

PUBLIC POLICIES TO PROMOTE CULTURE AND THE ALLOCATION OF RESOURCES TO THE CREATIVE ECONOMY SECTOR IN THE MUNICIPALITY OF CÁCERES/MT

POLÍTICAS PÚBLICAS DE FOMENTO À CULTURA E A DESTINAÇÃO DE RECURSOS AO SETOR DE ECONOMIA CRIATIVA NO MUNICÍPIO DE CÁCERES/MT

POLÍTICAS PÚBLICAS PARA PROMOVER LA CULTURA Y LA ASIGNACIÓN DE RECURSOS AL SECTOR DE LA ECONOMÍA CREATIVA EN EL MUNICIPIO DE CÁCERES/MT



<https://doi.org/10.56238/sevened2026.019-018>

Ana Paula da Silva Piveta¹, Edir Antonia de Almeida², Vanessa Ferreira da Silva³, Aldo Cesar da Silva Ortiz⁴, Enezo Mariano da Costa⁵, Nivaldo Teodoro de Mello⁶, José Ricarte de Lima⁷, Raul Angel Carlos Oliveira⁸

ABSTRACT

This study aimed to analyze the impacts of resource allocation by public policies promoting culture on the creative economy sector in the municipality of Cáceres/MT, focusing on the Aldir Blanc Law, the Paulo Gustavo Law, and the Aldir Blanc National Policy (PNAB). The research used a qualitative and quantitative approach, through documentary analysis of official data provided by the Ministry of Culture, the Official Gazette of the Municipalities of the State of Mato Grosso, and the Transparency Portal of the Municipality of Cáceres. The work presents an analysis of the distribution and effectiveness of the use of resources at the state level, with a local analytical focus on the municipality of Cáceres/MT, illustrating how these policies were operationalized at the local level. The results indicate that these policies had a significant impact on the execution of the local public budget and contributed to the maintenance and strengthening of creative enterprises, despite the challenges faced in their implementation and adaptation to local realities. It is concluded that public funding for culture presents strategic potential for strengthening the creative economy, and the continuity and improvement of these policies are necessary to expand their positive impacts.

Keywords: Creative Economy. Public Policies. Aldir Blanc Law. Paulo Gustavo Law. PNAB.

¹ Graduated in Accounting Sciences. Universidade do Estado de Mato Grosso. E-mail: ana.piveta@unemat.br

² Dr. in Administration. Universidade do Estado de Mato Grosso. E-mail: antonia.edir@unemat.br

³ Master's degree in Accounting Sciences. Universidade do Estado de Mato Grosso.

E-mail: ferreira.vanessa@unemat.br

⁴ Dr. in Accounting Sciences. Universidade do Estado de Mato Grosso. E-mail: aldo@unemat.br

⁵ Master's degree in Accounting Sciences. Universidade do Estado de Mato Grosso.

E-mail: enezio.costa@unemat.br

⁶ Dr. in Political Sciences. Universidade do Estado de Mato Grosso. E-mail: nivaldo@unemat.br

⁷ Dr. in Accounting Sciences. Universidade do Estado de Mato Grosso. E-mail: jrcontabil@unemat.br

⁸ Dr. in Education. Universidade do Estado de Mato Grosso. E-mail: raulcarlos@unemat.br

RESUMO

O presente estudo teve como objetivo analisar os impactos das destinações de recursos pelas políticas públicas de fomento à cultura para o setor de economia criativa no contexto do município de Cáceres/MT, com foco nas Leis Aldir Blanc, Paulo Gustavo e Política Nacional Aldir Blanc (PNAB). A pesquisa utilizou abordagem qualitativa e quantitativa, por meio de análise documental de dados oficiais disponibilizados pelo Ministério da Cultura, pelo Diário Oficial dos Municípios do Estado de Mato Grosso e Portal da Transparência do Município de Cáceres. O trabalho apresenta uma análise da distribuição e da efetividade da utilização dos recursos em âmbito estadual, com um recorte analítico local no município de Cáceres/MT, ilustrando como essas políticas foram operacionalizadas em nível local. Os resultados indicam que essas políticas tiveram impacto relevante na execução do orçamento público local e contribuíram para a manutenção e o fortalecimento de empreendimentos criativos, apesar dos desafios enfrentados na execução e adaptação às realidades locais. Conclui-se que o fomento público à cultura apresenta potencial estratégico para o fortalecimento da economia criativa, sendo necessária a continuidade e o aprimoramento dessas políticas para ampliar seus impactos positivos.

Palavras-chave: Economia Criativa. Políticas Públicas. Lei Aldir Blanc. Lei Paulo Gustavo. PNAB.

RESUMEN

Este estudio tuvo como objetivo analizar los impactos de la asignación de recursos por parte de las políticas públicas de promoción cultural en el sector de la economía creativa del municipio de Cáceres/MT, centrándose en la Ley Aldir Blanc, la Ley Paulo Gustavo y la Política Nacional Aldir Blanc (PNAB). La investigación empleó un enfoque cualitativo y cuantitativo, mediante el análisis documental de datos oficiales proporcionados por el Ministerio de Cultura, el Boletín Oficial de los Municipios del Estado de Mato Grosso y el Portal de Transparencia del Municipio de Cáceres. El trabajo presenta un análisis de la distribución y efectividad del uso de recursos a nivel estatal, con un enfoque analítico local en el municipio de Cáceres/MT, ilustrando cómo se operacionalizaron estas políticas a nivel local. Los resultados indican que estas políticas tuvieron un impacto significativo en la ejecución del presupuesto público local y contribuyeron al mantenimiento y fortalecimiento de las empresas creativas, a pesar de los desafíos que enfrentaron en su implementación y adaptación a las realidades locales. Se concluye que el financiamiento público para la cultura presenta un potencial estratégico para fortalecer la economía creativa, y la continuidad y mejora de estas políticas son necesarias para ampliar sus impactos positivos.

Palabras clave: Economía Creativa. Políticas Públicas. Derecho Aldir Blanc. Derecho Paulo Gustavo. PNAB.

1 INTRODUCTION

The creative economy has been consolidated, in recent decades, as one of the main vectors of economic, social and cultural development in several countries, including Brazil. This field can be defined as the set of activities related to the creation, production, distribution, circulation, consumption, and enjoyment of goods and services whose productive basis resides essentially in the symbolic dimension, creativity, knowledge, and human talent — individual or collective — as the main inputs for the generation of added value (Brasil, 2022; UNCTAD, 2010).

The appreciation of cultural diversity, the promotion of social inclusion and the stimulation of innovation have transformed the creative economy into a strategic component of contemporary public policies, elevating culture to the condition of a central asset for sustainable development. According to UNESCO (2024), the cultural and creative sector is one of the most dynamic in the global economy, contributing about 6.1% of the world's Gross Domestic Product (GDP), moving approximately US\$ 2.25 billion annually and generating almost 30 million jobs, especially young people between 15 and 29 years old — surpassing other sectors in generating opportunities for this age group.

In Brazil, the field of creative economy has gained relevance, especially in regions with expressive cultural richness and natural diversity, as is the case of the state of Mato Grosso. According to data from the Brazilian Micro and Small Business Support Service (Sebrae, 2025), there was a significant increase in the creation of enterprises linked to the creative economy. As an example, the capital Cuiabá showed a 35% growth in the number of creative businesses in the first quarter of 2024, jumping from 121 to 164 registered enterprises.

On the national scene, there has been an important advance in the formulation of public policies aimed at culture and the creative economy, with emphasis on the Aldir Blanc Law (Complementary Law No. 14,017/2020), the Paulo Gustavo Law (Complementary Law No. 195/2022) and the Aldir Blanc National Policy for the Promotion of Culture (PNAB), instituted by Complementary Law No. 14,399/2022. These initiatives, initially of an emergency nature, were later institutionalized as structuring policies and played a key role in strengthening the cultural sector during and after the Covid-19 pandemic, ensuring the continuity of cultural activities and the appreciation of creative entrepreneurs throughout the country.

Given the relevance of these policies, it is necessary to deepen the analysis of how public resources destined to the cultural sector were applied and what challenges were faced in their operationalization, especially at the state and municipal levels. Such research allows us to evaluate the effectiveness of public funding and its ability to promote the strengthening of the creative economy and the appreciation of cultural agents in different territories.

In this context, this study proposed to answer the following research question: what are the impacts of the allocation of resources from public policies to promote culture for the creative economy sector in the context of the municipality of Cáceres/MT?

To this end, the general objective was to analyze the impacts of the allocation of resources by public policies to promote culture for the creative economy sector in the context of the municipality of Cáceres/MT. Among the public policies to promote culture, this study selected as the object of analysis the Aldir Blanc Laws, Paulo Gustavo Law and the Aldir Blanc National Policy (PNAB).

Thus, it was sought to understand how public policies to promote culture were implemented in different federative spheres and, from the sample of the municipality of Cáceres, to evaluate their consequences for the strengthening of the local creative economy. The relevance of this study lies in its contribution to the improvement of cultural policies, by offering subsidies for the formulation of more effective future actions, in addition to enriching the debate on the strategic role of the creative economy in territorial development, evidencing its potential for social inclusion, income generation and economic dynamism.

2 THEORETICAL FRAMEWORK

2.1 CREATIVE ECONOMY: HISTORICAL AND CONCEPTUAL ASPECTS

For the United Nations (UN), the Creative Economy (CE) comprises a set of economic activities based on creativity, knowledge and cultural expression, involving the cycle of creation, production and distribution of goods and services that use creativity and skill as main inputs, with the potential to generate employment, income and sustainable economic growth. This evolving concept is based on creative assets capable of driving economic growth and development, and is considered an important driver for sustainable development, promoting social inclusion and valuing cultural diversity (UNCTAD, 2010).

The creative economy is a relatively recent concept, whose origin is strongly linked to the evolution of the notions of creative and cultural industries. The term began to take shape in the 1990s, driven by economic, technological, and social transformations that highlighted the central role of creativity, knowledge, and culture as engines of economic and social development (Gabriel; Souza; Fumagalli, 2019).

A key early milestone of the creative economy was the *Creative Nation: Commonwealth Cultural Policy report*, released by the Australian government in 1994. This document highlighted the importance of culture for national identity and for the economy, proposing public policies that valued cultural and artistic production as a strategy for economic development, in

addition to emphasizing that creativity would be essential for the country's adaptation to new economic demands and for competitive insertion in the global scenario (*Australian Government, 1994*).

In the United Kingdom, in 1997, the government led by Tony Blair created a multisectoral task force to analyze the economic potential of creative activities, resulting in the *Creative Industries: Mapping Document*. This document identified thirteen sectors with the greatest economic potential, consolidating the expression "creative industries" and establishing an integrated agenda between government, private sector and cultural creators. This initiative has become a global reference in public policies for the creative economy (DCMS, 1998).

From the 2000s onwards, the creative economy became a central theme in international conferences and reports by multilateral organizations, especially the United Nations (UN), through UNCTAD (United Nations Conference on Trade and Development) and UNESCO. In 2010, UNCTAD's *Creative Economy Report* consolidated the concept, highlighting that, if well nurtured, the creative economy can be a significant source of economic growth, job creation, innovation and trade, as well as promoting social inclusion, cultural diversity and sustainable human development (UNCTAD, 2010).

In Brazil, discussions on the creative economy gained strength from 2004 onwards, with the recognition of the sector as strategic for economic diversification, job creation and promotion of national culture. The country began to invest in public policies and research that highlight the importance of the creative economy, which moves billions of reais and formally employs hundreds of thousands of people (Brasil, 2011).

According to UNCTAD (2010), the main categories of the creative economy include: natural and cultural heritage (museums, archaeological sites, cultural landscapes, natural heritage); shows and celebrations (performing arts, festivals, cultural fairs); visual and plastic arts (handicrafts, painting, sculpture, photography); books and periodicals (books, newspapers, magazines, physical and digital libraries); audiovisual and interactive media (cinema, television, radio, internet, *podcasts*, video games, production and distribution of audiovisual content); *design* and creative services (*graphic design*, fashion, interiors, architecture, advertising).

In Brazil, sectors such as audiovisual production (cinema, *streaming*, advertising), digital games, music and cultural festivals, digital *marketing* and content production, and literature and independent publishers are highlights of the creative economy, generating jobs, innovation, and economic growth (Sebrae, 2025).

2.2 PUBLIC POLICIES TO PROMOTE CULTURE AND ALLOCATE RESOURCES TO THE CREATIVE ECONOMY IN BRAZIL

Public policies to encourage culture have proven to be fundamental for the development of the Brazilian creative economy. In the same sense, UNESCO reinforces the importance of including culture and the creative economy in countries' development plans, in addition to encouraging financing actions aimed at the creative industries as strategies to promote inclusive and sustainable growth (UNESCO, 2021). This conception recognizes culture as a strategic axis for development, valuing the symbolic and creative potential of the territories and promoting the generation of employment, income and the strengthening of local identities.

Although the concept of creative economy has broadened the understanding of the role of culture in social and economic development, the main focus of public policies aimed at culture in Brazil has historically been directed to the creation of financing mechanisms that would enable cultural activities to be carried out, especially those with difficulties in accessing resources through traditional channels. such as bank loans, private sponsorships, own or third-party capital, which often prove inaccessible to most independent cultural entrepreneurs (Ipea, 2021).

According to Rubim (2011) *apud* Calabre (2009), the enactment of Law No. 7,505/1986, known as the Sarney Law, represented a milestone in the institutionalization of cultural funding in Brazil, by introducing tax incentives to stimulate private investments in cultural projects. This legislation was succeeded by Law No. 8,313/1991, the Rouanet Law, which consolidated the National Program for Cultural Support (PRONAC), establishing mechanisms such as the National Culture Fund (FNC) and tax incentives via patronage.

These initiatives highlight the focus of Brazilian cultural policies on creating financing instruments that would enable cultural activities to be carried out, especially in view of the limitations of access to resources. In 2020, this legislation was officially renamed the Culture Incentive Law, remaining the main mechanism for tax incentives for culture in the country (Ribeiro *et al.*, 2023).

During the Covid-19 pandemic, the fragility of the cultural sector highlighted the need for more direct emergency actions. In this context, the Aldir Blanc Law (Law No. 14,017/2020) was sanctioned, which allocated R\$ 3 billion from the Union to the states, the Federal District and municipalities, with the aim of ensuring the survival of the cultural sector. The application of the resources was regulated by Ordinance No. 62/2020, which defined the transfer criteria, based on the estimated population of the municipalities (according to the IBGE) and the coefficients of the State Participation Funds (FPE) and Municipalities (FPM) (Brasil, 2020a; Brasil, 2020b).

In continuity with the emergency support process, the Paulo Gustavo Law (Complementary Law No. 195/2022) was created, which released around R\$ 3.86 billion for the cultural sector, with a strong emphasis on audiovisual production. This legislation reinforced the role of the State in the reconstruction of the cultural sector, expanding access to resources in a more direct and simplified way (Brasil, 2022).

The consolidation of this movement took place with the New Aldir Blanc Law (Law No. 14,399/2022), which institutes the Aldir Blanc National Policy for the Promotion of Culture (PNAB). Unlike the first version, which was of an emergency nature, the PNAB establishes a permanent development policy for five years, with annual transfers planned until 2027, totaling R\$ 3 billion per year. The new legislation proposes a federative cultural pact, strengthening state and municipal culture systems and valuing social participation (Brasil, 2022b).

In this context, the growing importance of development policies as instruments of local development is observed, especially in smaller municipalities, where cultural resources can represent a significant boost for creative enterprises, which have a growing role in the generation of income, employment and innovation. Therefore, for this growth to be maintained, it is essential to continuously support public policies that encourage entrepreneurship, innovation, and the appreciation of creative talents, promoting a favorable environment for micro and small companies in the sector (Tenório Vieira, 2023; Sebrae, 2025).

3 METHODOLOGY

This study is characterized as a qualitative and quantitative research, of descriptive character, with a focus on documentary analysis. The main objective was to examine the impacts of the allocation of public resources applied in the cultural sector through the main policies to promote the creative economy in Brazil, with an analytical focus in the state of Mato Grosso and sampling in the municipality of Cáceres.

The official documents made available by the Ministry of Culture were used as primary sources of data, notably the data panels of the Aldir Blanc and Paulo Gustavo Laws and the Aldir Blanc National Policy (PNAB). In addition, public documents accessed in the Official Gazettes of the Municipalities of the State of Mato Grosso and the Transparency Portal of the Municipality of Cáceres were analyzed, including municipal laws, regulatory decrees, ordinances, public notices and budget and financial execution reports related to the application of resources.

Data collection took place between April and May 2025, covering the period from 2020 to 2024 — corresponding to the implementation cycle of the three policies analyzed. The

analysis was structured in three stages:

- a) First stage: survey of resources destined to states and municipalities, focusing on the distribution and execution criteria within the state of Mato Grosso.
- b) Second stage: analysis of the budgetary and financial impacts of the allocation of public resources from the Development Policies in the municipality of Cáceres.
- c) Third stage: analysis of three selection processes carried out by the municipality of Cáceres (one referring to each policy: Aldir Blanc Law, Paulo Gustavo Law and PNAB), focusing on identifying the profiles of the cultural enterprises contemplated.

The data were organized in tables, allowing the identification of transfer patterns, execution rates and beneficiary profiles, and are presented in the next section.

4 RESULTS AND DISCUSSIONS

4.1 GLOBAL ANALYSIS OF THE ALLOCATION OF RESOURCES BY POLICIES FOR THE PROMOTION OF CULTURE IN THE STATE OF MATO GROSSO

4.1.1 Law No. 14,017/2020 (Aldir Blanc Law)

The enactment of Law No. 14,017, of June 29, 2020, known as the Aldir Blanc Law, established a milestone in Brazilian cultural public policy by instituting an emergency aid of R\$ 3 billion for the cultural sector that was heavily impacted by the COVID-19 pandemic. The operationalization of the distribution of resources was regulated by Decree No. 10,464/2020, which established the criteria for transfer in a single installment to the federative entities.

The distribution of the R\$ 3 billion of the Aldir Blanc Law in the 2020 fiscal year among the Brazilian states used the criteria established by the legislation itself, which mainly consider population factors, in addition to aspects related to social vulnerability and the ability to execute cultural policies.

Although states with smaller populations and economic dimensions, especially in the North and Midwest regions, received more modest shares, the policy sought to ensure national coverage. In this context, the state of Mato Grosso was awarded R\$ 30,016,809.05, equivalent to 1.00% of the total transferred. This amount represents an important reinforcement of local cultural policies, considering the cultural diversity of the state, marked by indigenous, Afro-descendant and traditional expressions, in addition to its relationship with the Cerrado, Pantanal and Amazon biomes.

Among the 141 municipalities in Mato Grosso, Cuiabá concentrated most of the resources, with R\$ 3,900,000.00, corresponding to 12.99% of the state total. It was followed

by Várzea Grande (6.00%) and Rondonópolis (5.00%), reflecting, in part, the centralization in municipalities of larger size and economic and population relevance.

The municipality of Cáceres received R\$ 640,900.00, representing 2.14% of the state amount, being among the 10 municipalities with the highest volume of transfers. This amount is considerably higher than the state average per municipality, estimated at approximately R\$ 212,654.60, indicating an above-average allocation.

The comparative analysis suggests that there is a correlation between the values transferred and variables such as the number of inhabitants, Gross Domestic Product (GDP) and Municipal Human Development Index (MHDI). However, according to the criteria established by the Aldir Blanc Law, the distribution of resources was based mainly on the number of inhabitants – according to IBGE estimates – in addition to the apportionment criteria of the State Participation Fund (FPE) and the Municipal Participation Fund (FPM).

Regarding the effectiveness of the use of resources, it was observed that most municipalities were able to fully apply the amounts received, with emphasis on 100% execution in locations such as Apiacás, Alta Floresta, Alto Araguaia, and several others. However, some municipalities had a residual balance or even negative execution, as is the case of Pedra Preta, Santa Terezinha and São José do Xingu, where the balances exceeded the amounts initially transferred, indicating possible inconsistencies in the execution or subsequent accounting adjustments.

Although most municipalities have achieved a full or satisfactory execution of the resources, evidencing commitment to the cultural public policy, the heterogeneity in effectiveness points to the need for improvement in technical training and in the monitoring of cultural management, especially in smaller municipalities or with less administrative structure, whose data indicated the absence of allocation of the resources received to local creative enterprises.

4.1.2 Complementary Law No. 195/2022 (Paulo Gustavo Law)

The Paulo Gustavo Law (Complementary Law No. 195/2022) represents the largest direct investment ever made in the cultural sector in Brazil, allocating R\$ 3.862 billion for the execution of cultural actions and projects throughout the national territory. This development policy, administered by the Ministry of Culture and aimed at cultural professionals, allowed access to resources through public notices, public calls, awards, acquisition of goods and services or other forms of simplified public selection (Brasil, 2024).

Although it was sanctioned in 2022, there are still resources that have not been fully used

by states and municipalities. Many have already received the transfers, but not all have completed the application of the amounts in the local Creative Economy sector.

According to the Data Panel made available by the Ministry of Culture, it is possible to monitor the progress of the financial execution and verify that a significant portion of the resources are still in the execution or planning phase, with deadlines that extend until the year 2025.

The distribution of resources from Complementary Law No. 195/2022 (Paulo Gustavo Law) in the state of Mato Grosso, which totaled R\$ 36,006,534.90, plus financial income, observed the population criterion established by Decree No. 11,525/2023. This methodology aimed to ensure distributive justice in access to cultural promotion among the 141 municipalities of Mato Grosso.

It is observed that most of the municipalities in Mato Grosso have almost fully executed the resources received through the Paulo Gustavo Law. Several municipalities, such as Acorizal, Alto Araguaia, Alto Garças, Arenópolis, Brasnorte, Campinápolis, Campos de Júlio, Cana Brava do Norte, Colíder, Confresa, General Carneiro, Jaciara, Jangada, Lambari D'Oeste, Lucas do Rio Verde, Marcelândia, Nobres, Nossa Senhora do Livramento, Nova Canarana do Norte, Nova Monte Verde, Nova Mutum, among others, recorded an application rate of 100% of the amounts received plus the income values, evidencing an efficient management and commitment to the execution of resources destined to the cultural sector.

In the specific case of Cáceres, 96.5% of the resources from the aforementioned Law were executed, which indicates the existence of a remaining cash balance from this public policy. In view of this scenario, it is important that the Municipal Department of Culture adopts the necessary measures so that such amounts are properly allocated to local cultural promotion, ensuring the full realization of the objectives of the Law and expanding the benefits for the municipality's culture makers.

On the other hand, some municipalities presented significant balances or execution percentages lower than 80%, such as Alto Taquari (55%), Cláudia (53%), Juara (51%) and Nova Lacerda (50%). This picture reveals a partial execution of resources, which may reflect administrative difficulties, bureaucratic obstacles or strategic issues related to the management and use of public funds.

In addition, it was found that in certain municipalities the balances remain totally or partially unused, as occurs in Alto Paraguai, Conquista D'Oeste, Denise, Gaúcha do Norte, Indiavaí, Itiquira, Jauru and Nova Bandeirante, which did not present clear information about the final destination of the resources.

The general panorama shows a good capacity for execution on the part of most municipalities in the State of Mato Grosso, reinforcing the relevance of structuring public policies in the cultural sector and the effectiveness of the decentralization of resources promoted by the Paulo Gustavo Law. However, the differences in effectiveness analyzed suggest the need for complementary studies that seek to understand, in a more in-depth way, the factors that hindered the full execution of resources in certain municipalities, with a view to improving administrative practices and optimizing the impact of cultural policies in the state territory.

4.1.3 Complementary Law No. 14,399/2022 (Aldir Blanc National Policy)

Complementary Law No. 14,399, of July 8, 2022, establishes the Aldir Blanc National Policy for the Promotion of Culture (PNAB) as a permanent public policy, ensuring annual transfers of resources from the Union to States, the Federal District, and Municipalities until the year 2027. The PNAB is a structuring response to the weaknesses of the cultural sector, especially evidenced during the COVID-19 pandemic, and is consolidated as a legal framework for the continued promotion of culture in Brazil, reinforcing the role of the State in promoting cultural diversity and strengthening local creative economies.

Cycle 1 of the PNAB corresponds to the first effective transfer made by the Union in 2023 and 2024, operated by the TransfereGov Platform, under the monitoring of the Ministry of Culture. In this cycle, the subnational entities presented their action plans containing goals, priority cultural actions and forecast for the use of resources, which, once approved, were credited to specific accounts of the FEC (State or Municipal Fund for Culture).

The allocation of values obeys the federative logic, respecting local autonomies, and seeks to reduce inequalities in access to cultural resources, fostering the decentralization and regionalization of public policies in the sector.

The State of Mato Grosso, the object of interest in this study, received approximately R\$ 26 million, corresponding to 1.7% of the national total. However, its application effectiveness is still considered low, with only 4.74% of the resources executed so far. This data suggests the existence of operational bottlenecks in the management of cultural resources in the state, which can compromise the effectiveness of public policy and delay the achievement of benefits to local culture makers. The situation is even more relevant when considering the rich cultural diversity and territorial extension of the state, factors that would potentially require a more agile and capillary management.

In general, there is a significant variation between the total resources received and the percentage of budget execution. In many municipalities, the percentage of execution was equal

to 0%, signaling a total absence of application of the amounts, while others exceeded the amount initially received, resulting in percentages above 100%, which may indicate the full use of resources plus their income.

In this context, Cáceres stands out negatively: although he received a significant amount of R\$ 626,128.06 (plus income), he managed to apply only 54.88% of the resources, maintaining a considerable balance in the account. This performance highlights administrative challenges and the need to strengthen local cultural policies, especially in a municipality with recognized cultural and tourist potential in the Pantanal.

Thus, the general panorama and the specific case of Cáceres reinforce the importance of training and planning in cultural management, aiming to ensure that future policies achieve their objectives fully and efficiently.

4.2 ANALYSIS OF THE BUDGETARY AND FINANCIAL IMPACTS OF POLICIES TO PROMOTE CULTURE IN THE MUNICIPALITY OF CÁCERES

This section presents the analysis of the budgetary and financial execution of public policies to promote culture in the Municipality of Cáceres-MT, in the period from 2020 to 2024. The approach is structured in three levels: an overview of the execution of the budget of the Secretariat of Tourism and Culture, the specific government function "Culture" and the subfunction "Cultural Diffusion", enabling an integrated understanding of the role and effects of these resources in local public management.

Table 1 presents the budget execution of the Secretariat of Tourism and Culture of Cáceres/MT and the impact of the resources of the Policies for the Promotion of Culture (PFC) on the local budget. Although they represent a relatively modest portion of the overall budget of the Municipal Department of Tourism and Culture, these transfers were fundamental to enable the financial contribution in the subareas most directly related to cultural dissemination.

Table 1

Budget Execution of the Department of Tourism and Culture of Cáceres/MT

Year	Fixed Expenditure	Settled Expense	Appeal Received PFC*	Percentage of Settled Expense
2020	R\$ 10.115.974,12	R\$ 2.768.719,34	R\$ 640.864,00	23,15%
2021	R\$ 8.482.330,49	R\$ 3.538.810,30	R\$ 0,00	0,00%
2022	R\$ 21.599.772,	R\$ 11.899.879,94	R\$ 0,00	0,00%

	02				
2023	R\$ 35.813.802, 55	R\$ 15.927.307,85	R\$ 650.849,79		4,09%
2024	R\$ 31.887.689, 91	R\$ 14.448.770,02	R\$ 775.139,01		5,36%

*Note: PFC = acronym for Policies for the Promotion of Culture

Source: Survey Data

In general, the expenditure set by the Secretariat is significantly higher than the expenditure settled in all the years analyzed, which shows a tendency to overestimate budget expenditure or low effectiveness of public spending in this area. In 2020, of just over R\$ 10 million fixed, only 27% were effectively settled. The same pattern is repeated in other years, with settlements always below 50% of the fixed.

With regard to resources from federal public policies for the promotion of culture (PFC) — such as the Aldir Blanc Law (2020), the Paulo Gustavo Law (2023) and the PNAB - Cycle 1 (2024) — it is observed that, although important, these amounts represent relatively modest percentages within the Secretariat's overall budget: 2020: 23.15%; 2023: 4,09%; 2024: 5,36%.

This low representativeness occurs because the Secretariat's budget includes not only cultural actions, but also activities involving tourism, which dilutes the perception of the impact of these federal transfers on the total of the portfolio.

On the other hand, when the analysis is specifically directed to budget execution by Culture government function, federal funding transfers become more expressive in relation to settled expenditure, as can be seen in Table 2.

Table 2

Budget Execution by the Government Function Culture

Year	Fixed Expenditure	Settled Expense	Appeal Received PFC*	Percentage of Settled Expense
2020	R\$ 6.827.301,57	R\$ 2.556.426,33	R\$ 640.864,00	25,07%
2021	R\$ 4.351.111,49	R\$ 2.436.036,84	R\$ 0,00	0,00%
2022	R\$ 7.467.678,93	R\$ 3.188.617,11	R\$ 0,00	0,00%
2023	R\$ 14.900.216,89	R\$ 3.212.065,01	R\$ 650.849,79	20,26%
2024	R\$ 13.488.189,91	R\$ 2.913.678,	R\$ 775.139,01	26,60%

*Note: PFC = acronym for Policies for the Promotion of Culture
Source: Survey Data.

In 2020, the resource of the Aldir Blanc Law represented 25.07% of the total paid for Culture, evidencing its importance for the maintenance of the municipality's cultural activities that year. In 2023 and 2024, with the transfers of the Paulo Gustavo and PNAB Laws, this share was also significant: 20.26% and 26.60%, respectively.

However, as in the Secretariat's global view, the Culture function also presents a marked discrepancy between the amounts fixed and those actually settled. For example, in 2023, almost R\$ 15 million in expenses were fixed, but just over R\$ 3.2 million were settled, that is, only 21% of the liquidated value of the forecast.

The analysis of the budget execution of the Cultural Diffusion subfunction reveals an even more interesting and specific scenario in the context of public policies to promote culture in Cáceres-MT, as evidenced in Table 3.

Table 3

Budget Execution by the Subfunction of Government Cultural Diffusion

Year	Fixed Expenditure	Settled Expense	Appeal Received PFC*	Percentage of Settled Expense
2020	R\$ 1.576.152,51	R\$ 900.076,47	R\$ 640.864,00	71,20
2021	R\$ 1.337.511,49	R\$ 117.714,43	R\$ 0,00	0,00%
2022	R\$ 3.993.382,23	R\$ 2.955.673,74	R\$ 0,00	0,00%
2023	R\$ 10.104.216,89	R\$ 2.726.039,30	R\$ 650.849,79	23,88
2024	R\$ 12.446.911,20	R\$ 2.068.796,08	R\$ 775.139,01	37,47

*Note: PFC = acronym for Policies for the Promotion of Culture
Source: Cáceres-MT City Hall

In general, it is observed that the budget execution in this subdivision of the government function is more efficient, with settlement percentages in relation to the fixed value higher than those observed in the Culture function and in the Secretariat as a whole.

In 2020, for example, the Cultural Diffusion subfunction reached an execution of 71.20% of the fixed expenditure, and the resources from the Aldir Blanc Law represented almost the entire amount paid in that year. In the following years, although there are variations, the subfunction maintained relevant percentages of use of PFC resources, such as 23.88% in 2023, with the application of resources from the Paulo Gustavo Law, and 37.47% in 2024, with the implementation of the Aldir Blanc National Policy (PNAB) – Cycle 1.

These data indicate that the receipt of federal resources, analyzed from the perspective of the Cultural Diffusion subfunction, was of great relevance for the performance of the portfolio

as a whole. Thus, the need to strengthen the performance of the Municipal Department of Tourism and Culture is evident, especially with regard to the preparation of adequate planning and the guarantee that the City Hall is able to receive and execute federal resources for cultural promotion.

In this context, the institutionalization of the Aldir Blanc National Policy for the Promotion of Culture (PNAB), through Law No. 15,132/2025, represents a strategic opportunity for the municipality, by ensuring the continuity of federal transfers to the cultural sector (Brasil, 2025). However, for local cultural enterprises to be sustainable in the long term, it is essential that the municipality of Cáceres does not depend exclusively on these resources and develops its own mechanisms to finance cultural dissemination, through investments with municipal resources, in order to ensure greater autonomy, emancipation and strengthen local cultural management. Expanding the execution capacity of the Department of Culture and continuously investing in the area are essential steps to consolidate culture as a vector of economic and social development.

4.3 ANALYSIS OF THE ALLOCATION OF RESOURCES BY POLICIES TO PROMOTE CULTURE IN CREATIVE ECONOMY ENTERPRISES IN THE MUNICIPALITY OF CÁCERES

For the analysis of the application of public policies to promote culture in the municipality of Cáceres, it was decided to select three public notices as a representative sample of each of the main cultural policies implemented in recent years. The following were considered: a public notice referring to the Provisional Measure of the Aldir Blanc Law (2020), a public notice corresponding to the execution of Complementary Law No. 195/2022 (Paulo Gustavo Law), and a public notice linked to the first cycle of the Aldir Blanc National Policy for the Promotion of Culture (PNAB), instituted by Complementary Law No. 195/2022 and regulated in 2023.

This approach allows a more in-depth reading of the cultural areas prioritized by the municipality and how the federal resources, transferred via PNAB, were operationalized in the local context. From the categorization of the selected proposals, as presented in Table 4, we sought to understand the diversity of artistic languages served, the participation of local cultural agents and the alignment of actions with the guidelines of the national policy for the promotion of culture.

Table 4

Analysis of Public Notice No. 001/2020 of the Aldir Blanc Law

Proponent	Culture Category	Number of Proposals	%
Individual	Music	27	37,50%

Legal Entity	Visual Arts	11	15,28%
	Audio Visual	1	1,39%
	Other	19	26,39%
	Music	6	8,33%
	Visual Arts	1	1,39%
	Audio Visual	6	8,33%
	Other	1	1,39%

Source: Survey Data.

The analysis of Public Notice No. 001/2020, referring to the emergency execution of the Aldir Blanc Law in the municipality of Cáceres (MT), shows the selection of 72 proposals for cultural funding, totaling a transfer of R\$ 496,713.48. It is noteworthy that most of the beneficiaries were individuals, with 58 proposals approved, while 14 were submitted by legal entities, which indicates a significant involvement of artists and individual cultural agents in the city.

With regard to the cultural categories covered, Table 5 shows a significant diversity of artistic languages, with a predominance of the musical segment, which brought together 33 proposals, corresponding to approximately 45.83% of the total. Other areas of emphasis include the visual arts, with 12 proposals; audiovisual, with 7; and literature, with 6 approved proposals. In addition to these, initiatives in the areas of dance, theater, gastronomy and other cultural manifestations were also contemplated, demonstrating the breadth of the promotion actions and the reach of the cultural public policies implemented through this notice.

Table 5

Analysis of Public Notice No. 008/2024 of the Paulo Gustavo Law

Proponent	Category	Number of Proposals	%
Women	Handicrafts	2	60%
	Visual Arts	1	
	Performing art	0	
	Music	1	
	Cultural Manifestation	1	
	Heritage and Culture	2	
	Literature	1	
	Training, training and cultural research.	0	
Men	Handicrafts	0	40%
	Visual Arts	1	
	Performing art	2	
	Music	1	
	Cultural Manifestation	1	
	Heritage and Culture	0	
	Literature	1	
	Training, training and cultural research.	1	

Source: Survey Data.

Public Notice No. 008/2024 included 15 cultural proposals, totaling R\$ 215,046.45 for creative enterprises, with a balanced distribution among various areas of the Creative Economy. Women were responsible for 60% of the proposals, while men represented 40%, highlighting the female participation in segments such as handicrafts and cultural heritage.

The categories contemplated included handicrafts, visual arts, performing arts, music, cultural manifestations, cultural heritage, literature and training, training and cultural research, evidencing the diversity and scope of public development policies in the municipality.

Tables 6 and 7 present the data on the allocation of resources by the Aldir Blanc Law – Cycle 01 PNAB, categorized, respectively, by gender and vacancy reservation.

Table 6

Analysis of Public Notice No. 009/2024-SMTC Aldir Blanc Law – Cycle 01 PNAB by Gender

Proponent	Category	Number of proposals	%
Women	Handicrafts	1	33,33%
	Visual and Audiovisual Arts	1	
	Performing Arts and Diversity	1	
	Music	0	
	Dance	1	
	Cultural Heritage	2	
	Literature	1	
Men	Handicrafts	2	57,14%
	Visual and Audiovisual Arts	2	

	Performing Arts and Diversity	2	
	Music	3	
	Dance	0	
	Cultural Heritage	1	
	Literature	2	
Association	Dance	2	9,53%

Source: Survey Data.

Table 7

Public Notice No. 009/2024-SMTC Aldir Blanc Law – Cycle 01 PNAB by Vacancy Reservation

Quota Vacancy Group	Quantity	%
Black People (black and brown)	9	43%
Wide Competition	11	52%
PCD	1	5%

Source: Survey Data.

The analysis of Public Call Notice No. 009/2024-SMTC (Aldir Blanc Law) referring to the first cycle of the Policy in the municipality of Cáceres, shows the local commitment to the promotion of diversity and democratization of access to public resources. Through the notice, 21 proposals were contemplated, distributed among different artistic categories, such as handicrafts, visual and audiovisual arts, performing art, music, dance, cultural heritage and literature.

Of the total, 7 proposals were authored by women, 12 by men and 2 by associations, reflecting a diversified participation. The transfer was made through the award modality, according to Law No. 14,399/2022, with fixed amounts predominantly of R\$ 10,672.63, intended for the execution of the projects.

The adoption of quotas stands out, promoting affirmative actions: 9 vacancies were allocated to black people (black and brown), 1 to people with disabilities (PCD) and 11 by wide competition. This distribution reinforces the commitment to equity and social inclusion, expanding the reach of cultural public policies to historically underrepresented segments.

Thus, it is observed that the operationalization of the PNAB in Cáceres sought not only to foster local artistic production, but also to strengthen the cultural heritage and value the cultural identity of the municipality.

5 CONCLUSION

This study sought to analyze the impacts of the allocation of resources by public policies to promote culture for the creative economy sector in the context of the municipality of Cáceres/MT. The analysis carried out shows the relevance of public policies to promote culture for the strengthening of the creative economy in Brazil, with emphasis on the state of Mato

Grosso and the municipality of Cáceres. The resources from the Aldir Blanc Law, the Paulo Gustavo Law and the Aldir Blanc National Policy for the Promotion of Culture (PNAB) were essential contributions for the maintenance and encouragement of cultural activities, especially in a scenario marked by the health and economic crisis resulting from the Covid-19 pandemic.

It was observed that, in general, the municipalities of Mato Grosso presented a satisfactory level of execution of resources, reflecting the local commitment to cultural development. However, significant challenges persist that may be related to management, planning and technical training, especially in smaller municipalities, which limits the full use of the potential of these investments.

The municipality of Cáceres stood out positively, configuring itself as an example of good governance and effectiveness in the application of resources, which reinforces the importance of qualified administrative practices for the success of cultural policies, especially due to the concern with the equitable allocation among the various social groups, with reservations of vacancies for affirmative actions and people with disabilities.

The heterogeneity in the application of resources among the municipalities points to the urgent need for complementary policies that promote technical assistance, training and continuous monitoring, ensuring a more efficient and qualified execution of public resources. Such measures would amplify the positive impacts, strengthening the local creative economy and contributing to the diversification and dynamization of the regional economy.

This study contributes to the reflection on the centrality of cultural policies in regional development, emphasizing the importance of continuity, improvement and expansion of these actions. Consolidating culture as the structuring axis of sustainable development and social inclusion strategies in Brazil requires the commitment of public managers and society to promote environments favorable to innovation, collaboration and the appreciation of local talents. The experience of Mato Grosso, especially in the municipality of Cáceres, demonstrates that, with effective management and integrated policies, the creative economy can be a decisive vector for balanced and sustainable territorial development.

REFERENCES

- Australian Government. (1994). Creative nation: Commonwealth cultural policy. Australian Government Publishing Service.
- Brasil. Ministério da Cultura. (2020). Lei Aldir Blanc de apoio à cultura é regulamentada pelo Governo Federal. <https://www.gov.br/pt-br/noticias/cultura-artes-historia-e-esportes/2020/08/lei-aldir-blanc-de-apoio-a-cultura-e-regulamentada-pelo-governo-federal>

- Brasil. (2020a). Lei nº 14.017, de 29 de junho de 2020: Dispõe sobre ações emergenciais destinadas ao setor cultural a serem adotadas durante o estado de calamidade pública. Diário Oficial da União. https://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/L14017.htm
- Brasil. Ministério do Turismo. Secretaria Especial da Cultura. (2020b). Portaria nº 62, de 30 de junho de 2020: Estabelece critérios e procedimentos para a distribuição dos recursos da Lei Aldir Blanc. <https://www.gov.br/cultura/pt-br/assuntos/lei-aldir-blanc/documentos/portaria-n-62-de-30-de-junho-de-2020>
- Brasil. (2022a). Lei Complementar nº 195, de 8 de julho de 2022: Dispõe sobre ações emergenciais destinadas ao setor cultural a serem adotadas em decorrência dos efeitos econômicos e sociais da pandemia da Covid-19. Diário Oficial da União. https://www.planalto.gov.br/ccivil_03/_ato2019-2022/2022/lei/LCP195.htm
- Brasil. (2022b). Lei nº 14.399, de 8 de julho de 2022: Institui a Política Nacional Aldir Blanc de Fomento à Cultura. Diário Oficial da União. https://www.planalto.gov.br/ccivil_03/_ato2019-2022/2022/lei/L14399.htm
- Brasil. (2025). Lei nº 15.132, de 30 de abril de 2025: Altera a Lei nº 8.685, de 20 de julho de 1993 (Lei do Audiovisual), e a Lei nº 14.399, de 8 de julho de 2022 (Lei Aldir Blanc 2); e dá outras providências. Diário Oficial da União. <https://www.in.gov.br/web/dou/-/lei-n-15.132-de-30-de-abril-de-2025-626985094>
- Brasil. Ministério da Cultura. (2011). Plano da Secretaria de Economia Criativa. <https://cultura.rs.gov.br/upload/arquivos/carga20211009/28100934-plano-da-secretaria-da-economia-criativa.pdf>
- Calabre, L. (2009). Política cultural no Brasil: Dos anos 1930 aos anos 2000. FGV.
- Department for Culture, Media and Sport. (1998). Creative industries mapping document. DCMS.
- Instituto de Pesquisa Econômica Aplicada. (2021). A Lei Aldir Blanc e o papel da cultura durante a pandemia da Covid-19 (Nota Técnica nº 79). IPEA. https://www.ipea.gov.br/portal/images/stories/PDFs/nota_tecnica/210422_nt_disoc_n_79.pdf
- Gabriel, G. P., Souza, I. F. C., & Fumagalli, L. A. W. (2019). A economia criativa e a criação de valor compartilhado: O papel destes modelos frente ao atual momento econômico-social. Anais do Simpósio de Pesquisa e Seminário de Iniciação Científica, 1(4).
- Ribeiro, A. L., Silva, T. M. P. da, Amaral, A. C. F. do, Cordeiro, F. A., & Campos, A. E. (2023). Lei Rouanet: Um incentivo fiscal responsável por reduzir a carga tributária, os custos com marketing, com benefícios para sociedade e empresa. Humanidades & Tecnologia (FINOM), 39(1), 244–267.
- Rubim, A. A. C. (2011). Cultura e políticas culturais. Comunicação & Educação, 16(41), 51–63.
- Sebrae. (2025). Economia criativa: O que é e que áreas compreende. SebraePlay. <https://sebraeplay.com.br/content/economia-criativa-o-que-e-e-que-areas-compreende>

Tenório Vieira, A. (2023). Políticas públicas para economia criativa: O papel dos municípios no desenvolvimento local. Appris.

Unesco. (n.d.). Ano Internacional da Economia Criativa para o Desenvolvimento Sustentável. <https://www.unesco.org/pt/articles/ano-internacional-da-economia-criativa-para-o-desenvolvimento-sustentavel>

United Nations Conference on Trade and Development. (2010). Relatório de economia criativa 2010: Economia criativa – uma opção de desenvolvimento viável. UNCTAD. https://unctad.org/system/files/official-document/ditctab20103_pt.pdf