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Special transfers: "PIX" for whom?

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ABSTRACT

The study aimed to analyze the transfers from the Union to other federative entities through special transfers during the period from 2020 to 2023. The research addresses the functioning of these transfers, known as "PIX Amendments," from their inception to their operationalization, discussing aspects of accountability and transparency. The methodology included a descriptive analysis with both qualitative and quantitative approaches, based on information available on the Federal Government's public information portals. The results revealed that these transfers totaled R\$ 13.06 billion, benefiting states and municipalities from all units of the federation, with greater prevalence in the Northeast and Southeast regions. The study observed an expansion in the use of special transfers, in terms of both amounts and beneficiaries, reinforcing the thesis of their use for political influence. Additionally, inefficiencies in accountability and transparency were identified, confirming the conflicts predicted by Agency Theory. The National Congress and the Federal Court of Accounts have implemented measures to improve accountability and facilitate oversight, promoting greater social control.

Keywords: Special transfers; PIX amendments; Mandatory budget; Parliamentary amendments; Public budget.

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1. INTRODUCTION

The public budget plays a central role in the management of government entities, balancing income and expenditure, guiding the actions of public managers and acting as a tool for administrative control. In the various budget models around the world, the budget has historically been an instrument of control between the branches of government, especially between the Executive and the Legislative. In England, for example, the implementation of the public budget by Parliament aimed to contain the high taxation imposed by the crown (GIACOMONI, 2023).

In Brazil, there has been a transition from the authorizing to the imposing budget model, especially since the institutionalization of imposing parliamentary amendments. This movement gained momentum with Constitutional Amendment No. 86 of 2015, which established the mandatory execution of individual amendments up to the limit of 1.2% of net current revenue, a percentage later increased to 2% by Constitutional Amendment No. 126/2022 (BRASIL, 2022b). Constitutional Amendment 100 of 2019 (BRASIL, 2019a) extended this obligation to bench amendments, consolidating the trend towards greater legislative control over budget execution.

Within this context, Constitutional Amendment No. 105 of 2019 (BRASIL, 2019d) introduced Article 166-A to the Federal Constitution, establishing the mandatory allocation of resources through special transfers or transfers with a defined purpose. While transfers with a defined purpose follow the traditional model of budget execution of parliamentary amendments, special transfers, also known as "PIX Amendments", introduced greater speed to the process, dispensing with the need to sign agreements and transferring resources directly to the beneficiary federated entities.

Given the growing use of special transfers, this study seeks to answer the following question: who are the recipients of these transfers when the funds come from the Federal Budget? The general objective of the research is to identify the recipients of special transfers between 2020 and 2023, in addition to describing their operation, historical and legal context, and aspects related to *accountability* and transparency.

Parliamentary amendments, especially those of a mandatory nature, have become increasingly important tools in the political dynamic, being used by both the Executive and Legislative branches to influence the legislative process and redistribute competencies. This scenario leads to a kind of "usurpation" of competences between the powers, generating conflicts that

can be analyzed in the light of Agency Theory, thus justifying the relevance of this research.

This paper is structured in six sections. After this introduction, the second section presents the theoretical framework. The third section examines special transfers in detail, including aspects of *accountability* and transparency. The fourth section deals with the methodology adopted. The fifth section analyzes the results obtained and, finally, the sixth section offers conclusions and final considerations.

2. THEORETICAL FRAMEWORK

The theoretical framework used in this work is based on the Agency Theory applied to the public budget, as well as on a descriptive approach to parliamentary amendments.

2.1 Agency Theory

The Agency Theory, developed by Jensen and Meckling (1976), starts from the premise that all individuals seek to maximize their economic utility. Based on the concept that the market is regulated by a network of bilateral contracts between economic agents, including companies, governments and individuals, this theory emphasizes the importance of contractual relationships for the dynamics of companies, involving not only employees, but also suppliers, customers and creditors. Conflicts of interest between management and investors can result in a sub-optimal allocation of company resources, generating additional costs (CARNEIRO, CHEROBIM, 2011).

As Jensen and Meckling (1976) state, the agency relationship is characterized as a contract in which one person (principal) hires another (agent) to perform a certain service on their behalf, granting the agent certain authority to make decisions on their behalf. When both parties seek to maximize their utility, it can be assumed that the agent will not always act in the best interests of the principal. To mitigate these divergences and align interests, the principal can establish appropriate incentives for the agent, while incurring monitoring costs to oversee the agent's activities.

Agency conflict occurs when the contractor acts for their own benefit, creating a misalignment between the interests of the agent and the principal. These agency problems arise in companies due to the fact that business decisions are made by managers (agents) on behalf of the companies' capital providers (principal).

Considering the perspective of the public sector, Magalhães (2011), when examining governance in public organizations, points out that agency theory offers a conceptual framework for understanding the interactions between the principal (society) and the agent (administrator), taking into account the possible occurrence of conflicts arising from divergent interests between the parties involved.

According to Oliveira and Ferreira (2017), it is common for the public budget to be the scene of power disputes and to have little practical efficiency, lacking significant evolution to achieve its objectives. Therefore, a responsible evaluation of budget management becomes crucial, with the aim of verifying the achievement of its purpose, which is to serve as a state instrument for the realization of fundamental rights and to strengthen democracy.

In this context, Almeida (2022), when evaluating the special transfers made in 2021, pointed out that this type of parliamentary amendment involves an agency problem, in which the parties involved are the parliamentarian, who sponsors the amendment for the transfer of resources, and the mayor, who receives the amounts transferred for application.

In the same vein, Sacramento, Raupp and Meinheim (2023, p. 426) carried out a study on special transfers, with the aim of analyzing transparency in the receipt and use of public funds received in this way. The authors concluded that the institute of special transfers "accentuates informational asymmetry, favors agency relations and makes it difficult for principals (citizens) and other information users to exercise oversight and control of the financial resources executed by agents (politicians and bureaucrats)".

2.2 Parliamentary Budget Amendments

Parliamentary amendments to the Federal Budget are legislative instruments used by deputies and senators to adjust the allocation of public resources according to their priorities or regional needs.

These amendments are classified by initiative as individual, state bench, committee and general rapporteur, and are identified by the Primary Result Identifier (RP). The classifications are: RP 6 - individual (mandatory execution), RP 7 - state caucus (mandatory execution), RP 8 - committee, and RP 9 - general rapporteur. Resolution CN 01/2006 (CÂMARA DOS DEPUTADOS, 2006) establishes the guidelines for proposing these amendments.

Individual amendments are proposed by parliamentarians on their own, while state caucus amendments are presented collectively. Committee amendments are proposed by committees

of the National Congress, and those of the general rapporteur by the parliamentarian responsible for reporting on the budget bill. The general rapporteur's amendment, popularly known as the "Secret Budget", was legally introduced in the 2020 Budget Guidelines Law (Law No. 13,898/2019) and was regulated by Resolution No. 2/2021-CN.

Pacelli (2024) questions the term "secret budget", suggesting that "amendment without criteria" would be more appropriate, because although they can be traced on the Transparency Portal, the amendments do not identify the benefiting parliamentarian. In December 2022, the Supreme Court ruled that general rapporteur amendments were unconstitutional, restricting them to correcting errors and omissions. However, EC No. 126/2022 authorized the allocation of R\$9.85 billion through amendments by the general rapporteur for 2023, albeit under new rules.

A query to the Ministry of Planning and Budget, via the Access to Information Act (LAI), revealed that, due to the STF's decision, the general rapporteur's amendments for 2023 were not identified in the Annual Budget Law as RP 9, but were reclassified as RP 2 - Discretionary Expenses. This change made it difficult to track the amendments, making them indistinguishable from other appropriations classified as RP 2. Detailed monitoring of these amendments now depends on specific information from the Joint Committee on Plans, Public Budgets and Oversight (CMO).

It should be noted that parliamentary amendments, regardless of their classification, play a crucial role in the Brazilian budget process by allowing legislators to influence the allocation of public resources. The application of amendments to the public budget is an instrument to represent regional and local demands in the formation of the public budget. From this perspective, the requests made are predominantly focused on infrastructure, due to its significant impact and political visibility. In addition, legislators use these amendments as a strategy for maintaining political support, both from parties and specific groups (SILVA; FONSECA, 2023).

The following table, based on scientific research, summarizes the empirically observed effects of parliamentary amendments and their political impact.

Table 1: Empirically observed effects and impacts of parliamentary amendments.

Study	Effects and Impacts
Pereira and Mueller (2002); Pereira and Rennó (2007)	Parliamentarians choose the municipalities and projects that will be the subject of their amendments in order to gain political support and stay in power.
Moutinho (2016)	The resources from the amendments are pulverized and often do not represent significant improvements in the reality and in the municipalities that benefit from them.

Sanfelice (2010)	The impact of parliamentary amendments for re-election is greater in municipalities with smaller populations, since in large population centers, the effect of the works that can be carried out with the resources of the amendments is very small.
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Source: based on Silva and Fonseca (2023).

Despite the political use of amendments and possible agency conflicts highlighted in the previous topic, there is a false perception that amendments naturally represent inefficiency in the application of public resources or even bribery, which is not true, and is considered to be a myth, as Almeida (2021) points out.

The resources allocated through parliamentary amendments, although they may diverge from the initial planning established by the executive branch in many cases, are directed to public affairs and are managed by the government administration.

3. SPECIAL TRANSFERS (PIX AMENDMENTS)

3.1 Constitutional Amendment 105/2019

With the approval of Constitutional Amendment No. 86, in March 2015, the institute of imposing individual amendments was created. After the enactment of this amendment, in May 2015, the Constitutional Amendment Proposal (PEC) No. 61/2015 (SENADO FEDERAL, 2015), authored by then Senator Gleisi Hoffmann, was presented in the Federal Senate.

The PEC aimed to add paragraphs 19 and 20 to article 166 of the Federal Constitution. The proposal was worded as follows:

§ 19. Individual amendments submitted to the annual budget bill may allocate resources directly to the State and Federal District Participation Fund and to the Municipal Participation Fund, under their own subtitle, indicating the federal entity to be benefited.

§ 20. The funds transferred under the previous paragraph belong to the respective federal entities, and will be passed on directly, regardless of the signing of an agreement or similar instrument (SENADO FEDERAL, 2015).

The justification for the PEC was that individual amendments could contribute funds directly to the Participation Funds of the States, the Federal District or the Municipalities. The aim was to reduce bureaucracy in the execution of these amendments, as well as to solve the fiscal difficulties that had been observed in the relationship between Caixa Econômica Federal and the National Treasury, due to the administration of the transfers by Caixa and the delay in the payment of administration fees to this financial institution.

The legislative proposal also argued that the direct allocation of resources to the participation funds would speed up the transfer of resources, with a consequent reduction in bureaucracy, as well as generating savings for the Union, and at the same time autonomy for states and municipalities.

After legislative proceedings in the Federal Senate, a version was approved in April 2019 and sent to the Chamber of Deputies. This version presented changes compared to the initial 2015 proposal, as shown in the text below.

Art. 166.

§ 19. The individual amendments submitted to the annual budget bill may allocate funds for transfer to states, the Federal District and municipalities as donations or for a defined expenditure purpose.

§ 20. The funds transferred pursuant to § 19 shall not form part of the revenue calculation base of the State or Federal District for the purposes of apportionment:

I - as a donation:

a) they will be transferred, regardless of whether an agreement or similar instrument is signed; b) they will belong to the federated entity when they are actually transferred; c) they will be allocated to the body responsible for constitutional transfers;

II - with a defined expenditure purpose:

a) their use will be linked to the action defined in the amendment; b) they may not be used to pay personnel costs, both active and inactive, and pensioners.

§ 21. The funds referred to in § 19 shall be monitored:

I - when passed on as a donation:

a) by the internal control bodies of the States, the Federal District and the Municipalities; and b) by the Courts of Auditors of the States, the Federal District and the Municipalities, with the respective government entities under their jurisdiction;

II - when transferred for a defined expenditure purpose, by federal internal control bodies and the Federal Court of Auditors.

§ 22. The rendering of accounts for the use of the funds referred to in § 19 shall be carried out in accordance with the procedures adopted by the competent Courts of Auditors regarding the assessment of management acts within the scope of the respective federal entities. (SENADO FEDERAL, 2019a) (emphasis added)

It is clear from the wording approved by the Federal Senate that there was a division between two types of transfer, one "as a donation" and the other "with a defined expenditure purpose", whereby the former would not require the use of an agreement or similar instrument and the amounts would become the responsibility of the receiving entity at the time of the transfer. The transfer with a defined purpose, on the other hand, would follow the existing rules for individual amendments. In addition, the proposal also indicated who would be responsible for overseeing the funds, with "donation" transfers being the responsibility of the internal and external control bodies of the receiving entities, and transfers "with a defined expenditure purpose" being the responsibility of the Union bodies.

The proposal was received in the Chamber of Deputies, and assigned the number PEC₉

No. 48/2019. The PEC was processed in the Chamber, with emphasis on the Special Commission set up to discuss the proposal. As stated in the Special Committee's opinion (CÂMARA DOS DEPUTADOS, 2019), public hearings and a seminar were held in the Legislative Assembly of Minas Gerais, with the participation of parties directly interested in the matter, namely: representatives from the economic area of the Executive Branch, the Caixa Econômica Federal, the Federal Court of Auditors and the State and Municipal Courts of Auditors, including their respective associations, Mayors and Councillors and entities that bring together the interests of Municipalities, such as the National Confederation of Municipalities (CNM) and the Municipal Mayors Front - FNP.

The Special Committee approved an opinion with a substitute text. Some changes are worth highlighting. Firstly, the PEC is now intended to add Article 166-A, rather than amending Article 166. Secondly, the name of the transfer "by way of donation" has been changed to "special" transfer. Thirdly, the amount transferred cannot be used for personnel expenses (active and inactive) or debt service. In addition, these amounts will not be part of the recipient's income for the purposes of distribution and for calculating the limits on active and inactive personnel expenditure and debt.

Another highlight is the setting of a minimum percentage of 70% of special transfers for capital expenditure. The justification is that the historical record showed a growing preference on the part of parliamentarians for amendments for expenditure on costs, which went from 13% in 2014 to 49% in 2019, due to the considerable bureaucratic imbroglio for capital expenditure, which resulted in many unfinished works.

In this sense, the following argument was included in the Special Committee's opinion on individual parliamentary amendments: "as they are not recurrent in nature over time, they should not finance recurrent expenditure, so as not to jeopardize future budgets, hence the preference for their application in investments of interest to the local population" (CÂMARA DOS DEPUTADOS, 2019).

It is worth noting that when the bill was going through the House of Representatives, an attempt was made to include the amendments from the state benches, which was denied.

Mascarenhas (2023) evaluates that the motivation for creating special transfers was widely discussed in the National Congress, and its benefits prevailed. According to the author, the simplified architecture of these transfers has the following advantages: a) it unblocks the excessive bureaucracy of voluntary transfers; b) it reduces the number of works that are paralyzed or unfinished due to bureaucracy; c) it encourages managers to invest in infrastructure and

public facilities to stimulate the local economy; and d) it reduces management costs for Caixa Econômica Federal, whose administration fee ranged from 2.5% to 11.7% of the value of the amendments.

Therefore, the text of the substitute approved in the Chamber returned to the Federal Senate, which approved the text from the other legislative house, with the exception of the paragraphs that pointed out the competent bodies to supervise the transfers, because as stated in Opinion (SF) No. 164 of 2019 (SENADO FEDERAL, 2019b), issued by the Constitution and Justice Commission (CCJ), it was concluded that the "Proposed Amendment to the Constitution does not seem to be the best instrument to innovate in the rules of control and supervision of budget execution".

Thus, on December 12, 2019, Constitutional Amendment No. 105 was enacted (BRASIL, 2019d), which included art. 166-A in the 1988 Charter, with the wording transcribed below, and expected to be valid as of January 1, 2020.

Art. 166-A. The individual amendments submitted to the annual budget bill may allocate resources to states, the Federal District and municipalities by means of:

I - special transfer; or

II - transfer for a defined purpose.

§ Paragraph 1 The funds transferred under the heading of this article shall not form part of the revenue of the State, the Federal District or the Municipalities for the purposes of distribution and for calculating the limits on expenditure on active and inactive personnel, under the terms of Paragraph 16 of Article 166, and on the indebtedness of the federated entity; in any case, the use of the funds referred to in the heading of this article for the payment of:

I - expenditure on personnel and social charges relating to active and inactive staff, and pensioners; and

II - debt service charges.

§ Paragraph 2 In the special transfer referred to in item I of the caput of this article, the resources:

I - will be passed on directly to the benefiting federated entity, regardless of the signing of an agreement or similar instrument;

II - will belong to the federated entity at the time of the actual financial transfer; and

III - shall be applied to final programming in the areas of competence of the Executive Branch of the benefiting federated entity, subject to the provisions of § 5 of this article.

§ Paragraph 3 The federated entity benefiting from the special transfer referred to in item I of the caput of this article may sign technical cooperation contracts in order to help monitor budget execution in the application of resources.

§ Paragraph 4 In the transfer with a defined purpose referred to in item II of the caput of this article, the resources will be:

I - linked to the program established in the parliamentary amendment; and

II - applied in areas of constitutional competence of the Union.

§ Paragraph 5 At least 70% (seventy percent) of the special transfers referred to in item I of the caput of this article must be applied to capital expenditure, subject to the restriction referred to in item II of Paragraph 1 of this article.

EC No. 105/2019 (BRASIL, 2019d) also provided, in its Article 2, that in the first semes-

ter of the financial year following the publication of the Constitutional Amendment (2020), a financial transfer of at least 60% of the resources related to special transfers would be ensured.

There are those who believe that the text of EC No. 105/2019 (BRASIL, 2019d) is unconstitutional because it interferes with the separation of powers, since the chief executive loses the prerogative to propose how part of the resources will be used in the federal budget, and cannot even suggest how a portion of the budget will be executed. Furthermore, although the resource becomes the property of the receiving entity at the time of the transfer, it is not free to use it as it wishes, unlike other non-binding resources, due to the rule that sets minimum percentages for execution as capital expenditure. This would be an affront to the federal principle. On the analysis of unconstitutionality, Chaves (2020, p. 11) presents the following considerations.

The constitutional issue is very complex and even cartoonish: EC 105 offends the separation of powers when it abolishes the powers of the President of the Republic and transfers them to deputies and senators, while at the same time insulting the federative principle in a double way: it forces the Union to "donate" its resources to the sub-national entities and subjugates their autonomy to the designs of the "donor" (in other words, the federal parliamentarians), determining how the amounts that belong to them under the Amendment should be used. It's a unique case of constitutional schizophrenia.

On the other hand, Mascarenhas (2023) analyzed the mechanisms of special transfers and concluded that there is no violation of the standing clauses (§4 of art. 60 of the CF/88), nor in the restrictions related to the federative pact and separation of powers. The author points out that the Supreme Court tends to be self-contained in constitutional matters, avoiding broad interpretations of the standing clauses. To date, there have been no final court decisions on the unconstitutionality of special transfers.

3.2 Operation of Special Transfers

Before the institute of special transfers was implemented, individual tax amendments required the signing of agreements or similar instruments with public entities of the federal government, usually the Ministries, through the government's financial agent, Caixa Econômica Federal. This procedure is similar to the one that still persists for Defined Purpose Transfers, particularly when they follow the rite of voluntary transfers, regulated by article 25 of the Fiscal Responsibility Law (LC 101/2000).

Caixa Econômica Federal plays a leading role in various stages of the process, including the transfer of funds, bank management of the specific accounts designated to receive the funds,

overseeing the application of the funds, the engineering framework and analysis processes, verifying the results of the bidding processes, monitoring the physical and financial execution, as well as any contractual reprogramming. As pointed out by Costa (2020, p. 21), the financial institution "plays a fundamental role in control and offers greater efficiency and effectiveness in the regular application of resources so that they really achieve their objects and final objective, ensuring that the population is really reached by the immediate benefits of such resources".

Initially, members of Congress indicated their individual amendments through the Integrated Planning and Budgeting System (SIOP). Subsequently, they registered the corresponding data in SICONV (currently known as TransfereGov). From this point on, the indications were submitted for analysis by the federal agencies, which finally decided whether to approve or reject them, as well as whether they needed to be supplemented or adjusted (COSTA, 2020).

If the amendments were approved, the agreement (or other equivalent instrument) was signed, followed by the corresponding commitment, which had to be completed by the last working day of the financial year. From that moment on, it was possible to carry out the subsequent procedures, namely: authorization for bidding, contracting, starting the activities that are the object of the contract, releasing the committed funds, making payments and carrying out the services. All these processes are subject to inspection and monitoring by Caixa Econômica Federal.

In this context, special transfers represented a significant innovation in the process, since the amounts are transferred directly to the benefiting federal entity, without the need to sign an agreement or similar instrument. This results in a more agile process compared to the one previously described, which led to the popular nickname of "PIX Amendments", in reference to the instant transfers between current accounts managed by the Central Bank of Brazil.

The comparison with the Central Bank's instrument is considered hyperbolic because, although it represents a more agile process compared to the previous method, it still has its bureaucratic procedures, as will be detailed below. In addition, it should be noted that when the actual financial transfer takes place, the resources become the responsibility of the federated entity, which means that, in addition to the speed of the transfer, the entity is not subject to the same procedures during execution and accountability. This discrepancy can create challenges in terms of *accountability*, a topic that will be explored in more depth in the next topic of this section.

In this context, Almeida (2022) states that special transfers present deputies and senators with a *trade-off*: in order to make resources available in a more agile way, it is necessary

to accept some uncertainty as to the possibility of the expenditure being carried out to meet objectives other than those preferred by the parliamentarian. Otherwise, in order to ensure that the resource is used for a specific purpose, they have to settle for a less rapid process, which is characteristic of transfers with a defined purpose.

The rules for the budgetary and financial execution of special transfers to states, the Federal District and municipalities were established by Interministerial Ordinance ME/SEGOV No. 6.411 (BRASIL, 2021), of June 15, 2021. Ordinances on procedures and deadlines for the operationalization of parliamentary amendments are issued annually.

In addition to Congressmen and Senators, who are responsible for indicating the beneficiaries of the amendments, the Federal Executive Branch is also involved in the process of executing special transfers: the National Treasury Secretariat (STN) and the Undersecretariat for Management, Information Technology and Budget (SGTO) of the Executive Secretariat of the Ministry of Finance, the Federal Budget Secretariat (SOF) of the Ministry of Planning and Budget (MPO), the Secretariat for Management and Innovation (SEGES) of the Ministry of Management and Innovation in Public Services (MGI), and the Special Secretariat for Institutional Relations of the Presidency of the Republic (SRI). The execution processes will be detailed below, as described in ME/SEGOV Interministerial Ordinance No. 6.411/2021 (BRASIL, 2021).

Initially, it should be pointed out that the funds received by special transfer must be used for final programming in the areas of competence of the Executive Branch of the beneficiary entity, unlike transfers with a defined purpose, which must be used in the areas of constitutional competence of the Union. In both cases, according to §16 of art. 166 of the Constitution, the transfers will take place regardless of whether the recipient federal entity is in compliance.

The procedure begins with the approval of the Annual Budget Law (LOA) and the respective parliamentary amendments. SOF then opens the SIOP Individual Amendments module for nominations. The parliamentarian must indicate or update the beneficiaries of their amendments and the order of priority, within the deadline set by the central body of the Federal Planning and Budget System, observing the budget guidelines law. The distribution of special transfer amendments among the beneficiaries must observe, per author, at least seventy percent of the quota for capital expenditure (investments and financial inversions).

After the Contingency Decree is issued, which establishes the federal executive branch's budget and financial programming and monthly disbursement schedule, a new window opens for parliamentarians to revise their priorities, if they wish. SIOP then makes the list of bene-

ficiaries, the amounts to be transferred and the order of priority available to the TransfereGov Platform (called "+Brasil" until December 2022).

Subsequently, the TransfereGov Platform notifies the beneficiary of the existence of funds to be transferred in the special transfer modality. The beneficiary will be responsible for acknowledging the amendment, indicating the bank and branch where the funds will be transferred and informing the institutional e-mail address of the City Council, Legislative Assembly or Legislative Chamber, depending on the federal entity, on the Platform.

Bank accounts for handling special transfers should preferably be free of bank charges. The TransfereGov Platform automatically sends the bank details to the Federal Government's Financial Administration System (SIAFI).

The next stage involves assessing technical impediments to the execution of special transfers, which can be: a) omission or error in the indication of beneficiary by the author of the amendment in SIOP; b) failure by the beneficiary entity to indicate the financial institution in the TransfereGov Platform; and c) other justified technical reasons. When identified, impediments must be resolved within the established deadlines in order to proceed with the process.

After checking and confirming that there are no technical impediments, the TransfereGov Platform generates the draft commitment notes and makes them available to the National Treasury Secretariat, which sends them to SIAFI for issue. The platform does not generate draft commitment notes for beneficiaries without a value prioritized by the author. Furthermore, once the commitment note has been issued, adjustments to the amendments are not allowed. All budget and financial execution of the process takes place under Budget Action "0EC2", which is specific to special transfers. It should be noted that this action is part of the programmatic classification of public expenditure.

Next, the Secretariat of Institutional Relations (SRI) of the Presidency of the Republic requests the release of financial resources to the central body of the Federal Financial Administration System, the STN, for payment of the individual parliamentary amendments that must be executed in the form of a special transfer.

The amount of the amendment to be transferred is calculated automatically by the TransfereGov Platform, according to the proportional apportionment of the amounts committed, observing the order of priority defined by the author. The proportional apportionment is the ratio between the balance of amounts committed by the author of the amendment and the updated sum of the balance of amounts committed by all the authors. Thus, the amount made available to each parliamentarian is the product of the apportionment calculated by the total amount of

resources made available, and the apportionment rule is applied to each release of resources until the entire need for resources is met.

As the calculation of the amounts follows an objective apportionment criterion, there is no room for specific political negotiations related to the release of Special Transfers, since the amounts are passed on proportionally to all parliamentarians who made nominations in the Individual Amendments module of SIOP.

Finally, the TransfereGov Platform provides the STN with the information to send SIAFI the drafts of Qualified Documents (DH), which are system documents that make it possible to pay the amounts calculated for each beneficiary. With balances to pay, budget allocation and availability of financial resources, the STN passes on the amounts calculated by the apportionment rule to the beneficiary federated entities by means of Bank Orders (OB). The Platform notifies the author of the amendment, the beneficiary and their respective City Council, Legislative Assembly or Legislative Chamber of the funds being sent.

As of the 2023 Federal LDO - Law 14.436/2022 (BRASIL, 2022a), the Executive Branch of the benefiting entity is obliged to notify the respective Legislative Branch, within thirty days, of the amount of funding received and the respective implementation plan, in addition to giving it wide publicity. The 2024 LDO - Law 14.791/2023 (BRASIL, 2023) - extended this obligation to include reporting to the Federal Court of Auditors (TCU) and the respective State Court of Auditors (TCE) or Municipal Court of Auditors (TCM). In addition, entities must register public contracts on the National Public Contracting Portal, as provided for in Article 174 of Law 14.133/2021.

Furthermore, in response to the climate tragedy that occurred in Rio Grande do Sul in May 2024, paragraph 6 was included in article 77 of the LDO 2024, with the following wording: "Expenditure financed by funds from the individual tax amendments provided for in article 166-A of the Constitution will have priority in execution when destined for municipalities in a situation of calamity or public health emergency recognized by the federal executive branch".

3.3 Accountability and transparency of Special Transfers

Based on the assumption that *accountability* is a set of processes that oblige managers to render accounts and be held responsible for their actions, special transfers have been controversial since the inception of the Constitutional Amendment Bill that gave rise to them. The same controversy can be observed in relation to the process of transparency of the amounts used by

the entities benefiting from these transfers.

While PEC 48/2019 was being processed, which gave rise to Constitutional Amendment 105/2019 (BRASIL, 2019d), there were significant differences of opinion. On the one hand, parliamentarians defended the PEC as the "PEC of Efficiency", arguing that special transfers would reduce bureaucracy and speed up the transfer of funds to entities, facilitating the execution and completion of works and services. On the other hand, the Federal Public Prosecutor's Office (MPF) called it the "PEC of Corruption", claiming that the direct transfer of funds would weaken the fight against corruption by dispensing with the steps and control instruments used in voluntary transfers, for example (COSTA, 2020).

Mascarenhas (2023) points out that, when comparing the two types of individual tax amendments, special transfers are faster and have less procedural control, offering less *accountability* for the parliamentarian, as they leave it up to the recipient to decide where to use the funds. In contrast, transfers with a defined purpose take longer and have greater procedural control by the oversight bodies. In this modality, the parliamentarian can decide in advance the object of the expenditure (specified in the budget) and demand greater transparency and accountability on the part of the beneficiaries, resulting in greater *accountability*.

In this context, Sacramento, Raupp and Meinheim (2023) analyzed the transparency of the execution of special transfers in the municipalities of Santa Catarina in 2021. The results confirmed the assumptions of the research, namely that the special transfer modality confirms the precepts of agency theory by accentuating informational asymmetry and making it difficult to monitor and control the financial resources executed.

One aspect that has led to controversy over special transfers is the lack of clarity about who is responsible for overseeing the funds. While in the case of transfers with a defined purpose there was a consensus that the competence remained with the federal internal control bodies and the Federal Court of Auditors (TCU), the doubt about special transfers persisted. As already mentioned, when PEC 48/2019 was being processed, there was a provision on who would be the bodies responsible for overseeing the use of funds from individual tax amendments. However, these paragraphs were removed from the text by the Senate's CCJ. The issue was resolved in 2023 by Ruling No. 518/2023 TCU-Plenary (TCU, 2023). The Court of Auditors' decision on the supervision of special transfers is reproduced below.

- 9.2.1. the *inspection* of the regularity of expenses incurred in the application of funds obtained through a special transfer by the federated entity *is the responsibility of the local control system, including the respective court of accounts;*
- 9.2.2. *monitoring compliance by the entity receiving the special transfer with the conditions that legitimize it, as set out in article 166-A, § 1, items I and II,*

§ 2, item III, and § 5, is a federal competence, including the Federal Court of Auditors;

9.2.3. proof of compliance with the constitutional conditions will be provided by the federated entity by means of information and documents entered into the +Brasil Platform (or *Transferegov.br*), in the form and within the deadlines set out in a normative instruction to be issued by the TCU, dispensing with the need to render accounts for this specific purpose and reserving the powers of the local courts of auditors to oversee the use of resources;

9.2.4. if non-compliance with any condition is found, rendering the special transfer invalid, or the omission of the duty to make available the elements necessary for its verification, the TCU may initiate a special accounting process, with a view to holding the federal entity responsible for the debt arising from the detour to an irregular purpose or the failure to prove regularity, to be paid into the Union coffers, as well as for the possible application of sanctions to the manager who carried out the infringing act, whether commissive or omissive. (emphasis added)

In this way, oversight of expenditure on special transfers falls to the control bodies of the receiving entities, while verification of compliance with the conditions is the responsibility of the federal control system. Compliance with the conditions must be recorded on the TransfereGov Platform, dispensing with the need to provide specific accounts, but maintaining the powers of the local courts to monitor. Failure to comply with the conditions may lead to the TCU initiating a special accounting process, with the manager being held accountable and subject to possible sanctions.

The conditions laid down in Art. 166-A of the CF/88 which must be assessed by the federal control system are as follows: a) not using the resources for the payment of expenses with personnel and social charges relating to active and inactive staff, and pensioners (§ 1, item I); b) not using the resources for the payment of charges relating to debt service (§ 1, item II); c) applying the resources exclusively to final programming in the areas of competence of the local Executive Branch (§ 2, item III); and d) using at least 70% (seventy percent) of the resources for capital expenses (§ 5).

However, a weakness for inspection purposes is that in art. 19 of Interministerial Ordinance ME/SEGOV No. 6.411/2021 (BRASIL, 2021), there was only the discretion of the entity to be able to register on the Platform, for the purposes of transparency and social control of special transfers, the data and information regarding the execution of the funds received, when ideally this should be mandatory.

The situation was tackled, in part, in paragraph 4 of article 83 of Law No. 14,791/2023 (LDO 2024), which stipulated that the beneficiary entity must prove that the resources were used to carry out the object previously informed through *Transferegov.br* by December 31, 2024, under penalty of being prohibited from new special transfers for as long as non-complian-

ce persists, without prejudice to the administrative, civil and criminal liability of the manager.

In order to strengthen the oversight of resources, §5 of article 83 of the same law states that "for the purposes of controlling the application of Federal funds transferred to other entities through special transfers, cooperation agreements may be signed between the Federal Court of Auditors and the respective TCEs and TCMs". In a query made to the TCU, via the Access to Information Law, in May 2024, we asked for records of any technical cooperation agreements based on this provision. The response, dated May 27, 2024, stated that the cooperation agreements signed by the court are available on its website, but no agreement to this effect was found.

In this context, it should be remembered that the LDO, as explained in the previous topic, also obliges the receiving entities to notify the legislature and local courts of auditors, as well as the TCU, within thirty days, of the amount received and the respective action plan. In addition, public contracts must be registered on the National Public Contracting Portal. These measures also encourage better oversight.

Ruling No. 518/2023 TCU-Plenary determined that the court should issue a Normative Instruction to regulate the inspection of funds transferred via special transfers. This document was TCU Normative Instruction 93, of January 17, 2024 (TCU, 2024). The main measures introduced by the norm are highlighted below.

- The benefiting federal entity must notify the local council or social control body within 30 days of receiving the funds, in line with the provisions of the 2023 and 2024 LDOs.

- The funds received must be transferred to a specific current account for each transfer, at a bank branch of an official financial institution, and financial transfers to other current accounts are prohibited.

- Within 60 days of receiving the funds, the entity must enter information on the final program on the Transferegov platform, including a description of the object, financial estimate, budget classification and deadline for completion.

- Execution deadlines were set according to the volume of funds received: 36 months for up to R\$2.5 million; 48 months for amounts between R\$2.5 and 5 million; and 60 months for amounts over R\$5 million.

- The management report must be entered into the Transferegov platform by June 30 of the year following receipt of the funds, and must be updated annually. It should contain documentation related to administrative procedures, contracts signed, invoices, bank statements, among others.

These measures aim to make the execution of special transfers more transparent by fa-
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cilitating inspection, although it is important to make sure that they do not create obstacles to execution, in such a way as to bureaucratize the process, which is not the legislator's objective when creating special transfers.

Another point that facilitates transparency is STN Ordinance No. 710/2021 (STN, 2021), which establishes the classification of sources or allocations of funds to be used by states, the Federal District and municipalities. The classification by source covers budget revenue and expenditure and aims to group together revenue with the same application rules as expenditure. For special transfers, the source of funds "706 - Special Transfer from the Union" was created, which should be used to control the funds transferred by the Union, originating from individual tax amendments, in the form of a special transfer.

At the end of 2023, the STN also held a *hackathon* - a programming marathon aimed at finding digital solutions to organizational problems. One of the event's challenges involved developing technologies for tokenizing special transfers with a view to optimization, transparency and traceability. The winning proposal combined DREX (a digital currency developed by the Central Bank) and *blockchain*. Therefore, this could be an additional measure to remedy problems of *accountability* and transparency of special transfers (STN, 2023).

4. METHODOLOGY

This research is characterized as descriptive, whose main objective is to describe the characteristics of certain populations or specific phenomena, as well as to establish relationships between variables (Gil, 2024).

According to Sampieri, Collado and Lucio (2013), descriptive research answers the questions of "what is" and "how is" a phenomenon, providing a solid basis for further studies that can seek to understand the "why" of these phenomena. In this way, descriptive research is essential for mapping and outlining characteristics and patterns within a specific field of study. Data analysis will be carried out using qualitative and quantitative approaches.

The aim of this research is to describe how the federal government's transfers to federal entities work through special transfers.

To this end, the amounts transferred to federal entities via special transfer from 2020 to 2023 were analyzed, stratifying them into authorized, committed and paid amounts; by municipalities and states; by regions of the country; and by year. In addition, information was assessed on the number of bank orders issued, the action plans and their respective status, the financial

institution used for the transfers and the nature of the expenditure. A comparative analysis was also carried out between the amounts of special transfers and other parliamentary amendments.

The period chosen begins in 2020, as it was the first year in which the institute of special transfers was used, and extends until 2023, as it was the last year with complete information at the time of this study.

We chose to work only with public data, using three sources of information: the Siga Brasil portal¹ of the Federal Senate, specifically the Amendments Panel; the Parliamentary Panel² and the TransfereGov Panel³, managed by the Ministry of Management and Innovation in Public Services (MGI); and the Transparent Treasury Portal⁴ of the National Treasury Secretariat, in the Transfers to States and Municipalities Panel. It should be noted that the Federal Government's Transparency Portal also provides information on special transfers, but this data is already available on the other portals used in the research.

In order to obtain information on the amounts authorized, committed and paid for special transfers, as well as the number of amendments, we used data from the Siga Brasil portal, applying the following filters: Amendment (Year), with the years 2020 to 2023 selected; the "Special Transfers" field checked, which indicates that the data for Budget Action "0EC2" relating to Special Transfers will be returned; and we alternated between the options "Authorized", "Committed" and "Paid + RP Paid (Commitment)". In the filters, "RP" means "restos a pagar". It is important to note that the portal also has an "Expenditure executed" option, but the values are the same as those already reflected in the "Committed" selection.

The Siga Brasil portal also collected general information on parliamentary amendments, focusing on the amounts committed and paid. The data was collected year by year, from 2020 to 2023. For each year, the following filters were selected: "Execution Year", informing the respective year; the option "All amounts"; and alternating between the options "Committed" and "Paid + RP Paid (Committed)". This query returns detailed amounts by type of amendment, which vary by: "Individual", "Rapporteur (RP 9)", "State Bench (RP 7)", "Commission (RP 8)", and "PLOA, Other Amendments and Credits". For the purposes of presenting the results, the category "PLOA, Other Amendments and Credits" has been named "Other".

1 Available at: https://www9qs.senado.leg.br/extensions/Siga_Brasil_Emendas/Siga_Brasil_Emendas.html

2 Available at: <https://clusterqap2.economia.gov.br/extensions/painel-parlamentar/painel-parlamentar.html>

3 Available at: <https://clusterqap2.economia.gov.br/extensions/painel-gestao-transferencias/painel-gestao-transferencias.html>

4 Available at: <https://www.tesourotransparente.gov.br/temas/estados-e-municipios/transferencias-a-estados-e-municipios>

It should be noted that special transfers are a type of individual amendment. As this is the central theme of the research, it was decided to highlight them in the presentation of the information. Thus, the information on special transfers and "Individual with Fin. Defined", which represents the other type of individual amendment. As the filters indicated return the aggregate values of individual amendments, and in previous selections it was already possible to ascertain the specific value of special transfers, in order to ascertain the value of transfers with a defined purpose, special transfers were subtracted from the total values of individual amendments.

On the Transparent Treasury portal, specifically in the "National Consolidated - States and Municipalities" section, we collected the amounts broken down by federative entity. In the filters, the years 2020 to 2023 were selected, in addition to checking "Yes" in the "Special Transfer" *grid*. The panel returns the information in table, graph or figure format, broken down into municipalities and states. The information on this portal shows the amounts paid, including unpaid debts for that financial year. In addition, the portal makes available for *download* an electronic spreadsheet in "csv" format, with open data on all payments made, which served as input for also detailing the information by federative entities and regions of the country, as well as extracting the number of bank orders issued.

In turn, the MGI's Parliamentary Panel portal extracted information on the number of Special Amendment Action Plans, the status of these work plans and the breakdown by type of expenditure (cost or investment). The following filters were used: "Amendment Year", in which the years 2020 to 2023 were selected; and "Modality" in which "Special" was indicated, which refers to special transfers. The TransfereGov Panel, also managed by MGI, was used to obtain details of the information in the work plans and management reports registered on the platform. The filters applied were similar: "Transfer Year", indicating the years 2020 to 2023; and "Transfer Type", selecting "Special Transfer".

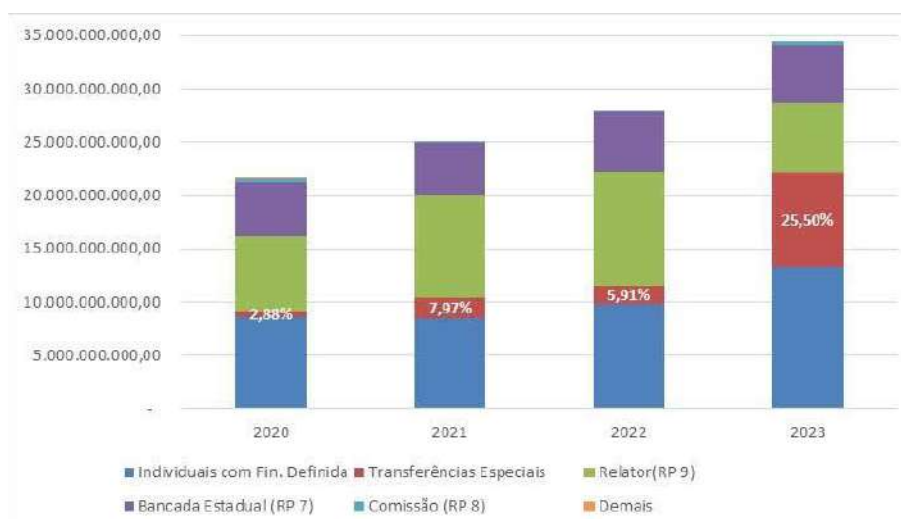
In addition, population data for the municipalities was collected from the 2022 Census conducted by the Brazilian Institute of Geography and Statistics (IBGE). This data was analyzed together with the total value of the transfers passed on to the municipalities to calculate Pearson's correlation coefficient (r). In addition, the figures for Gross Domestic Product (GDP), GDP per capita and the Human Development Index (HDI) were obtained from the IBGE database in order to calculate the correlation coefficient. It is worth noting that Pearson's correlation coefficient measures the strength and direction of the linear relationship between two variables, ranging from -1 (perfect negative correlation) to 1 (perfect positive correlation), with 0 indicating no linear correlation (TRIOLA, 2015).

5. ANALYSIS OF RESULTS

The survey data was collected between May 13 and June 2, 2024. The results show that, between 2020 and 2023, 2,810 individual parliamentary amendments were opened and passed on to federal entities through special transfers. It should be noted that the same amendment can benefit more than one entity and extend over more than one financial year.

The first analysis compared special transfers with other parliamentary amendments. The data shows that special transfers are becoming increasingly important. According to the figure below, which shows the amounts paid (including unpaid bills), these amendments went from 2.88% in 2020 to 25.50% in 2023. Transfers with a defined purpose, another type of individual mandatory amendment, also grew in the period. State bench and committee amendments remained stable. On the other hand, rapporteur's amendments marked with RP 9 were growing, but decreased in 2023. The figures for the last period relate to leftovers from previous years, because, as mentioned in the theoretical framework of this research, this type of amendment was deemed unconstitutional by the Supreme Court at the end of 2022.

Figure 3: Parliamentary Amendments - Amounts Paid (including PR).

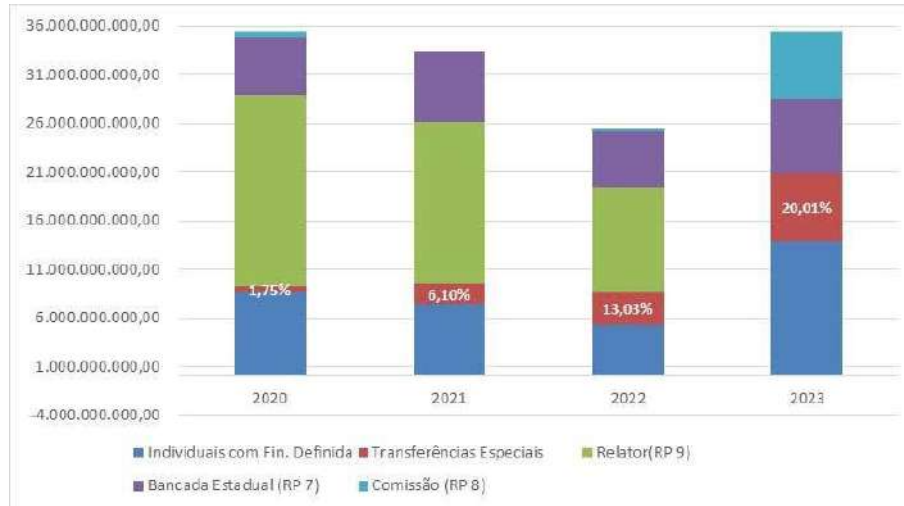


Source: Own elaboration based on information from SIGA Brasil.

The figure below shows the same comparison, but considering the amounts committed. In 2023, there are no new commitments for rapporteur amendments, marked as RP 9. The information suggests that the amendments previously earmarked for this format are now being transferred through individual amendments, either special transfers or those with a defined purpose. However, it is important to remember that EC No. 126/2022 (BRASIL, 2022b) provided

for R\$9.8 billion for rapporteur amendments for 2023. As informed by the MPO, these amounts were foreseen in the 2023 LOA as RP 2 (discretionary expenses) and, due to the difficulty in identifying them, were not included in this analysis.

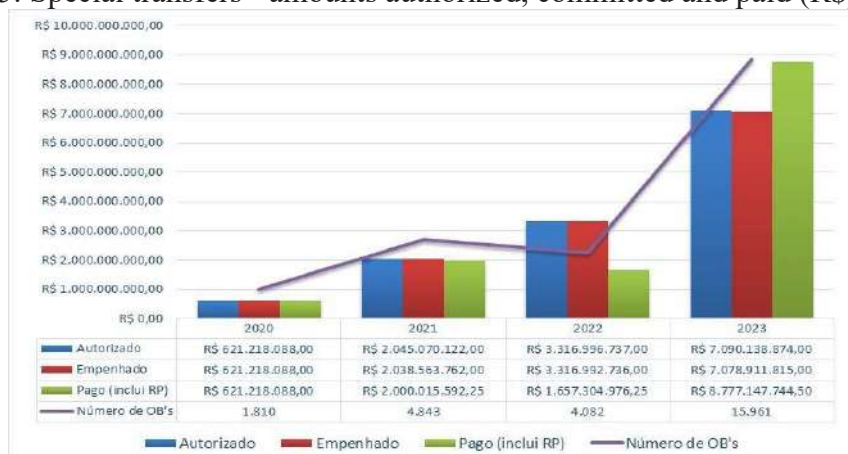
Figure 4: Parliamentary Amendments - Amounts Committed.



Source: Own elaboration based on information from SIGA Brasil.

Special transfers were analyzed separately, assessing the amounts authorized in the Annual Budget Law, committed and paid (including Restos a Pagar - RP). The amounts grew from 2020 to 2023, except for the amounts paid, which fell in 2022 due to the registration of R\$1.69 billion in unpaid obligations, due to the impossibility of payment during the election period. These remains to be paid were actually paid in 2023. The figure below shows this information. It should be noted that the number of bank orders (OB) follows the trend of the amounts paid, since they are payment documents.

Figure 5: Special transfers - amounts authorized, committed and paid (R\$).



Source: Own elaboration based on information from SIGA Brasil and Tesouro Transparente.

Over the period studied, special transfers reached 5,214 federal entities, 5,188 municipalities and 26 states (including the Federal District). The state of Tocantins was the only one not to receive these transfers, and Palmas was the only capital not to receive them. However, several municipalities in Tocantins received amounts. The following table shows the number of federal entities benefiting per year, detailing states and municipalities. There was a 261% increase in the number of entities benefiting between 2020 and 2023.

Table 1: Number of entities benefiting from 2020 to 2023.

Year	2020	2021	2022	2023
States	17	23	21	26
Municipalities	1.325	2.898	2.540	4.819
Total	1.342	2.921	2.561	4.845

Source: Own elaboration based on information from the Transparent Treasury.

This significant increase in the number of benefiting entities can be explained by several factors. One explanation is the strategy of parliamentarians to extend their political influence to a greater number of entities, especially municipalities. With the increase in the volume of funds transferred via special transfer, parliamentarians may have found an opportunity to strengthen their presence and support in various locations, which can be seen as a way of securing votes and political support, especially in cities with smaller populations, as Sanfelice (2010) found.

The table below shows the amounts paid out in special transfers in the period studied, from 2020 to 2023, broken down by Federation Unit (FU), including state and municipal entities. In the accumulated period, R\$13.06 billion was paid out, and the unit that received the most was Minas Gerais (MG), followed by São Paulo (SP) and Bahia (BA).

Table 2: Amounts paid (including PR) for special transfers by Federation Unit.

UF	2020	2021	2022	2023	Value
MG	82.236.312,00	273.656.832,30	178.575.231,20	787.400.802,50	1.321.869.178,00
SP	53.040.908,00	168.998.539,15	163.890.858,85	805.656.162,00	1.191.586.468,00
BA	44.160.454,00	182.226.336,15	144.499.177,85	719.693.590,00	1.090.579.558,00
PR	59.255.404,0	160.604.735,0	104.405.552,00	516.139.894,00	840.405.585,00
RS	23.165.794,00	74.934.224,00	89.492.639,50	506.317.952,50	693.910.610,00
CE	20.560.454,0	100.148.940,60	79.018.073,40	393.796.172,00	593.523.640,00
PE	14.743.409,00	86.717.451,00	74.664.198,50	393.784.560,50	569.909.619,00
SC	48.032.043,00	81.064.463,55	64.950.924,95	345.417.796,50	539.465.228,00
PA	21.883.584,0	84.214.094,60	68.279.426,90	341.925.124,50	516.302.230,00
MA	5.800.000,00	34.114.844,00	69.856.137,50	403.281.239,50	513.052.221,00

GO	23.332.855,00	77.785.041,00	55.562.323,50	299.763.049,50	456.443.269,00
PI	28.911.589,00	79.194.409,00	50.742.108,00	288.803.276,00	447.651.382,00
RR	29.683.907,00	73.075.535,00	38.016.228,00	244.574.937,00	385.350.607,00
RJ	4.500.000,00	55.450.853,80	54.534.900,20	268.782.940,00	383.268.694,00
AP	26.996.224,00	65.585.163,00	44.168.066,50	241.898.354,50	378.647.808,00
PB	15.670.454,00	42.933.917,55	42.565.094,45	272.899.454,00	374.068.920,00
TO	27.495.454,00	52.938.965,00	42.215.526,00	244.880.146,00	367.530.091,00
RO	10.150.000,00	44.129.978,00	39.901.027,50	243.250.263,50	337.431.269,00
SE	16.495.427,00	43.066.461,00	35.512.979,00	216.252.382,00	311.327.249,00
AC	6.520.227,00	41.056.465,35	38.808.716,15	215.885.822,50	302.271.231,00
RN	19.497.681,00	40.308.612,00	32.218.252,00	202.219.452,00	294.243.997,00
MS	8.610.454,00	27.877.141,60	35.561.580,40	202.683.227,00	274.732.403,00
AM	18.195.454,00	37.069.957,00	28.835.887,00	168.180.660,00	252.281.958,00
AL	3.510.000,00	23.229.480,35	26.274.344,65	185.366.273,00	238.380.098,00
MT	8.270.000,00	35.803.625,00	23.262.205,50	137.099.707,50	204.435.538,00
ES	-	13.729.527,25	25.133.675,75	110.582.965,00	149.446.168,00
DF	500.000,00	100.000,00	6.359.841,00	20.611.541,00	27.571.382,00
Total	621.218.088,00	2.000.015.592,25	1.657.304.976,25	8.777.147.744,50	13.055.686.401,00

Source: Own elaboration based on information from SIGA Brasil and Tesouro Transparente.

As already mentioned in the analysis of figures 3 and 4, which looked at the behavior of special transfers together with other types of parliamentary amendments, transfers via individual mandatory amendments (both special transfers and those with a defined purpose) increased in the period. One explanation for this was the increase in the limit for these amendments, which was 1.2% of the previous year's Net Current Revenue, according to EC No. 86/2015 (BRAZIL, 2015), and increased to 2%, according to EC No. 126/2022 (BRAZIL, 2022b).

Another aspect that may have contributed to this increase is the constant influence exerted between the Legislative and Executive branches, aimed at approving proposals of interest to the government in parliament. This is in line with what was observed by Guimarães (2020) and Pereira and Mueller (2022). The latter found a strategic use in the release of amendments, which allows the Executive to win favorable votes in votes of its interest, even if this means renouncing the amounts initially presented in the budget proposal. In this way, the executive branch maintains governability in a coalition government model.

However, in the case of special transfers, the influence exerted by the Executive has limitations, since the transfers are made according to apportionment criteria, detailed in section 3.2 of this study. Thus, influence occurs at the "wholesale" level and not at the "retail" level. For this reason, it is believed that parliamentarians may tend to prefer this modality, as it is not

possible to establish a direct link between the release of funds and votes of interest to the Executive, since all congressmen who indicate beneficiary entities and priorities on the platform will have their requests met proportionally.

To make it easier to see, the following figure shows a map of Brazil, with the respective federation units colored. The darker the color, the higher the value received by the unit in the aggregate for the period studied (2020 to 2023).

Figure 6: Map of Brazil with the amounts paid (including PR) for special transfers by Federation Unit - 2020 to 2023.



Source: Own elaboration based on information from SIGA Brasil and Tesouro Transparente.

In turn, the following table details the amounts paid by year and type of federated entity, states and municipalities. It should be noted that the average transfer to municipalities went from R\$ 420.67 thousand in 2020 to R\$ 1.69 million in 2023. For states, the average in 2020 was R\$3.75 million and rose to R\$24.08 million in 2023. As mentioned in previous analyses, there has been a substantial increase in the amounts transferred to federal entities, reflecting the growing importance of special transfers in the period studied.

Table 3: Amounts paid (including PR) for special transfers by type of Entity.

Year	2020	2021	2022	2023	Total
States	63.825.789,00	148.267.000,55	115.743.197,45	626.053.802,00	953.889.789,00
Municipalities	557.392.299,00	1.851.748.591,70	1.541.561.778,80	8.151.093.942,50	12.101.796.612,00
Total	621.218.088,00	2.000.015.592,25	1.657.304.976,25	8.777.147.744,50	13.055.686.401,00

Source: Own elaboration based on information from SIGA Brasil and Tesouro Transparente.

When analyzing the total amount of R\$953.89 million received by states over the period 27

under study, which represents 7.3% of the total, it can be seen that the state of Bahia (BA) was the main beneficiary, with a total of R\$191.19 million. This was followed by the states of Minas Gerais (MG), with R\$87.48 million, and Acre (AC), with R\$83.9 million. There is no objective explanation as to why these states received the most, especially as they do not represent such significant amounts in relation to the total transferred via special transfers.

The average amount received by states in the period was R\$36.69 million and the median was R\$23.93 million. The following figure gives an overview of these amounts distributed by state, highlighting the ten states that received the most in financial terms.

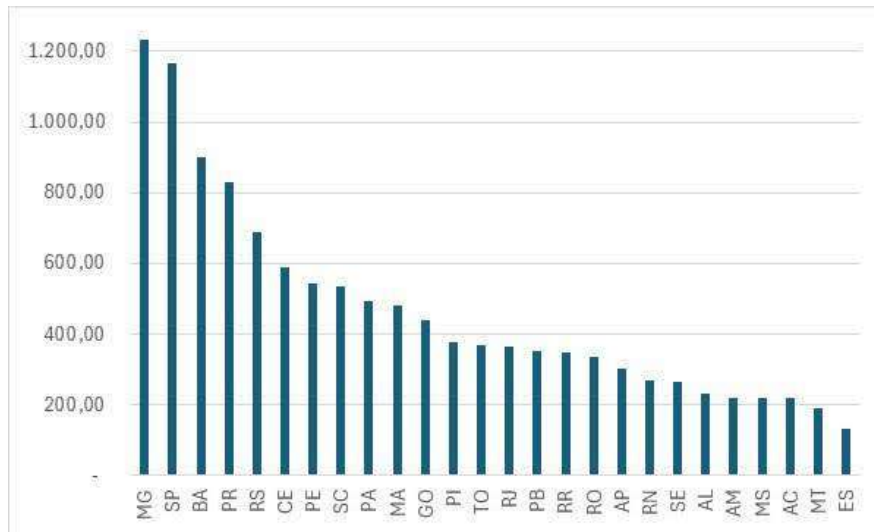
Figure 7: Amounts transferred by state in aggregate from 2020 to 2023.



Source: Own elaboration based on information from SIGA Brasil and Tesouro Transparente.

According to IBGE data, Brazil is made up of 5,570 municipalities, of which 5,188 received special transfers during the period analyzed, which corresponds to 93.1% of the total. There are beneficiary municipalities in all units of the Federation, and the distribution of amounts is shown in the figure below.

Figure 8: Amounts passed on to municipalities by Federative Unit - in aggregate from 2020 to 2023 - in R\$ million.



Source: Own elaboration based on information from SIGA Brasil and Tesouro Transparente.

Once again, the municipalities of Minas Gerais (MG) were the biggest recipients of funds, with a total of R\$1,234.38 million, followed by the municipalities of São Paulo (SP), with a total of R\$1,167.96 million. One possible explanation is that these are the two states with the most municipalities: Minas Gerais has 853 and São Paulo, 645. In turn, they were also the Federation units with the most municipalities covered, 828 (97%) and 596 (92%) respectively.

Another factor that may explain why the municipalities of Minas Gerais and São Paulo received the most aid, both in terms of value and number of municipalities, is that they are two of the Federation's key units for the election of the head of the federal executive branch. Therefore, if we consider special transfers to be an instrument of political influence, it makes sense to focus on these units.

Transfers to municipalities show a considerable disparity in amounts. By way of example, the municipality that received the lowest amount in the aggregate for the period 2020 to 2023 was Pedro Velho (RN), with R\$15,022.00, in contrast to Carapicuíba (SP) with R\$132.6 million. The average amount received during this period was R\$2.33 million, while the median was R\$1.25 million.

In this context, data on the total amounts received by municipalities in the period and the number of inhabitants were evaluated to calculate Pearson's correlation coefficient (r). The value found was 0.269285, indicating that there is no significant correlation between the value of the transfer and the size of the municipality's population. The same index was calculated for

GDP, GDP per capita and HDI. The values found were -0.01988, 0.225219 and -0.05035 respectively, also with no significant correlation, reinforcing the thesis that the decision to transfer is political.

The following table lists the twenty municipalities that received the most funds in this period. The number of inhabitants measured in the 2022 Census carried out by the Brazilian Institute of Geography and Statistics (IBGE) is also shown. Capital cities are highlighted in italics.

Table 4: Twenty municipalities that received the most special transfers between 2020 and 2023.

	Municipality	Value (R\$)	Population
1	Carapicuíba - SP	132.625.350,00	386.984
2	<i>Macapá - AP</i>	<i>84.510.919,00</i>	<i>442.933</i>
3	São Luiz - RR	82.607.718,00	7.315
4	Iracema - RR	50.656.054,00	10.023
5	São João de Meriti - RJ	47.683.198,00	440.962
6	<i>Rio de Janeiro - RJ</i>	<i>47.347.890,00</i>	<i>6.211.223</i>
7	Bituruna - PR	39.818.656,00	15.533
8	<i>São Paulo - SP</i>	<i>38.410.058,00</i>	<i>11.451.999</i>
9	Mucajaí - RR	35.731.599,00	18.095
10	Alto Alegre - RR	34.957.514,00	21.096
11	<i>Campo Grande - MS</i>	<i>34.141.067,00</i>	<i>898.100</i>
12	Camaçari - BA	33.500.000,00	300.372
13	Novo Oriente - CE	32.024.924,00	27.545
14	Santana - AP	31.756.101,00	107.618
15	Jangada - MT	30.021.765,00	7.426
16	Bonfim - RR	28.951.750,00	13.923
17	Campos dos Goytacazes - RJ	28.458.441,00	483.540
18	São José - SC	28.258.172,00	270.299
19	Sena Madureira - AC	28.143.552,00	41.343
20	Parambu - CE	27.723.579,00	31.445

Source: Own elaboration based on information from SIGA Brasil and the 2022 Census (IBGE).

From this table, some information stands out. The municipality of Carapicuíba (SP) received the most resources via special transfers in the period, even though it is not a capital municipality, as one might reasonably imagine.

When consulting the municipality's transparency portal, no information was found on the execution of these amounts. On the TransfereGov portal, it was noted that only one action plan is in "finalized" status, involving the amount of R\$200,000, which, according to the description in the management report, was used to purchase vehicles for the Municipal Guard.

As a result, an inquiry was made via LAI, which was answered on 24/6/2024. According to the information provided by the municipality, so far R\$125.48 million (95%) has been committed, and R\$110.8 million has been paid. Curiously, the most significant amount was spent on a program called "Special Operations: constitutional transfers and those arising from specific legislation", apparently a generic program, with a committed amount of R\$70.19 million. The other amounts were spent on programs focused mainly on health, education and urban mobility.

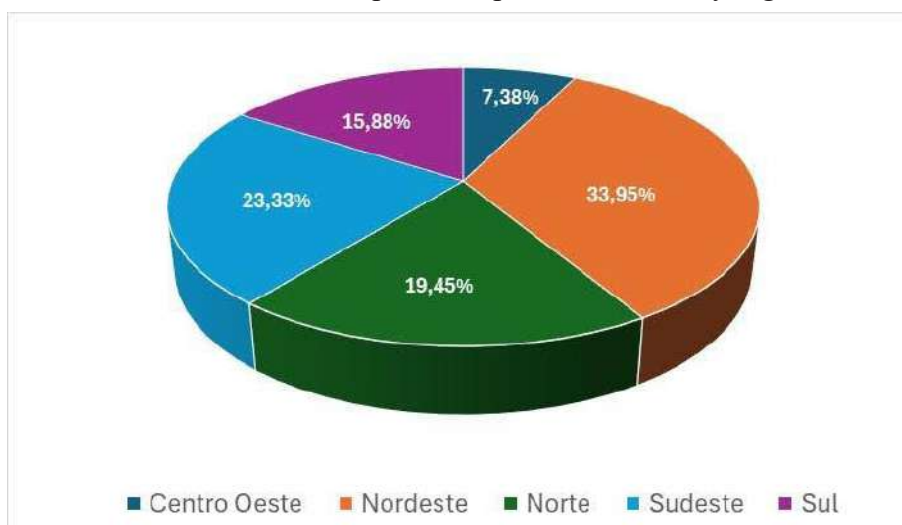
Also noteworthy is the municipality of São Luiz (RR), third in the ranking, where no information was obtained from either the Transparency Portal or the LAI. On the TransfereGov Portal, all the plans are still "in execution". This municipality deserves to be highlighted for its number of inhabitants because, when analyzing the amount transferred per inhabitant, it ranks first, with a value of R\$ 11,292.92 per inhabitant, while the average was R\$ 196.85 (and the median R\$ 111.51).

As an example, Boa Vista, the state capital, received R\$16.78 per inhabitant. The aforementioned municipality has an economy based on agriculture and livestock, with a predominantly rural population, facing socio-economic challenges, including limited infrastructure. These would be valid justifications for the transfers. However, what is striking is the discrepancy in the amounts, which also applies to other municipalities mentioned in Table 4, such as Iracema (RR), Jangada (MT) and Bituruna (PR). This fact deserves attention both from the population, through social control, and from the control bodies in their inspection processes.

It is important to consider that in smaller states like Roraima, which have few municipalities, there is a natural tendency for resources to be concentrated. This is because parliamentarians have fewer options for earmarking compared, for example, to parliamentarians from more populous states with many municipalities, such as Minas Gerais. The number of federal deputies follows a proportion based on population size, ranging from a minimum of eight to a maximum of seventy deputies for the most populous state (BRASIL, 1993). This proportion of transfers reinforces the tendency to concentrate on municipalities linked to smaller states.

Another analysis refers to transfers by region of the country. The Northeast was the region that received the most money through special transfers during the period analyzed, with 33.95% of the total, followed by the Southeast, with 23.33%. The Northeast, on the one hand, is home to a large proportion of the country's poorest states. On the other hand, the Southeast is the most populous region, representing 41.8% of the Brazilian population, which is why it is the region with the most parliamentarians (179 deputies and 12 senators). These are possible explanations for why these regions were the main beneficiaries. The following figure shows the distribution by Brazilian region.

Figure 9: Distribution of amounts paid for special transfers by region - 2020 to 2023.

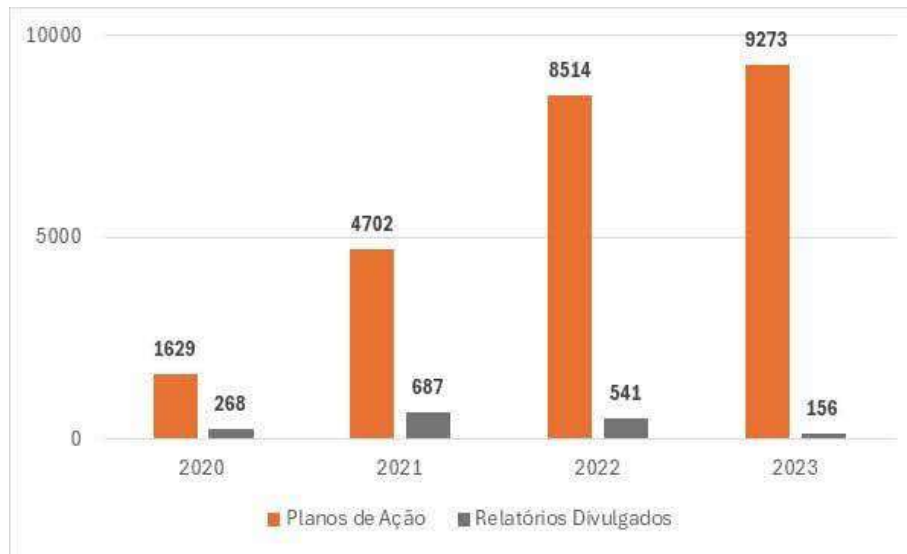


Source: Own elaboration based on information from SIGA Brasil and Tesouro Transparente.

A further analysis focused on the nature of the expenditure, differentiating whether the funds were earmarked for capital expenditure (investments) or current expenditure (costing). The data shows that 90.2% of the funds went to investments, in accordance with the provisions of §5 of art. 166-A of the CF/88, which establishes that at least 70% of special transfers must be used for capital expenditure.

Another dimension of the analysis involved the number of action plans registered on the TransfereGov Platform, as well as the reports published for these plans. The following figure details this information, showing that the number of action plans has grown annually, from 1,629 in 2020 to 9,273 in 2023, in line with the growing number of amounts transferred via special transfers. In relation to the reports released, the proportion was higher in 2020 (16.5%) and 2021 (14.6%), which is to be expected due to the longer period available for implementing the plans. However, some entities may not have included the reports, despite the completion of the plan, since art. 19 of Interministerial Ordinance ME/SEGOV No. 6.411/2021 (BRASIL, 2021) only recommended, but did not oblige, the registration of data and information regarding the execution of the funds received on the platform for the purposes of transparency and social control. According to data from the TransfereGov Panel, 1,652 reports were included in the period, but the data shows that 1,815 action plans were indicated as finalized. This situation creates or favors the formation of an agency conflict between society (principal) and the bureaucrats (agents) in making this information available.

Figure 11: Number of Action Plans and Reports Released.



Source: MGI Parliamentary Panel.

This gap was addressed by TCU Normative Instruction 93/2024 (TCU, 2024), which now requires beneficiary entities to include a management report on the TransfereGov Platform by June 30 of the year following receipt and to update this information annually.

With regard to the status of the action plans for special transfers, the data shows that 90.3% of the plans have the status "in execution", 7.5% "finalized" and 2.2% "impeded". This result is partly to be expected, since almost half of the amounts were transferred in 2023. However, when evaluating the action plans for 2020, the oldest year in the series, it can be seen that only 23.7% are in "finalized" status.

This issue of the time it takes to execute action plans was also addressed by TCU Normative Instruction 93/2024 (TCU, 2024), which sets deadlines for the total execution of special transfers, ranging from 36 to 60 months depending on the amount.

It should be noted that the rule issued by the TCU created a transition rule: if the object was completed by 18/1/2024 and the transfer took place from 2022 onwards, the beneficiary must enter a statement attesting to this circumstance in TransfereGov. For transfers made up to 2021, whose object has been completed, there is no obligation to attest to this situation in TransfereGov. In addition, the entry of Management Reports and the deadlines for execution apply to all transfers made before the publication of the normative instruction, whose object has not been completed. The deadlines start to run from the first working day of 2025 (2/1/2025), with the deadline for entering the Report being 30/6/2025 (if the object is completed by then, it must be the Final Report).

The changes brought about by the Court of Auditors' rule tend to generate more quality in the Management Report, as minimum requirements have been listed. When analyzing the management reports included in the TransfereGov Platform, which are publicly available, we see very complete reports that detail the application, including attachments with documents and photographs. On the other hand, in several cases, there are reports with just one line that mentions, for example, the use of resources to renovate a Basic Health Unit, without further details. This highlights the urgent need to establish minimum quality standards in the provision of information.

Another aspect analyzed is that data from the TransfereGov Portal indicates that R\$777.1 million (R\$782.4 million if the year 2024 is included in the filters) was paid to suppliers in June 2024, which represents a very low execution value, in line with the number of reports included in the platform. The MGI, following a consultation via LAI answered on 10/6/2024, informed that the TransfereGov platform is already being updated to adapt to the new features brought about by the TCU rule.

6. FINAL CONSIDERATIONS

Special transfers, also known as PIX Amendments, are a type of individual parliamentary amendment, in which the funds are transferred directly to the federal entity without the need for an agreement or similar instrument. In this context, the general objective of this study was to analyze transfers from the Federal Government to other federal entities through special transfers between 2020 and 2023.

The results showed that over the period analyzed, special transfers have become increasingly important, as their use has increased year on year. In the aggregate for the period studied, R\$13.06 billion was passed on, benefiting 26 states and 5,188 municipalities, from all units of the federation. The prevalence of transfers was higher in the Northeast and Southeast regions, especially in the states of Minas Gerais, São Paulo and Bahia.

The volume of funds released through special transfers increased over the period, which encourages the idea of the political influence exerted by the release of parliamentary amendments in a coalition government. It should be noted that, in the case of these transfers, the influence is limited, as there is a proportional transfer to all members of congress. This very characteristic may motivate deputies and senators to prefer this type of transfer.

Another objective of the work was to describe in detail how special transfers work, pre-³⁴

senting their historical and legal context, as well as aspects of *accountability* and transparency. In this respect, the research was successful in contributing to the creation of a repository on the creation and operation of the institute of special transfers.

Furthermore, the evaluation of *accountability* and transparency aspects showed that the process is still in its infancy, corroborated by the survey data collected from the Parliamentary Panel and the TransfereGov Panel, both managed by the Ministry of Management and Innovation in Public Services. This data revealed a tendency for action plans for special transfers to remain in "in progress" status for long periods, often without any progress report on the projects benefiting from the amendments. This situation contributes to the formation or worsening of an agency conflict, since on the one hand there are the citizens (principals), in need of public services and information on the values that can provide these services, and on the other the bureaucracy (agents), represented by politicians and public managers, who either don't provide information or don't properly apply the resources made available.

In any case, federal legislators, through the latest Federal Budget Guidelines Laws (LDO), and the Federal Court of Auditors, with TCU Normative Instruction No. 93/2024 (TCU, 2024), have sought to improve the process, establishing deadlines and objective measures on accountability. In addition, other measures such as the "tokenization" of transfers, by means of *blockchain*, which would allow the end-to-end tracking of amounts, has already been evaluated in a *hackathon* environment and could be a future solution to these issues.

It is worth noting that the analysis in this study is limited to the transfer of funds from the federal government to the federal entities, based on the information available on the federal government's public portals. This approach represents a limitation of the research, as it did not analyze how the funds were used by the entities after they were received.

Another limitation of the research was the absence of an association between the amounts transferred and the party affiliation of both the parliamentarian who indicated the special transfer and the chief executive of the beneficiary entity. Such a link could reveal a significant correlation.

In addition, the study did not analyze the impact of the release of funds on the voting of agendas of interest to the federal government in Congress, an aspect that previous studies have shown to be correlated.

It is therefore suggested that future research analyze how and over what period the resources sent to the entities through special transfers are being used. In addition, they could investigate the relationship between the amounts transferred and the municipality's health and

education variables, or even the party affiliation of the chief executive of the receiving entity and the use of these amounts during election periods. Another possibility for future research is to assess the impact of IN - TCU No. 93/2024 on the process of monitoring and transparency of these transfers.

Finally, after the end of the survey, in the second half of 2024, the issue of special transfers underwent an important change due to a decision by Justice Flávio Dino of the Federal Supreme Court (STF). In response to the Direct Action of Unconstitutionality (ADI 7.695) filed by PSOL (Socialism and Freedom Party), the minister suspended the execution of special transfers, aiming to increase transparency and traceability of resources, in line with the findings of this research. As a result of this decision, the STF, Parliament and the Executive Branch began talks to seek a consensus on the issue. In addition, the Office of the Comptroller General (CGU) was tasked with auditing the amounts already transferred to sub-national entities.

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