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Sectoral planning and budget execution in tourism in Brazil (2003-2018)

Planejamento setorial e execução orçamentária em turismo no Brasil (2003-2018)

Planificación sectorial y ejecución presupuestaria en turismo en Brasil (2003-2018)

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Keywords:

Public Management of Tourism;
Ministry of Tourism;
Public Budget;
National Tourism Plans.

Abstract

The Ministry of Tourism (MTur, established in 2003) has completed 16 years of operation acting as the main official tourism body in Brazil. Having produced three national tourism plans in that period and executed R\$ 18.1 billion. The purpose of this article is to analyze the performance of the Brazilian government in the field of tourism, focusing on the relationship between sectoral planning and budget execution carried out by the Ministry of Tourism, from 2003 to 2018. The research also aims to: identify the position that tourism occupied in the Brazilian governmental agenda; reveal the profile of public investments in tourism in Brazil; and verify if the National Tourism Plans have been properly incorporated into the public budget. This is an exploratory and descriptive research, with a quantitative approach, based mainly on the survey and analysis of data on public budget in tourism of the Brazilian federal government. When focusing on the allocation and budgetary execution of the MTur, it appears that from 2003 to 2006 the body underwent a period of strengthening and occupied a position of relative prominence in the political agenda in the period from 2007 to 2010, when it presented a continuous growth in both the allocation and in the execution of resources, mainly concentrated in the infrastructure area. From 2011 to 2018, tourism occupied a peripheral position on the governmental agenda, a period in which MTur presents a high budgetary instability, with significant contingency, a situation that suggests problems in the composition of its budget as well as in the management capacity of MTur in implementing programs and projects.

Palavras-chave:

Gestão Pública do Turismo;
Ministério do Turismo;
Orçamento Público;
Planos Nacionais de Turismo.

Resumo

O Ministério do Turismo (MTur), instituído em 2003, completou 16 anos de atuação como o principal órgão oficial de turismo do Brasil, nesse período implementou três planos nacionais de turismo e executou R\$ 18,1 bilhões. Desta forma, o presente artigo tem como objetivo geral analisar o desempenho do governo federal brasileiro na área do turismo, tendo como foco a relação entre planejamento setorial e execução orçamentária do Ministério do Turismo, no período de 2003 a 2018. A pesquisa também tem como objetivos: identificar a

posição que o turismo ocupou na agenda governamental; revelar o perfil dos investimentos públicos em turismo no Brasil; e verificar se os Planos Nacionais de Turismo foram devidamente incorporados no orçamento público. Essa é uma pesquisa exploratória e descritiva, com uma abordagem quantitativa, na medida em que se fundamenta principalmente no levantamento e análise de dados sobre o orçamento público em turismo do governo federal brasileiro. Ao focar a dotação e a execução orçamentária do MTur verifica-se que de 2003 a 2006 a pasta passou por um período de fortalecimento e ocupou uma posição de relativo destaque na agenda política governamental no período de 2007 a 2010, quando apresentou um contínuo crescimento tanto na dotação, quanto na execução de recursos, concentrados sobretudo na área de infraestrutura. De 2011 a 2018, o turismo ocupou uma posição periférica na agenda governamental, período em que o MTur apresenta uma alta instabilidade orçamentária, com contingenciamento expressivo, cenário que sugere problemas na composição do seu orçamento como também na capacidade de gestão do MTur em implementar programas e projetos.

Palabras clave:

Gestión pública del turismo;
Ministerio de Turismo;
Presupuesto Público;
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Resumen

El Ministerio de Turismo (MTur), establecido en 2003, completó 16 años de operación como el principal organismo oficial de turismo en Brasil, después de haber producido tres planes nacionales de turismo y ejecutado R\$ 18,1 mil millones durante este período. Por lo tanto, el presente artículo tiene el objetivo general de analizar el desempeño del gobierno brasileño en el campo del turismo, centrándose en la relación entre la planificación sectorial y la ejecución del presupuesto del Ministerio de Turismo, de 2003 a 2018. La investigación también tiene como objetivo: identificar la posición que el turismo ocupa en la agenda gubernamental brasileña; revelar el perfil de las inversiones públicas en turismo en Brasil; y verificar que los Planes Nacionales de Turismo se hayan incorporado adecuadamente al presupuesto público. Esta es una investigación exploratoria y descriptiva, con un enfoque cuantitativo, ya que se basa principalmente en la encuesta y el análisis de datos sobre el presupuesto público para el turismo del gobierno federal brasileño. Al analizar la asignación y la ejecución del presupuesto del MTur, se puede observar que, de 2003 a 2006, el Ministerio experimentó un período de fortalecimiento y ocupó un lugar de relativa importancia en la agenda política gubernamental en el período de 2007 a 2010, cuando presentó un crecimiento continuo tanto en la asignación como en la ejecución de recursos, concentrado especialmente en el área de infraestructura. De 2011 a 2018, el turismo ocupó una posición periférica en la agenda gubernamental, un período en el que MTur tiene una alta inestabilidad presupuestaria, con una contingencia significativa, un escenario que sugiere problemas en la composición de su presupuesto, así como en la capacidad de gestión de MTur en la implementación de programas y proyectos.

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1 INTRODUCTION

Despite official Brazilian government tourism documents for decades touting Brazil's high tourism potential (Brasil, 1985, 1992, 1996, 2002, 2003, 2007, 2013, 2018), emphasizing its natural and cultural diversity, the country is still not well positioned in the international tourism market. According to WTTC data, in 2003, the country received 4.1 million foreign tourists, i.e., captured 0.59% of the global flow of tourists (689 million). After a decade and a half, in 2018, the number of foreign tourists in the country reached 6.6 million, representing only 0.47% of the total 1.401 billion tourists in the world (Brasil, 2019).

On the other hand, domestic tourism, since the 2000s, has been showing significant progress with the resumption of economic growth in the country. Tourist consumption by the Brazilian population is one of the general objectives of the National Tourism Plan 2007-2010. And it should be noted that the main driving force for tourism in Brazil is provided by the domestic market, whose tourist consumption represents 9.9 times more than the tourist consumption of foreigners in the country (Rabahy, 2019).

The tourism sector, in 2018, reached 8.1% of the Gross Domestic Product and was responsible for 7.5% of the total jobs (WTTC, 2019), economic data that induce the sector to receive some attention from the federal government and some state governments.

Historically, the federal government began producing systematic public tourism policies from the creation of the Brazilian Tourism Board (Embratur), in 1966, which played the role of official Brazilian tourism agency until the end of 2002, when its responsibilities were transferred to the newly created Ministry of Tourism.

From 2003 to 2018, the Ministry of Tourism implemented three National Tourism Plans, which have already been addressed in numerous works (Sansolo & Cruz, 2003; Nascimento, 2012; Araújo & Dredge, 2012; Trentin & Fratucci, 2013; Candiottto & Bonetti, 2015; Carvalho, 2016; Maranhão, 2017). However, the role of the Ministry of Tourism, the position of tourism on the government agenda and public investments made in the last 16 years still raise a series of questions.

Differently from other studies, the present work intends to shed light on the relationship between sectoral planning and budget execution, as a methodological way to understand the performance of the Brazilian government in the field of tourism.

As the vast majority of public policies to get off the ground, that is, to be implemented require the allocation of resources, the public budget becomes a space for conflicts and disputes (Schick, 2000; Viana, 2014; Oliveira & Ferreira, 2017). Thus, it is an important instrument for the analysis of governmental actions, as it makes it possible to reveal clues about the priorities of the political agenda, the success and failure of public policies, the programs that concentrate resources and the neglected programs, the relations between the executive power and legislative power, benefited and excluded actors, among other aspects (Abreu & Câmara, 2015; Menezes & Pederiva, 2015).

Therefore, this paper intends, based on the analysis of sectoral planning and budget execution carried out by the Ministry of Tourism, the main public agency responsible for guiding the development of tourism in Brazilian territory, to answer the following questions:

- Q. 1. What is the position of tourism on the political agenda of the different government mandates?
- Q. 2. What is the profile of public investments in tourism in Brazil made in the last 16 years?
- Q. 3. Is the sectoral planning carried out by the Ministry of Tourism, materialized in the National Tourism Plans, duly incorporated in the planning and execution of the public budget?

Even though some studies have already discussed the relationship between public investments and public tourism policies in Brazil (Cruz, 2001; Lemos, 2013; Todesco, 2013; Silva, 2015; Silva & Fonseca, 2017), but the object of research presented herein has never been explored before. Therefore, the focus will be on the national tourism plans and their relationship with the budget execution of the MTur, to understand the role that the Brazilian government played in the application of public investments in tourism over 16 years.

In answering these questions, it is expected to expand information about the Brazilian government's activities in the field of tourism and to contribute to foster discussions on the development of tourism activity and the public management of tourism in Brazil, as well as to demonstrate the relevance of budgetary studies for the analysis of public tourism policies.

2 LITERATURE REVIEW

The expansive displacement of tourists to the most varied parts of the world boosts the production and consumption of services, goods and infrastructures and consequently attracts the interest of the market and the public power, in its various scales (national, state, and local), inducing the touristification of the spaces (Todesco, 2013).

This process involves social, cultural, economic, and environmental dynamics that produce a series of positive and negative effects on destinations (Butler, 1974; Dredge, 2010; Milano, 2017; Garau-Vadell et al., 2018; Jordan et al., 2019; Lv, 2019). What causes tourism to be seen at times as an important alternative for economic and social development, at times seen as a generator of serious socio-environmental problems (Knafou, 2001).

In this context, the role of governments is essential to guide and promote the activity, in order to enhance the beneficial effects and reverse, minimize or remedy their negative effects (Baum, 1994; Tosun & Jenkins, 1996; Hall, 2000; Baum & Szivas, 2008; Velásco, 2016).

Governments have a prominent role in tourism planning, according to Velásco (2016), for several reasons, among them because governments have the responsibility and capacity, given by democratic legitimacy, to:

1. Decide the priority demands that will be met in the face of a set of problems to be faced;
2. Decide how resources will be used, because in the face of numerous problems and multiple solutions, resources are limited;
3. Coordinate actions to avoid results contrary to the intended objectives;
4. Impose limits or losses for certain groups;
5. Represent and give voice to different interest groups.

The elaboration and implementation of a public tourism policy occurs, therefore, from the decision to incorporate tourism in the governmental political agenda, considering it a demand to be met. Finally, public policies, after being designed and formulated, unfold into plans, programs, projects (Souza, 2006), which will guide the implementation phase.

The design of public policy, or rather its content, reveals the goals and objectives to be achieved and the problems to be faced. However, an analysis that takes into account only the design of the policy may not necessarily reveal the government's priorities. As Velásco (2016, p. 579) points out:

the decision on what resources will be invested in each government priority is a basic element to understand what are the objectives that are really pursued. It is not enough to incorporate principles or defend ideas, it is necessary to provide resources to each of the actions and programs, which also means reducing resources devoted to other issues.

Bearing in mind that the public budget is an instrument capable of making governmental actions feasible or not, it is pertinent to investigate budget execution to understand the Brazilian government's performance in the field of tourism.

The task of allocating State resources is the subject of numerous studies (Key Jr., 1940; Wildavsky, 1961, 1975; Caiden & Wildavsky, 1980; Padgett, 1980; Schick 2000; Rubin, 2016), in Brazil it can be highlighted the works of Brasil (1993), Pires and Motta (2006), Abreu et al. (2012), Rocha et al. (2013), Viana (2014), Abreu and Câmara (2015), Fortis and Gasparini (2017). In the area of knowledge of tourism, however, there is still no research under this perspective, so this constitutes an essay to instigate the production of research that considers the public budget an important instrument for the analysis of public tourism policies.

The budget is one of the oldest instruments of control of the public administration, and a topic of debate since the conception of the modern State, especially by impersonating the direction, uses, and priorities of the application of public resources (Pires & Motta, 2006). With the increasing complexity of the role and action of the State and its relationship with society, the budget has been refined and incorporates new techniques for political, managerial, administrative, accounting, and financial control of government actions (Rubin, 2016).

In general, the budget can be understood as: 1- Instrument of determination of the expenses to be paid in a determined period, which will be counterbalanced with the forecast of the necessary revenue; 2- Instrument of control on the finances of the governmental entities; 3- Administration instrument for the materialization of government actions; 4- Instrument of social control and control over public money (Pires & Motta, 2006).

In Brazil, the executive power plays a leading role in the elaboration of the budget proposal, conceived as an instrument of government planning, represented by three laws, defined at interdependent moments: the Pluriannual Plan (Plano Plurianual - PPA), the Law of Budgetary Guidelines (Lei de Diretrizes Orçamentárias - LDO), and the Law of Annual Budget (Lei Orçamentária Anual - LOA). The PPA is a medium-term planning instrument with the function of establishing the guidelines, goals, and targets to be executed by the public administration for a period of 4 years. The LDO must contain and respect the guidelines of the PPA, its function is to define the rules, limits, and priorities of government action, directing the investments for a period of 1 year. Finally, the LOA must contain the estimate of the total revenue and the determination of expenses for the fiscal year of 1 year, being the last planning instrument to be prepared. The purpose of these mechanisms is to improve the performance of public administration, incorporating elements of management control and evaluation in the search for effectiveness, efficiency, and effectiveness (Almeida, 2009).

After the elaboration of the budget pieces (PPA, LDO, and LOA), exclusively by the executive power, they must necessarily be sent to the legislative power to assess and deliberate, passing through the Chamber of Deputies and the Senate (National Congress). In this phase, it is common deputies and senators to increase, cut and reallocate the resources of the LOA proposal, called *parliamentary amendments*. Thus, the political character of the budget is intensified, and the game of forces between political parties and between the executive and legislative power impress their interests in the distribution and directing of public resources (Batista, 2015). For Viana (2014), the public budget is a mat where private interests clash in the field of politics and are transformed into “public interests”.

However, according to Villela (2006) since the 1988 Constitution of Brazil the budget has undergone a stiffening process, since tax revenues are linked to other levels of government and to some sectors, and with this the expenses carry a trace of obligation. Many budgetary measures are envisaged and fixed by the Constitution, which defines the percentages of investment and maintenance of essential services, such as in the areas of health and education.

The tourism area, unlike the health and education areas, as expected, does not have a minimum percentage of the budget set by law for the implementation of public policies in the sector, which means that the budget allocation for the area depends to a large extent on its position among the priorities of governments’ political agenda.

Therefore, the Ministry of Tourism, as an institution of the executive power, is responsible for sectoral tourism planning, represented by the National Tourism Plans, and by allocating the necessary resources for its execution annually. In theory, sectoral planning should be included in the Pluriannual Plan (PPA) and the definition of resources for the programs must be approved annually by the Annual Budget Law (LOA), when it is subject to the demands of political representatives that compose the National Congress.

Generally, the public sector is responsible for the promotion of the tourism industry of the country abroad, the provision of basic infrastructure, training and development of human resource and the environmental protection which private sector usually overlooks (Nawaz & Hassan, 2017).

However, there are still no studies that reveal the destination areas for public investments made by the Brazilian federal government in a period that ranges from the creation of the Ministry of Tourism to the present day. Thus, this research proposes to identify these areas, allowing to observe the profile of public investments in tourism in Brazil, while identifying the priority given to the area of tourism in the various government mandates.

3 METHODOLOGY

The methodology of this study is characterized as an exploratory and descriptive research with a quantitative approach, based mainly on the survey and analysis of data on public budget in tourism of the Brazilian federal government. Specifically, the Ministry of Tourism’s budget was investigated.

The time frame of the research covers from the year of creation of the Ministry of Tourism, in 2003, to 2018. The period under study includes four government mandates composed of four years each, and in the last presidential term in May 2016, President Dilma Rousseff is dismissed because of the opening of the impeachment process, at which time Vice President Michel Temer assumes as an interim president, who took office on August 31, 2016 and remained until December 31, 2018.

It should be noted that the years 2015 to 2018 were not divided into two different mandates, because despite the possible differences in governmental agenda between the management of Dilma Rousseff and Michel Temer, the years 2015 to 2018 had as main mark the high political instability and the economic crisis, which made these years more similar than different in budget execution in tourism. In addition, keeping the cutoff every 4 years makes it easier to carry out a comparative analysis.

In this way, it was possible to present the public resources executed by the MTur by government mandate contributing to a reflection on the treatment given to tourism in the last 16 years by the different governments. It was also possible to highlight the gap between planned and executed expenses, resulting from the contingencies and budget cuts that the agency suffered over the years.

The main database used was the Union's Budget Execution Reports from 2003 to 2018, made available by the Chamber of Deputies and the Senate, which have a constitutional duty to oversee the acts of the federal executive power.

The Union's Budget Execution Reports are available in an Access database and allow to filter the information by agency. Thus, it was possible to identify all projects and actions linked to each expenditure planned and executed annually by MTur (including expenses incurred by Embratur, the agency linked to the MTur responsible for the promotion of Brazil abroad).

Subsequently, each project that received resources, broken down in the Union's Budget Execution Reports, was identified and grouped according to the profile of the National Tourism Plans programs (generating Tables 2, 3, and 4), to establish a relationship between budgetary expenditures and the execution of National Tourism Plans. This allowed to reveal how the budget was spent, highlighting the areas that were prioritized and those that were not. This was necessary as there is no information available on budget execution in each program of the National Tourism Plan.

The National Tourism Plans considered in this research were:

- National Tourism Plan 2003-2007;
- National Tourism Plan 2007-2010: an inclusion trip;
- National Tourism Plan 2013-2016: tourism doing much more for Brazil.

The MTur has implemented three National Tourism Plans for the periods 2003-2007, 2007-2010, and 2013-2016, presenting a gap in 2011, 2012, and 2017. In 2010, MTur published the document "Tourism in Brazil 2011-2014". This document was not included in this study because it is not considered a national tourism plan, but rather a diagnosis of the situation of Brazilian tourism with the presentation of scenarios and proposals for the management that it would assume from 2011. In 2018, MTur published the "National Tourism Plan 2018-2022: more jobs and income for Brazil", this plan was not included in this research because the expenses with its actions will only be included in the budget for the year 2019 onwards and the Union Budget Execution Report for the year 2019 was only finished in January 2020.

Another procedure carried out was the survey of the Pluriannual Plans (PPAs), an important instrument of Brazilian budget planning, which establish the guidelines, objectives, goals, and programs planned by the federal government to be implemented for the period of 4 years. Thus, the PPAs 2000-2003 / 2004-2007 / 2008-2011 / 2012-2015 / 2016-2019 were considered. From the years of elaboration of the PPAs and their content it was possible to verify if the programs of the National Tourism Plans were ensured in the main part of the Brazilian budget planning.

Finally, it is noteworthy that the values shown in the tables and figures of this paper are in Brazilian Reals (R\$), are not updated by the inflation indexes for the period and include mandatory expenses (such as salary of employees and pension of inactive), and discretionary expenses (investments) incurred by MTur.

4 THE BUDGET INSTABILITY OF MTUR AND THE PERIPHERAL POSITION OF TOURISM ON THE GOVERNMENTAL POLITICAL AGENDA

The public management of tourism in Brazil was analyzed by several authors (Cruz, 2001; Todesco, 2013; Trentin & Fratucci, 2013; Carvalho, 2016; Maranhão, 2017) and it can be organized in four phases: the first phase began in the 1930s with the deliberation of a set of laws and norms referring to specific aspects of tourism activity and especially with the creation of the Tourism Division of the Press and Propaganda Department, in 1939, which is linked to the Presidency of the Republic. This department had the attributions of managing, organizing, and supervising tourism services.

The second phase of tourism public management in Brazil started in 1966 with the creation of the National Tourism Council and the Brazilian Tourist Board (Embratur). This public company is linked to the Ministry of Industry and Commerce, with the competence to promote and finance initiatives, plans and programs aimed at the development of tourism in the country.

The third phase begins with the restructuring of Embratur, by Law No. 8,181 of 1991, which transformed the public company into an autarchy¹ called the Brazilian Tourism Institute, linked to the Regional Development Secretariat of the Presidency of the Republic, legitimizing its responsibility to formulate, coordinate, and implement the national tourism policy. The fourth and last phase corresponds to the establishment of the Ministry of Tourism (MTur) in 2003, during the first presidency of Luiz Inácio Lula da Silva. It is worth mentioning that this is the structure that remains nowadays.

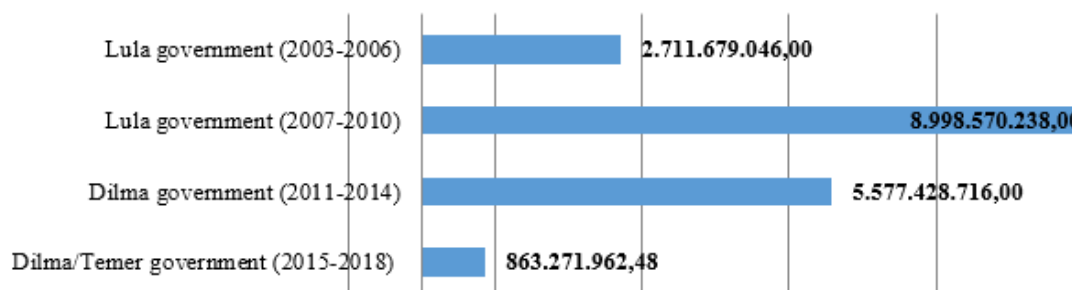
The Ministry of Tourism is considered the most important organ in Brazil since 2003 in regards the production and execution of public policies in the field of tourism, completing in January 2019, 16 years of operation, during which time it implemented three National Tourism Plans (NTPs) and executed a total budget of R\$ 18.1 billion.

Created as an autonomous body (technical, financial, and administrative) of the Direct Public Administration to execute actions in its area of competence, the Ministry of Tourism² saw its position oscillating in the structure of priorities of the Brazilian federal government, marked by a budgetary instability with peak recorded from 2007 to 2010 (Figures 1 and 2) and a high turnover of their ministers (from January 2003 to December 2018, 13 ministers were nominated, an average of 1 minister every 1 year and 2 months).

The Ministry of Tourism, however, remained within the governmental structure of the two mandates of President Luiz Inacio Lula da Silva (2003-2006 and 2007-2010), and subsequently remained after the administrative reforms in the presidency of Dilma Rousseff (2011-2016) followed by Michel Temer (2016-2018) and the current mandate of Jair Messias Bolsonaro.

Focusing the analysis on each government mandate, it was possible to find out that in the first mandate of Lula da Silva the MTur did not present an expressive performance regarding the amount of the public resource executed (R\$ 2.7 billion, Fig. 1). However, it was the only period that had constant budget growth and less discrepancy between planned and executed expenditure (Fig. 2)³.

Figure 1 - Budget executed by MTur from 2003 to 2018 (R\$).

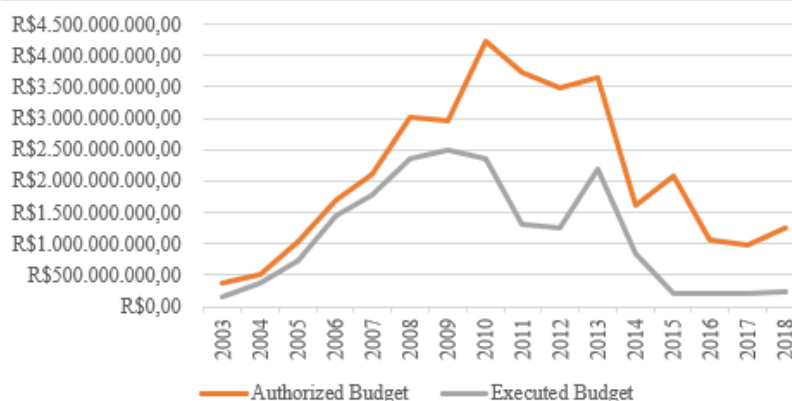


Source: Senado Federal (2019). Organized by the authors.

¹ The administrative organization in Brazil is divided into two groups: the Direct Administration, which consists of the services integrated into the administrative structure of the Presidency of the Republic and the Ministries. And the Indirect Administration, which comprises the following categories of entities: autarchy; public company; mixed capital company, and public foundation. Autarchy is the autonomous service created by law, with its own legal personality, assets and revenue, to perform typical activities of the Public Administration, which require, for its best functioning, decentralized administrative and financial management.

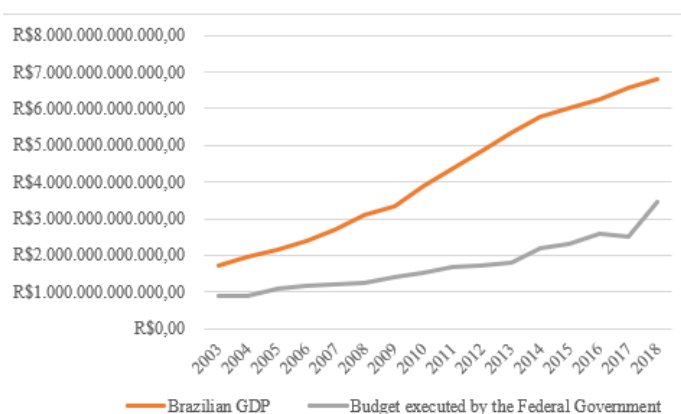
² The Ministry of Tourism was created through Provisional Measure No. 103, of January 1, 2003, later converted into Law No. 10,683, of May 28, 2003, which provides for the organization of the Presidency of the Republic and the Ministries.

³ During this period, the MTur had a staff of 364, in 2003, to 489 civil servants, in 2004, an increase of 38%, the highest in the government in that year (TCU, 2005, p. 83), which may have contributed to the agency's capacity for execution.

Figure 2 - Authorized budget and executed budget by MTur from 2003 to 2018 (R\$).

Source: Senado Federal (2019). Organized by the authors.

The significant difference between the authorized budget and the executed budget and the significant fluctuation in expenses incurred by the Ministry of Tourism over the past 16 years (Fig. 2), are not compatible with the federal government's growing expenditure scenario. When looking at the national GDP and the budget executed by the Union, in the same period, there is an increasing line (Fig. 3), with a slight drop in expenses only in 2017.

Figure 3 - Brazilian GDP and budget executed by the Federal Government (R\$)

Source: IBGE (2019); Senado Federal (2019).
Organized by the authors.

The Brazilian public budget is based on estimates, since all its planning is based on possibilities of collection, taking into account some main aspects, such as: inflation, economic growth, wage level, Brazil's commercial relationship with other countries, among others (CONOF, 2016). According to the Fiscal Responsibility Law (Complementary Law No. 101 of May 4, 2000), if the executive power realizes that the revenue may not include the primary result goal established by law, contingency is necessary, that is, limiting commitment and financial movement. The contingency must fall on discretionary expenses, those that the government has the flexibility to manage, the resources in investments. The so-called mandatory expenses, such as payment of public servants, cannot be subject to contingency.

Thus, it is common for the executed budget to end up being less than the authorized budget. However, significantly less enforcement reveals the degree of priority that affected areas occupy on the governmental agenda. Not least because it is in the allocation of resources that the implementation of public policies may or may not be feasible, which makes the authorized and executed budget correlated with the political agenda of governments (Abreu & Câmara, 2015).

Rocha et al. (2013) also warns of the gap between the budget preparation period and its effective execution, in which may occur situations that are not foreseen in the preparation of the budget proposal, and that must

be absorbed throughout the fiscal year. In this context, according to Oliveira and Ferreira (2017), it is common for the executive power to promote numerous changes in the execution of the budget, which are carried out through the reallocation of appropriations and expenditure cancellations or by the mere non-execution. These changes, according to the authors, end up frustrating the initial expectation established in the budget law, establishing an effective crisis in the scope of public finances, perceiving a constant tension between the executive and legislative branches in the sphere of budget management.

For Villela (2006), the result of the routine change in the budget is the loss of its usefulness as a reliable guide for government action: “the lack of adherence between what was approved by Congress and what ends up being effectively reduces the transparency of public action and the effectiveness of choices made democratically”.

In 2003, when it was created, the Ministry of Tourism was the ministry that executed the lowest budget in the Union (Table 1). During President Lula's first term, the Ministry of Tourism, the Ministry of Culture, and the Ministry of Sports formed the group of ministries with the smallest budgets. But this situation changed considerably in the second term of the Lula administration. In 2007, MTur moved to 17th position in the budget ranking of a total of 24 ministries, this position remained until 2010.

Under Dilma Rousseff's government, the Ministry of Tourism once again composed the set of ministries with the lowest budgets, together with the Ministry of Fisheries and Aquaculture and the Ministry of Sport. In 2017, already in the Temer government, MTur now occupies the last position in the ranking (Table 1).

Table 1 - Position of the Ministry of Tourism in the budget ranking executed by the Ministries of Executive Power (2003-2018)

Year	Total Number of Ministries	3 Ministries with the lowest budget executed	Position of the Ministry of Tourism
2003	24	Culture/ Sport/ Tourism	24 th
2004	23	Culture/ Tourism/ Sport	22 nd
2005	24	Tourism/ Culture/ Sport	22 nd
2006	24	Industry and Foreign Trade/ Sport/ Culture	18 th
2007	24	Industry and Foreign Trade/ Mines and Energy/ Culture	17 th
2008	24	Culture/ Industry and Foreign Trade/ Sport	17 th
2009	25	Industry and Foreign Trade/ Sport/ Fisheries and Aquaculture	17 th
2010	25	Industry and Foreign Trade/ Sport/ Fisheries and Aquaculture	17 th
2011	25	Industry and Foreign Trade/ Sport/ Fisheries and Aquaculture	22 nd
2012	25	Sport/ Tourism/ Fisheries and Aquaculture	24 th
2013	25	Sport/ Tourism/ Fisheries and Aquaculture	24 th
2014	25	Sport/ Tourism/ Fisheries and Aquaculture	24 th
2015	25	Sport/ Tourism/ Fisheries and Aquaculture	24 th
2016	25	Sport/ Tourism/ Women, Racial Equality and Human Rights	24 th
2017	23	Transparency, Supervision and Controllorship/ Sport/ Tourism	23 rd
2018	23	Sport/ Industry, Foreign Trade and Services/ Culture	20 th

Source: Senado Federal (2019).

Organized by the authors.

The information revealed in Figures 1, 2, and 3 and in Table 1 therefore indicates that tourism occupied a peripheral position on the agenda of Brazilian governments, in budgetary terms, with the exception of only President Lula's second term (2007-2010), period in which the MTur implemented its largest amount of resources and left the group with the lowest budgets in the Union

5 THE INVESTMENT PROFILE AND THE DISPATCH BETWEEN SECTORAL PLANNING AND BUDGETARY PLANNING AND EXECUTION IN TOURISM IN BRAZIL

National Tourism Plans are generally launched at the beginning of each government term. Thus, shortly after being installed in the Lula government, the MTur launched in April 2003 the National Tourism Plan 2003-2007, with the general objectives of developing tourism products taking into account the regional, cultural, and natural diversity of the country; and to stimulate and facilitate the consumption of the Brazilian tourism product in the national and international markets.

For this, the NTP 2003-2007 establishes 7 macro programs, entitled: 1. Institutional Relations Management; 2. Promotion; 3. Infrastructure; 4. Structuring and Diversification of the Offer; 5. Product Quality; 6. Promotion and Support for Commercialization; and 7. Tourist Information. It should be noted that in 2004, the MTur launched the Tourism Regionalization Program, part of the Macro Program of the Structuring and Diversification of Supply, which might be considered the main MTur program since then.

In parallel, the Pluriannual Plan was prepared for the period 2004-2007, the main piece of Brazilian budget planning, which includes the programs and projects that will receive resources within 4 years. It should be noted that the PPA does not fit exactly at the beginning and end of each government mandate. Each government elaborates its Pluriannual Plan during the first year of mandate and executes it for the next three years, the last year of the PPA is executed by the next government, in theory, to guarantee the continuity of government actions.

This means that in 2003, in the first year of the Lula government, the Ministry of Tourism invested resources in programs of the previous government, such as: National Program of Municipalization of Tourism Program (R\$ 53,638,871.00), Program for the Development of Tourism in the Northeast PRODETUR II (R\$ 5,038,656.00), Program for the Development of Airport Infrastructure (R\$ 387,591,200) and Tourism Program: the New Millennium Industry (R\$ 48,638,093.00), according to Table 2.

From 2004 to 2006, as the National Tourism Plan 2003-2007 could be incorporated into the PPA 2004-2007, the programs that stood out both in number of projects and in applied values were: A Trip for All (R\$ 1.8 billion distributed in 39 projects), Brazil: International Tourist Destination (R\$ 274.6 million distributed in 14 projects) and Tourism Policy Management (R\$ 42.3 million distributed in 10 projects). The other programs were for the operation of MTur, such as valorization of the public servants, legal operations, pension of inactive and pensioners (Table 2).

Table 2 - Programs included in the Pluriannual Plans (PPA) implemented by the MTur in Government Mandates from 2003 to 2018 (R\$)

Programs included in the Pluriannual Plans (PPAs 2000-2003 / 2004-2007 / 2008-2011 / 2012-2015 / 2016-2019)	Lula Government 2003-2006		Lula Government 2007- 2010		Dilma Government 2011- 2014		Dilma/Temer Government 2015-2018	
	Value executed	Number of Projects	Value executed	Number of Projects	Value executed (R\$)	Number of Projects	Value executed	Number of Projects
Municipalization of Tourism	53,638,871.00	5						
Development of Tourism in the Northeast - PRODE- TUR II	5,038,656.00	1						
Development of Airport Infrastructure	387,591,200.00	2						
Tourism: the New Millennium Industry	48,638,093.00	14						
Tourism in Brazil: A Trip for All / Social Tourism in Brazil an Inclusion Trip	1,826,281,741.00	39	8,258,615,504.00	38	1,118,946,694.00	27		
Brazil: International Tourist Destination	274,609,584.00	14	550,792,671.00	18	157,988,682.00	13		
Tourism Policy Management	42,390,656.00	10	92,250,598.00	11	10,726,223.00	8		
Combating Sexual Abuse and Exploitation of Chil- dren and Adolescents	3,301,492.00	3	21,099,586.00	1	796.00	1		
Management of Participation in International Or- ganizations	2,463,008.00	2	1,018,553.00	2				
Administrative support	21,762,611.00	2						
Valorization of the Public Servant	953,697.00	5						
Special operations: Other charges	432,144.00	1						
Special Operations: Compliance with Judgments	7,109,159.00	1	10,179,631.00	1	6,969,913.00	2	3,237,004.05	4
Union Retirees and Pension Plan	37,468,134.00	1	64,613,695.00	1	78,971,517.00	1	85,381,892.38	4
Tourism					3,850,991,473.00	28	253,333,265.39	25
Development and Promotion of Tourism							99,964,578.00	7
Management and Maintenance Program of MTur					352,321,828.00	9	420,921,350.44	32
Promotion, Protection and Defense of the Human Rights of Children and Adolescents					36,980.00	1	92,028.00	2
Special Operations: External Debt Service (Interest and Amortization)					474,610.00	1	284,882.00	1
Special Operations: Management of Participation in National and International Organizations and Entities							56,962.22	4
TOTAL	2,711,679,046.00	100	8,998,570,238.00	72	5,577,428,716.00	91	863,271,962.48	79

Source: Senado Federal (2019). Organized by the authors.

When the projects included in the Pluriannual Plan are classified in the areas of macro programs of the National Tourism Plan 2003-2007 (Table 3), it can be seen that 64.5% of the resources were invested in infrastructure, totaling R\$ 1.7 billion, 21% to promotion and support for commercialization and 7.2% to institutional relations management (Table 3). Expenditures on government employees and legal and special operations (R\$ 71.9 million) was higher than the sum of investments in product quality, support the private sector, and tourist information programs (R\$ 69.5 million).

Table 3 - Budget executed by MTur from 2003 to 2006

National Tourism Plan 2003-2007	Total (R\$)	%
Infrastructure	1,749,996,292.00	64.5
Promotion and Support for Commercialization	570,354,224.00	21.0
Institutional Relations Management	195,725,870.00	7.2
Structuring and Diversification of the Offer	35,974,454.00	1.3
Product Quality	29,823,359.00	1.1
Support the private sector	22,207,553.00	0.8
Tourist Information	17,555,048.00	0.6
Employees and legal and Special Operations	71,993,462.00	2.7
Uninformed	18,048,784.00	0.7
Total	2,711,679,046.00	100.0

Source: Senado Federal (2019).

Organized by the authors.

Although the PNTs' areas require different volumes of resources for their execution, the concentration of resources in infrastructure reveals the mismatch between tourism planning, headed by the Ministry of Tourism, and budget planning and execution, which mainly involves the interests of actors in the legislative power.

During the ritual of preparing and approving the annual public budget, materialized by the Annual Budget Law (LOA), the National Congress receives from the executive power the LOA Project (PLOA) and at that moment, in conflicts and bargaining processes with the executive power, deputies and senators reallocate resources (by parliamentary amendment), mostly to serve projects in their electoral zones (Sanfelici, 2010). And “despite the need to be in line with the PPA's sectoral programs and goals, parliamentarians enjoy relative freedom in terms of defining the region covered and the priority projects” (Lemos, 2013, p. 1421).

The interference of the legislative power and the weight of parliamentary amendments in the MTur budget is an open field for future research. In this theme, Lemos (2013), when studying the budget for the years 2011 and 2012, states that the composition of the MTur budget is strongly influenced by the resources defined by parliamentary amendments, which are mainly allocated to the infrastructure area.

Infrastructure works have a major impact on political visibility and legislators use them as an action to maintain political support, from parties and groups (Lemgruber, 2010; Moutinho, 2016).

In the Brazilian political system characterized as coalition presidentialism (Abranches, 1988), the amount allocated to the amendments is considered “a small price” to be paid by the executive power to keep the National Congress aligned with the current government (Batista, 2016; Pereira & Mueller, 2002).

In this way, it is possible to ask whether the maintenance of the Ministry of Tourism in the governmental structure occurs because it allows the forwarding of parliamentary amendments for projects in the most diverse areas, considering the transversality of tourism, facilitating the formation of the coalition in the National Congress.

In the second term of the Lula government (2007-2010), the MTur executed the amount of R \$ 8.9 billion, a value 3 times higher than in the first four years, and it can be considered the golden phase of the MTur in budgetary terms. At that time, the MTur instituted the National Tourism Plan 2007-2010, which emphasizes the creation of new tourism products, as well as the internalization and expansion of the tourism offer for middle and lower class. Its differential is in the adoption of competitiveness indicators and in the goal of structuring 65 destinations with an international quality standard.

Compared to the NTP 2003-2007, the NTP 2007-2010 raised the Tourism Regionalization Program to the macro program category, but also adds a specific macro program for the Transportation Logistics area, totaling 8 macro programs: 1. Tourist Information and Studies; 2. Planning and Management; 3. Transportation Logistics; 4. Regionalization of Tourism; 5. Support of the Private Sector; 6. Public Infrastructure; 7. Qualify Tourist Facilities and Services; and 8. Promote and Support to Commercialization.

As there was continuity in the government, the PPA 2008-2011 maintained the PPA 2004-2007 programs (Table 2). Thus, 5 programs were executed covering 70 projects in the finalist areas, in special, Social Tourism in Brazil an Inclusion Trip (R\$ 8.2 billion) and Brazil: International Tourism Destination (R\$ 550.7 million).

The total of funds invested, classified in the areas of macro programs of the National Tourism Plan 2007-2010 (Table 4) reveal the emphasis on projects in the infrastructure area (R\$ 5.8 billion), corresponding to 64.5% of the total budget executed, and secondly in the area of promotion and support to commercialization (R\$ 1.6 billion, equivalent to 18.5%). The planning and management area, compared to the previous period, has a significant jump, totaling R\$ 1.2 billion (14.1%). However, the projects in the areas of qualification, support of the private sector, tourist information and studies, transport logistics, and regionalization of tourism did not account for 1.9% of the total amount.

It is interesting to note that although the Tourism Regionalization Program gained centrality in the National Tourism Plan, in the execution of the resources it does not gain the same notoriety, corresponding only to 0.1% of the budget executed by the MTur.

Table 4 - Budget executed by MTur from 2007 to 2010

National Tourism Plan 2007-2010	Total (R\$)	%
Public Infrastructure	5807,429,439.00	64.5
Promote and Support to Commercialization	1,663,152,407.00	18.5
Planning and Management	1,267,254,445.00	14.1
Qualify Tourist Facilities and Services	60,460,495.00	0.7
Support of the Private Sector	57,002,069.00	0.6
Tourist Information and Studies	41,409,582.00	0.5
Regionalization of Tourism	9,361,732.00	0.1
Transportation Logistics	886,937.00	0.01
Employees and Legal and Special Operations	88,913,132.00	1.0
Uninformed	2,700,000.00	0.03
Total	8,998,570,238.00	100.0

Source: Senado Federal (2019). Organized by the authors.

In 2011, a sharp decrease in both the authorized value for Mtur and its execution capacity (Figure 2). In the first year of Dilma Rousseff's administration, the Ministry of Tourism executed only 35.1% of the total budget authorized by the LOA and presented a negative percentage change of -44.8% compared to the expenditure executed in 2010.

In addition, the National Tourism Plan of the respective government was only launched in 2013, for the period 2013-2016, leaving a vacuum in the years 2011 and 2012 and covering the first two years of the next government (2015-2016).

Thus, the PPA 2012-2015, prepared in 2011, did not dialogue with the programs of the National Tourism Plan 2013-2016, so that from 2012, in the PPA only a program in the finalist area titled Tourism only (Table 2).

In 2011, there is still the execution of the programs of the previous government, such as the Social Tourism in Brazil an Inclusion Trip corresponding to R\$ 1.1 billion allocated in 27 projects (Table 2). Subsequently, the Tourism program becomes the most important with R\$ 3.8 billion distributed in 28 projects.

With the proximity of major events in Brazil, such as the World Youth Day in 2013, the World Cup in 2014, and the Olympics in 2016, the NTP 2013-2016 presents as its first strategic objective to prepare Brazilian tourism for the mega-events, through programs of destination structuring and professional qualification.

When classifying the resources executed from 2011 to 2014 in the areas of the National Tourism Plan 2013-2016, it is verified again the concentration in infrastructure is also remarkable (75.1%) and in the second place, but further away in tourism promotion (13.7%) (Table 5).

Table 5 - Budget executed by MTur from 2011 to 2014 and from 2015 to 2018.

National Tourism Plan 2013-2016	2011-2014		2015-2018	
	Total (R\$)	%	Total (R\$)	%
Structure Destinations	4,190,219,649.00	75.1	50,364,834.65	5.8
Promoting tourism products	763,324,296.00	13.7	291,868,717.61	33.8
Strengthen decentralized management, partnerships, and social participation	92,038,857.00	1.7	3,667,257.73	0.4
Encourage, regulate, and qualify tourist services	75,191,324.00	1.3	6,077,870.92	0.7
Getting to know the tourist, market, and territory	10,703,606.00	0.2	0	0
Stimulating the sustainable development of tourism	2,355,745.00	0.04	1,411,190.48	0.2
Promote the improvement of a favorable legal environment	0	0	0	0
Employees and legal and Special Operations	443,595,239.00	8.0	509,882,091.09	59.1
Total	5,577,428,716.00	100.0	863,271,962.48	100.0

Source: Senado Federal (2019).

Organized by the authors.

In the second term of the Dilma Rousseff government, already in the middle of a troubled political and economic crisis, in 2015, the MTur could only execute 9% (R\$ 201.1 million) of the budget authorized by the LOA (R\$ 2.06 billion).

From 2016 to 2018, already under the government of Michel Temer, the MTur executes between 19% to 20% of the authorized budget. In this way, the last four years recorded the lowest amount settled by MTur, totaling R\$ 863.2 million (Figure 1).

The PPA 2016-2019 featured the program "Development and Promotion of Tourism" to replace the "Tourism" program. But the main change, however, occurred in the focus of investment, which has historically been focused on infrastructure. From 2015 to 2018, the tourism promotion area captured 33.8% of the resource executed, while infrastructure covers only 5.8% (Table 5).

As the composition of the MTur budget is heavily dependent on the resources of parliamentary amendments, which are largely allocated to the infrastructure area, with the financial crisis and the worsening of the political crisis (between the Dilma Rousseff government and the National Congress), contingencies discretionary expenses significantly impacted MTur's resource cuts, significantly reducing investments in infrastructure.

In the 2015-2018 period, the expenses with servers and legal operations represent 59.1% of any budget executed by the Ministry of Tourism. Areas such as "Strengthening decentralized management, partnerships and social participation", "Promoting, regulating and qualifying tourism services" and "Stimulating the sustainable development of tourism" do not even cover 1.5% of the resources.

6 CONCLUSION

The creation of the Ministry of Tourism, in 2003, was pointed out in several works as a recognition of the importance of the sector for the national economy and as a demonstration by the government that tourism had indeed entered the political agenda. However, the analysis of the MTur budget data, presented in this research, shed light on aspects previously ignored in the analysis of public management and public tourism policies in Brazil.

When focusing on the allocation and budget execution of the MTur, it appears that the organ underwent a strengthening period from 2003 to 2006 and occupied a prominent position on the government's political agenda in the period from 2007 to 2010 (second term of the Lula government), when it presented a contin-

uous growth both in the allocation and in the execution of resources. During this period, MTur did not compose the group of ministries with the lowest budgets, having invested in four years the largest volume of resources in its history (R \$ 8.9 billion).

The MTur budget starts to decline in 2011, having peaked only in 2013, on the eve of the World Cup (2014). The intensification of the political and economic crisis, which Brazil faces since 2015, significantly affects the budget of the MTur, to the point that the amount earmarked for investments is less than the amount of mandatory expenses with the agency's employees. From 2011 to 2018, therefore, tourism occupied a peripheral position on the governmental agenda.

These data reinforce the importance of considering institutional conditions, among them budgetary conditions, in studies that aim to evaluate the performance of the government in the field of tourism, since the availability of resources considerably affects the capacity of agencies to implement public policies.

Another point highlighted in this research is the high budgetary instability of the official tourism agency evidenced by the difference between the budgetary allocation (authorized by LOA) and the annual budgetary execution (always lower), a scenario that suggests problems in the preparation and composition of its budget as well as in its management capacity to implement programs and projects (it is worth noting the high turnover of ministers and their staff in charge of the agency, which changes almost every year).

The alignment of sectoral planning with budgetary planning also suffers from the mismatch between the time to complete tourism plans and the preparation of the PPAs for the four-year period. The National Tourism Plan 2013-2016, for example, was launched in 2013, while the PPA for the 2012-2015 period had already been prepared in 2011.

In relation to the composition of the budget, the present research suggests that the legislative power significantly interferes in the allocation of MTu resources, through parliamentary amendments at the time of the approval of the Annual Budget Law, concentrating investments in the area of infrastructure to the detriment of other areas of activity defined by the National Tourism Plans.

The first three governments mandates (from 2003 to 2014) have majority concentrated the investments in infrastructure. Only from 2015 to 2018 investments in tourism promotion ranked first in the percentage of resources, however, the amount invested in the respective area was the lowest since the creation of the MTur. The area of management and planning only came to prominence in the division of the resources in the period 2007-2010, when it reached 14%. The other areas of activity of the National Tourism Plans such as studies and research in tourism, promotion of private initiative and qualification of tourism services and inspection are historically the least favored in terms of investment. In fact, less than 2% of the investments in tourism in Brazil go to those areas.

Although it is clear that the demands of each area of action of the PNTs require different investment volumes, the present research reveals that certain areas of the PNTs, from 2003 to 2018, together did not capitulate 2% of the MTur budget. These data, in terms of a macro analysis, are important and instigate new research with qualitative approaches on the profile of these expenditures.

This fact also reveals a mismatch between sectoral planning, represented by the National Tourism Plans, and the MTur budget planning and execution, due to the interference by deputies and senators. It should be noted that the allocation of resources defined by parliamentary amendments does not necessarily need to be aligned with the programs of the PNTs. This means, for example, that a municipality that is not part of a tourist region established by the Tourism Regionalization Program may receive resources from MTur, by parliamentary amendment.

This reality corroborates Viana's statement (2014, p. 47): "when analyzing the public budget, it is concluded that the technicalities adopted for its materialization are vetoed at the higher levels of politics. What matters is the demands from the top down".

Thus, the weight of parliamentary amendments in the definition of tourism investments in Brazil; the power relations, conflicts, and interests involved in the composition of the budget; the geographical distribution of MTur's public investments and the impact on tourism development; and the role played by the Ministry of

Tourism in the coalition presidential system are open research topics. The aforementioned research topics are already being under investigation by the authors of this work.

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