

**TOURISM AND PUBLIC INVESTMENT MANAGEMENT: AN
 ANALYSIS IN THE TOURISM REGIONS OF RIO GRANDE DO
 NORTE – BRAZIL 2003/2016**

**TURISMO E GESTÃO DE INVESTIMENTOS PÚBLICOS: UMA
 ANÁLISE NAS REGIÕES TURÍSTICAS DO RIO GRANDE DO NORTE –
 BRASIL 2003/2016**

**TURISMO Y GESTIÓN DE LA INVERSIÓN PÚBLICA: UN ANÁLISIS EN
 LAS REGIONES TURÍSTICAS DE RIO GRANDE DO NORTE – BRAZIL
 2003/2016**

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ABSTRACT: Management and efficiency in the use of public resources has gained prominence in recent decades, and is now one of the main areas of social demand. Thus, any government action in an area of social and economic interest tends to be questioned, and tourism is no exception. In 2019, the Ministry of Tourism (MTur) completed more than fifteen years in operation and began to draw up long-term policies aimed at regional development, income distribution, and increased economic opportunities. This work aims to analyze the public investments of MTur in the tourism regions of the state of Rio Grande do Norte (RN), seeking to contribute to the discussion on the public budget, efficiency and development of tourism. It presents a quantitative approach linked to descriptive purposes, using the MTur's Transfer Contracts System (SIACOR) as its main source of data. The main results of this research are that there is a spatial selectivity of public investments, with some municipalities being prioritized over others. Also, a considerable portion of the resources is concentrated in urbanization and infrastructure works, while there were few management actions to promote tourism activity in tourism regions. Finally, it was found that considerable investments are made without any technical guidance, which means that in many cases, actions to promote tourism are impossible. It was also identified that resources are applied in an inefficient way, as many contracts for the transfer of funds are never applied

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KEYWORDS: Public resources; Investment; Tourism regions; Public budget in tourism.

RESUMO: A gestão e a eficiência no uso dos recursos públicos têm ganhado destaque nas últimas décadas, configurando atualmente um dos principais pontos de reivindicação social. Neste sentido, toda ação governamental em área de interesse social e econômica tende a ser questionada e, na perspectiva do turismo, essa prática não é uma exceção. Em 2019, o Ministério do Turismo (MTur) completou mais de 15 anos de atuação e passou a conceber políticas de longo prazo, tendo como meta o desenvolvimento regional, a distribuição de renda e o aumento da oferta de oportunidades econômicas. Sendo assim, o trabalho objetiva analisar os investimentos públicos do MTur nas regiões turísticas do Estado do Rio Grande do Norte (RN), procurando contribuir para a discussão de orçamento público, eficiência e desenvolvimento do turismo. O estudo apresenta uma abordagem quantitativa atrelada a fins descritivos, com o uso de estatísticas básicas, tendo como fonte principal para análise de dados o Sistema de Contratos de Repasse (SIACOR) do Ministério. Dentre os principais resultados, revela-se que existe uma seletividade espacial dos investimentos públicos que priorizam determinados municípios em relação a outros. Além disso, parte considerável dos recursos está concentrada em obras de urbanização e infraestrutura, mas, em contrapartida, constataram-se poucas ações no que se refere à gestão para promoção da atividade nas regiões turísticas. Por fim, verificou-se que há um nível considerável de investimentos sendo feito sem um direcionamento técnico, o que impossibilita, em muitos casos, ações que possam potencializar o turismo. Além disso, identifica-se uma ineficiência na aplicação dos recursos, pois muitos contratos de repasse não são aplicados.

PALAVRAS-CHAVE: Recursos públicos; Investimento; Regiões turísticas; Orçamento público em turismo.

RESUMEN: La gestión y la eficiencia en el uso de los recursos públicos ha ganado importancia en las últimas décadas, configurando actualmente uno de los principales puntos de reclamo social. En este sentido, cualquier acción del gobierno en un área de interés social y económico tiende a ser cuestionada y, desde la perspectiva del turismo, esta práctica no es una excepción. En 2019, el Ministerio de Turismo (MTur) completó más de 15 años de actividad y comenzó a diseñar políticas a largo plazo, con el objetivo de desarrollo regional, distribución de ingresos y mayor oferta de oportunidades económicas. Así, el trabajo tiene como objetivo analizar las inversiones públicas de MTur en las regiones turísticas del estado de Rio Grande do Norte (RN), buscando contribuir a la discusión del presupuesto público, la eficiencia y el desarrollo del turismo. El estudio presenta un enfoque cuantitativo vinculado a fines descriptivos, utilizando el Sistema de Contratos de Préstamo (SIACOR) como fuente principal para el análisis de datos. Entre los principales resultados, se revela que existe una selectividad espacial de las inversiones públicas que priorizan ciertos municipios sobre otros. Además, una parte considerable de los recursos se concentra en obras de urbanización e infraestructura, pero, por otro lado, se encontraron pocas acciones con respecto a la gestión para promover la actividad en las regiones turísticas. Finalmente, se descubrió que existe un nivel considerable de inversión sin orientación técnica, lo que hace imposible, en muchos casos, tomar medidas que puedan impulsar el turismo. Además, se identifica una ineficiencia en la aplicación de los recursos, ya que no se aplican muchos contratos de préstamo.

PALABRAS CLAVE: Recursos públicos; Inversión; Regiones turísticas; Presupuesto público en turismo.

INTRODUCTION

Brazil has had a firm government agenda for tourism in place for fifteen years, headed by the Ministry of Tourism (MTur), the government body responsible for tourism in the country. During this period, policy proposals to promote social equity, development and distribution of wealth have supported this government undertaking. In this context, tourism as an industry that stimulates economic growth, has been debated in various institutions, particularly in academic circles, where the debate has been linked to its role in social and economic development. In recent years, the notions of cooperative projects and synergy between the public authorities, private sector, and citizens have gained prominence in the formation of national policies for the tourism sector.

One of the most important government programs for tourism in the last sixteen years is the Tourism Regionalization Program (PRT – *Programa de Regionalização do Turismo*). The basic premises of this program are cooperative and synergistic work; the creation of tourism products that take advantage of intrinsic elements of Brazilian regions, in order to attract tourists from the national and in particular, international markets; the implementation of a chain management model, and decentralized governance, seeking to meet the needs of each tourism region^a.

Tourism regions typically have some municipalities with a more well-structured offer of tourism attractions, equipment and services, some municipalities with potential for tourism, and others where no elements of tourist attraction have yet been identified, creating an internal disparity between these regions. However, to better deal with the possible impacts of tourism and enhance the production chain, it is necessary to think of the region as a whole.

According to Silva (2015), the tourism regions of the state of Rio Grande do Norte (RN) were not formed based on technical criteria or studies, but on political initiatives and participation in the Tourism Municipalization Program^b. It is assumed that most of the tourism regions of Brazil were formed in a similar way.

The empirical field used for this research was the state of Rio Grande do Norte, Brazil. According to Fonseca (2005), RN was divided into five tourism regions^c, based on the premises of regionalization, internalization of tourism and internationalization of Brazilian tourism. These premises were initially outlined in the National Tourism Plan (PNT) 2003-2007 (Brasil, 2003). By the beginning of 2016, RN alone had about 90 tourist municipalities listed on the 2013 Tourism Regionalization Map. These municipalities were part of the tourism regions of the state and together, represented around fifty percent of the municipalities that make up the state^d.

In this scenario, the municipalities that formed part of tourism regions received greater attention from MTur. The issues inherent to this debate are how these municipalities were formed within the public tourism policies in the country; how the MTur resources

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- a This program encouraged the creation of tourist regions, composed of a cluster of municipalities with the potential to develop a common tourist product/destination. For more information, see Silva (2015).
b Program of the government of Fernando Henrique Cardoso, lasted throughout his two terms in office.
c Polo Costa das Dunas, Polo Agreste/Trairi, Polo Seridó, Polo Costa Branca, Polo Serrano.
d RN has 167 municipalities, ninety of which were considered as attracting tourists, as at the beginning of 2016.



were distributed across the tourism regions, and how resources were used to develop and strengthen tourism activity in these regions.

As some studies (Braga & Silva, 2016; Silva, 2015; Silva Junior & Silva, 2019) have pointed out, one of the main problems of tourism development in the regions of RN is a lack of resources for tourism, particularly at municipal level. Therefore, the central theme of this article is the accountability of public agents in relation to the efficient management and use of public resources. While on one hand, there is a demand for more resources, on the other, we see a distribution of resources via ministerial transfer for public works. Therefore, it is necessary to evaluate what is claimed by the leaders and what is contained in the databases on covenants and transfer of MTur resources.

On the other hand, some studies (Silva & Fonseca, 2017; Todesco & Silva, 2017) have shown that in recent years, decentralized public resources have been directed to municipalities across the country, including RN.

A point of convergence between these studies is that the use and destination of the resources directly transferred from MTur for the development of tourism have occurred randomly, with no clearly- defined criteria. Research also indicates that MTur resources are being spent on infrastructure works that do not directly benefit, or even impact on tourism.

These reports led us to analyze the situation and the uses made of these resources, and to consider ways that the management of these public investments can be improved. Based on the problem presented, some questions emerged that guided the present study: what is the volume of ministerial investments in the tourism regions of RN, and how have public resources been used to develop tourism in their territories? What are the main destinations/uses of these resources? Which municipalities received the largest amount of investments, and what percentage of these resources was actually invested?

The main goal of this research is to evaluate the investments made in the tourism regions of RN through agreements and transfers from MTur to each municipality. Its specific goals are to conduct a survey of the main uses of government resources; to identify resource management indices, by analyzing these budgets to find any discrepancies between projects planned and those actually executed; and to demonstrate alternative ways of better using public investments, at least at the level of suggestion and resource management.

Certainly, this is an area of study that has been little explored by researchers in the field of tourism, and it is hoped that this work will contribute to the management of resources and the detection of possible flaws and obstacles to tourism development.

TOURISM REGIONS OF RIO GRANDE DO NORTE, BRAZIL

The tourism history of RN began in the 1980s, when the state capital (Natal) became the target of tourism development mega-projects (Duda & Araujo, 2014). The implementation of the Via Costeira (Coastal Highway) and Parque das Dunas (Dunes Park) was fundamental for the expansion of regional tourism (Fonseca, 2005).

The Via Costeira project was aimed at incentivating the construction of luxury hotels with international standard, facing an huge stretch of beach, benefited by tax incentives. The intention, at that time, was to selected developments capable of attracting quality services, attractions and leisure infrastructure in a single location, effectively forming resorts. For Molina (2004), these developments were characteristic of post-tourism in that they sought to bring large sections of the tourism market, and related services, under a single project proposal. The Parque das Dunas consisted of the creation of an Atlantic forest conservation area that would serve as a tourist attraction, as well as providing local residents with a new leisure space. Notably, this was one of the first of such reserves to be created on the coast.

These two projects, along with the Northeast Regional Tourism Development Program (PRODETUR – NE – Programa Regional de Desenvolvimento do Turismo do Nordeste – Regional Program for Tourism Development of the Northeast) marked the start of tourism in RN, and are essential for understanding the initial shape and dynamics of tourism, and the market that was built up around them (Duda & Araujo, 2014; Fonseca, 2005). In 2004, MTur launched a Macroprogram called the Tourism Regionalization Program (PRT – Programa de Regionalização do Turismo), which aimed to create a meeting point between tourist municipalities with potential to form tourism regions and, thus, to create products (tourist itineraries) that would showcase the essence of Brazil, attracting the domestic and international tourists. Another premise of this program was a focus on management, with a view to forming regional tourism management councils to assess the opportunities and difficulties of regional tourism management.

According to Fonseca (2007), in 2006 RN had five tourism regions, created by the state government to develop tourism. They were: the Costa das Dunas region, the Costa Branca Pole, the Seridó Pole, the Agreste-Trairi Pole, and the Serrano Pole. According to Solha (2004), the states were free to adopt the form and the criteria to be used when selecting their tourism regions. As a result, these regions were drawn up based on various different criteria. According to Virginio & Ferreira (2013), the main criteria for the creation of these regions were that they must have a designated management body for tourism (secretariat, department, board of directors) and a city council. Silva (2015) and Santos (2016) note that the Tourism Municipalization Program made a significant contribution to the formation of tourism regions in RN, and reiterate the lack of specific technical criteria for their selection and delineation.

Normative Resolution No. 432, of November 28, 2002 published by EMBRATURe, lists a series of municipalities in Brazil, classifying them in two ways: tourist municipalities and those with tourism potential (Brazil, 2002). Several municipalities are grouped together to form five tourism regions within the state.

Two of these regions are located on the coast (Costa das Dunas and Costa Branca) and the other three are located in the interior of the state (Seridó, Agreste/Trairi and Serrano). Charts 1 (one) and 2 (two) show the municipalities that comprised each tourism region as at the beginning of 2016.



Chart 1: Municipalities that comprised the coastal tourism regions (Costa Branca and Costa das Dunas)

COSTA BRANCA POLE	COSTA DAS DUNAS POLE
Assú	Arês
Angicos	Baía Formosa
Areia Branca	Canguaretama
Baraúna	Ceará-Mirim
Caiçara do Norte	Extremoz
Carnaubais	Goianinha
Galinhos	Macaíba
Grossos	Maxaranguape
Guamaré	Natal
Itajá	Nísia Floresta
Lajes	Parnamirim
Macau	Pedra Grande
Mossoró	Pureza
Pendências	Rio do Fogo
Porto do Mangue	São Gonçalo do Amarante
Santana do Matos	São José de Mipibu
São Bento do Norte	São Miguel do Gostoso
São Rafael	Senador Georgino Avelino
Serra do Mel	Tibau do Sul
Tibau	Touros
-	Vila Flor

Source: Brazil (2013a).

Chart 2: Municipalities that comprised the tourism region of the interior of the state (Agreste/ Trairi, Seridó and Serrano)

AGRESTE TRAIRI POLE	SERIDÓ POLE	SERRANO POLE^f
Coronel Ezequiel	Acari	Alexandria
Jaçanã	Caicó	Antônio Martins
Japi	Carnaúba dos Dantas	Campo Grande
Montanhas	Cerro Corá	Caraúbas
Monte das Gameleiras	Currais Novos	Doutor Severiano
Nova Cruz	Equador	Felipe Guerra
Passa e Fica	Florânia	Lucrécia
Santa Cruz	Jardim do Seridó	Luis Gomes
Santo Antônio	Jucurutu	Major Sales
São Bento do Trairi	Lagoa Nova	Martins
São José do Campestre	Ouro Branco	Patu
São Paulo do Potengi	Parelhas	Pau dos Ferros
Serra Caiada [Presidente Juscelino]	Santana do Seridó	Portalegre
Serra de São Bento	São João do Sabugi	Venha Ver
Sítio Novo	Serra Negra do Norte	Viçosa
Tangará	Tenente Laurentino Cruz	-
-	Timbaúba dos Batistas	-

Source: (Brasil, 2009, 2013a)

A total of ninety municipalities were grouped under five tourism regions, up until the first half of 2016. It is notable that in July of that same year, the new Brazilian tourism map was drawn up, which took into account the categorization of municipalities into groups A, B, C, D and E^g. In this new map, significant changes occurred in the RN tourism regions, but this fact happened after the data collection for the present study, therefore this analysis will be limited to the first half of 2016.

MTur points out the need to base its actions on more technical and objective criteria for the tourism development, taking into account the diversity of the national territory. The present study gains more relevance in that it aims to collaborate with this scenario, by evaluating the budget allocation for the years 2004 to 2016 in the decentralized budget from MTur.

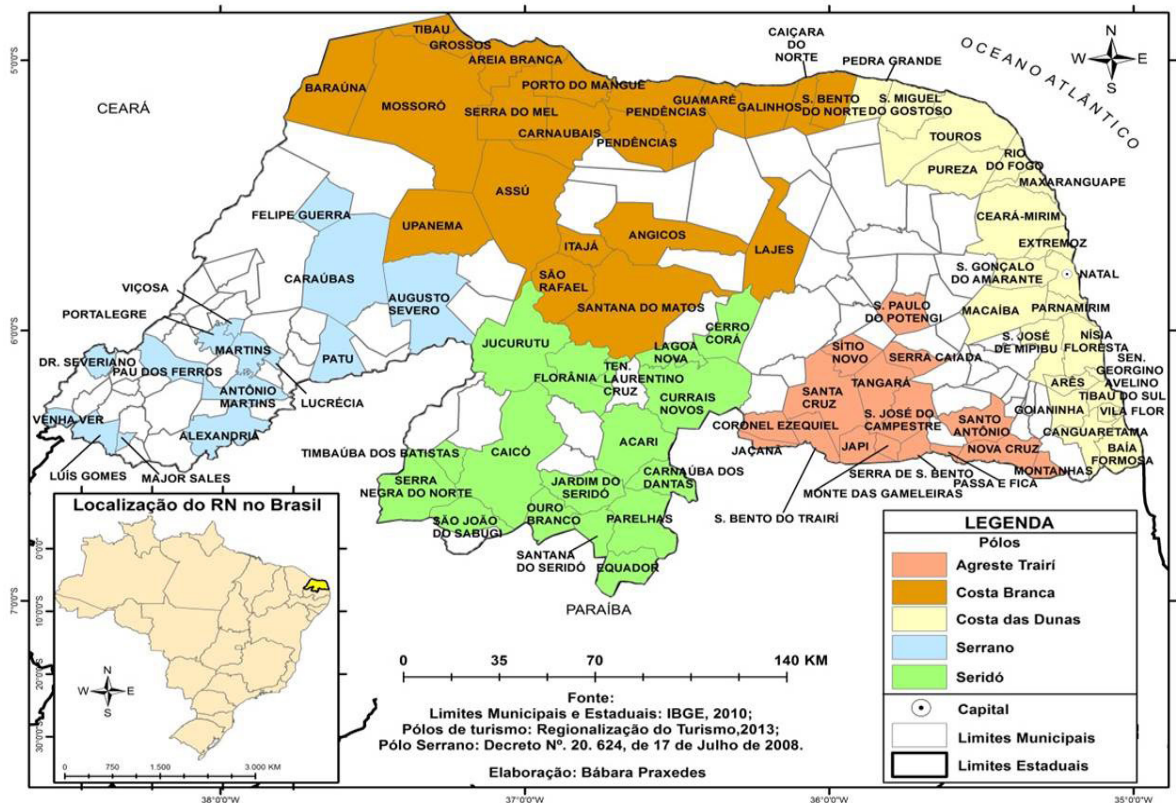
^f For the Serrano region, tourism regionalization was adopted in 2009, considering that tourism regionalization was not launched until 2016, with a very different configuration of presentation. Therefore, the previous configuration was used as a parameter.

^g For a better understanding of the categorization of tourist municipalities see Ordinance No. 144 of August 27, 2015 and Fonseca, Bicalho, Souza, & Silva (2019).



Map 1 (one) shows the location of the municipalities and tourism regions used in this research.

Map 1: Tourism regions of Rio Grande do Norte



An understanding of the science of budgeting is important for this research, as it will enable a better understanding of the route, the formation, and budget priorities in Brazil, discussing them in the context of the legislation and public policies on tourism.

PUBLIC BUDGET AND TRANSFERS OF FUNDS TO MUNICIPALITIES

Discussion of the public budget requires, at the very least, a basic understanding of issues related to constitutional law, current legislation, and the procedures and stages of elaborating and allocating public resources. Many of the documents, decrees and laws on this topic are written in somewhat technical language, which can be a barrier to those not initiated in the law. Therefore, some effort is required, to become familiar with the terms used in order to fully understand this topic.

Difficulties understanding documents on this subject, and interpreting the texts, may lead some readers or researchers in the field of public policy in tourism to shy away from this topic. As a result, there have been few studies that link public budgeting and tourist activity.

public budget undoubtedly reflects the interests and priorities of government action, and besides being a technical document, its political content is even greater (Pires & Motta, 2006). Thus, the items given priority in the budget, and allocated resources, represent the real priorities of the executive power, as this is a discretionary right inherent to the State.

To ensure the resources are used efficiently, the budgeting of public institutions is based on budget/program technique, which consists of earmarking the areas where the institution will allocate resources in order to achieve its objectives, according to the PPA and LDO.

According to Abreu (2009), the modern and democratic state requires a complex organization of its institutions, and the budget/program is a way of managing information from a data set that takes into account the time factor, the spatial dimension, and the form of operating in various administrative units. This accounting technique also enables the effect of expenses on the proposed objectives to be determined, as it enables better description and interweaving between the program and planned actions. Analyzing the expenses of MTur, for example, it is common to find a description of programs and various projects (which are the actions that are linked to the program and its objectives). Chart 3 lists some programs and actions of MTur.

Chart 3: MTur programs and actions

PROGRAMS	ACTION PROJECTS
<i>Turismo: a Indústria do Novo Milênio</i> (Tourism: the Industry of the New Millennium)	<i>Formação da Imagem no Exterior</i> (Image Formation Abroad)
<i>Gestão da Política de Turismo</i> (Tourism Policy Management)	<i>Implantação do Sistema de Monitoramento e Avaliação do Plano Nacional de Turismo</i> (Implementation of the National Tourism Plan Monitoring and Evaluation System)
<i>Brasil: Destino Turístico Internacional</i> (Brazil: International Tourist Destination)	<i>Promoção, Marketing e Apoio à Comercialização no Mercado Europeu</i> (Promotion, Marketing and Support for Marketing in the European Market)
<i>Turismo</i> (Tourism)	<i>Apoio a Projetos de Infraestrutura Turística</i> (Support for Tourism Infrastructure Projects)
<i>Programa de Gestão e Manutenção do Ministério do Turismo</i> (Management and Maintenance Program of the Ministry of Tourism)	<i>Pagamento de Pessoal Ativo da União</i> (Payment of Union Personnel)

Source: Based on the 2014 LOA. House of Representatives. Prepared by the authors.

The program budget is the improvement of the descriptions of expenses, as it now becomes an instrument for operationalizing government actions, outlining the strategic objectives and the implementation of current public policies (Santos, Jankoski, Oliveira, & Rosato, 2017). By studying these budgets and their programs, it is possible to see the materiality of the government's discretionary power, through its choices, where most of the permitted budget will be executed from, and where investments will be vetoed from, in other words, what is planned in the budget, and what is actually executed.



To fill this gap, this study presents the key elements of public budgeting in order to provide a better understanding of the theme, before going on to discuss voluntary transfers from the direct Administration (Ministry of Tourism) to the municipalities that form part of the tourism regions.

According to the Federal Constitution of 1988^h, the public budget has three main instruments: the Multiannual Plan (PPA – *Plano Plurianual*); The Budget Guidelines Act (LDO – *Lei de Diretrizes Orçamentarias*); and the Annual Budget Act (LOA – *Lei de Orçamento Anual*). These are instruments for planning and management of public resources that promote dialogue between the legislative and executive branches.

Initially, we must clarify that the Brazilian public budget is a forecast, which takes into account the possibilities of tax collection, revenue and costs. The main parameters are: inflation, economic growth, wage levels, and Brazil's trade relationship with other countries (Consultoria de Orçamento e Fiscalização Financeira [CONOF], 2016).

These instruments are discussed and implemented, aiming to resolve problems of resource allocation and inefficient management. Another aspect that guides this application is transparency, which aims to enable society to monitor the planning and execution of government actions, alongside the political agenda promised in the electoral process.

According to Almeida (2009), these instruments have different periodicity: the PPA is valid for four years, implemented at the beginning of the second year of each elected government and ending in the first year of the next one; the LDO and the LOA are annual and must follow the precepts set by the PPA.

All these instruments are discussed with the House of Representatives and the Federal Senate, through the Joint Committee On Plans, Public Budgets and Supervision (CMO – *Comissão Mista de Planos, Orçamentos Públicos e Fiscalização*), where amendments to the budget can be made. These are the adjustments and interferences that the legislative sphere can make in order to improve the application, as well as gathering information for subsequent inspection. The PPA, LDO and LOA are drawn up by the executive branch, and come into force after any amendments have been received from the legislative branch.

According to CONOF (2016), each deputy is responsible for individually making twenty-five amendments to the budget, respecting the percentage of 1.2% of the current net revenue of the previous year. Otherwise, for benchⁱ and commission^j amendments, there is no resource limit, but there is a limit of eight resource change projects. In this perspective, there are three types of amendment: appropriation, relocation and cancellation.

Basically these are the instruments and stages by which the budget is debated and adjusted until it reaches the direct and indirect public institutions. The study of the

^h Art. 165 of the Brazilian federal Constitution of 1988.

ⁱ A bench is a group of deputies with common interests, usually benches of states are formed.

^j They are the committees that deal with each specific area, formed by a set of deputies and/or senators in the two legislative houses. In the Chamber of Deputies, there is the Tourism Committee (CTUR – *Comissão de Turismo*), in the Senate, the Committee on Regional Development and Tourism (*Comissão de Desenvolvimento Regional e Turismo*).

In accordance with the principle of decentralization of management and power, and the duty to carry out actions in various territorial spheres, the federal government can voluntarily transfer resources to meet its objectives. To this end, agreements and contracts of action are formed within the perspective of the institution.

In this case, there is a computerized system called the *Sistema de Convênios* [Covenants System] or SICONV^k, which is used to administer voluntary transfers to States, Municipalities and the Federal District. The voluntary transfer is a proposal submitted by the municipalities as a project for the respective programs of each federal body or institution that can carry out works, actions or other activities, respecting the premises of each institution and its programs. Another way in which these agreements are concluded is through parliamentary amendments, where it is possible, based on the premises of the PPA and LDO to attach specific interests of municipalities and states.

In this scenario, it is possible to conceive the following situation: MTur, as responsible for the policy and execution of the public budget, tends to provide members of tourism regions^l with greater support in their main difficulties, meeting the objectives of the National Tourism Policy. Thus, municipalities can submit their demands to MTur in the form of projects compatible with the guidelines of the budget instruments, in the same way that parliamentarians can, but with specific rules, given that these are amendments.

PUBLIC TOURISM POLICIES

According to Souza (2006), public policies can be seen as a multidisciplinary field of study aimed at understanding the actions of the State, how these actions interact with society, and the decision-making processes used to resolve social and political problems. In this sense, an action of the State, whether alone or in cooperation with the market (private initiative or specific groups) or civil society, can be understood as a public policy when it seeks to modify, alter or even regulate a given situation/problem/abnormality or an activity of collective interest (Bobbio, 2003).

Public policies, when they are conceived and brought into fruition, take the form of plans, programs, projects, lines of action, databases, or even information and research (Souza, 2006). These materializations of public policies make them liable to monitoring and evaluation by systems (*Op. cit.*).

The monitoring and evaluation of public policies should be understood as a basic process that seeks to bring about the desired improvements and incorporate the experience obtained into a new process of political action (Trevisan & Bellen, 2008). Based on this theoretical context, it is necessary to delimit some aspects, among them, the concept of public tourism policies, in order to align them with the perspective of this research.

For this study, we used the concept of public tourism policies of González (2011), who sees it as a set of actions offered by the public government, whether or not in collaboration with the private initiative, aimed at achieving a set of objectives

k Regulatory Decree No. 6.170, of 25 July 2007. Withdrawal from http://www.planalto.gov.br/ccivil_03/_Ato2007-2010/2007/Decreto/D6170.htm. Accessed on 12 April 2020.

l Established by the Tourism Regionalization Policy since 2004 – PRT.



related to the processes of attraction, permanence or occasional residential of citizens in a given territory. Based on this understanding, tourism policies should be integrated, co-responsible actions between the State, civil society and private initiative to meet the needs of tourism planning and development.

This concept was chosen because tourism is a complex and current phenomenon, with broad and diverse characteristics. Besides being studied by various disciplines of knowledge, tourism can take multiple and varied forms, depending on the theoretical, methodological approach and the meaning used for tourism (Silva, Dantas, Medeiros, & Nobrega, 2018).

Several instruments are used to implement or manage public policies, and these can also be applied to tourism. The most common ones are: 1 – Organizational, 2 – Programmatic, 3 – Regulatory, 4 – Financial, 5 – Research and prospective, and finally, 6 – Communication (González, 2011, 2016). These instruments are points that can help us evaluate public policies.

This research analyzes public actions through financial instruments, which include transfers of public resources to the participating municipalities of the tourism regions in RN. The purpose of this theoretical delimitation is to demonstrate that it is necessary to discuss the whole process of public tourism policies, from conception to the instrumentalization of plans, programs and projects, and the effects of public actions.

This research therefore aims to elucidate the transfers of public resources to the municipalities of RN, and the use of these resources for the development of tourism. This study of the financing of public tourism policy will help us to understand the process of conception and materialization, and to highlight the obstacles, deviations and inefficiencies produced. The methodological processes used in the construction of the research are outlined below.

STUDY METHODOLOGY

This research analyzes the use of public resources invested by MTur in the five tourism regions of RN. This spatial delineation is justified by the economic importance of tourism to the economy of the state as a whole, and the delineation of tourism regions allows us to analyze, more specifically, the rational actions of the State to comply with public tourism policies.

The timeframe for this work covers a thirteen-year period, with the data collection starting in 2003, with the creation of the MTur, and ending in 2016, when the MTur guidelines underwent significant changes, as mentioned above. Thus, there was insufficient time to check the changes and their repercussions.

The data for this research were collected from the MTur database –*Sistema de Contratos de Repasse* [Transfer Contracts System] or SIACOR, and from the *Portal de Transparência* [Transparency Portal]. The survey was carried out from February to June 2016. Significant differences in transfer contracts were found between the two databases, therefore it was necessary to perform the search in both databases, triangulating the data to make better use of the available information.

Information was collected from about 90 municipalities (see Tables 1 and 2) that were part of the tourism regions during the thirteen-year study period. Next, a division was made by the category use of resources, and the framework created by Silva (2015) was used, which systematized a considerable part of the proposal, as well as objectively meeting the use of public resources. The only adaptation we made was to event support from infrastructure used to conduct these events. Thus, the use of resources was categorized into six groups:

Chart 4: Public use of resources

CATEGORIES OF USE		SUMMARY DESCRIPTION
1 – Construction of public squares		Construction renovation, expansion or modernization of these spaces;
2 – Event support		Conducting various types of events;
3 – Infrastructure for events		Creation of infrastructure for shows, exhibitions and festivals;
4 – Tourism infrastructure and the like		Support for infrastructure projects; gyms, sports and cultural centers; tourist reception centers and attractions;
5 – Urbanization		Urbanization of roads, construction of ports, asphaltting, mobility and signaling;
6 – Management actions		Projects to support tourism management.

Source: adapted from Silva (2015).

In order to discuss and analyze the data, the resources planned or earmarked for investment, and those actually executed, were identified. It is important to highlight that these two categories of investments are fundamental for understanding the situation and priorities of action in the municipalities and, consequently, in the tourism regions of the state. For a better understanding, we added an indicator to the data processing; the relationship between the planned budget and the budget actually executed, giving the so-called execution rate. This indicator was applied to each category of the use of resources, in order to identify the most efficient regions in terms of use of resources, and the types of investment that brought the most satisfactory results. The indicator was calculated as follows:

$$\text{Executed budget} / \text{Planned budget} \times 100 = \text{Execution indicator}$$

The purpose of this indicator was to enable the use of government resources to be rechanneled, to identify bottlenecks, and to highlight priorities and weaknesses in the use of public resources for public tourism policies. Microsoft Excel was used to organize and analyze the statistics that comprise the indicator, and to summarize the results in the



form of tables, charts and graphs.

Part of the analyses were based on the tourism regions. This procedure was necessary to make the comparison parameters more equal and avoid comparisons that were not in keeping with the empirical reality.

ANALYSIS OF MINISTRY OF TOURISM INVESTMENTS IN THE TOURISM REGIONS OF RN.

This section gives describes the investments made by MTur in the tourism regions of RN, seeking to evaluate how the funds allocated to municipalities through transfers and agreements have contributed to the development of tourism. This analysis is based on tourism regions (see Map 1) as specific and distinct groups, due to the difficulty of expressing the research results individually.

Table 1 shows the investments made during the thirteen years of operation of MTur, describing the amounts planned in the budget followed by the amount actually executed. Finally, an execution indicator (E.I) is given, as a percentage, calculating the percentage actually executed in a form that is easy to understand.

Table 1: Budget Allocated to the RN Tourism Regions (2003 – 2016)

TOURISM REGIONS	Planned Budget (P.B)	Executed Budget (E.B)	EXECUTION INDICATOR (E.I)
Costa Branca Pole (CBP)	65,276,709.68	31,054,881.18	47.57%
Costa das Dunas Pole (CDP)	205,484,945.30	116,609,465.00	56.75%
Seridó Pole (SEP)	36,147,707.27	25,436,710.77	70.37%
Agreste/Trairi Pole (ATP)	35,146,525.54	31,839,821.34	90.59%
Serrano Pole (SNP)	21,677,686.70	21,443,686.70	98.92%

Source: SIACOR^m, Transparency Portal, Elaboration of the authors. Values in Real.

Before going into the analysis, we must first define the concepts of planned budget and executed budget. The planned budget includes everything intended for the municipalities of the tourism regions, even those that were budged for but the municipality had not started to use the funds. This does not include contracts and agreements without any budget allocation, such as those "excluded" in the system, or those under the control of the State Secretariat. The executed budget, meanwhile, includes all funds actually applied, those paralyzed, those completed, and those *sub judice* and in the accounting stage, given that they represent an initial action that was planned and desired by the managers and institutions responsible for the progress of transfers. By way of comparison, The Costa Branca Pole (CBP) is the tourism region that had the highest investments compared to the others. This region alone had at least three times more investments, both planned and executed. The Costa das Dunas Pole (CDP), meanwhile, had an execution indicator of just 57%, one of the lowest indices, second only to the CBP with 47%.

^m MTur Transfer Contracts System.

The other regions, Seridó Pole (SEP), Agreste/Trairi Pole (ATP) and Serrano Pole (SNP), although not with significant amounts, still had the best E.I. of the regions studied, with 70%, 90% and 99%, respectively. This fact demonstrates a predetermination that goes beyond the technical criteria, and is related to political subjectivity.

In light of the above, we can affirm that there is clearly a concentration of public resources in a single tourism region in the state, leading to the conclusion that the government's budget favored this region to the detriment of other municipalities and regions. This is shown by the fact that the budget for a single region (CDP) was three times higher than for the other regions, despite having a low efficiency indicator.

To better understand the form and efficiency of these public resources, a distribution by category of use was developed, given that one of the premises of this research is to determine how the resources are being invested, and based on this reality, to encourage changes, or at least reflection on the planned actions. Table 2 below shows the planned resources and their execution index.

Table 2: Distribution of planned resources by category of use in the tourism regions of RN (2003 – 2016)

USES OF RESOURCES	CDP	CBP	ATP	SNP	SEP
PUBLIC SQUARE	5,525,265.80	10,386,522.70	6,112,656.20	10,386,522.70	10,513,096.10
E.I	19.56%	100%	95.17%	100%	68.05%
INFRASTRUCTURE	8,742,353.02	4,731,122.00	17,891,841.70	4,731,122.00	15,407,935.52
E.I	83.80%	95.05%	99.61%	95.05%	67.13%
URBANIZATION	55,957,485.90	6,460,042.00	R\$ 6,675,830.20	6,460,042.00	7,577,003.75
E.I	50.85%	100%	66.71%	100%	71.64%
MANAGEMENT ACTION	1,272,020.80	0	0	0	0
E.I	100%	0%	0%	0%	0%
EVENT INFRASTRUCTURE	5,579,250.40	0	1,229,871.80	0	1,551,881.90
E.I	50.47%	0%	74.01%	0%	91.05%
EVENT SUPPORT	198,648.00	100,000.00	3,236,325.64	100,000.00	1,502,105.00
E.I	100%	100%	87.64%	100%	100%

Source: SIACOR, Transparency Portal. Elaborated by the authors. Values in Brazilian Reals.

To better understand the relationships expressed in Table 2, a strategy will be used to read the data: initially, a ranking is created of the volume of resources of all the tourism regions, then some general impressions are drawn, based on the data obtained.

The first region to be analyzed is the CDP. In this region, the most common use for MTur resources was earmarked for investments on Urbanization, totaling around 56 million reais - more than half of the resources allocated for the entire region. Next were investments on infrastructure (R\$ 8.7 million); and in third place are the resources allocated to infrastructure events, with about R\$ 5.5 million. The smallest chunk of resources, in fourth



place, was allocated for management actions and event support, together totaling less than R\$ 400 thousand reais.

In the CBP, the largest portion of funds was spent on public squares (R\$ 10 million), followed by investments on urbanization (R\$ 6 million), then infrastructure (R\$ 4.7 million) and in fourth place, holding events (R\$ 100 thousand). There were no investments allocated for events infrastructure or management support.

In the ATP, the investments were allocated as follows: first, about R\$ 17.8 million was allocated to infrastructure, followed by R\$ 6.6 million on urbanization. Third was public squares, with R\$ 6.1 million, and in fourth place was the support for events with R\$ 3.2 million, followed by R\$ 1.2 million on infrastructure for events. The category management support did not receive any resources.

In the SNP, the largest investment was on public squares, with around R\$ 10.3 million, followed by urbanization with R\$ 6.4 million. Infrastructure received R\$ 4.7 million and support for events only R\$ 100 thousand. No investments on infrastructure and management support were identified in this category.

In the SEP, the largest investment was on infrastructure, with R\$ 15.4 million, followed by investments on public squares with R\$10.5 million. In third place were investments on urbanization with R\$ 7.5 million, while infrastructure for events and event support received R\$ 1.5 and 1.4 million, respectively. No resources were earmarked for management support.

The main uses given to public resources from the MTur in the tourism regions of RN are listed above. In this scenario, and with this distribution, we can conclude that a huge portion of the available budget was spent on urbanization, making this by far the biggest investment.

In the CDP alone, the use of R\$ 55 million was planned, while the average investment in the other regions was around R\$ 6 million. Thus, the category urbanization has an average execution index of 77.8%ⁿ in the tourism regions of the state. Also, there were investments in tourist infrastructure amounting to around R\$ 51 million in the 5 tourism regions, with an average of E.I. of 88%. These two dimensions (Urbanization and Tourism Infrastructure) corroborate the idea reported by Cruz (2002), that tourism policy sometimes makes use of urbanization policy, with actions limited to basic urban equipment, in order to subsidize the development of the tourism activity. At the same time, a fragility of the basic structure is seen in the municipalities, because investments in Infrastructure and Urbanization are focused only on individual elements of urban structure, such as access, roads, urban elements and even river water collection systems.

Another point that stands out in this investigation is the high figures spent on public squares, with R\$ 34.8 million allocated to this aspect, and an average E.I. of 76%. The amounts spent on this category, and the E.I. indicators, were high in the CBP, SNP and SEP. These regions have mostly landlocked, interior municipalities, i.e. they do not quite fit the usual model consolidated in RN, which is sun and sea. According to Silva (2014), much of the investments were spent on works that give visibility to the municipal management, rather than on meeting the real needs of tourism in municipalities. Santa

ⁿ Of the planned volume, an average of 78% of resources were executed, 22% were stopped or not used.

Cruz, for example, which is part of ATP, was one of the few municipalities to invest in tourist attractions, or works to support such attractions, such as lighting and sidewalks (access).

In the category Infrastructure for events, for which the planned volume was R\$ 8.3 million, the average E.I. was 43%. Only three regions had investments in this category: ATP, SEP, CDP. Of these, the CDP had budgeted investments of around R\$ 5 million, of which only 50% was actually executed.

On the category of event support, there was almost no fund allocation requested. The allocated budget was R\$ 5.1 million, and 98% of this resource was used. The region with the highest volume of resources in this category was the APT, with around R\$ 3.2 million, of which it executed 88%. The ATP alone had 63% of the budgeted resource in this category.

Finally, the category of management actions had the lowest use of resources in the tourism regions of RN, and only a few actions were identified in this area, all of them in the CPD, where the amount invested was R\$ 1.3 million, of which 100% was executed. These actions were concentrated in Natal and Tibau do Sul, and included feasibility studies and architectural plans and works. The absence of investments in this category indicates the low levels of interest of these municipalities and regions in planning actions to improve and set priorities for the development of tourism activity.

Based on the above, it can be affirmed that investments are concentrated on the coastal region of the state, particularly in the CDP, this being a central region for tourism. The figures show that little progress has been made in encouraging tourism in the interior regions of the state, corroborating the findings of Lopes & Alves (2015), that the majority of tourism projects are concentrated on the coast of the state, while the interior lacks concise projects that could make a positive difference. The data also show that the management of public resources lacks technical criteria and specific targeting, given the overall purpose of these resources. In general, the investments made using MTur resources appears to have been randomly applied, without properly planned goals for what are conceived or understood as tourist destinations or tourism regions. It should also be mentioned that RN does not have a state tourism plan, even though tourism accounts for a sizeable proportion of the economic income of the state.

To better understand the situation, and pattern of use of tourism resources, Table 3 presents the concentration and decrease of resources within each tourism region.



Table 3: Relationship between the largest and smallest volumes of investments executed in RN tourist municipalities (2003 – 2016)

TOURISM REGION	INVESTMENTS BY TOURISM REGION	MUNICIPALITIES WITH HIGHER INVESTMENT	VOLUME OF RESOURCES	MUNICIPALITIES WITH LOWER INVESTMENT	VOLUME OF RESOURCES
CDP	R\$116,629,329.80	Natal	R\$84,300,332.40	Canguaretama	R\$0
		Parnamirim	R\$5,701,496.20	Rio do Fogo	R\$0
		Macaíba	R\$5,432,650.20	Touro	R\$0
CBP	R\$31,054,881.18	Assu/Açu	R\$5,509,758.40	Galinhas	R\$0
		Pendências	R\$4,911,784.30	Guamaré	R\$0
		Apodi	R\$4,651,086.50	Tibau	R\$0
ATP	R\$31,839,821.34	Santa Cruz	R\$16,702,992.70	Montes das Gameleiras	R\$250,264.70
		Jaçanã	R\$2,205,285.84	Japi	R\$105,582.60
		Tangará	R\$1,771,091.50	São Jose dos Campestres	R\$0
SNP	R\$21,443,686.70	Alexandria	R\$3,157,819.00	Lucrécia	R\$682,500.00
		Antônio Martins	R\$2,299,250.00	Porta Alegre	R\$654,250.00
		Major Sales	R\$ 2,232,597.00	Doutor Severiano	R\$481,250.00
SEP	R\$25,841,025,77	Caicó	R\$4,943,994,70	Lagoa Nova	R\$312,294,00
		Jucurutu	R\$4,440,452,70	Equador	R\$238,390,00
		Currais Novos	R\$2,823,169,80	Tenente Laurentino Cruz	R\$200,000,00

Source: SIACOR, Transparency Portal, Elaborated by the authors.

The CDP had the highest volume of investments executed in the last 13 years, and also the highest concentration of investments; Natal, the main tourist destination of RN, accounted for more than 70% of the budget for the entire region, while four municipalities (Canguaretama, Rio do Fogo, Touros e São Gonçalo do Amarante) had no transfer contracts or agreement with MTur. This scenario is also repeated in ATP, with the municipality of Santa Cruz benefiting from at least 50% of the total investments. This concentration of investments needs to be reassessed, in order to promote tourism at a regional level.

In the CBP, the municipalities of Galinhos, Guamaré and Tibau have had no investments in the last 13 years of operation of MTur, indicating a concentration of investments, similar to the CDP. The difference is that these three municipalities that received no investments have greater tourism potential than Assu/Açu, Pendências and Apodi, where most of the MTur resources in Costa Branca Pole were concentrated.

In the SEP, SNP and CBP, there was no significant concentration of resources in a single municipality, but the total volume of resources was lower, under R\$ 31 million.

This study reveals two situations; the first is the concentration of resources in some regions to the detriment of others, as can be seen in Table 4. The level of concentration is significant, and occurred in two tourism regions: CDP and ATP. To demonstrate this, the amount executed in three municipalities with the highest investments of all the tourism

regions was compared with the total volume of investments, in order to obtain the representative percentage of investments per region. The result is shown in Table 4.

Table 4: Concentration of public investments in the RN tourism regions

TOURISM REGION	INVESTMENTS BY TOURISM REGION	VOLUME CONCENTRATED IN THREE MUNICIPALITIES	% CONCENTRATION OF INVESTMENTS
CDP	R\$116,629,329.80	R\$ 95,434,479.00	81.83%
CBP	R\$31,054,881.18	R\$ 15,072,629.20	48.54%
ATP	R\$31,839,821.34	R\$ 20,679,370.04	64.95%
SNP	R\$21,443,686.70	R\$ 7,689,666.00	35.86%
SEP	R\$25,841,025.77	R\$ 12,207,617.20	47.24%

Source: SIACOR, Transparency Portal, Elaboration of the authors.

Table 4 also shows a concentration of investments, albeit lower, in the CBP and SEP, with 48% and 47%, respectively. The SNP presented the lowest level of concentration, with around 36%. The average number of clustered municipalities per tourism region is 17, therefore, this element of centrality is significant and jeopardizes the development of the region as a tourism destination, due to the significant discrepancy between clustered municipalities.

Another aspect to be highlighted is the random way in which these municipalities have been using resources for the development of tourism activity, often without any clear rationale in terms of the technical criteria for the implementation of projects using MTur resources. Given this panorama it is necessary to reflect and rethink some technical and management criteria for tourism activity.

FINAL CONSIDERATIONS

The main impact of this research is in the area of budgeting, as it shows the volume, use and execution rate of resources allocated to the municipalities of the tourism regions in the state of RN, and clarifies that in terms of the uses assigned to the resources, urbanization and infrastructure were the biggest areas of expenditure.

An important finding shown by the data is that some municipalities not considered tourism regions received significant volumes of resources, while others considered tourism regions on the Regionalization Map, received less resources.

The category Public Squares was the target of a significant proportion of funds in the public budget allocated by MTur, particularly in the tourism regions located in the interior of the state. This type of investment, according to Silva (2015), has strong political appeal, as it is used to give visibility to municipal management. Thus, the aim of the use of these resources is often far from achieving the materiality proposed in the PPA or LDO.

For public managers, the results of the research can assist them in evaluating the resources applied by MTur with regard to administrative and budgetary aspects. It



is necessary to reflect and think about the development of technical criteria, such as meeting the goals established in the development plans, because for at least ten years, the MTur has been working on promoting these plans, and it makes sense to meet the demands of these plans as far as possible.

In relation to tourism model in the state of Rio Grande do Norte, it can be stated that the precepts of the current tourism policy do not match the reality of budget execution, creating serious misalignments with the tourism development guidelines and their effective implementation in tourism regions. The tourism regions located in the Interior of the state (ATP, SNP and SEP) are the ones that received the least resources, compared with the coastal regions (CDP and CBP). This demonstrates the predominance of state action in maintaining the model of concentration of tourist flow on the coast, without rationally structured projects for the process of internalization of tourism in the state.

The research also revealed that a total of R\$ 51.6 million remained unused, and many works and actions were seen that had not come off the drawing board, as the funding had been stopped or expired. In other words, it was found that there was an available budget but that it was not implemented in good time, reinforcing a sense of amateurism and a lack of efficient management in the area of tourism.

We also noticed that the goal of internalization of tourism is incipient in the distribution of public resources, and that the resources used for the development of tourist attractions, where agreements and contracts with MTur promote urbanization and diversified infrastructure, were far removed from the tourist reality of the place, and the tourism policy guidelines.

This research elucidates some aspects of MTur resources, and efficiency of the use of these resources for developing tourism, especially in relation to the political guidelines and their repercussions. There is a promising area of research, filling a gap in the area of tourism policy and budget.

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