defense of Diffuse Rights was the fund that received all the amounts reimbursed by Cade.

The Law No. 8,429, of June 2, 1992, “which provides for the sanctions applicable to public agents in cases of illicit enrichment in the exercise of a mandate, position, employment or function in the direct, indirect or foundational public administration and provides other provisions” (BRASIL, 1992), in its art. 18th, establishes compensation for damages to the injured legal entity.

In law No. 7,347 of July 24, 1985, “which regulates public civil action for liability for damage caused to the environment, the consumer, goods and rights of artistic, aesthetic, historical, tourist and landscape value (VETOED) and provides other measures” (BRASIL, 1985), in its art. 13th, provides that the reimbursement must be reverted to a fund managed by a Federal Council or State Council.

In conclusion, it was possible to verify that the leniency agreements and terms of commitment, signed with Brazilian federal agencies, have been more than just an instrument of investigation, or a way of dismantling criminal organizations; but rather a form of compensation to society for values lost due to corruption that was now being covered up by partners in white-collar crime, comfortable with the impunity generated by the gigantic network that covered up their illicit acts.

It can be seen that, through leniency agreements and terms of commitment, the companies were reimbursed directly to the injured party for cases in which these were identified, or the amounts were directed to the Ministry of Justice through the Rights Defense Fund Diffuse and can be applied to different social programs. Some reimbursed amounts are still being defined and are currently being discussed for application in the fight against Covid-19.

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