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THE INFLUENCE OF PARLIAMENTARY AMENDMENTS ON THE PUBLIC BUDGET IN TOURISM IN BRAZIL

A INFLUÊNCIA DAS EMENDAS PARLAMENTARES SOBRE O ORÇAMENTO PÚBLICO EM TURISMO NO BRASIL

LA INFLUENCIA DE LAS ENMIENDAS PARLAMENTARIAS EN EL PRESUPUESTO PÚBLICO EN EL TURISMO EN BRASIL

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Abstract:

The Brazilian parliament has been systematically studied by several areas of knowledge, and among many, we highlight political science, sociology, public administration. Tourism has received visibility in the public agenda, boosting economic and social development. In the last three decades (since 1990), the Brazilian State has continuously invested in the formulations of public policies and investment in the country's tourist destinations. However, there are few results of government action in structuring destinations and diversifying the supply of tourism products. Some authors (Silva & Fonseca, 2017; Todesco & Silva, 2021) attribute this low performance to the way resources are distributed and used by municipalities and tourist regions, as they point out that a significant slice of the budget is designated by parliamentary amendments. In this article, we intend to study the parliamentary performance in the budget of the Ministry of Tourism (Mtur). In this sense, the objective of this work is to understand the participation of parliamentary amendments in the Mtur budget and whether this influence may have impaired the ministry's performance. The methodological route consisted of bibliographical reading on amendments, public budget to base and support the investigation, then data were probed in SIGA Brasil, with budget execution reports, descriptive statistics were also used. The time frame was from 2003 (MTur creation) to 2016. The main results demonstrate a high parliamentary participation in the distribution and use of MTur resources, and, in some years, the budget for amendments occupies about 80% of all funds invested.

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Palavras-chave:

Emendas parlamentares;
Orçamento público;
Políticas públicas de turismo.

Resumo:

O parlamento brasileiro tem sido estudado de forma sistemática por várias áreas do conhecimento, sendo que, dentre tantas, destacam-se a ciência política, a sociologia, a administração pública. O turismo tem recebido visibilidade na agenda pública, por impulsionar o desenvolvimento econômico e social. Nas três últimas décadas (desde 1990), o Estado brasileiro tem investido de forma contínua nas formulações de políticas públicas e no investimento financeiro nos destinos turísticos do país. No entanto, são escassos os resultados da atuação governamental na estruturação dos destinos e na diversificação da oferta de produtos turísticos. Alguns autores (Silva & Fonseca, 2017; Todesco & Silva, 2021) atribuem esse baixo desempenho à forma como os recursos são distribuídos e utilizados pelos municípios e regiões turísticas, pois assinalam que uma fatia significativa do orçamento é designada por emendas parlamentares. Neste artigo, tencionou-se estudar a atuação parlamentar no orçamento do Ministério do Turismo (Mtur). Nesse sentido, o objetivo do trabalho é entender a participação das emendas parlamentares no orçamento do Mtur e se essa influência pode ter prejudicado o desempenho do ministério. O percurso metodológico consistiu em leitura bibliográfica sobre emendas, orçamento público para dar base e sustentação à investigação, em seguida, foram sondados dados no SIGA Brasil, com relatórios de execução orçamentária, também se utilizou estatísticas descritivas. O recorte temporal foi de 2003 (criação do MTur) até 2016. Os principais resultados demonstram uma elevada participação parlamentar na distribuição e uso dos recursos do MTur, sendo que, em alguns anos, o orçamento de emendas chega a ocupar cerca de 80% de todos os recursos investidos.

Palabras clave:

Enmiendas parlamentarias;
Presupuesto público;
Políticas públicas de turismo

Resumen:

El parlamento brasileño ha sido estudiado sistemáticamente por varias áreas de conocimiento, entre las que se destacan las ciencias políticas, la sociología, la administración pública. El turismo ha cobrado visibilidad en la agenda pública, por impulsar el desarrollo económico y social. En las últimas tres décadas (desde 1990), el Estado brasileño ha invertido continuamente en la formulación de políticas públicas y en inversiones financieras en los destinos turísticos del país. Sin embargo, los resultados de la acción gubernamental en la estructuración de destinos y la diversificación de la oferta de productos turísticos son escasos. Algunos autores (Silva & Fonseca, 2017; Todesco & Silva, 2021) atribuyen este bajo desempeño a la forma en que los municipios y las regiones turísticas distribuyen y utilizan los recursos, ya que señalan que una parte importante del presupuesto es designada por reformas parlamentarias. En este artículo, pretendemos estudiar el desempeño parlamentario en el presupuesto del Ministerio de Turismo (Mtur). En ese sentido, el objetivo de este trabajo es comprender la participación de las enmiendas parlamentarias en el presupuesto del Mtur y si esa influencia pudo haber perjudicado la actuación del ministerio. La ruta metodológica consistió en lectura bibliográfica sobre reformas, presupuesto público para fundamentar y sustentar la investigación, luego se sondearon datos en SIGA Brasil, con informes de ejecución presupuestaria, también se utilizó estadística descriptiva. El marco temporal fue desde 2003 (creación de MTur) hasta 2016. Los principales resultados demuestran una alta participación parlamentaria en la distribución y uso de los recursos del MTur y, en algunos años, el presupuesto de enmiendas ocupa alrededor del 80% de todos los recursos invertidos.

INTRODUCTION

Tourism has been among the main political agendas in recent years in the world, and in Brazil, since 1990, there is a significant trend of state intervention in this sector, through guiding instruments, the creation of legislation and, especially, public resources (Germano & Todesco, 2020; Silva, 2015; Silva & Fonseca, 2017; Todesco & Adelino, 2020). Research on public resources in tourism has gained strength in recent years, this fact is due to some factors: 1 - The consolidation of public agencies directly linked to tourism nationwide; 2 - The lack of significant advances in the development of tourism and the repercussion of results arising from public policies; 3 - The specialization of researchers trained in the area of tourism.

Another fact that adds to this scenario is the understanding that, in the last 15 years, the Ministry of Tourism (MTur) has invested in tourism development and the results are modest in view of the time and public resources invested. Around R\$ 17 billion reais have been invested in the last 15 years, with infrastructure and marketing being the two main areas of resource allocation (Todesco & Adelino, 2020; Todesco & Silva, 2021). However, little progress has been made in the development of tourist destinations on a national and international level, which are objectives of the latest national tourism plans, or in other areas of relevant interest.

To foster the debate on parliamentary intervention in MTur resources and reinforce the field of prospection of this study, a survey of the reports of the Budget, Inspection and Control Consulting of the Senate and the House of Representatives (CMOF) was carried out. Thus, we highlight the amount of resources requested by parliamentarians to the MTur annually, as well as the volume of resources and the ministry's position compared to the others. Finally, the amount of amendment proposals assigned to the MTur was allocated, (see Table 1).

Table 1: Systematization of the amounts requested by amendments to MTur (2006 - 2018)

Budget Year	Amount requested to MTur (Value in R\$)	Montante solicitado à MTur (Valor em R\$)	Quantities of amendments in MTur.
2006	3.997.504.712	7º	664
2007	6.268.268.250	4º	819
2008	6.335.202.314	3º	1.172
2009	8.146.200.000	2º	1.224
2010	7.814.927.520	1º	1.393
2011	3.374.120.376	*	1.377
2012	5.047.280.00	6º	690
2013	5.369.615.00	6º	565
2014	3.661.802.00	7º	405

2015	3.742.516.30	7º	392
2016	3.924.279.10	7º	337
2017	2.954.228.60	9º	296
2018	2.924.300.90	12º	342

Source: Own elaboration, based on the joint technical notes of the Budget, Inspection and Control Consultancy of the Senate and House of Representatives (2006- 2018) and budget laws. *Information was not available.

From table 1 (one), it is possible to observe the increasing demand for parliamentary amendments requested to the MTur from 2006 to 2010, a period in which there is an escalation in the amendments scenario, taking the ministry to the first place in 2010, keeping an outstanding position in the national ministerial set, to the point of occupying, in the last years, the top 10 parliamentary budget requests. The volume of resources requested to the MTur was close to 8 (eight) billion reais in 2009.

Soon after, in 2010, the number of amendments reached 1393, occupying the first place of ministry with the highest number of amendment requests. This fact shows the relevance of this work in discussing this particular process, analyzing the interference of amendments in the resources allocated to the ministry. In the meantime, the problem that is delimited in this research is: What is the weight of the parliamentary amendments in MTur's budget?

The hypothesis that guides this work is that the deficiency of public investments and the modest performance of tourism public policies may have been influenced by parliamentary intervention in the tourism budget. Some works have pointed out that there is a strong indication that public investments made in the tourism portfolio are carried out through parliamentary amendments (Lemos, 2013; Silva, 2015; Silva & Fonseca, 2017; Todesco & Silva, 2017, 2021).

We emphasize that the parliamentary amendment is a tool for allocating public funds, i.e., deputies and senators can propose projects, actions and activities linked to ministries, as well as to executive branch bodies for certain locations (Nicolau, 2017), usually, they are destined to their electoral strongholds. This power is attributed to these political agents (deputies and senators) because they are the elected representatives of the people, and their experiences and proximity to the territories can help apply resources more efficiently.

The objective of this work is to understand the participation of parliamentary amendments in the MTur budget. We hope to contribute to the elucidation of factors that influence the low effectiveness of tourism policies, as well as to broaden the debate about the distribution of public resources, since it is necessary to stimulate new research and to deepen the theme. One of the contributions of this study is to make visible the power of parliamentary action in the public budget, using tourism as an empirical basis for the research. Next, we will begin the theoretical and empirical basis of the work.

THEORETICAL FRAMEWORK: PUBLIC INVESTMENT IN TOURISM

Currently, it is noticeable that tourism has entered governmental agendas with the purpose of encouraging social development, economic growth, diversification of activities, attraction of foreign currency, increase in employment, among other objectives (Silva, 2004; Williams, 2004; Beni, 2006). The modern contemporary society recognizes the expression of the tourist phenomenon and activity for its transversal capacity that affects and drives the services market in general (Williams, 2004). In this sense, tourism activity is an object of public interest and, consequently, attracts attention from the entire political class (executive, legislative and judiciary).

The triggering of the touristification process requires investments in several sectors (infrastructure, professional qualification, tax incentives, financing, etc.) and, for this reason, planning tourism requires a large legislative and financial apparatus. Even though it is complex to plan, there is a certain attractiveness in promoting tourism, the main one being the organic transversality of the activity, since the injection of capital in the activity overflows and reverberates in other areas of society, since there is a relevant production chain interconnected mercadologically (Beni, 2007; Banerjee *et al.*, 2016).

Public investment in the tourism sector is an action that is hardly possible to measure, because of its extent and its benefits in a direct way. In Brazil, some research (Silva & Fonseca, 2017; Silva *et al.*, 2021; Todesco & Silva, 2021) point out that this transversal capacity of tourism has been misinterpreted, especially in public policies and investments directed by MTur, whose main consequence is pulverized actions in various scopes, predominantly actions in the area of infrastructure. These actions financed by the ministry, in their majority, are infrastructure works (public squares, paving and asphaltting of streets, urban sanitation works, among others) punctually and disconnected from regional policies or local tourism policies.

Currently, investments in various spheres of public action (health, education, and the entire scope of social security) have been operated by a movement of fiscal decentralization, i.e., transfers are made directly from the Union to municipalities or state governments, according to their competence of action, to facilitate budget execution and reduce political interference (Moutinho, 2016).

For this reason, the investment policy must also adapt to the fiscal and decision-making decentralization. For more than a decade, the tourism policies have been promoting the formation of governance instances to propitiate the effective management of tourist regions in the country, through the Tourism Regionalization Program (PRT). However, no MTur study or document proves this alignment of what is invested with the needs and priorities of the tourist regions of the country. According to Silva & Fonseca (2021) when analyzing the public investments made by the MTur in Rio de Janeiro, they noticed that municipalities like Cabo Frio and Itatiaia had no resources from the ministry, on the other hand, some municipalities (São João do Meriti, Itaboraí and Nova Iguaçu) with little representation in the tourism market had considerable volumes of resources invested.

In the area of tourism, it is common for public actors to allocate resources for works in the areas of transportation, mobility, sanitation, urban reform, and landscaping, that is, to designate these resources as an investment in tourism (Mazón, 2014).

In this context, we apprehend the real gaps between reality and actions, in tourism public policies that should prepare and develop tourist destinations. This fact happens when public investments and public policy guidelines are not aligned (Lemos, 2013; Silva Junior & Silva, 2019; Silva & Fonseca, 2017).

We understand that an investment in the tourism area must, first of all, address the central issues arising from the practice of the activity, infrastructure for existing attractions, management actions, market regularization, improvement of local potentialities. Logically, if the main demands are met, it is possible to indirectly benefit various aspects of urbanization, aesthetics, as well as quality of life in cities and tourist areas (Yázigi, 2003a; Yázigi, 2003b).

According to Banerjee, Cicowiez, & Cotta (2016), in countries that start operating in the tourism market, one of the objectives of public investments is to improve aspects of governance of destinations and the sector, in addition to creating favorable environments for the development of private initiative. This recommendation by the authors is for countries that have few sources of financing and are not yet consolidated destinations, because they need to create market conditions to attract local and, especially, foreign investment.

In Brazil, the investment policy came before the establishment of tourism governance actions, as an example, the policies of megaprojects and PRODETUR in the 1990s and 2000s (Duda & Araujo, 2014; Fonseca, 2005; Paiva, 2010). In short, the aspect of planning and managing investment in tourism at the governmental level is still a primary challenge. To understand how this investment can be operated in the area of tourism from a legal point of view in Brazil, it is necessary to analyze the dynamics of public budget formation.

Public Budget and Parliamentary Amendments: Theoretical Notes

This section of the work is intended to make some considerations about public budget and parliamentary amendments, because they are essential to the understanding and development of the research analysis, as well as to integrate and support the results. In this sense, a compilation of concepts, research and information on the themes was prepared.

The “public budget is an instrument of governmental action capable of making feasible, or not, the governmental actions depending on how it is formed” (Abreu & Câmara, 2015, p. 74). This concept brings, as a main point, the government action, in which it is possible to identify the priorities of governments, since the budget is one of the first steps in formulating and sustaining public policies, because it will follow legislative and political guidelines of each group that assumes power.

In this sense, the budget is not only an administrative and legal piece or document, but it is also configured as an element of political decision, when, in the process of preparation, it is possible to finance the actions in all spheres of State action. Moreover, the budget is primarily a competence of the executive branch, but it is evaluated and deliberated upon by the legislative branch (House and Senate). The budget is political because it materializes public actions for the collective welfare, as well as it comprises the interaction between the executive and legislative branches, being an instrument of collective construction.

The budget, moreover, is conceived by forecasts from the political class and the technicians of public administration, constituting a materiality of the thought of groups that exercise the power to decide. It is commonplace that there is some discrepancy from the reality in force (Alves, 2015). To better understand the concept of budget, it is necessary to investigate the historical evolution. Pires & Motta (2006) point out that it is possible to conceptualize in four specific ways the historical evolution of the public budget (Chart 1).

Chart 1: Evolution of the conception of public budget in Brazil

1ª conception	Fixing of expenses and revenues for a fiscal year (set period), in which there is no transparency or reason for the expenses and allocation of resources. There was no concern on the part of public managers showing the actions and purposes of each expense. The budget was seen as an administrative piece without accounting or analytical depth.
2ª conception	It was an instrument of control by the legislative branch over the decisions made by the executive branch. At that time, there was a clear intention to increase the control of public finances, and minimal elements such as revenues and expenses were verified, in order to confront the needs and priorities.
3ª conception	An instrument to guide administrative actions with the intention of adapting the functioning of the state and promoting the objectives of public action. Another element that stands out is the insertion of the conception of specific programs to manage goal-directed actions. This idea brings planning and public finances closer together to manage and direct practical and material activities.
4ª conception	The main document of public administration, with the intention of communicating to society the priority actions of the state. In this conceptualization proposal, information systematization, periodicity, and publicity are placed as the main democratic foundations. The authors emphasize that these elements are necessary for the knowledge and participation of citizens in the supervision and social control of public expenditure.

Source: Adapted from Pires & Motta, (2006).

In Table 1, it is possible to see that the conceptual evolution of the budget had a trajectory of advances, especially in the search for transparency and efficiency of public actions. This leads us to reflect on the current situation and verify that it is still necessary to advance the collective understanding of the public budget, especially in the supervisory role and in the provision of information, as well as to make the data and the interpretation of budget information understandable to a greater number of people, because currently it is still an area loaded with terms and technical jargon, which makes it difficult for citizens who seek to supervise public power to understand. In general, budget studies in Brazil do not use a single theoretical basis but favor an eminently technical approach to explain the appropriations and allocation of resources (Abreu & Câmara, 2015; Pires & Motta, 2006; Sérgio, Araújo, Santos, & Silva, 2015).

In the last six to seven decades in Brazil, there is a challenge that is persistent, despite theoretical and methodological attempts (decision models) to find a way to understand the structure of the budget and its real effectuation (planning and execution). The budget in Brazil is not only authoritative, but also based on projections, making it difficult to effectively measure the allocation of resources

in many areas of government action. Moreover, it is necessary to consider that to reach their final destination the resources will pass through the discretion of political groups involved in the decision-making process (Assis, 2009; Genelhu & Guilherme, 2010).

The impossibility of obtaining clear information on tax collection, as well as the fluctuation of economic processes (political instability, exchange rate fluctuations, international economic movements that shake the national market structure, among others) transform the annual budget in an arena of power dispute and at the same time in an instrument to increase or decrease the government's influence (Alves, 2015; Melquíades Silva, 2017; Pereira & Mueller, 2002).

To minimize these effects, many changes have been made, mainly in order to standardize the structure and the way public accounts are processed. The 1988 Constitution brought an answer to these lack of control, instructing the process that makes up the budget structure in Brazil in three stages: Multi-Year Plan (PPA), Budget Guidelines Laws (LDO) and Annual Budget Law (LOA) (Abreu & Câmara, 2015).

The PPA is prepared by the executive branch and has a duration of four years and should include the nation's priorities that will be the object of the current government, also contemplating the great regional demands, outlining a planning line for this period. Furthermore, this document sets out the investment intentions for the main areas of services offered to the population over a four-year period.

The LDO is a law prepared by the executive branch and approved by the legislature, which must contain the investment priorities for a one-year period (or what, in fact, must be done annually, as a priority) to achieve the PPA's goals. Thus, this law is processed as an adjustment of priorities and needs. In addition, it needs to include the devices and mechanisms to prepare, organize and execute the annual budget.

Finally, the LOA is a law that deals with the forecast of collection and the programming of existing expenses for the following year, for example, the accounts for 2021 were prepared and decided in 2020. Its length is annual and gets its validity when approved by the National Congress. The most active participation of the Legislative in the LOA and LDO is the distribution and allocation of parliamentary amendments, which allocate resources specifically for localities and works of local and regional interest indicated by senators and deputies.

The three legal devices are elaborated by the Executive Branch and analyzed and approved by the country's Legislative Branch. This process of legislative analysis of the budget is managed and commanded by the Mixed Committee on Plans, Public Budgets, and Inspection (CMO), governed by Resolution No. 1, 2006-CN (C. dos D. Brasil, 2006). The commission is composed of 40 titular members, being 30 deputies and 10 senators, with their respective alternates of the same number and legislative house. The members are chosen by the leaders of the parties, as well as indications from the directive board of the House and Senate. Nominations are also made for subdivisions into specific committees (Op cit).

In this way, the CMO is managed in a representative way by the parties and their leaderships, and its composition can be changed at any time. The main competence of this commission and that which is most important in this work is the proposition and admissibility (if it has any technical restrictions, or if they do not comply with the rules in force) of amendments to the investment budget. The

amendments, in general, cannot propose changes for personnel expenditure, debt services, and tax transfers, i.e., mandatory expenditures.

Expenditure amendments can be classified in three ways: 1- Reallocation, 2 - Appropriation and 3 - Cancellation. These are the types that can be proposed to the budget, the first being to reallocate resources and apply them to other areas/actions. The second is for appropriation of resources, specifying actions/works and the locality that will receive an indication of resource use. Finally, the third classification proposes a reduction in the budget allocation or cancellation of action.

The application of amendments to the public budget is an instrument to represent regional and local demands in the formation of the public budget (Lemos, 2013; Nicolau, 2017). In this perspective, the requests made are eminently in infrastructure, because they have great impact of political visibility, legislators, moreover, use as an action to maintain political support, parties and groups (Lemgruber, 2010; Moutinho, 2016; Gupta *et al.*, 2016).

It is noteworthy that these amendments must be in accordance with the PPA, the LDO and the LOA and, thus, the changes proposed by the commission follow the guidelines already established jointly by the Executive and the Legislative. Chart 2 shows the number of amendments and the types that can be proposed annually by members of the National Congress.

Chart 2: Conceptualization, types and quantity of budget amendments.

PROPOSER	CONCEPTUALIZATION	TYPE OF AMENDMENT	NUMBER OF AMENDMENTS	TOTAL
Amendments by standing committees	Proposals made by committees of the House and Senate, including the CMO	Relocation	4	8
		Settlement	4	
Caucus amendments	Proposal made by the bench of deputies of the same federal state	Relocation	3	23
		Settlement	Minimum of 15 and maximum 20	
Individual amendments	Proposed by Senators and Representatives	Settlement	25	25
Board of Directors	Amendments presented by the Directing Boards of the House and Senate	Relocation	4	8
		Settlement	4	

Source: Own elaboration, adapted Resolution N° 1, 2006 - (Brazil, 2006).

The cancellation amendments are actions proposed together with the reallocation amendments, that is, when one cancels, it is possible to reallocate, then, the rule follows the quantity of the reallocation amendments.

The bench amendments are different from the others, because when they are projects, once started, they must be annually renewed in the following years, until the work is concluded. Thus, this category of amendment aims to direct resources to projects with considerable financial volumes and can compose specific regional development projects in the states. The caucuses are composed of deputies and senators, and these projects must be approved by 3/4 (three quarters) of the deputies and 2/3 (two thirds) of the senators of each caucus. Thus, these projects must have the backing of the parliamentary groups and must represent the collective interest of the state.

The standing committees of the House (25), Senate (14) and Congress (5 mixed committees) can submit amendments for the public budget. The commissions have specific themes to deal with and debate, in this sense, their propositions are related to their scope of action. In the area of tourism there is, in the House, the Tourism Commission (CTUR) and, in the Senate, the Regional Development and Tourism Commission (CDR).

Parliamentary amendments have been studied for some time, by consulting the literature (Lemgruber, 2010; Pereira & Mueller, 2002; Pereira & Rennó, 2007), some lines of studies were found, in which we observed at least three directions: 1 - the congressman or senator who has his or her amendments approved and executed has a greater chance of being reelected; 2 - participating in the CMO influences obtaining resources and reelection; 3 - the coalition presidentialism uses the amendments to influence the National Congress to follow the government's guidelines, reinforcing a form of clientelism, patronage for congressmen who vote according to the government.

About the use and application of the parliamentary amendments, we point out that: A) parliamentarians choose the municipalities and projects that will be the object of their amendments to obtain political support and stay in power (Pereira & Mueller, 2002; Pereira & Rennó, 2007); B) the resources of the amendments are pulverized and, many times, do not represent significant improvements in reality and in the municipalities benefited (Moutinho, 2016); finally, C) the repercussion of parliamentary amendments for reelection is greater in municipalities with smaller populations, since, in large population centers, the effect of the works that it is possible to execute with the resources of the amendments is much reduced (Sanfelice, 2010).

We emphasize that the items "B and C" show an intrinsic and personal relationship, and make a direct relationship with this study, since most of the MTur resources are centralized in works and are pulverized in many municipalities of different sizes and representativeness in the tourism market (Silva, 2015; Todesco & Adelino, 2020; Todesco & Silva, 2021).

According to Batista (2015), there is an order of priority for the release of resources from amendments, in the vast majority of cases, the order is: a) parliamentarians of the same party that controls the ministry; b) parliamentarians of the same party as the presidency; c) parliamentarians of the government coalition; d) other parliamentarians. In some cases, the first two positions may vary and take turns among themselves, however, the last two positions are maintained due to the coalition presidential system in place in the country.

It is important to point out that 50% of the amendments must be obligatorily destined to health, but the rest of their individual quota is of free choice of the parliamentarians. Thus, a greater involvement of parliamentarians with social and cultural changes was desired, especially in responses to regional demands, in which their representation has primacy in the mandate (Cordeiro Neto, 2015; Nicolau, 2017).

In recent years, it has been discussed, in the House and Senate, the impositive budget (amendments whose execution is mandatory), in 2014, a regulation on this was approved (Constitutional Amendment 86/2015), which, in the first year, guaranteed about 7.69 billion, this would be a small part of the total budget of the Union, but there is forecast growth. Next, in Table 2 (two), we detail the data on the impositive budget authorized in the LOA for the years 2014 to 2018 (approximate values).

Table 2: Impositive Budget Authorized in the Annual Budget Law (2014-2018)

BUDGET YEAR	DEPUTIES	SENATORS	TOTAL
2014	7,5 billions	1,1 billions	R\$ 8,6 billions
2015	8,3 billions	1,0 billions	R\$ 9,3 billions
2016	7,8 billions	1,2 billions	R\$ 9,0 billions
2017	7,8 billions	1,2 billions	R\$ 9,0 billions
2018	7,5 billions	1,1 billions	R\$ 8,6 billions

Source: PLOA Joint Report (2014 - 2018)

Still observing Table 2 (two), we can see a clear opening of parliamentarians' actions in the processes of intervention in public policies, although there are no proposals of new policy guidelines, as the amendments will be linked to work programs of ministries and indirect administration agencies (Batista, 2015).

The trend observed in Table 2 (three) is that the larger the annual budget, the participation of impositive amendments grows and, consequently, there are more resources provided for parliamentary amendments. Therefore, there may be a preponderance of initiatives, or even a high demand for certain public policy programs, restricting the investment capacity of the agencies to which the programs are linked, thus jeopardizing the articulation and continuity of ministerial actions.

In the literature, when making a macro analysis of the country's budget situation, the amount allocated to amendments is considered "a small price" (considering the amount of Brazil's budget) to be paid by the Executive, to keep organized the National Congress aligned with the government's guidelines (Abreu & Câmara, 2015; Assis, 2009; Batista, 2016; Pereira & Mueller, 2002; Pereira & Rennó, 2007).

However, the discussion presented here opposes this question, as it attempts to propose points of clarification and caveats for parliamentary action, since the MTu, since its creation, figures among one of the main destinations of parliamentarians' amendments (according to tables 1). We believe that this parliamentary intervention when concentrated in budget units with few resources can make public policies unfeasible, causing disarticulation between the planned (ideal) and the executed (reality), besides limiting the sphere of ministerial action to the execution of works and impositive actions of parliamentarians. According to Silva *et al.*, (2021) Silva & Fonseca, (2021) when analyzing the Mtur investments in Rio de Janeiro and Rio Grande do Norte, the resources are concentrated in works of public squares, infrastructure and urbanization, many of these actions are not

directly related to tourism, besides being concentrated in municipalities that are not strategic for the development of regional tourism.

The set of information exposed, in this section of the work, demonstrates a gap in the studies of tourism public policies, because it shows an issue that, for other areas of knowledge, would not have a relevant effect (allocation of resources through parliamentary amendment).

METHODOLOGICAL PROCESS

For this work, we based ourselves on a series of public documents, mainly from the CMOF, highlighting: budget reports and parliamentary amendment reports. We also considered various reports on budget execution of amendments in SIGA Brasil (Federal Public Budget Information System), and accessed reports available on the official website of the National Congress, such as the Budget Project (PLOA), Budget Guidelines Law (LDO), and the Annual Budget Law (LOA).

The nature of this research is descriptive with a quantitative approach, because we seek to understand how parliamentary amendments can influence the allocation of public resources. The time frame of the research is 2004, since it is considered to be the first year of MTur's activities, which marks the autonomy and implementation of the annual budget for tourism in Brazil. The reason for this choice is based on the availability of secondary data information. This is a time frame considered long-term to analyze the strength of this parliamentary intervention in the public budget. In addition, the sudden change of government in 2016 (the beginning of Michel Temer's government) may have affected the dynamics of the form and distribution of these resources, so we preferred to analyze the period with greater normality.

Data analysis was carried out using simple statistics and quantifications. The treatment of the data was done in several refinements to group the values, the actions, and the destination of the resource, as well as to relate the data to the findings in the literature. The reports on liquidated and paid amendments were researched within the time frame of the research, comparing the values of MTur's annual budget with those of the amendments committed and paid by the agency.

We assume a perspective for this manuscript based on a critical view, as we will try to establish a dialogue between parliamentary intervention (amendments in the budget) as a factor of inefficiency in public action. We admit this lens to observe the public budget in order to elucidate this process of resource distribution and parliamentary intervention.

RESULTS: PARLIAMENTARY AMENDMENTS IN THE MINISTRY OF TOURISM'S BUDGET

In this section of the work, we will expose the main data obtained from the compilation of several annual reports extracted from SIGA Brazil, such data allowed a deeper analysis of MTur's budget and the amendments, annually, destined to tourism, for over 10 years. In the budget analysis, we chose to use two main budget inputs: 1 - liquidated budget, 2 - paid budget. It is worth clarifying

that the liquidated budget corresponds to the resource with a destination already outlined, i.e., the creditor only needs to finalize the service, action or project to receive the payment (Costa, 2018). The paid budget, on the other hand, is the expenses executed in the same fiscal year, and the government has already received the finalized service, project, or action (Costa, 2018). Next, table 3 brings a comparative analysis of the budget and the settled amendments.

**Table 3: Comparative analysis of MTur's budget and Parliamentary Amendments
(2004-2016) values in reais (R\$)**

Year	Budget. Authorized (MTur)	Budget. (MTur)	Budget. Amendment settled	% of amendment in the settled budget	Budget without amendments (settled)
2004	508.305.851.00	383.916.823.00	162.010.108.90	42%	221.906.714.10
2005	1.037.087.878.00	740.258.804.00	509.668.052.43	69%	230.590.751.57
2006	1.702.161.649.00	1.440.053.675.00	780.601.247.17	54%	659.452.427.83
2007	2.102.299.225.00	1.781.804.779.00	1.282.002.416.45	72%	499.802.362.55
2008	3.026.665.318.00	2.363.404.748.00	141.829.172.78	6%	2.221.575.575.22
2009	2.949.811.567.00	2.486.391.355.00	1.979.618.582.11	80%	506.772.772.89
2010	4.224.224.349.00	2.366.969.356.00	2.052.703.589.46	87%	314.265.766.54
2011	3.728.918.622.00	1.307.725.942.00	1.044.911.888.03	80%	262.814.053.97
2012	3.495.052.292.00	1.243.216.136.00	44.102.544.84	4%	1.199.113.591.16
2013	3.641.532.250.00	2.198.688.070.00	10.074.235.18	0%	2.188.613.834.82
2014	1.622.486.104.00	827.798.568.00	18.009.958.94	2%	809.788.609.06
2015	2.067.231.552.00	201.108.741.00	4.047.750.00	2%	197.060.991.00
2016	1.054.310.429.00	216.508.932.00	53.711.438.14	25%	162.797.493.86
Total	31.160.087.086.00	17.557.845.929.00	8.083.290.984.43	46%	9.474.554.944.57

Source: SIGA Brazil, data collected in October 2017. Note: values in R\$ 1.00.
In green the highest amendment values, in Orange the lowest values. Own elaboration.

Analyzing the previous table, we highlight the years from 2004 to 2007 with a high participation of parliamentary amendments, reaching 72% of the total liquidated budget. The participation of the amendments is also significant between 2009 and 2011, whose percentage reached 87% of the

liquidated resource in amendments.

The lowest participation rates were registered from 2012 to 2015, and in 2013 there was the lowest participation of amendments, with a value of 1%. Therefore, we can observe a greater autonomy of the MTur for the distribution of resources in only four budget years, in which the amendments were no longer predominant: 2008, 2012, 2013, 2014, and 2015. In these years, the amendments' power to influence the Ministry's budget decreased considerably, limiting the exercise of parliamentary power in the command of resources. However, it should be mentioned that the years 2012 and 2014 were election years for new governments, in this context, it is normal to increase spending on public services and decrease investments. Another highlight is the year 2008, marked by the international crisis, which directly affected the release of resources. Even so, the normal, as shown in table 3 (three), is the predominance of parliamentary amendments directing the Ministry's resources.

In the period from 2004 to 2016, the amendments represent an average of 46% of MTur's actions and resources. These numbers ratify strong evidence of parliamentary interference in the Ministry's budget in recent years. However, it is still necessary to align the data to format a concise argument, so it is necessary to evaluate the budget paid. Next, in Table 4, the information on the MTur budget paid in the same fiscal year is systematized.

Table 4: Comparative analysis of the MTur budget and Parliamentary Amendments in the authorized and paid values (2004-2016).

Year	Budget. Authorized (MTur)	Budget. (MTur)	Budget. Amendment settled	% of amendment in the settled budget	Budget without amendments (settled)
2004	508.305.851.00	252.981.787.00	81.689.115.51	32%	171.292.671.49
2005	1.037.087.878.00	333.079.612.00	136.092.312.60	41%	196.987.299.40
2006	1.702.161.649.00	682.269.822.00	136.128.344.95	20%	546.141.477.05
2007	2.102.299.225.00	600.547.532.00	365.321.281.24	61%	235.226.250.76
2008	3.026.665.318.00	546.429.169.00	103.494.861.16	19%	442.934.307.84
2009	2.949.811.567.00	557.868.588.00	359.007.795.17	64%	198.860.792.83
2010	4.224.224.349.00	640.386.030.00	385.546.069.28	60%	254.839.960.72
2011	3.728.918.622.00	250.374.881.00	61.163.142.17	24%	189.211.738.83
2012	3.495.052.292.00	295.696.608.00	44.102.544.80	15%	251.594.063.20
2013	3.641.532.250.00	271.784.879.00	9.781.735.18	4%	262.003.143.82

2014	1.622.486.104.00	244.981.152.00	18.009.958.94	7%	226.971.193.06
2015	2.067.231.552.00	195.301.595.00	4.047.750.00	2%	191.253.845.00
2016	1.054.310.429.00	212.831.097.00	50.657.415.13	24%	162.173.681.87
Total	31.160.087.086.00	5.084.532.752.00	1.755.042.326.13	34%	3.329.490.425.87

Source: Siga Brasil. data collected in October 2017. Note: values in R\$ 1.00. In green the highest amendment values, in orange the lowest values. Own elaboration

The data presents the information referring to what was paid in the same fiscal year, and it is noticeable that there is also a massive participation in the release of resources and the years with the highest representation are 2004, 2005, 2007, 2009, 2010, in which the percentage of amendments exceeded 30 percentage points. The participation index reaches 64% in 2009, meaning that the resource applied by MTur was significantly directed to actions designated by parliamentary amendments. Working with paid budget *also* gives a temporal idea, because these resources were released and used in the same fiscal year, so the parliamentary requests were met with a certain urgency.

The lowest participation rate occurred in 2013, 2014, and 2015, amounting to only 2% of all expenditure paid in the fiscal year. The participation in the total budget paid was 34%, considering the time frame.

The years with greater autonomy of MTur in relation to paid expenses were 2006, 2008, 2015, respectively. These years have a paid budget greater than the resources appropriated by amendments, resulting, therefore, in years with greater autonomy of the Ministry's command over the projects and actions that were executed and programmed. With these data, it is evident that the intervention of the Legislative Branch in the command of ministerial actions is relevant and even the majority, both in terms of the liquidated budget and the budget paid. And these actions have directly interfered in the way public tourism policies are implemented. In this sense, it is possible to consider the excess of parliamentary amendments as one of the vectors that contributed to the inefficiency of government actions in recent years, because, in fact, the autonomy to control its own resources was mitigated with the legislative intervention over the years.

In general, it is feasible that legislative interference in the processes of elaboration of the public budget destined to the MTur has a relevant weight in the support of public policies and for the development of tourism in the country.

We aspire, then, to highlight the purpose or the main lines of action of the amendments in the programs and projects defined by the MTur's managements and by the national Executive. Another objective is to elucidate, also, the main programs and projects developed in the last years of the

tourism policy. To fulfill this purpose, we delimited the budget by year and by public administration body (MTur), in order to get the consolidated budget for the years 2003 to 2016. The result is expressed in Table 5, and it is possible to visualize the main investment programs of the referred Ministry.

Table 5: Investment Programs of the MTur - Budget Settled and Paid (2003 - 2016)

Period	Investment Programs	Total liquidated	Total paid	Percent difference
2003 – 2011	Combating the Sexual Abuse and Exploitation of Children and Adolescents	24.401.874.00	11.654.274.00	48%
2003	Tourism: the Industry of the New Millennium	48.638.093.00	38.993.302.00	80%
2003	Municipalization of Tourism	53.638.871.00	13.824.902.00	26%
2003, 2005 e 2006	Development of Airport Infrastructure	387.591.200.00	329.591.200.00	85%
2003	Development of Tourism in the Northeast - PRODETUR II	5.038.656.00	4.738.656.00	94%
2004 – 2011	Tourism Policy Management	145.367.477.00	115.139.737.00	79%
2004 – 2011	Brazil: International Tourist Destination	983.390.937.00	799.382.187.00	81%
2004 – 2010	Tourism in Brazil: A Tour for All	7.918.654.044.00	1.063.990.221.00	13%
2008 e 2011	Social Tourism in Brazil: A Tour for Inclusion	3.285.189.895.00	1.410.515.282.00	43%
2012 – 2015	Tourism	3.925.647.087.00	501.093.135.00	13%
2013 – 2016	Promotion, Protection and Defense of the Human Rights of Children and Adolescents	129.008.00	129.008.00	100%
2016	Tourism Development and Promotion	99.964.578.00	96.307.771.00	96%
Total		16.877.651.720.00	4.385.359.675.00	26%

Data collected in October 2017. Note: values in R\$ 1.00. In green the highest values, in orange the lowest values. Prepared by the author.

In the study of the MTur budget, we find 21 programs that were part of the Ministry between 2003-2016. We point out that some of these programs: Tourism, the Industry of the New Millennium, and Municipalization of Tourism are from the last mandate of President Fernando Henrique Cardoso, but the budget execution still took place in 2003, respecting the PPA of the current year. Of the total of 21 programs, only 12 are destined to investments (listed in Table 5), such programs are responsible for distributing resources in strategic areas to support public policies in the tourism sector.

The three main investment programs referring to the liquidated budget are: 1 - Tourism in Brazil: a trip for all (R\$ 7.9 billions); 2 - Tourism (R\$ 3.9 billions); 3 - Social tourism in Brazil: a trip of inclusion (R\$ 3.2 billions). The first and the third are programs that are part of the strategic objectives of the first two National Tourism Plans. The second is a compilation of all the investment programs implemented in the second year of the Dilma Rousseff Government.

Another highlight is the Tourism Policy Management Program that had its implementation from 2004 to 2011 (seven years), despite this time extension it is one of the programs with the lowest liquidated resources, only R\$ 145 million. In short, the planning and management of the tourism policy did not really stand out in the distribution of public resources since more was spent on marketing and promotion. If the programs related to marketing and promotion (1 - Brazil: International Tourist Destination, 2 - Tourism Development and Promotion) are added together, the total resources of both is about R\$ 1.0 billion, representing six times more than what was executed in the tourism policy management program.

This fact dialogues with the main authors who discuss tourism public policies in Brazil, when they observe that the main strategic actions outlined in recent years do not advance towards materiality, mainly, in the regionalization of tourism (Beni, 2006; Fonseca, 2005; Nóbrega, 2012; Silva, 2016; Todesco & Silva, 2021). The authors highlight that there are no qualitative “leaps” in the treatment and political direction of tourism, even with the changes of national plans, or even with the permanence of policy guidelines. When we analyze the budget, we realize that part of this inefficiency, as well as the lack of more significant advances in Brazilian tourism, may be due to the tiny amount of resources in strategic programs such as the PRT, or even in the production of information and tourism planning in Brazil.

In the other point of analysis, we observe that the portion of the budget paid year by year regularly is almost four times less than the total volume of authorized resources, that is, the MTur budget has a high tendency to program (high liquidated budget) its actions for the rests to be paid as demonstrated previously (see Table 5).

By analyzing the budget paid, we verify that there was variation, because the main program with a relevant amount of resources is “Brazil: International Tourist Destination”. This program is mostly responsible for the international marketing actions, which, in turn, can be finalized in the same fiscal year. We consider that the acts linked to this program are the main measures managed by the technical staff of the Ministry and EMBRATUR. They are measures with less visibility for the parliamentarians and the staff is able to execute them without major interventions.

In this scope, it is remarkable the expressive participation of amendments in the settled and paid resources in the MTur, identifying an important fact that these resources can be used for political purposes, such as to maintain the coalition of parties and the governability of the group that is in power.

In recent years, the MTur has emphasized only information referring to the Brazilian tourism map, highlighting the number of tourism regions, as well as the municipalities that make up the regions throughout the country. However, it does not disclose the volume of resources distributed to each region, or which destinations are supported by public resources. This fact also corroborates the understanding expressed in this work, that the MTur has little autonomy in the use and distribution of resources.

In general, it is possible to make some statements about the relationship between the MTur and the parliamentary amendments: 1 - The ministry has received a significant amount of parliamentary amendments in the budget; 2 - The ministry's resources are an instrument to maintain the support

of the allied base in the National Congress, since its resources are practically for investment and the parliamentarians can access them through amendments. In this way, the MTur shows itself as a superior organ that has acted mostly to accommodate the parliamentary demands. To a great extent, this act is directly related to the versatility of the tourism sector, since it is possible to request any infrastructure work, justifying it by the improvement and support to local, regional and state tourism. Perhaps it is due to this fact that MTur did not fall in the ministerial reform of the Temer government in 2016, and even survived the form of the ministerial of the Bolsonaro government in 2018.

Some studies have already pointed out that most of the works funded by MTur are urbanization (paving of streets, access works, among others), Infrastructure (handicraft center, gyms, terminals etc.) and public squares (Lima, 2017; Silva, 2015; Silva & Fonseca, 2017; Silva Junior & Silva, 2019). This fact corroborates the findings of this research and reinforces that, in a way, parliamentarians have responsibility in the low performance of tourism policies.

The tourism sector has been bearing the consequences of the political “game” and the Pok Barrel (Lemgruber, 2010), i.e., due to the bargaining of the Executive Power with the Congress, we have a public agency that has difficulties to execute its own guidelines, and does not perform autonomously and technically the actions it plans and executes, as the highest body of tourism policy in the country.

This subjectivity is aligned with the lack of technical criteria in the monitoring of tourism in the country, for example: 1 - The Cadastro de Prestadores de Serviços Turísticos (CADASTUR) is practically voluntary, because there are no sanctions for enterprises that do not adhere (Brazil, 2021); 2 - The direction for parliamentary amendments is suggestive and informative according to Ordinance No. 39 of 2017 (Brazil, 2017). 3 - The Brazilian tourism map is a tool with a low technical direction in the selection and effectuation of tourist municipalities and in the composition of tourist regions (Brazil, 2021; Fonseca; Todesco; Silva, 2022).

If we reflect on the data presented, as well as the studies, it is possible to formulate a conjecture that the Ministry (MTur) is a democratic-participative organ, due to its function of meeting parliamentary demands, but we emphasize that, to be democratic and participative, the rules and prioritization of which amendment or project to support should be done in a public way and with technical criteria, in order to guarantee the sovereignty of the public interest and the return achieved by the actions. However, we have demonstrated, in this work, that there is a subjectivity in the use of public resources linked to the MTur, that the support of parliamentarians is more efficient than following technical criteria linked to the monitoring systems of the agency.

FINAL CONSIDERATIONS

Faced with the construction of this work, we took on the challenge of compiling data and information that could support our initial hypothesis, in which we delineated that parliamentary performance could significantly interfere in the performance of the MTur as the managing body of tourism in Brazil. We believe that we were able to prove this excessive participation of parliamentarians in the distribution and effectiveness of the budget. In this sense, the objective of the work, which was to understand the participation of parliamentary amendments in the budget, was achieved.

It is worth pointing out that the MTur, as a superior organ of tourism policies, has been developing an almost procedural and administrative work, considering that the great demand for amendments

has removed from the portfolio the possibility of planning and executing investments guided by technique, studies and researches. In this sense, the MTur became an agency almost without “budgetary freedom”, that is, it doesn’t have technical conditions to plan, because it meets the game and the interests of the parliamentarians.

This result demonstrates the direct link between the problematic and the hypothesis outlined, since it confirms that there is an intense intervention of the parliament in the use and direction of the MTur resources, and that can be considered a factor that culminated in low return on public investments, as well as in the inexpressive results achieved with the regionalization and structuring of tourism programs. The Tourism Regionalization Program (PRT) does not occupy a place in the investment lines, despite being the biggest bet on tourism development in the last 15 years, this fact is somewhat curious and even unusual, since the main tools for monitoring tourism in the country, in a way, are linked to this program, such as: categorization of tourist municipalities, inductive destinations, tourist regions, in addition to local and state governance bodies that are responsible for managing and developing tourism.

The information system made available by the national congress SIGA Brazil proved to be a source of information and relevant data for this research, we believe that it can be explored by researchers in the field of tourism in the study and analysis of public actions. On the other hand, the information made available by the Ministry of Tourism is partial and still without adequate treatment for public interests, which makes research in this area very difficult.

We recommend expanding the research with a more qualitative approach with MTur leaders, as well as listening to senators and congressmen about the dynamics of the requests and how to adjust them to adequately meet the parameters and guidelines of tourism public policies. Another possibility for expanding the research is to investigate the rapporteurs’ amendments, a new type of amendment created and in effect during the government of Jair Bolsonaro.

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AUTHORS' CONTRIBUTION

Rodrigo Cardoso da Silva: Research design; data collection; literature review; methodological development; data presentation and systematization; article revision and editing.

Maria Aparecida Pontes da Fonseca: Research orientation; data treatment and review; methodological review; article revision.