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ANALYSIS OF THE FUNCTION OF EXPENDITURE ON CULTURE IN THE MUNICIPALITIES OF RONDÔNIA

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ABSTRACT

This study aims to analyze the function of expenditure on culture in the municipalities of Rondônia and seeks to answer the following questions: What is the profile of policy execution in the function of expenditure on culture in the municipalities of Rondônia? Which municipalities stand out for the regularity in the application of resources in this expenditure function and what is the correlation of this function with total budget revenues? The research, through a descriptive and documentary analysis, investigates the profile of policy execution in the cultural expenditure function, seeking to identify which municipalities stand out for the regularity in the application of resources and evaluates the correlation between these expenses and total budget revenues. The results indicate that Porto Velho leads in absolute investments, while Candeias do Jamari has the highest proportional commitment. The Cultural Diffusion subfunction is predominant, demonstrating a greater focus on cultural activities. It is concluded that the lack of regularity in investment in culture can compromise the preservation of local identity and cultural development. This study is of interest to public managers, researchers in cultural policies and public accounting professionals and to society in general, who seek to understand the application of cultural resources at the local level and for the instrumentalization of social control.

Keywords: Culture. Public Expenditure. Local Development. Public Policies.

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INTRODUCTION

The preservation of a region's culture is essential for the development and strengthening of local identity. In this sense, government programs play an important role. In Brazil, the Federal Constitution of 1988, in its article 215, recognizes the importance of culture in its various expressions and manifestations. In consonance, article 216 recognizes the Brazilian cultural heritage , imposing on the state and society the responsibility to protect and promote it.

According to article 3, item V, of Law No. 12,343, of December 2, 2010, it is incumbent on the public power to "promote and stimulate access to artistic production and enterprise; the circulation and exchange of goods, services and cultural content; and the public's contact and enjoyment with art and culture in a universal way". In this sense, the democratization of access to cultural resources and spaces is crucial to strengthen cultural identity, especially in regions such as Rondônia. As Silva et al (2020) observe, culture is an essential activity for everyday relationships and, at the same time, shaped by them. This shows how cultural practices not only reflect, but also shape collective experience, becoming a fundamental aspect in cultural policies. According to Botossi (2019), culture is inserted in an environment conducive to the formulation of cultural policies, regardless of the level of government, whether federal, state or municipal.

To ensure this progress, public managers and society need to act collaboratively, recognizing these policies as essential vectors for human, social and economic development. In a more practical way, Schuster (2003) defines cultural policy as the set of government actions aimed at the arts, humanities and heritage preservation. The effective implementation and execution of these initiatives are important to ensure the preservation of cultural diversity and Brazilian heritage.

The research will focus on the analysis of the budget execution of cultural policies, with a focus on transparency, participation and results obtained. The delimitation of the theme includes the evaluation of the allocation of public resources for investments in culture in the municipalities of Rondônia, as well as the verification of compliance with the guidelines established by the legislation in the last six years.

The study is justified by the relevance of public policies aimed at the preservation and promotion of culture in the municipalities of Rondônia, as well as by the need to evaluate the effectiveness and efficiency in the use of public resources destined to this area. As Silva et al. (2019, p.65) state "Transparency is a powerful force that, when applied consistently, can help fight corruption, improve governance, and promote *accountability*."

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Evaluating how public resources are being used in the cultural area is, therefore, essential for the promotion of cultural diversity. According to Bairral et al. (2015), transparency acts as a fundamental communication mechanism between citizens and public managers. As Kierkegaard (2009) points out, clarity in state actions is essential for strengthening democracy, as it encourages citizen participation and monitoring of government actions.

This study seeks to explore the following questions: What is the profile of policy execution in the Culture expenditure function in the municipalities of Rondônia? Which municipalities stand out for the regularity in the application of resources in this expenditure function and what is the correlation of this function with total budget revenues? In this context, the present study aims to analyze the budget execution of cultural actions in the municipalities of Rondônia.

Along with this introduction, the article is organized into four sections. Section 2 is dedicated to exploring theoretical concepts and providing an understanding of cultural policies. Section 3 presents the guidelines and methodologies. In section 4, the results obtained and the data analysis are presented and discussed, and finally the final considerations that highlight the contributions of the study, point out the limitations found and offer suggestions for future research.

THEORETICAL FRAMEWORK

CULTURAL PUBLIC POLICIES

Public policy is "the set of principles, criteria and lines of action that guarantee and allow the management of the State in the solution of national problems" (Dias; Matos, 2012, p. 12), is a guideline designed to address a public problem (Secchi, 2013). Culture is part of the set of what is called social policies (Silva et al., 2017).

"Cultural policy is defined as a composite of principles, objectives, strategies, means and actions that aim at the progress of the cultural sector, in its various aspects, whether by fostering cultural production, dissemination and consumption; pondering distortions, among other aspects" (Medeiros; Silva, 2023, p.874). Almeida and Rossignoli (2019, p. 1519) point out that:

> Culture is representative of a significant economic value and symbolic power, comprising a set of diversified economic activities, representing a vast production chain, in particular, directly influencing public revenues and expenditures and investments made by the private sector.

This set of cultural activities not only contributes to the economy, but also significantly influences identity and relationships within society. The link between culture

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and accounting is highlighted as significant by Piccoli et al. (2020), taking into account the ever-present political, economic and social needs of the nation. This fusion strengthens cultural identity and promotes local development. In addition, Botossi (2019) points out that cultural policies create connections that signal the value and posture of the culture chosen by a governing body, and these connections influence the way the public budget is structured and directed to that specific domain.

There are three common stages in the public policy cycle: formulation, implementation and evaluation (Dias; Matos, 2012). The evaluation phase is essential to offer feedback on the previous steps, and to understand the definition of indicators, criteria, and established requirements. In this sense (Secchi, 2013, p.63), he points out that "The main criteria used for the evaluations are: economy, productivity, economic efficiency, administrative efficiency, effectiveness and equity." The three primary criteria that guide the evaluation of public policies, as described by Silva (2019), are efficiency, which denotes a logical use of available resources and capacity in the performance of tasks; effectiveness, which evaluates the fulfillment of the intended objectives and goals; and effectiveness, which reflects the capacity of public action to change the existing circumstances for the target population, implying, as a result, far-reaching implications. Efficiency comprises the materialization of social benefits and not only the economic, monetary dimension (capitalist efficiency), it is related to the degree of effectiveness of the means employed in a given process with the objective of achieving the planned results, in the case of the public sector (Gaiger, 2009).

As mentioned by Lima and Drayvet (2023), the relationship between culture and development is crucial in the field of cultural economy. Culture is not on the margins of economic development, it is vital and fully integrated into it. It provides the context in which economic progress occurs, being itself an element of development.

Correa and Franklin (2023) summarize that "Culture in cities reflects their history and identity, but in small municipalities cultural opportunities are limited, with a lack of investment and infrastructure". These researchers continue to analyze that "This leads to the absence of spaces for reflection and cultural enjoyment, loss of heritage and few opportunities for creative and artistic development", and conclude that "Despite the challenges faced by small cities, investment in these areas can boost tourism, attract investments and strengthen the local economy, contributing to the quality of life of its inhabitants and to the cultural enrichment of the region".

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It is important to highlight the concept of researchers Howlett, Ramesh and Perl, (2013) about policy *learning* in the evaluation of public policies. According to them, it is a process that is the result of a cycle of attempts to solve problems, because in the elaboration of public policies the consequences must be evaluated in order to adjust the goals when the consequences of past policies are verified. In addition, the evaluation of public policies makes it possible to identify possible gaps and opportunities for improvement, contributing to a more transparent and efficient management of resources. In this sense, Jannuzzi (2002, p.60) points out that the evaluation should consider three distinct aspects: "indicators for evaluating the efficiency of the means and resources employed, indicators for evaluating the effectiveness in meeting the goals and indicators for evaluating the social effectiveness of the program...".

The importance of cultural policies lies in the ability to define the identity of individuals belonging to a certain group and in the development of tourism and, consequently, the economy, which are determinants for local development.

ACCOUNTING AND BUDGET MANAGEMENT FOR CULTURAL POLICIES

The budget management of cultural policies in the municipalities is relevant to the effectiveness and success of these initiatives. Understanding and applying concepts of public administration and management in the public sector is decisive to ensure efficiency, effectiveness and transparency in the allocation of resources destined to culture, and information by public accounting can contribute to this process. According to the Accounting Manual Applied to the Public Sector (MCASP, 2023), it is urgent that accounting follows principles and standards, in line with Resolution 1,111/07, which addresses the Accounting Principle applied to the public sector, emphasizing that:

> In addition, the new social demands are demanding a new standard of information generated by Public Accounting, and that its statements – an essential item in the accountability of public managers – must be prepared in order to facilitate, by its users and by the whole society, the adequate interpretation of the patrimonial phenomena of the public sector. the monitoring of the budget process, the analysis of economic results and the financial flow. (CFC, 2007).

As mentioned by Melo and Rocha (2020), accountability is essential to ensure transparency and social control, essential principles for the efficient use of resources allocated to cultural policies for the benefit of the community. In addition, it is important to highlight that:

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> The Accounting Statements Applied to the Public Sector (DCASP) can be classified into Equity Statements: Balance Sheet (BP) and the Statement of Equity Variations (DVP); Budget statement: Budget Balance (BO) and other statements: Financial Statement (BF) and the Cash Flow Statement (DFC) (Silva and Oliveira, 2024, p.3).

According to Gonçalves (2021, p.2), "Financial statements are reports and documents that have the ability to demonstrate the accounting and financial flow of a company for a given period". As mentioned by Martins et al. (2020), the purpose of financial statements is to present detailed information about an organization's equity and financial situation, financial performance, and changes in financial situation.

The Fiscal Responsibility Law, Complementary Law no. 101/2000, defines rules for the management of public finances, aiming to ensure transparency, control and accountability in the use of public resources. Thus, it is essential that cultural managers in the municipalities of Rondônia are aware of the provisions of this legislation, ensuring efficient and transparent budget management.

Ordinance No. 42, of April 14, 1999, of the Ministry of Budget and Management, promoted a redefinition in the classification of expenses by functions, in accordance with the provisions of item I of paragraph 1 of article 2 and paragraph 2 of article 8 of Law No. 4,320, of March 17, 1964. In this sense, concepts such as function, subfunction, programs, activities, special operations, among others, were introduced.

In the first article, the function is considered the largest category of grouping of the various areas of public sector expenditure, while the subfunction consists of an unfolding of the function, encompassing a specific set of expenses. In table 1 of the annex to the aforementioned ordinance, the area of culture was classified as the thirteenth function, out of a total of 28, and its subfunctions are detailed for a better organization and management of expenses related to this area.

Chart 1 – Culture Function and its subfunctions of government.

FUNCTION	SUBFUNCTIONS
13 - Culture	391 – Historical, Artistic and Archaeological Heritage 392 – Cultural Diffusion

Source: Ordinance No. 42, of 04/14/1999. MPOG.

It can be seen which policy is adopted by the government by observing in which expenditure functions more resources are spent. In the case of the Culture function, it is clear to observe the political focus when seeing which subfunction has the highest budget or expenditure.

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PUBLIC CHOICE THEORY

Public choice theory offers a necessary perspective to understand how decisions are made and how resources are distributed in cultural policies. According to Sallaberry et al. (2020), public choice theory is an approach that combines principles from the economic sciences with the context of the public sector, aiming to understand how the search for the optimization of individual interests by the different participants in the political system can influence the decisions made.

According to Martynychem and Silveira (2024), this theory explores how the amendments of the General Rapporteur of the Budget impact the distribution of public resources, reflecting preferences and interests in the political environment. Public choice theory uses a valuable analytical method to understand the decision-making process and allocation of resources in cultural policies. It identifies the interests and preferences of the various actors involved, highlighting the importance of transparency, accountability, and efficiency in the management of these policies.

Pereira (1997) emphasizes that the application of the economic methods of this theory to political analysis allows the examination of issues such as the behavior of interest groups, electoral systems, political parties or even constitutions. This point of view helps to understand how private interests and political pressures shape public decisions. In this way, by applying the theory of public choice to the context of cultural policies, it is possible to better understand the dynamics and interests involved, which allows for a more accurate analysis and more informed decision-making. It is important to consider that cultural policies are not exempt from the political game and the pressures of various actors. Public choice theory uses analytical methods to understand and deal with these issues.

RECENT PREVIOUS STUDIES

Studies on budget execution in Brazil, especially in the context of municipalities, have recently attracted academic interest. The research by Silva et al. (2021) offers a significant contribution by applying the theory of punctuated equilibrium to analyze budget execution, providing an innovative approach to the area. The objective of the authors was to investigate whether budget decisions followed incremental or punctuated processes, examining total revenue and expenditure in relation to expenditures by government functions. The main results indicated that total revenue followed an incremental pattern (stability), while expenditures by Government functions presented punctuated (atypical) processes. The study confirms that, while the formation of the budget is incremental, its

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execution can present great variations. The survey offers important insights for budget management and policymakers.

In the recent research carried out by Dória (2024), the objective was to investigate the importance of culture as a driver of economic and social growth, with a specific focus on the state of Rondônia. The study addresses how culture can be used to boost development in regions with less diversified economies, as is the case of Rondônia, which is mainly based on the primary sector. The dissertation is structured in six chapters, starting with the definition and dimensions of culture, passing through the evolution of public policies for culture in Brazil and arriving at the particular situation of Rondônia. one of the main objectives of the work is the Program for the Promotion of Culture and Support for the Development of the Creative Economy, which analyzes its performance and impact between 2015 and 2019. The conclusion of the study emphasizes that, even with the progress in creating a more solid cultural system in Rondônia, it is essential to adopt complementary actions. These initiatives are essential to ensure equitable access to cultural rights, preserve the region's cultural identity, and strengthen culture as a relevant economic sector.

METHODOLOGICAL PROCEDURES

Vergara (2016) proposed two criteria for defining the type of research: in terms of ends and means. This project is classified, as to its purposes, as descriptive and applied and, as to its means, documentary. The approach is mixed, but with a predominance of the qualitative type. A more qualitative approach is justified by the fact that the concern is interpretation rather than measurement Martins and Theóphilo (2016). According to Gil's (2022) criterion, the method is statistical and the design is documentary research. Documentary research uses primary sources Martins and Theóphilo (2016) and uses materials that have not yet received an analytical treatment Gil (2022).

The universe of the research involves the 5,565 Brazilian municipalities, from which a sample of 52 municipalities was extracted, which make up the state of Rondônia, which has a population of approximately 1,581,016 inhabitants, is represented by a Gross Domestic Product of around R$ 58 billion (IBGE estimate, 2022). The six largest municipalities in terms of economy are: Porto Velho, Ji-Paraná, Vilhena, Ariquemes, Cacoal and Jaru (IBGE, 2022).

For data collection, a documentary research was carried out through consultations on Transparency Portals and *websites* of municipal governments and on the website of the

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National Treasury Secretariat (STN), Brazilian Finance (Finbra), Accounting and Tax Information System of the Brazilian Public Sector (Siconfi; Brazil, 2024). Finbra is the name of the database formed by accounting, budgetary and financial information sent by the federation entities to the National Treasury, in compliance with the Fiscal Responsibility Law (LRF).

The Budget Balance and the Statement of Execution of Expenses by Function were analyzed, as ordered by the LRF, article 52, item II, paragraph "c" - Annex II and Ordinance No. 42/99 (Brasil, 1999) which details public expenditure by classification by functions and subfunctions. Data were extracted from public expenditures paid in Culture, total Expenditures, as well as Revenues, which were first organized in an Excel® spreadsheet and then classified and organized.

The analysis of the results was performed using statistical tools from XLSTAT, a Microsoft Excel® add-in. Descriptive statistics were used to support a subjective interpretation (Vergara, 2016) and also inferential statistics. The mean, standard deviation, variance, correlation coefficient and Pearson's determination coefficient (r and r2) were used. For the analysis of the correlation, the total Budget Revenues were the independent variables, and the Expenses in the Culture Function, the dependent variables, because, according to Silva (2012, p.18), "one collects to spend" and "It is expected that the government, by collecting more, can also invest more in the fulfillment of its functions". To interpret the correlation coefficients, the scales were used, as shown in Chart 2.

Chart 2 – Scales for correlation analysis.

Se $r_{xy} = 0$ ⟶ Não há correlação linear entre as variáveis
Se $r_{xy} = +/- 1$ ⟶ Há correlação linear total entre as variáveis
Se $-1,0 < r_{xy} < +1,0$ ⟶ Correlação parcial entre as variáveis:
• Se $0,9 <$ ou$= r_{xy} < 1,0$ ⟶ alta ou ótima correlação
• Se $0,8 <$ ou$= r_{xy} < 0,9$ ⟶ boa correlação
• Se $0,6 <$ ou$= r_{xy} < 0,8$ ⟶ média correlação
• Se $0,4 <$ ou$= r_{xy} < 0,6$ ⟶ baixa correlação
• Se $0,0 <$ ou$= r_{xy} < 0,4$ ⟶ péssima correlação

Source: Martins and Domingues, 2017, p. 252.

Pearson's correlation coefficient is an indicator of the strength of a linear relationship between two interval variables, explains Martins and Domingues (2017). Varies between –1 or +1 (or -100% and +100%). For these authors, "The higher the quality of the fit (or linear

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association), the closer the value of the r coefficient will be to +1 or -1, close to zero" (p. 251).

For the data analysis, we sought to identify the profile of the execution of cultural policies by the execution of expenditure in the Culture Function (Chart 1).

ANALYSIS AND DISCUSSION OF THE RESULTS

ANALYSIS OF INVESTMENTS

This section presents an analysis of data regarding investments in culture in the municipalities of Rondônia. The following tables provide information to understand the application of cultural resources, offering a comparative and historical perspective. The discussion that accompanies each table addresses the disparities between municipalities, the allocation of resources in cultural subfunctions, and how these decisions impact the cultural and economic development of the region. The analysis seeks to highlight the challenges and opportunities for cultural management, contributing to the debate on the importance of effective public policies in the sector. In addition, the evolution of investments in recent years is examined, comparing data from 2023 with previous years (2018 to 2022). This comparison will make it possible to identify trends, such as the continuity or reduction of investments and the specific areas that have received greater attention. Table 1 presents the data of the municipalities that did not make investments in the Culture expenditure function.

Table 1 – Municipalities without investment in Culture in 2023

	Municipalities	Total Expenditure	Population	GDP
1	Alto Paraiso	72.262.517,08	22.258	22.929,34
2	Alvorada D'Oeste	61.189.906,99	13.807	25.539,82
3	Buritis	133.289.401,70	41.043	23.549,74
4	Chupinguaia	75.779.120,97	11.755	39.880,28
5	Corumbiara	57.000.000,00	7.052	56.257,46
6	Governor Jorge Teixeira	34.935.340,56	7.130	33.566,66
7	Jaru	249.520.223,78	51.469	34.294,21
8	Machadinho d'Oeste	133.032.543,62	41.724	21.338,33
9	New Horizon of the West	34.216.816,09	8.125	28.492,53
10	Santa Luzia d'Oeste	37.386.292,88	5.942	35.940,09
11	Rubber trees	53.015.275,00	11.846	28.109,66
12	Paradise Valley	36.395.731,29	6.490	28.605,27

Source: survey data (2024).

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The data indicate that total expenses vary significantly between municipalities, for example, the municipality with the highest total expenditure is Jaru, with R$249,520,223.78. While Novo Horizonte has the lowest total expenditure of R$34,216,816.09. Jaru also has the largest population, with 51,469 inhabitants, which may justify its high expense. In contrast, Santa Luzia d'Oeste has the smallest population with only 5,942 inhabitants. This population difference may influence the capacity to raise funds, but it does not justify the total absence of investment in culture, especially in municipalities with larger populations and financial resources.

The Gross Domestic Product (GDP) *per capita of the* municipalities, found in the IBGE for the year 2021, is a crucial factor to be considered. This information is essentially relevant, as it may not reflect the economic conditions of 2023. Among the 12 municipalities that did not make investments in culture, Corumbiara stands out with a GDP *per capita* of R$ 56,257.46. and, in contrast, Machadinho d'Oeste is the municipality with the lowest GDP *per capita* , of only R$ 21,338.33. This economic disparity can impact the investment and cultural development capacities in each municipality.

The absence of investment can have adverse consequences for local development. Culture plays an important role in promoting local identity, social cohesion and attracting tourists, as well as contributing to the creative economy.

Next, Table 2 shows the municipalities with the application of resources in Function 13 - Culture, in 2023.

Table 2 – Municipalities with investment in Culture in 2023

	Municipalities	Spending on Culture	Culture/ Total Expenditure	Subfunction 391	Subfunction 392
1	Alta Floresta D'Oeste	344.729,78	0,0030		344.729,78
2	Alto Alegre dos Parecis	243.667,87	0,004		243.667,87
3	Ariquemes	1.959.173,61	0,005	102.287,23	1.856.886,38
4	Cabixi	51.808,48	0,0014		51.808,48
5	Cocoa	111.992,86	0,003		111.992,86
6	Cacoal	2.692.831,71	0,0079		1.742.487,48
7	Campo Novo de Rondônia	51.966,18	0,00084		51.966,18
8	Candeias do Jamari	1.520.112,40	0,0145		473.694,46
9	Brazil nut trees	23.571,21	0,00075		23.571,21
10	Cherry trees	272.305,66	0,0032		272.305,66
11	Colorado West	24.495,56	0,00028		24.495,56
12	Costa Marques	76.278,37	0,0012		76.278,37

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13	Cujubim	190.971,01	0,0021		190.971,01
14	Espigão D'Oeste	518.658,73	0,0045		518.658,73
15	Guajará-Mirim	383.896,59	0,0030	100.000,00	
16	Itapuã do Oeste	27.106,82	0,00046		27.106,82
17	Ji-Paraná	3.413.749,07	0,0072		3.413.749,07
18	Minister Andreazza	90.151,47	0,0023		90.151,47
19	Mirante da Serra	310.548,98	0,0059		310.548,98
20	Monte Negro	195.811,46	0,0025		195.811,46
21	Nova Brasilândia D'Oeste	74.112,50	0,0009		74.112,50
22	Nova Mamoré	396.859,52	0,0030		396.859,52
23	New Union	128.862,83	0,0037		128.862,83
24	Ouro Preto do Oeste	1.916.918,62	0,0062		1.916.918,62
25	Appearances	402.622,90	0,0115		402.622,90
26	Good pepper	681.128,99	0,0037		681.128,99
27	Pimenteiras do Oeste	132.312,23	0,0032		132.312,23
28	Porto Velho	6.763.523,77	0,0031		4.754.453,60
29	President Médici	909.618,21	0,0034	7.553,40	446.482,74
30	Rondônia Spring	10.679,50	0,00035		10.679,50
31	Crespo River	291.573,65	0,0067		291.573,65
32	Rolim de Moura	735.382,80	0,0035		735.382,80
33	São Felipe D'Oeste	7.613,00	0,0002	7.613,00	
34	São Francisco do Guaporé	183.298,21	0,0021		183.298,21
35	São Miguel do Guaporé	1.056.321,82	0,010		1.056.321,82
36	Teixeirópolis	103.735,61	0,0038		103.735,61
37	Theobroma	24.234,46	0,0005		24.234,46
38	Urupá	518.845,92	0,0083		518.845,92
39	Vale do Anari	104.858,42	0,0026		47.922,06
40	Vilhena	1.993.311,36	0,0044		1.257.770,95

Source: survey data (2024).

The table lists the municipalities with their respective amounts invested in culture,

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including the percentage in relation to total expenditure and the corresponding subfunctions. Analyzing these data, it can be observed how the commitment to culture varies among municipalities, evidencing those that prioritize cultural development as a component for social and economic progress.

In 2023, it was found that 40 municipalities in Rondônia made investments in culture, with significant variations in percentages in relation to their total expenses. Candeias do Jamari stood out with a proportional cultural investment of 1.45% of total expenditure, demonstrating a strong commitment to the cultural sector. On the other hand, São Felipe D'Oeste had the lowest percentage, with only 0.02%, possibly due to budget constraints or other more urgent priorities.

Additionally, four municipalities allocated resources in subfunction 391 - Historical, Artistic and Archaeological Heritage, with Ariquemes being the one that most applied in this function. On the other hand, 38 municipalities allocated resources to subfunction 392 - Cultural Diffusion, with Porto Velho leading the investments in this category. Thus, subfunction 392 - Cultural Diffusion is shown to be the predominant policy, evidencing the emphasis of public managers on promoting culture.

Table 3 presents the descriptive statistics of expenditures.

Table 3 - Descriptive statistics

	Spending on Culture	Culture / Total Expenditure	Subfunction 391	Subfunction 392
Average	723.491,05	0,44	54.363,41	610.115,81
Median	257.986,77	0,35	53.806,50	257.986,77
Standard deviation	1.261.876,12	0,37	54.025,21	984.825,91
Variance	1.552.523.067.556,02	0,13	2.189.042185,40	944.358.870,083,70

Source: survey data (2024).

On average, the expenses in the application of resources in Culture were around R$ 724 thousand. In relation to Subfunctions, the highest average is 392 – Cultural Diffusion.

The analysis of Table 4 below from previous years, 2018-2022, shows the distribution of resources allocated in different municipalities, highlighting the most and least significant applications.

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Table 4 - Analysis of previous years in Culture

YEARS	Application in Function		No Application in the Function		Greater Application	Minor Application
	No.	%	No.	%	Name	Name
2022	36	69,23	16	30,77	Porto Velho	Cabixi
2021	31	59,62	21	40,38	Porto Velho	Costa Marques
2020	30	57,69	22	42,31	Porto Velho	Theobroma
2019	37	71,15	15	28,85	Porto Velho	Governor Jorge Teixeira
2018	35	67,31	17	32,69	Porto Velho	Governor Jorge Teixeira

Source: survey data (2024).

Over the years, there has been a variation in the number of municipalities that have applied it to the cultural function. The highest percentage was recorded in 2019, with 71.15% and the lowest in 2020, with 57.69%. This suggests that, in some years, the priority given to culture was higher in a number of municipalities. Consistently, Porto Velho appears as a municipality with the highest application of resources throughout the period analyzed. This may indicate a management that values culture or a more robust budget available for these policies.

Different municipalities have a lower application of resources in different years. For example, Cabixi had lower application in 2022, while Governador Jorge Teixeira appears twice in 2018 and 2019, suggesting a persistence of low priority for crop in these places. The percentage of municipalities that did not apply resources varies from 28.85% in 2019 to 42.31% in 2020.

The table shows that, although most municipalities have invested in culture, there is a considerable variation in the regularity and percentage of application of these resources. These data can serve as a basis for understanding cultural policies and proposing strategies for improving or equalizing resources between municipalities.

Table 5 presents an analysis of the application of resources in cultural subfunctions over the years 2018 to 2022. Divided into two categories.

Table 5 - Analysis of previous years in the Subfunctions

YEARS	2018		2019		2020		2021		2022	
	No.	%	No.	%	No.	%	No.	%	No.	%
Subfunction 391	1	1,92	2	3,85	1	1,92	3	5,77	2	3,85
Subfunction 392	34	65,38	35	67,31	29	55,77	29	55,77	33	63,46

Source: survey data (2024).

The distribution of applications in the subfunctions is observed. Subfunction 392 - Cultural Diffusion stands out as the predominant policy, with a total of 160 applications, which corresponds to approximately 94.69% of the total. In contrast, subfunction 391 -

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Historical, Artistic and Archaeological Heritage registered only 9 applications, representing about 5.31%.

Thus, it is clear that most of the resources allocated to culture are being applied in subfunction 392 - Cultural Diffusion, indicating a priority on the part of public managers in relation to this specific area. This significant difference evidences that most of the cultural resources have received over the years analyzed, reflecting a priority of public managers to promote this area, to the detriment of subfunction 391, which has a very small participation.

CORRELATION ANALYSIS

Regarding the studies of the correlations between the variables, first, an analysis was carried out with all 40 municipalities that presented investments (Table 2) in 2023, with their respective executed revenues. A positive coefficient of 0.9180 was obtained, which showed a high correlation between the variables revenues collected and expenses in the Culture Function. This indicates a high similarity in the behavior of the variables and in the same sense, as taught by Martins and Domingues (2017). It can be understood that, as executed revenues increase, there is a linear increase in expenditures on Culture. R2 shows that 84% of the variations in expenses can be explained by variations in revenues.

Then, the correlation was verified in a historical series of application of resources between 2018 and 2023. It was not possible to calculate some municipalities, due to the fact that there was no regularity, that is, it only had application in a given year, only. Among those 42 that obtained correlation, through data analysis, a ranking was organized that is shown in Table 6.

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Table 6 – Correlation Ranking between variables 2018 - 2023

f	Municipalities	r	R2	Interpretation
1	São Francisco do Guaporé	1,0000	100%	correl total (+)
2	Governor Jorge Teixeira	1,0000	100%	correl total (+)
3	Vale do Anari	1,0000	100%	correl total (+)
4	Santa Luzia d'Oeste	0,9841	97%	Loud
5	Good pepper	0,9758	95%	Loud
6	Urupá	0,9598	92%	Loud
7	Porto Velho	0,9442	89%	Loud
8	New Union	0,9399	88%	Loud
9	Jaru	0,9378	88%	Loud
10	Cacoal	0,9318	87%	Loud
11	Rubber trees	0,9256	86%	Loud
12	Cujubim	0,9125	83%	Loud
13	Candeias do Jamari	0,8829	78%	Good
14	Ji-Paraná	0,8756	77%	Good
15	Ouro Preto do Oeste	0,8704	76%	Good
16	West Spike	0,8238	68%	Good
17	Cocoa	0,7942	63%	Average
18	Mirante da Serra	0,7675	59%	Average
19	Nova Mamoré	0,7412	55%	Average
20	Vilhena	0,7291	53%	Average
21	Cherry trees	0,6839	47%	Average
22	São Miguel do Guaporé	0,6508	42%	Average
23	Cabixi	0,6499	42%	Average
24	Appearances	0,6323	40%	Average
25	Alto Alegre do Parecis	0,6167	38%	Average
26	Guajará-mirim	0,6082	37%	Average
27	Crespo River	0,5572	31%	Low
28	President Medici	0,5407	29%	Low
29	Campo Novo de Rondônia	0,4332	19%	Low
30	Costa Marques	0,4077	17%	Low
31	Nova Brasilândia d'Oeste	0,3763	14%	Bad
32	Theobroma	0,2963	9%	Bad
33	Rolim de Moura	0,2071	4%	Bad
34	Pimenteiras do Oeste	0,1862	3%	Bad
35	Monte Negro	0,0479	0,23%	Bad
36	Itapuã	0,0194	0,04%	Bad
37	Ariquemes	0,0000	0,0%	No Correl
38	São Felipe d'Oeste	- 0,2059	4%	Bad bad
39	Rondônia Spring	- 0,3365	11%	Bad bad
40	Colorado	- 0,3761	14%	Bad bad
41	Machadinho d'Oeste	- 0,6814	46%	Average negative
42	Buritis	- 1,0000	100%	correl total (-)

Source: survey data (2024).

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The first three municipalities in the *ranking* obtained a total positive correlation, that is, total behavior of the variables and in the same sense, indicates that as the executed revenues increase, there is a linear increase in expenses. In the case of Santa Luzia d'Oeste, r2 shows that 97% of the variations in expenses can be explained by variations in revenues; unlike Monte Negro and Itapuã, which showed a very bad correlation, a value just above 0.04%. Ariquemes, which is the fourth economy in the state, did not show a correlation.

On the other hand, only Buritis presented a total negative correlation, indicating the opposite, as the executed revenues increase, there is no linear increase in expenses.

The municipalities with a total positive correlation and with a high correlation correspond to 28.6%, and, considering the largest municipalities in terms of economy, only the capital Porto Velho and the cities of Cacoal and Jaru were among these 12 best ranked.

COMPARISON WITH PREVIOUS STUDIES

The present study was compared with two previous works: the article by Silva et al (2021) and the dissertation by Dória (2024) This analysis reveals significant approximations and differences, contributing to a broader understanding of cultural public policies and budget execution.

Both studies address cultural policies in Brazil, with an emphasis on the socioeconomic impact and the application of public resources. In the case of the present study and the dissertation on public policies in Rondônia, there is a consensus on the need for greater structuring and diversification in cultural investment to promote social and economic development. Regarding the article on municipalities in São Paulo, both the present study and the study on the execution of the São Paulo budget identify budget patterns and prioritization of certain areas. Cultural Diffusion, in the case of the municipalities of Rondônia, and areas such as Security and Transportation, in São Paulo. Both studies suggest that structured budget policies can generate a greater impact on society.

Despite the approximations, the three studies present significant differences with regard to the geographical and methodological scope and the conclusions on budget execution. The focus of the current study is the analysis of the Expenditure Function in Cultural and its subfunctions, in the municipalities of Rondônia, with the objective of understanding the distribution of this function of resources, highlighting the subfunction

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Cultural Diffusion. On the other hand, the São Paulo article uses the Theory of Punctuated Equilibrium to identify patterns of incremental and punctual changes in the budget, with emphasis on areas such as Health and Education. The dissertation covers the state of Rondônia as a whole, evaluating the impact of cultural programs on the state's socioeconomic development within the Sustainable State Development Plan.

The three studies take different approaches. The present study is of a documentary and qualitative nature, carrying out an analysis of the budget data, focusing on the identification of the areas that receive greater financial attention within the F unção 13 Cultura. The article on São Paulo, on the other hand, uses statistical methods, such as the Kolmogorov-Smirnov and Shapiro Wilk tests, to verify whether the variations in spending were incremental or punctual in the budget due to major events. The dissertation adopts a qualitative approach, combining documentary analysis and interviews with actors in the cultural sector to understand the effects of cultural policies on social and economic development.

The present study concludes that the Cultural Diffusion subfunction received greater budgetary attention in the municipalities analyzed. The dissertation on Rondônia points out that, although the state has advanced in some areas, it still faces challenges to establish a diversified and sustainable cultural system, with greater integration between the municipalities and the state. The São Paulo study, on the other hand, reveals that, although budget execution follows a predominant incremental pattern, it presents occasional interruptions that result in significant variations in certain periods.

This comparison shows how each study contributes to the understanding of cultural policies and budget execution in different contexts, offering complementary perspectives on the subject.

FINAL CONSIDERATIONS

The objective of this research was to analyze the budget execution of cultural policies in the municipalities of Rondônia, providing *significant insights* into the allocation of resources and the priorities of public managers in the promotion of local culture. The investigation showed that, although there are municipalities that stand out for the regularity and proportionality of investments in culture, a significant part still does not allocate resources to this area, evidencing a gap that can compromise cultural development and local identity.

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In 2023, 12 municipalities did not allocate resources to culture, regardless of their financial capacity. Municipalities such as Jaru, with significant total expenditure and significant population, and Corumbiara, with the highest GDP *per capita* in the region, also do not prioritize cultural investments. On the other hand, Porto Velho stood out as the municipality that allocated the most absolute resources; while smaller municipalities, such as Candeias do Jamari, demonstrate a greater percentage commitment, allocating 1.62% of their budget to the Culture Function.

The analysis pointed out that the subfunction of Cultural Diffusion stands out as the main area of application of resources, while that of Historical, Artistic and Archaeological Heritage often occupies a secondary position, suggesting a greater prioritization of immediate culture to the detriment of historical preservation. Throughout the analysis, the correlation between revenue and spending on culture was also relevant, showing that municipalities with greater revenue generation capacity tend to make more substantial investments in this area. However, many municipalities with significant revenues still have low levels of investment in culture, suggesting that, in addition to resources, there is a need for a change in attitude and prioritization of cultural policies.

Regarding the correlation between the variables revenues and expenses applied in the Culture Function, it was noticed that not all the largest municipalities, or those with the largest economy, obtained *high* correlation scores or positive total correlation. Only three are among the 12 in the *correlation ranking*: the Capital and the municipalities of Cacoal and Jaru. Ariquemes did not present a correlation; and, the other largest municipalities that are left out are: Ji-Paraná (Good correlation) and Vilhena (Average).

The research showed that actions should be improved in favor of increasing investments in the Culture Function, and also reinforced the importance of transparency in the application of resources and the implementation of evaluation mechanisms to ensure the effectiveness of cultural policies. Social control and accountability are essential for these actions to meet the real needs of the community and contribute to sustainable local cultural development.

Among the limitations found, the scarcity of complete and up-to-date data stands out, particularly in relation to municipal Gross Domestic Product (GDP) data. In addition, the slowness and difficulty of navigating platforms such as the IBGE website represented a challenge, limiting the obtaining of information in a more agile and efficient way. This situation may have restricted an even deeper analysis of the relationship between budget revenues and investments in culture.

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For future research, a qualitative analysis of the community's perception of cultural actions is recommended, providing a broader understanding of the real efficiency of the investments made. It would also be relevant to investigate the impact of these actions on local development. It is also suggested to analyze the technical efficiency in the application of public resources of the Culture Function through the methodology of Data Envelopment Analysis (DEA).

This study, therefore, contributes to the understanding of the dynamics of cultural policies in the municipalities of Rondônia, pointing out the need for a firmer commitment on the part of public managers in the allocation of resources for culture. The strengthening of cultural actions is essential not only for the promotion of local identity, but also for the construction of a more cohesive and culturally rich society, capable of developing in a sustainable and inclusive way.

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