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TRANSFERS OF PARLIAMENTARY AMENDMENTS IN BRAZILIAN CAPITALS BETWEEN 2021 AND 2023

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Abstract: Between 2021 and 2023, the increase in budget transfers through parliamentary amendments and disputes among branches of government sparked debates about the efficient and fair allocation of these resources. This research aimed to analyze possible distortions in the distribution of public resources through parliamentary amendments in the 26 Brazilian capitals and the Federal District. The main objective was to investigate the allocation of budgetary resources from parliamentary amendments in Brazilian capitals during the 2021–2023 term. The theoretical framework was based on the Theory of Public Choice, Fiscal Federalism, and Coalition Presidentialism. This was a descriptive study, with quantitative analysis and qualitative interpretation, conducted through the extraction and analysis of data available on the transparency portals of the federative entities. The total volume of funds analyzed was R$ 1,499,166,683.24, comprising R$ 655,426,449.07 in Individual Parliamentary Amendments (EPI) and R$ 843,740,234.17 in Parliamentary Bench Amendments (EPB). The main findings were an unbalanced distribution of EPI and EPB values, with some capitals, such as Belém, Rio Branco, and São Paulo, not receiving EPB resources. The study also found that the absence of clear and objective criteria, especially regarding population size, resulted in smaller capitals receiving more resources than larger ones. Additionally, the Northeast region was the largest recipient of EPI and EPB during the period, while the South region had the lowest aggregate values.

Keywords: Parliamentary amendments; Resource allocation; Fiscal Federalism.

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1. INTRODUCTION

Between 2021 and 2023, transfers from the Union budget to States and Municipalities through parliamentary amendments increased significantly. The Brazilian media frequently reports disputes, alliances, and agreements between parliamentarians (federal deputies and senators) and representatives of the federal executive branch (G1, 2024; Estadão, 2024; Folha de São Paulo, 2024; Canal Rural, 2024; CNN Brasil, 2024), reflecting the essence of coalition presidentialism. Meanwhile, recent decisions by the Federal Supreme Court (STF) have addressed parliamentary amendments, suspending or blocking payments of these public funds due to the absence of criteria such as transparency, traceability, and publicity, according to the following judicial decisions by Justice Flávio Dino: Allegation of Non-Compliance with a Fundamental Precept (ADPF) 854 (Secret Budget), Direct Action of Unconstitutionality (ADI) 7688 (Pix Amendments), ADI 7695 (Pix Amendments), and ADI 7697 (Tax Amendments) (STF, 2024).

The topic has been studied in scientific works from various perspectives: parliamentary amendments for health (Vieira & Lima, 2022), education (Cavalcanti et al., 2024), rural development (Almeida et al., 2024), and federal road infrastructure (Moraes, 2022). Some studies have focused on issues related to the allocation of public resources through parliamentary amendments, including Vieira (2022), Sousa (2023), Oliveira (2020), Pereira (2022), Lordelo et al. (2024), Medina et al. (2023), De Castro Barbosa (2024), and Almeida (2022). The lack of adequate transparency in the handling of parliamentary amendments has also been addressed by Alencar (2024) and Raupp et al. (2023).

Lordelo et al. (2024) conducted a data analysis to explore disparities in the per capita distribution of resources through Individual Parliamentary Amendments (EPI) among Brazilian states from 2014 to 2024. The analysis revealed significant differences, with states such as Alagoas and Roraima receiving much higher per capita amounts than states like São Paulo and Minas Gerais. Regarding the distribution of parliamentary amendments, excluding those from the bench, discrepancies were observed between states, with Alagoas averaging 10.82% and Roraima only 0.43%.

Alencar (2024) analyzed the allocation of municipal budget funds by parliamentarians, highlighting an irregular distribution of resources from special transfers ("PIX amendments") between 2020 and 2023. The results showed that municipalities with fewer than 5,000 inhabitants received substantially higher per capita amounts, such as Luzinópolis (TO) with R$2,447, Barra D'Alcântara (PI) with R$4,698, Pracuúba (AP) with R$3,417, and Jundiá (AL) with R$4,534. In contrast, cities with large populations received negligible per capita amounts, such as Aracaju with R$0.8 and Salvador with R$0.3.

De Castro Barbosa (2024) investigated special transfers, known as PIX Amendments, from 2020 to 2023, demonstrating a significant increase in their relevance and use. A total of R$ 13.06 billion was transferred, benefiting 26 states and 5,188 municipalities. The northeast and southeast regions stood out, especially in the states of Minas Gerais, São Paulo, and Bahia.

Consequently, given this gap, this research aims to investigate possible distortions in the distribution of public resources through parliamentary amendments (individual and bench) in Brazilian capitals. Thus, the research problem is as follows: Did the absence of technical and objective criteria in allocating parliamentary amendments lead to unequal budget distribution among Brazilian capitals, favoring municipalities with smaller populations and leaving others without transfers? This question is timely because it raises concerns about the efficiency, fairness, and transparency in allocating these public resources.

In view of this, the general objective is to investigate the allocation of budgetary resources from parliamentary amendments in the 26 Brazilian capitals and the Federal District from 2021 to 2023. The specific objective is to identify distortions in the distribution of parliamentary amendments in the 26 capitals and the Federal District between 2021 and 2023, to understand how the absence of objective criteria influenced the allocation of these resources.

From an academic perspective, it is possible to broaden the discussion on the subject, considering that previous studies have predominantly focused on the analysis of Individual Parliamentary Amendments (EPI), without addressing Parliamentary Bench Amendments (EPB). Therefore, there is a gap in research that examines EPI and EPB together, which limits a systemic understanding of how the set of amendments impacts the budgets of the capitals. The absence of this integrated approach compromises the analysis of budget dynamics, as it does not allow for a comprehensive assessment of the combined effects of different types of amendments on resource distribution, public policy implementation, and fiscal governance.

From a social perspective, the theme of parliamentary amendments becomes prominent in the social fabric, as it directly affects a wide range of collective needs. However, due to the lack of clear transparency criteria and the frequent disconnect from the local realities they are meant to address, such amendments may compromise the effectiveness of public policies. Rather than being integrated into planned and structured strategies, they often reflect specific interests, frequently tied to electoral agendas, which weakens the coherence of the budget cycle and limits the achievement of the expected social outcomes.

This study aims to contribute to the advancement of research on the transfer of public resources through parliamentary amendments in Brazil, serving as a basis for future work and helping to deepen understanding of our political and budgetary system.

In addition to this introduction, the article is divided into a theoretical framework that addresses the intersection of public choice theory and fiscal federalism in the process of electing parliamentary amendments; a methodology section outlining the proposed approach to the research problem; an analysis and discussion of the results; and final considerations.

2. THEORETICAL FOUNDATION

2.1. Public Choice Theory (TEP)

Public choice theory is a branch of economic theory that applies market economics concepts to politics and public services. Economists studying market behavior considered that individuals pursued their private interests, while political science focused on understanding behavior in the public arena and recognized that individuals sought their own notion of the public interest (Almeida et al., 2024).

Public Choice Theory (PET) challenges the idea that individuals behave differently in politics and in the market. From this theoretical perspective, all political agents – voters, taxpayers, office seekers, interest groups, parties, civil servants, and government administrations – are assumed to seek to maximize their individual advantages in both politics and the market. Thus, individuals pursue their own interests in both spheres, but even with self-interested motives, they can mutually benefit through collective decision-making (Almeida et al., 2024).

According to Medina et al. (2023), there is an intrinsic relationship between the TEP and individual parliamentary amendments, which he called the "EPI allocation market." The author states that parliamentarians and voters are rational and self-interested utility maximizers, with self-interest at stake for the parties involved – reelection for some and regional policies for others.

Analogous to the economic market, the "EPI market" does not exhibit perfect competition, as parliamentarians are motivated by personal interests, particularly the desire to ensure their political continuity. To achieve this, they yield to the pressures of interest groups and the demands of their voters, giving the amendments a strategic and particularized character, far from the neutrality and balance that define the theoretical model of perfect competition.

Information asymmetry is another important attribute in the current EPI model, as voters and parliamentarians do not have the same information, which unbalances the decision-making process to the detriment of voters. While voters may initially benefit from some resources provided by parliamentary amendments, in the long run, the lack of clarity about allocation criteria and the real impacts of these transfers may compromise their ability to evaluate the effectiveness of political action. This opacity favors the parliamentarian, who has greater control over the narrative and execution data, reinforcing his strategic position and expanding the clientelist nature of the amendments.

The situation becomes particularly relevant when linked to the issues of fiscal federalism and coalition presidentialism, as will be discussed in the following section. This is because the dynamics of parliamentary amendments not only demonstrate the fragmentation of budgetary policy among the different federative entities, but are also part of the political negotiation process that sustains governability in the Brazilian presidential system.

2.2. Fiscal federalism and coalition presidentialism

Fiscal federalism seeks to guide how the federative pact defines: a) the distribution of tax jurisdiction; b) the distribution of tax revenues (intergovernmental transfers); and c) the distribution of material competence for allocating resources and providing public goods (Furiati, 2019). In Brazil, the tax burden is mainly collected by the Federal Government, which transfers resources to subnational entities (states, Federal District, and municipalities), thus ensuring financial distribution (Alencar, 2024).

Intergovernmental transfers in Brazil fall into three main categories: constitutional transfers, legal transfers, and voluntary transfers. These transfers are essential to maintaining economic and social balance among the different federative entities and to enabling the implementation of effective public policies in various regions of the country. In most Brazilian municipalities, they represent more than half of budget revenues.

Specifically, voluntary transfers are transfers made by the Federal Government to other federative entities through agreements or contracts, without constitutional or legal obligation, and are commonly intended for specific projects and programs, such as improvements in infrastructure, education, or health. Another example that has gained momentum with the advent of EC No. 126/2022 is the individual amendments to the budget bill, which allow parliamentarians to direct resources to projects in their respective regions (Furiati, 2019).

Such parliamentary amendments can be divided into three basic groups according to the constitutional text. Individual amendments are proposed by a single parliamentarian and allow the allocation of resources for works, services, or actions in their electoral bases, which may be transfers with a defined purpose or special transfers. Bench amendments are proposed by a group of parliamentarians from the same party bench and aim to benefit a larger set of states or regions, according to the interests of the group. Finally, committee amendments are proposed by specific parliamentary committees, such as the Budget Committee, and usually address technical issues or matters of national interest.

Regarding the execution of such transfers, the constitutional text shows that they are not absolute, even though they are included in the so-called tax budget. According to the constitutional rule, they are incorporated into the approved budget; however, they may face impediments related to financial availability, compliance with fiscal targets, technical limitations of execution, and the rules of legality and control established by the Fiscal Responsibility Law. In other words, although parliamentary amendments are binding, their effective implementation depends on compatibility with the budgetary and fiscal limits of the federated entity, as well as compliance with the rules for planning and executing public spending.

It is also worth mentioning that the Executive Branch is responsible for the effective budget execution of these resources, despite indications made by parliamentarians. In addition, the Executive Branch is not obliged to comply with all parliamentary amendments. Thus, the only amendments that must have mandatory budgetary and financial execution are individual amendments, limited to 2% of Net Current Revenue (RCL), and bench amendments, limited to 1% of RCL (Brasil, 2025).

Failures in the scope and allocation process of transfers can accentuate imbalances, raising concerns about the dynamics of voluntary transfers. In this context, it is noted that the allocation of public resources may reflect clientelist interests, highlighting that such transfers may not be directed to the most needy locations (Furiati, 2019). The subject is directly connected to the concept of coalition presidentialism, a term coined by Abranches (1988).

According to Paes et al. (2017), the system of coalition presidentialism is a political model typical of countries like Brazil, where the president, despite holding broad institutional powers, depends on the support of several parties to govern stably. In this system, the Executive must form alliances in Congress, negotiating positions, resources, and public policies to secure a parliamentary majority and advance its agenda. Thus, the president operates on two fronts: one focused on personal proposals and ideologies, and the other shaped by necessary concessions to the demands of allied parties. This arrangement aims to ensure governability but also creates tensions, as the distribution of resources and positions can become a mechanism for political bargaining and clientelism.

The parliamentary amendments were organically adapted to the Brazilian political context, accurately reflecting the division of power between the Executive and Legislative branches and, above all, the need for constant negotiation between them. The Legislature seeks to expand its influence in the decision-making process of the budget cycle, while the Executive aims to ensure the effectiveness of the public policies provided for in the budget. In this context, amendments have become instruments for distributing and decentralizing resources, as well as political power. They are also often linked to fulfilling commitments made during electoral campaigns, serving as a mechanism to strengthen the parliamentary base and increase legislators’ chances of reelection (Furiati, 2019).

As part of the budget cycle, parliamentary amendments have several implications for public accounting. Key aspects include transparency, accounting records, control and legality, integration with performance indicators, and disclosure of achieved results.

Regarding transparency, it closely aligns with the advancement of this theme in the country. Although not a budgetary principle itself, transparency has gained importance due to changes made to the LRF, such as encouraging public participation, adopting an integrated financial management system, and disseminating public information in real time through internet resources. More recently, a Supreme Court decision imposed stricter standards of transparency and traceability. According to the Court, amendments cannot be used as instruments of political negotiation without transparency; they must be recorded and disclosed so that society and oversight bodies can monitor their execution.

The proper execution of parliamentary amendments is directly related to the quality of accounting records. In this context, it is important to note that the Fiscal Responsibility Law (LRF) had already addressed this issue by directing federative entities to establish integrated financial management systems. The implementation of the Single and Integrated System of Budget Execution, Financial Administration, and Control (SIAFIC) could facilitate the control of amendments, as the entire process of the resource entering the federated entity, as well as its application, could be monitored.

On the other hand, control and legality, both by internal and external oversight bodies and the managers involved, arise as a natural consequence of the process. In other words, increased transparency and the adoption of traceability mechanisms – similar to those used in SIAFIC – not only enable monitoring of the execution of parliamentary amendments at all stages, but also ensure that resources are applied in accordance with the principles of legality, legitimacy, and economy. In this context, public accounting plays a strategic role by providing standardized and reliable records which serve as a basis for audits, comparative analysis, and performance evaluation. Additionally, the integration of these systems strengthens fiscal governance, expands the oversight capacity of society and control bodies, and helps reduce opacity in budget management.

Finally, evaluation through performance indicators and disclosure of results is essential. An important observation arises here. The current configuration of parliamentary amendments challenges the country’s budgetary logic because they are not systematically connected to the public policies developed, given the high degree of discretion with which parliamentarians define service priorities. These amendments are often presented outside the directives of the Executive, reflecting more the individual interests of the parliamentarian involved than a collective state planning strategy. This dynamic weakens the coherence of the budget cycle, as it fragments resource allocation and hinders the integration of planning, execution, and evaluation of public policies. Additionally, by shifting the focus to specific and localized demands, the amendments tend to reduce the budget’s capacity to serve as an instrument of national development and federative coordination. In this context, public accounting plays a crucial role in recording and evidencing these choices, enabling oversight bodies and society to understand the impacts of this practice on the efficiency, transparency, and legitimacy of fiscal management.

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3. METHODS

This research is a descriptive study based on a quantitative analysis of secondary budget data, supplemented by a qualitative interpretation of the observed phenomena. The main objective is to investigate the allocation of resources from parliamentary amendments in the 26 Brazilian capitals and the Federal District during the 2021–2023 triennium. The study population includes a census of these federative units, with no sample exclusions except for the 2024 fiscal year, which was omitted due to the unavailability of consolidated data at the time of collection. The selected time frame is justified by its alignment with the most recent municipal term. The primary data source is the Summary Reports of Budget Execution (RREO), specifically Annex III, which refers to Net Current Revenue and was obtained directly from the transparency portals of the respective entities.

The quantitative procedures involved extracting committed amounts from Individual Parliamentary Amendments (EPI) and Bench Amendments (EPB), processed in electronic spreadsheets using cross-tabulation, averaging, and summing techniques. To ensure analytical objectivity and empirical robustness, a model was applied that compares budget amounts with demographic weight, using data from the 2022 IBGE Census to establish the per capita ratio as a key indicator of allocative equity. The qualitative interpretation of the results was conducted through analytical dialogue between integrated theoretical frameworks, aiming to understand the political and institutional meanings of the identified distribution.

In this context, Public Choice Theory allowed for interpreting the behavior of parliamentarians as utility-maximizing agents focused on maintaining their bases and reelection, while Fiscal Federalism provided the necessary framework to evaluate the flaws and imbalances in voluntary transfers. Additionally, the concept of Coalition Presidentialism explained the dynamics of discretionary negotiation between the Executive and Legislative branches that shape the final budget allocation.

According to Gil (2025), descriptive research is an appropriate tool for identifying patterns and trends in specific phenomena. This is reinforced by the qualitative approach, which, according to Creswell and Creswell (2021), is useful for interpreting the meanings attributed to observable political practices. Finally, the use of documentary research, as stated by Marconi and Lakatos (2023), ensured the methodological rigor necessary to critically correlate the absence of technical parameters with the disparities observed in the public management of Brazilian capitals.

4. ANALYSIS AND DISCUSSION OF RESULTS

4.1. Analysis of the results

To provide an intuitive view of the disparities, the following analysis prioritizes aggregated indicators by region and per capita averages, highlighting the extreme values that reveal the imbalance in budget distribution among Brazilian capitals.

Based on a comparative analysis, the following facts were observed in each region in 2021. In the northern region, the municipalities of Belém, Macapá, and Boa Vista did not receive resources from these types of parliamentary amendments. In the northeast region, only João Pessoa and São Luís did not receive amounts related to these resources (whether EPI or EPB). In the Midwest, Cuiabá and Tocantins also did not register any movements of these transfers. In the southeast, all capitals recorded volumes considered to be EPI; however, only Rio de Janeiro received EPB, while the others did not receive EPB that year. In the southern region, all capitals received EPI, and only Florianópolis did not register EPB transfers. This information is presented in Table 1 below.

Table 1: Per Capita Ratio of Aggregate EPI Values Relative to the Population of Brazilian Capitals

REGION	CAPITAL/STATE	POPULATION (2022)	TOTAL EPI AGGREGATE (R$)	RELATIONSHIP *PER CAPITA* EPI/POP (R$)
NORTH	Manaus (Amazonas)	1.802.014	6.026.679,00	3,34
	Palmas (Tocantins)	228.332	33.814.633,00	148,09
NORTHEAST	Maceió (Alagoas)	932.748	73.311.977,68	78,60
	São Luís (Maranhão)	1.014.837	12.530.850,00	12,35
MIDWEST	Campo Grande (Mato Grosso do Sul)	786.797	71.253.851,32	90,56
	Goiânia (Goiás)	1.302.001	3.777.737,00	2,90
SOUTHEAST	Belo Horizonte (Minas Gerais)	2.375.151	100.297.379,75	42,23
	Rio de Janeiro (Rio de Janeiro)	6.211.423	100.951.262,79	16,25
SOUTH	Curitiba (Paraná)	1.751.907	54.103.684,00	30,88
	Florianópolis (Santa Catarina)	421.240	10.031.231,68	23,81

Source: Net Current Revenue Statements of all Brazilian capitals (2021 to 2023), available on the respective transparency portals, and information from the IBGE Census (2022).

In 2022, all capitals in the southern region received EPI, but only Porto Alegre registered BPS. In the southeast region, all capitals registered EPI; however, São Paulo and Vitória did not present EPB movements in 2022. In the Midwest, all capitals received resources via EPI, with only Brasília and Campo Grande showing no EPB. In the northeast region, only João Pessoa and São Luís did not register receipts via EPI, while only Salvador and João Pessoa did not receive EPB. In the northern region, the capitals of Roraima and Amapá did not register any movements of resources from any type of parliamentary amendment studied here, whether EPI or EPB. Regarding EPBs destined for that region, only Palmas and Porto Velho received resources from this type of parliamentary amendment. As for EPI sent to the northern region, only Boa Vista and Macapá did not receive this type of resource.

Regarding the year 2023, it was found that all capitals received resources through EPI. However, for the EPB, only Belém, Rio Branco, and São Paulo did not record any movements for this type of parliamentary amendment in the last year of our analytical series. In time, it should be noted that during the 2023 fiscal year, the amounts related to the EPB were reported together with those allocated to Community Health Agents. Additionally, for 2023, it was not possible to identify the specific statement for the city of Teresina-PI, either on the municipality's transparency portal or on the website of the Court of Auditors of the State of Piauí.

Starting with the identification of extremes and focusing only on EPI, we obtained the following results. In the northern region, during the three years analyzed, the city of Palmas received the highest amounts in 2021 and 2022, while in 2023, Boa Vista, the capital of Roraima, led. In the northeast, Salvador received the largest amount of EPI resources in 2021 and 2022, but in 2023, Fortaleza, the capital of Ceará, received the most. The Federal District, which holds both state and municipal constitutional functions, was the entity that received the most EPI resources overall. In the southeast, São Paulo led the ranking in all the years analyzed. In the southern region, Porto Alegre received the most EPI in 2021, but in 2022 and 2023, Curitiba took the lead.

It is observed that population size did not serve as a criterion for allocating resources via EPI. For example, Palmas, the least populous capital in both Brazil and the northern region, led its region in total resources received through EPI. Similarly, Campo Grande received the most EPI resources in its region, despite having a smaller population than Goiânia. The results of this study corroborate the findings of Lordelo et al. (2024), who identified that states such as Alagoas and Roraima received much higher per capita amounts than states such as São Paulo and Minas Gerais.

Regarding the EPB, the city of Porto Alegre received the highest amounts during the three years analyzed in the southern region. In the southeast, Rio de Janeiro led in 2021 and 2023, while in 2022, Belo Horizonte received the largest amount via EPB. In the central-west region, Campo Grande received the highest amounts in 2021 and 2023, while the capital of Mato Grosso (Cuiabá) recorded the highest amount of this type of amendment in 2022. In the northeast region, a different capital led EPB transfers each year: Recife, Maceió, and Fortaleza, respectively. In the northern region, Palmas led in 2021 and 2022, and the capital of Amazonas recorded the highest amount of this type of resource in 2023, as shown in Table 2 below.

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Table 2: Per Capita Ratio of Aggregate BPS Values in Relation to the Population of Brazilian Capitals

REGION	CAPITAL/STATE	POPULATION (2022)	TOTAL EPI AGGREGATE (R$)	RELATIONSHIP *PER CAPITA* EPI/POP (R$)
NORTH	Belém (Pará)	1.393.399	0,00	0,00
	Palmas (Tocantins)	228.332	28.001.517,05	122,63
	Rio Branco (Acre)	336.038	0,00	0,00
NORTHEAST	Aracaju (Sergipe)	570.937	75.570.747,00	132,36
	Teresina (Piauí)	814.230	3.079.089,00	3,78
MIDWEST	Brasília (Distrito Federal)	2.570.160	49.664.924,17	19,32
	Cuiabá (Mato Grosso)	551.098	84.748.768,00	153,78
SOUTHEAST	Rio de Janeiro (Rio de Janeiro)	6.211.423	349.055.089,00	56,19
	São Paulo (São Paulo)	11.451.245	0,00	0,00
SOUTH	Curitiba (Paraná)	1.751.907	28.620.702,00	16,33
	Porto Alegre (Rio Grande do Sul)	1.409.351	43.394.838,00	30,79

Source: Net Current Revenue Statements of all Brazilian capitals (2021 to 2023), available on the respective transparency portals, and information from the IBGE Census (2022).

When analyzing the capitals that recorded the lowest amounts of resources through EPI in each region, considering the values during the period studied (2021 to 2023), the following ranking is observed: Belém (North), São Luís (Northeast), Goiânia (Midwest), Vitória (Southeast), and Florianópolis (South). On the other hand, considering transfers via EPB, the capitals that recorded the lowest values over the aggregate period were: Florianópolis (South), São Paulo (Southeast), Goiânia (Midwest), João Pessoa (Paraíba), and Belém and Rio Branco (North).

Considering all capitals, the highest amounts received via EPI in each year analyzed were recorded in the following federative entities: Brasília (2021), Salvador (2022), and São Paulo (2023). In total, adding all the years, the capital that received the least EPI resources was Goiânia, with R$ 3,777,737.00. Conversely, the entity that accumulated the largest amount of resources through EPI was Brasília, with R$ 215,417,744.04. Regarding the EPB, Belém, Rio Branco, and São Paulo did not register any movements for this type of amendment during the period addressed here. Meanwhile, Rio de Janeiro was the capital that received the most resources via EPB from 2021 to 2023, totaling R$ 349,055,089.00.

4.2. Discussion of results

The integrated analysis of the findings shows that the distribution of resources in Brazilian capitals is not a random phenomenon, but rather a structural feature of contemporary budget governance. Critical alignment with the studies of Alencar (2024) and Lordelo et al. (2024) confirms that the lack of technical parameters and demographic equity criteria – evidenced by the drastic per capita discrepancy, where less populous capitals such as Palmas (R$ 148.09) surpass global metropolises like São Paulo (R$ 17.82)—reinforces the discretionary and potentially clientelist nature of voluntary transfers. Under the framework of Public Choice Theory, this asymmetry can be explained by the rational behavior of political agents who prioritize maximizing electoral advantages and maintaining regional support over objective socioeconomic indicators of need.

The analytical distinction of this investigation lies in the finding that the Bench Amendments (EPB) replicate the same opacity issues identified by De Castro Barbosa (2024) in the context of the “PIX amendments.” The fact that capitals such as Belém, Rio Branco, and São Paulo registered zero EPB transfers, while Rio de Janeiro led with significant amounts, indicates that Coalition Presidentialism uses both modalities (EPI and EPB) as bargaining tools in political negotiations between branches of government. Notably, the prominence of the Northeast region as the largest recipient of resources, totaling more than R$ 991 million between EPI and EPB, suggests a concentration of political influence that challenges the balance intended by Fiscal Federalism. Conversely, the identified allocative distortion reveals institutional fragility, where political convenience overrides managerial efficiency, compromising democratic accountability and the integrity of public administration in Brazilian capitals.

Thus, it can be seen that for both EPI and EPB, the transfers did not meet the population quantity criterion, a result consistent with the findings of Alencar (2024). However, it should be noted that Alencar (2024) focused only on EPI in the “special transfers” modality.

In this study, the largest discrepancy was found in the per capita EPI/POP ratio of Palmas/TO, which reached R$ 148.09, exceeding the values for Manaus/AM (R$ 3.34) and São Paulo/SP (R$ 17.82). Additionally, the capital of Mato Grosso (Cuiabá) had the highest per capita EPB/POP ratio, at R$ 153.78, much higher than the values for Brasília/DF (R$ 19.32) and São Paulo/SP (R$ 0.00), considering in each case the most populous capital of the region and of Brazil, respectively.

Table 3 lists the federative entities that received the highest amounts of resources per year, for both EPI and EPB, divided by region.

Table 3: List of Capitals that Received the Most Resources via EPI and EPB by Region

LIST OF CAPITALS THAT RECEIVED THE MOST RESOURCES VIA EPI AND EPB BY REGION		
CAPITAL/STATE	**YEAR**	**EPI VALUES (R$)**
Palmas (Tocantins)	2021	13.614.633,00
Salvador (Bahia)	2021	32.163.642,08
Brasília (Distrito Federal)	2021	60.551.197,00
São Paulo (São Paulo)	2021	55.490.498,00
Porto Alegre (Rio Grande do Sul)	2021	9.137.452,99
Palmas (Tocantins)	2022	15.700.000,00
Salvador (Bahia)	2022	94.044.116,00
Brasília (Distrito Federal)	2022	82.526.431,43
São Paulo (São Paulo)	2022	37.754.680,00
Curitiba (Paraná)	2022	16.352.273,00
Boa Vista (Roraima)	2023	23.252.519,94
Fortaleza (Ceará)	2023	54.323.716,00
Brasília (Distrito Federal)	2023	72.340.115,61
São Paulo (São Paulo)	2023	110.837.548,00
Curitiba (Paraná)	2023	30.991.425,00
CAPITALS THAT RECEIVED THE HIGHEST AMOUNTS OF EPB PER YEAR IN EACH REGION		
CAPITAL/STATE	**YEAR**	**EPB VALUES (R$)**
Palmas (Tocantins)	2021	1.856.522,55
Recife (Pernambuco)	2021	10.652.283,00
Campo Grande (Mato Grosso do Sul)	2021	24.751.638,62
Rio de Janeiro (Rio de Janeiro)	2021	12.850.000,00
Porto Alegre (Rio Grande do Sul)	2021	12.850.000,00
Palmas (Tocantins)	2022	2.113.510,50
Maceió (Alagoas)	2022	78.141.992,89
Cuiabá (Mato Grosso)	2022	38.394.227,00
Belo Horizonte (Minas Gerais)	2022	5.839.362,00
Porto Alegre (Rio Grande do Sul)	2022	5.839.362,00
Manaus (Amazonas)	2023	87.340.208,00
Fortaleza (Ceará)	2023	112.206.650,00
Campo Grande (Mato Grosso do Sul)	2023	54.445.680,00
Rio de Janeiro (Rio de Janeiro)	2023	24.705.476,00
Porto Alegre (Rio Grande do Sul)	2023	24.705.476,00

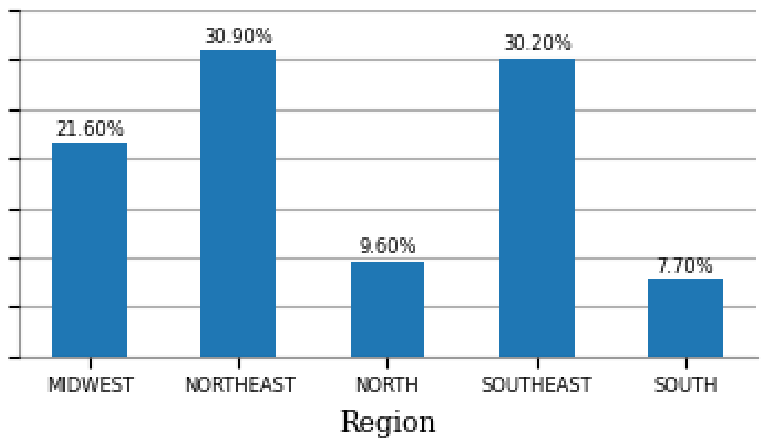
Source: Net Current Revenue Statements of all Brazilian capitals (2021 to 2023), available on their respective transparency portals.

Using the total aggregate values by region, it is observed that the Northeast received the most resources via EPI transfer, totaling R$ 425,736,992.79. In contrast, the South recorded the lowest total for this type of amendment, with R$ 106,659,052.10. Applying the same criteria to the amounts recorded through EPB, the Northeast again leads with R$ 566,135,095.17 received during the analyzed period. Similarly, the South received the lowest amount, R$ 83,817,028.00.

As a counterpoint, the study by Cavalcanti, Tonelli, and Caetano (2024), although focused solely on EPI as a funding source for federal public universities and considering the geographical distribution of expenditures between 2016 and 2022, showed that universities in the Southeast region were the main beneficiaries of resources from parliamentary amendments in all phases of expenditure (allocation, commitment, settlement, and payment). In other words, the distribution of resources through parliamentary amendments does not aEPIar to follow an equitable pattern of regional or sectoral distribution.

Graphs 1 and 2 show the aggregate percentage values of EPI and EPB, respectively, broken down by region.

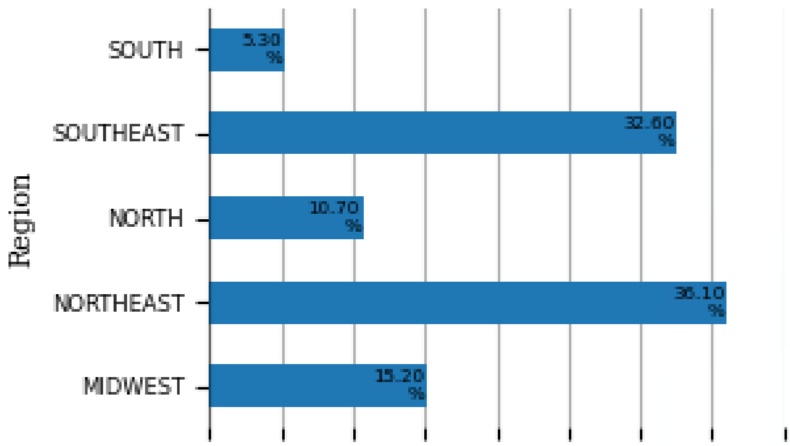
Graph 1 Percentage Values of Total EPI Received by Region



Source: Current Revenue Statements of all Brazilian capitals (2021 to 2023), available on their respective transparency portals.

De Castro Barbosa (2024) analyzed special transfers, known as PIX Amendments, in the period from 2020 to 2023, demonstrating a significant increase in their relevance and use. In the aforementioned study, the results are similar to those obtained in this study, where the northeast and southeast regions stood out, as shown in graphs 1 and 2. Furthermore, it is emphasized that our study addressed both EPI and BPS, but the similarities of the results obtained by the aforementioned author still remain.

Graph 2 Percentage Values of Total EPB Received by Region



Source: Net Current Revenue Statements of all Brazilian capitals (2021 to 2023), available on the respective transparency portals.

Using trend analysis, it was found that the population criterion was not an effective parameter for allocating the types of parliamentary amendments under study. Even when analyzed regionally, the most populous regions generally did not receive more EPI and/or EPB resources than less populous regions. In practical terms, the southeast region (the most populous in Brazil) received fewer resources for both EPI and EPB than the northeast region.

Another observed trend concerns the concentration of extremes by region; that is, the highest amounts received through EPI were concentrated in certain capitals during the period studied, such as Palmas, Salvador, Brasília, São Paulo, and Curitiba, which led their respective regions in terms of the highest amounts received via EPI. However, a trend toward variation was identified regarding transfers via EPB. For this type of parliamentary amendment, the following capitals led: in the North region, Palmas and Manaus; in the Northeast, Recife, Maceió, and Fortaleza; in the Midwest, Campo Grande and Cuiabá; in the Southeast, Rio de Janeiro and Belo Horizonte; and in the South, Porto Alegre centralized and led the ranking, receiving the highest amounts in the three years analyzed for that region, which was an exception to the trend.

From the perspective of the capitals that received the lowest figures during the series studied, considering aggregate values in each region, there is a trend of variation among the entities when comparing the amounts transferred via EPI with those transferred through EPB. In the North region, while Manaus received the lowest EPI transfer, Belém and Rio Branco did not register any EPB movements. In the Northeast, the lowest EPI transfer was recorded in the capital of Maranhão, while João Pessoa received the lowest amount through EPB. In the Southeast region, Vitória received the lowest EPI values, whereas São Paulo did not record any EPB movements. However, in the Midwest and South regions, the same capitals remained, as Goiânia and Florianópolis received the lowest values for both EPI and EPB, respectively. Thus, a counterpoint to the trend observed in the other regions is identified.

From a managerial and accounting perspective, the detected asymmetries present significant challenges for capital budget planning. Dependence on resources distributed without technical criteria complicates revenue forecasting and the continuity of public policies, especially in municipalities with lower institutional capacity. Budget volatility resulting from negligible or non-existent transfers (as seen in Belém and São Paulo for EPB) forces managers to reallocate their own resources, weakening long-term financial execution. Additionally, this fragility requires internal control bodies to intensify monitoring of amendment execution. The adoption of specific performance indicators that link the receipt of these resources to social effectiveness is recommended to reduce managerial vulnerability to the political volatility of coalition presidentialism.

FINAL CONSIDERATIONS

This research examined the distribution of public resources through parliamentary amendments in the 26 Brazilian capitals and the Federal District from 2021 to 2023. The results showed an imbalance in the distribution of both EPI and EPB, as some capitals did not receive any resources from these types of parliamentary amendments during the period analyzed. The study also identified a lack of clear and objective criteria for allocating these resources, with population size even being disregarded. This lack of parameters resulted in situations where capitals with smaller populations received more resources than those with significantly larger populations, increasing disparities between Brazilian regions.

The data showed that the Northeast region received the most resources in both EPI and EPB, totaling R$ 425,736,992.79 and R$ 566,135,095.17, respectively. In contrast, the South region recorded the lowest aggregate values: R$ 106,659,052.10 in EPI and R$ 83,817,028.00 in EPB. Among the capitals, Brasilia accumulated the highest value of EPI during the period (R$ 215,417,744.04), while Goiânia received the least (R$ 3,777,737.00). For EPB, Belém, Rio Branco, and São Paulo did not record any receipts, while Rio de Janeiro led with R$ 349,055,089.00. Considering the per capita ratio, Palmas/TO had the highest value in EPI (R$ 148.09), while Cuiabá/MT had the highest per capita ratio in EPB (R$ 153.78), both surpassing more populous capitals such as São Paulo and Brasília.

The greatest limitation was identifying objective criteria or justifications for approving the granting of parliamentary amendments.

The lack of clear criteria for allocating parliamentary amendments can create inequalities in resource distribution, favoring municipalities with greater political influence regardless of their actual needs. This situation leads to inefficient allocation, where lower-priority projects are funded while critical areas remain neglected. Additionally, this institutional weakness can encourage clientelist practices and undermine equity and transparency in public management, fostering an environment conducive to corruption. Establishing technical criteria based on socioeconomic indicators, along with transparency, monitoring, and continuous evaluation of transfers, can significantly contribute to a fairer and more efficient allocation of public resources, promote regional balance, and strengthen integrity in administration.

Future research may explore the use of objective parameters in the distribution of parliamentary amendments, considering variables such as population and social and economic indicators, as well as analyzing the distribution across all Brazilian municipalities over a longer period than discussed here. It is also recommended to examine the impact of transparency, control, and audit mechanisms on resource allocation. Additionally, the relationship between the absence of criteria and practices of clientelism and corruption should be the focus of specific studies. Finally, comparative analyses with international experiences can provide valuable insights for improving the Brazilian system of distributing parliamentary resources.

This study offers theoretical contributions by filling the analytical gap in the integration of EPI and EPB modalities, and practical contributions by highlighting the transparency gaps that motivated recent STF decisions. The main limitation is the opacity of the technical justifications for approving the amendments, which underscores the urgency of budget reform. For future research, the formulation of allocation models based on objective accounting and fiscal indicators (such as HDI and borrowing capacity) is recommended to reduce political discretion. This reinforces the argument that transparency and traceability, ensured by Public Accounting, are essential pillars that strengthen social control and democratic accountability, consolidating public ethics in the management of the Union's resources.

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