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Analysis of Rapporteur Amendments after Constitutional Amendment No. 126/2022

Análise das Emendas de Relator após a Emenda Constitucional nº 126/2022

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ABSTRACT
The study aims to explore the transformations introduced by Constitutional Amendment (CA) No. 126/2022 to Brazil's budgetary system, assessing its impact on the transparency and publicity of general rapporteur amendments, identified as RP-9. To achieve this, a comparative analysis is conducted between budget data from before and after the amendment's enactment, aiming to understand how the new regulations influence the allocation of public resources. The research examines data obtained from government platforms, such as the Transparency Portal, and considers aspects like accessibility and clarity of the information. It evaluates whether the Amendment has led to improvements in resource management and social oversight, contributing to the debate on balancing parliamentary action and fiscal efficiency. The study reveals that even after CA No. 126/2022, transparency in general rapporteur amendments remains limited. In 2021, a significant discrepancy was observed between committed amounts and outstanding payables. In 2022, consistency improved, though gaps persisted. By 2023, under the Constitutional Amendment's provisions, rapporteur amendments were classified under the RP-2 identifier (discretionary expenditures), which complicated their identification and tracking. The study points out that this new classification does not achieve the desired transparency and that, although CA No. 126/2022 aimed for normative compliance, budgetary practices still retain elements that enable interpretations of a "secret budget." The conclusion emphasizes the need for clearer reforms and rigorous oversight to ensure that the amendments comply with the principles of publicity and transparency, reinforcing accountability in Brazil's budgetary system.
Keywords: Rapporteur Amendments. Public Budget. Transparency.

RESUMO
O estudo tem o objetivo de explorar as transformações introduzidas pela Emenda Constitucional (EC) nº 126/2022 ao sistema orçamentário brasileiro, avaliando o seu impacto sobre a transparência e a publicidade das emendas de relator-geral, identificadas com RP-9. Para isso, realiza-se uma análise comparativa entre dados orçamentários anteriores e posteriores à promulgação da emenda, buscando entender como as novas normas influenciam o processo de destinação dos recursos públicos. A pesquisa examina dados obtidos em plataformas governamentais, como o Portal da Transparência, e considera aspectos como acessibilidade e clareza das informações. Verifica-se se a Emenda proporcionou melhorias na gestão e no controle social dos recursos, contribuindo para o debate sobre o equilíbrio entre a atuação parlamentar e a eficiência fiscal. O estudo revela que, mesmo após a EC nº 126/2022, a transparência nas emendas de relator-geral permanece limitada. Em 2021, observou-se uma discrepância significativa entre valores empenhados e restos a pagar, e, em 2022, uma maior consistência, mas ainda com lacunas. Em 2023, já sob a vigência da Emenda Constitucional, as emendas de relator-geral foram classificadas com o identificador RP-2 (despesas discricionárias), o que dificultou sua identificação e rastreamento. Aponta-se que essa nova classificação não oferece a transparência desejada e que, embora a EC nº 126/2022 tenha buscado conformidade normativa, as práticas orçamentárias mantêm aspectos que permitem interpretações de "orçamento secreto". Conclui-se que são necessárias reformas mais claras e controle rigoroso para assegurar que as emendas respeitem os princípios de publicidade e transparência, reforçando a *accountability* no sistema orçamentário brasileiro.
Palavras-chave: Emendas de Relator. Orçamento Público. Transparência.

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1 INTRODUCTION

Constitutional Amendment (CA) No. 126/2022 brought significant changes to the Brazilian budgetary system, particularly regarding the general rapporteur's amendments. Although widely debated, these amendments have historically been characterized by a lack of transparency, raising concerns about their impact on the allocation of public resources and fiscal efficiency, as well as questions about parliamentary autonomy.

Parliamentary amendments are mechanisms within the Brazilian budget process that allow members of the Legislative Branch to directly influence the allocation of public funds. They are divided into categories such as individual, bench, committee, and rapporteur amendments, each playing a distinct role in the budget process (CGU, 2020). Among these, rapporteur amendments—drafted by the general rapporteur of the budget—play a key role in defining budgetary priorities. Despite their relevance in resource allocation, criticisms related to their lack of transparency and the political nature of their execution highlight the need for reform in the Brazilian budget system (Carnut et al., 2021; Baião et al., 2019).

In December 2022, the Supreme Federal Court (STF) ruled that the parliamentary amendments identified as RP-9 (rapporteur-general amendments) were unconstitutional due to their lack of transparency. However, following the Supreme Court's decision, the National Congress approved CA No. 126/2022, establishing new rules for budget execution, particularly concerning rapporteur amendments. Nevertheless, debates regarding the effectiveness of these measures and their actual impacts on fiscal governance continue to generate discussion.

This study aims to analyze the implications of Constitutional Amendment No. 126/2022 on rapporteur amendments, in order to verify whether the normative changes introduced have effectively contributed to greater transparency. To this end, a comparative analysis will be conducted between the periods before and after the amendment's promulgation, based on budgetary data and reports from oversight bodies, seeking to highlight possible improvements or setbacks in the process of allocating public resources.

Additionally, the study proposes an analysis of data disclosed on government platforms, such as the Federal Government's Transparency Portal, to identify possible patterns in the distribution of resources, as well as inconsistencies between the normative intent of CA No. 126/2022 and budget execution practices. This will include an assessment of the accessibility and clarity of the published information.

Finally, the study will compare the changes observed before and after the promulgation of the Constitutional Amendment, emphasizing the criteria adopted for determining the origin and destination of resources. The comparison will make it possible to verify whether the new legislation has improved the clarity, control, and equity in the allocation of resources derived from rapporteur amendments, resulting in greater transparency and social oversight.

The relevance of this study lies in the importance of rapporteur amendments within the Brazilian budgetary process and their impact on the allocation of public funds. Despite their essential role in defining budgetary priorities, these amendments have faced severe criticism due to the lack of transparency and the political use of their resources.

The STF's decision to declare the rapporteur amendments (previously identified as RP-9) unconstitutional—due to their nontransparent execution—and the subsequent creation of new regulations by the National Congress reinforce the importance of investigating how these normative changes have been applied in practice. Analyzing the implications of this amendment for fiscal governance is crucial, considering ongoing debates about efficiency and transparency in public management. Furthermore, this study contributes to the advancement of knowledge in public administration by providing empirical evidence on how CA No. 126/2022 has affected the transparency of rapporteur amendments, offering academic insights into the relationship between political agents and society through the lens of Agency Theory.

This paper is organized into four additional sections beyond this introduction. The next section presents the theoretical framework, which explores the different types of parliamentary amendments, emphasizing the rapporteur-general amendments—the central focus of the study. This section also connects Agency Theory to rapporteur-general amendments, providing the theoretical foundation for the research. The subsequent section details the methodological procedures, including the analyzed period, data sources, and collection methods. Finally, the paper concludes with the analysis of results and final considerations.

2 THEORETICAL FRAMEWORK

The theoretical framework of this study initially addresses the different types of parliamentary amendments. It then examines the rapporteur-general amendments, highlighting their operation and relevance within the budgetary process. Finally, it discusses Agency Theory, which provides the conceptual foundation for understanding the relationship between agents and principals in the context of budget execution.

2.1 TYPES OF PARLIAMENTARY AMENDMENTS

Parliamentary amendments are instruments of the budgetary process that allow members of the Legislative Branch to directly influence the allocation of public resources, being divided into categories with distinct impacts (CGU, 2020). Individual and bench amendments—constitutionally established and made mandatory by Constitutional Amendments No. 86/2015 and No. 100/2019—are intended to address specific or regional demands. However, they are often associated with clientelistic practices and the prioritization of political interests over the common good (Filho & Soares, 2022; Baião et al., 2019; Almeida, 2021). Committee amendments, in turn, are collective and thematic in nature, directing funds to specific areas according to the activities of legislative committees (CGU, 2020).

Among these modalities, rapporteur amendments—drafted by the general rapporteur of the budget—stand out for their significant influence on the definition of budgetary priorities. Although legitimate, these amendments have been the subject of criticism due to their potential to concentrate power and enable political negotiations that do not necessarily reflect social needs. They also pose challenges to transparency and equity in the allocation of resources (Faria, 2023; Carnut et al., 2021).

2.2 RAPPORTEUR-GENERAL AMENDMENTS

Rapporteur-general amendments have become a controversial issue in the Brazilian political landscape, especially concerning the so-called "secret budget." Originally, these amendments served to correct technical errors or omissions in the budget bill; however, over time, they began to incorporate discretionary expenditures, expanding the general rapporteur's power over the allocation of public funds.

According to Giacomoni (2023), the general rapporteur's discretion has become a key element in Brazil's budgetary structure, particularly following the emergence of substantive amendments that went beyond purely technical adjustments. By assuming this centralizing function, the general rapporteur came to control large volumes of resources without the level of transparency and formal oversight required by law, consolidating what became popularly known as the "secret budget." The author points out that this practice has its roots in a normative imbalance, in which the general rapporteur holds broad authority to choose which projects will receive funding—often without clear criteria—thereby disregarding fundamental principles such as publicity and impersonality (Giacomoni, 2023).

The use of these amendments, initially poorly regulated, raised concerns about the lack of transparency and impartiality in resource allocation. The absence of clear rules allowed them to be used to benefit specific interests at the expense of equitable and transparent distribution.

This regulatory gap facilitated the consolidation of the "secret budget," characterized by opacity in the selection and approval of demands, violating principles of impersonality and equity (Faria, 2023; Carnut et al., 2021).

In 2020, the Primary Result Identifier RP-9 was created for rapporteur-general amendments in an effort to enhance transparency regarding these allocations. However, even with this mechanism, difficulties persisted in identifying the true sponsors of the requests and the criteria used to meet them. The Federal Court of Accounts (TCU) had already pointed out the lack of objective criteria in the distribution of funds, which undermines budgetary governance and raises doubts about impartiality in resource allocation (TCU, 2022).

In 2021, the Supreme Federal Court (STF) was petitioned to assess the constitutionality of these amendments, primarily due to the lack of publicity surrounding their execution. As a result, the Court temporarily suspended the execution of RP-9 funds, marking a turning point in the debate over the legality and transparency of rapporteur-general amendments (STF, 2021).

Thus, the rapporteur-general amendments, which were initially intended for technical adjustments, have evolved into instruments of political power concentration, generating criticism about their impact on democratic governance and the lack of transparency in the allocation of public resources. This process underscores the importance of reforms that promote greater clarity and accountability in budget execution, with the aim of strengthening accountability—understood as the duty of public agents to explain and justify their actions, assume responsibility, and face sanctions in cases of misconduct—and ensuring a fairer and more efficient allocation of public funds (Bassi, 2023; Conti, 2022).

According to the literature, implementing a more transparent budgetary system could contribute to improving public governance by reducing opportunities for corruption and clientelism. The disclosure of budgetary data and the increased participation of civil society in resource oversight are seen as fundamental elements in building more efficient and responsible public management (Citro et al., 2021).

With regard to rapporteur amendments, the first resolutions governing the operation of the Joint Budget Committee (CMO) sought to limit the rapporteurs' power to propose and approve amendments to budget bills. The general rapporteur holds considerable authority in drafting key reports and in reviewing and modifying opinions on proposed amendments. In this context, it seemed reasonable that only amendments aimed at correcting errors or omissions—as well as technical or legal adjustments—should fall under the rapporteur's responsibility

(Giacomoni, 2023).

It is worth noting that this type of parliamentary amendment does not have constitutional status, unlike other types. Its first legal recognition appeared in the Budget Guidelines Law for the preparation of the 2020 budget (Law No. 13,898/2019; Brazil, 2019b), regulated by Resolution No. 2/2021-CN, which amended Resolution No. 1/2006-CN (Chamber of Deputies, 2021). Pacelli (2024) argues that the term “secret budget” is not entirely appropriate, as it conveys the idea of something confidential or hidden, which does not reflect reality since the amounts are traceable through the Federal Government’s Transparency Portal, identified by the RP-9 code, and include qualitative and quantitative details as well as information on beneficiaries. However, the author warns that a more accurate term would be “amendment without criteria” or “rapporteur’s discretionary amendment,” since the names of the members of Congress whose requests were granted are not publicly disclosed—such information remains with the rapporteur, unless the parliamentarian voluntarily decides to make it public.

In any case, in December 2022, the Supreme Federal Court (STF) declared the rapporteur-general amendment provision unconstitutional within the scope of the Allegations of Violation of a Fundamental Precept (ADPFs) Nos. 850, 851, 854, and 1014. According to the Court’s decision, the budgetary practice should be limited solely to the correction of errors and omissions. It is important to note that, despite the STF ruling, Article 5, §1, of Constitutional Amendment No. 126/2022 (Brazil, 2022)—issued after the decision—authorized the general rapporteur to propose amendments to expand budget appropriations for the 2023 fiscal year.

Therefore, in response to the STF’s ruling declaring RP-9 amendments unconstitutional, the National Congress approved Constitutional Amendment No. 126/2022. The main purpose of this amendment was to ensure the continuation of certain budget allocation practices by the general rapporteur, setting a ceiling of R$9.85 billion for the presentation of amendments in 2023, as established in Article 8 of the amendment. Additionally, CA No. 126/2022 provided guidance for the transition period between administrations, granting the general rapporteur some flexibility in the distribution of budgetary appropriations. Although the amendment represents an important milestone in the budgetary process, its real impacts on fiscal governance and resource allocation practices—particularly concerning transparency and the criteria applied—remain the subject of debate, reflecting the normative and political complexities surrounding the role of the general rapporteur in the Brazilian budget process.

2.3 AGENCY THEORY AND PARLIAMENTARY AMENDMENTS

Agency Theory, developed by Jensen and Meckling (1976), examines the relationship between principals and agents, highlighting conflicts of interest that arise when agents may act in their own favor to the detriment of collective interests. In the public sector, legislators act as agents of society, bearing the responsibility of allocating resources in pursuit of the common good.

However, in practice, electoral interests, political negotiations, and dependency relationships with the Executive Branch can distort this purpose (Carnut et al., 2021; Bonfim & Sandes-Freitas, 2019). Rapporteur-general amendments exemplify this scenario, as they allow the rapporteur to centralize resource allocation and use it as a tool for political bargaining, thereby increasing the risks of opportunistic behavior and low transparency (Soares et al., 2020; Baião et al., 2018).

From this perspective, Agency Theory underscores the need for robust mechanisms of accountability and active transparency—understood as the proactive disclosure of information of public interest without requiring formal requests. Transparency portals are an example of such practice, as they help reduce information asymmetries, prevent the misuse of public resources, and strengthen democratic governance (Citro et al., 2021; Zucolotto et al., 2015).

3. METHODOLOGY

This study analyzes the changes introduced by Constitutional Amendment No. 126/2022 to rapporteur amendments and evaluates their implications for the transparency of the Brazilian budget process. To achieve this, primary sources were examined, including Constitutional Amendment No. 126/2022 itself, budget laws, and reports available on the websites of the Chamber of Deputies and the "Fala.BR" portal, accessed through the Freedom of Information Act (Lei de Acesso à Informação – LAI). These sources provided data on rapporteur amendments before and after the enactment of CA No. 126/2022, allowing for an analysis of the structure, purpose, and allocation of these budgetary resources.

The data analysis was structured into two main stages. The first involved examining CA No. 126/2022 in terms of the public disclosure of rapporteur amendments. This stage sought to understand how the amendment influenced the public availability of information related to rapporteur amendments, assessing whether there was an increase in transparency or changes in disclosure practices. This analysis included the collection of data regarding allocation processes available on transparency portals.

The second stage focused on identifying patterns in resource distribution. This stage aimed to detect possible patterns or distortions in the allocation of funds from rapporteur amendments. Variables such as the destination of funds, priority areas of application, and the amounts allocated to different regions or sectors were analyzed. Possible discrepancies between the normative intent of CA No. 126/2022 and actual budgetary practices were also investigated through the cross-referencing of public data and the review of technical and financial reports.

To assess the disclosure of rapporteur amendments following the promulgation of Constitutional Amendment No. 126/2022, data on parliamentary amendments available in the Federal Government's Transparency Portal were consulted, covering the years 2021, 2022, and 2023. The year 2021 was included to provide a baseline prior to the amendment's enactment, while 2022 marks the year of its implementation (despite its approval in December), and 2023 represents the first full fiscal year following the amendment.

Additionally, for the analyzed period, data from the Federal Government's Transparency Portal—specifically from the parliamentary amendments dashboard—were consulted to assess the committed amounts across different types of parliamentary amendments, enabling a comparative and representative analysis.

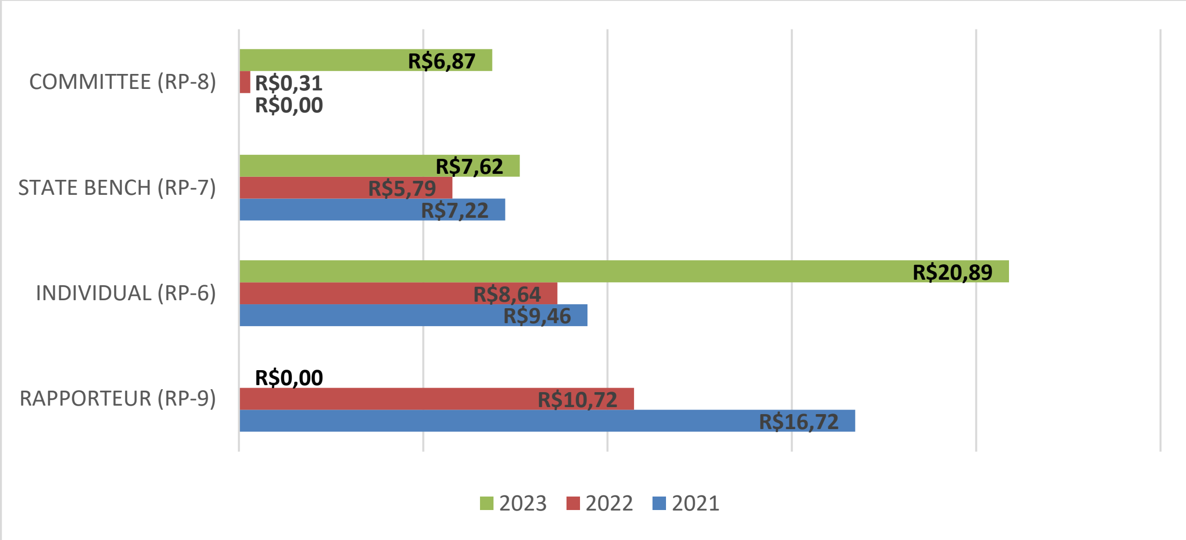
4 RESULTS ANALYSIS

The analysis of results is divided into four sections to facilitate understanding. Initially, a general overview of parliamentary amendments to the Federal Budget (Orçamento Geral da União) is presented. Subsequently, three subsections address the analysis of rapporteur-general amendments for the fiscal years 2021, 2022, and 2023.

4.1 Parliamentary Amendments to the Federal Budget

The first analysis concerns the committed amounts (valores empenhados) of parliamentary amendments between 2021 and 2022, broken down by type, as shown in Figure 1. The data reveal that, in both 2021 and 2022, rapporteur amendments were the most frequently used, accounting for 50% and 42% of total allocations, respectively. However, in the 2023 fiscal year, there are no recorded data regarding rapporteur-general amendments identified under the RP-9 classification.

Figure 1
Parliamentary Amendments to the Federal Budget – 2021 to 2023 (Amounts in billions of BRL).



Note: Author's elaboration based on data available from the Federal Government's Parliamentary Amendments Transparency Portal.

4.2 Rapporteur-General Amendments in 2021

Next, in order to compare the disclosure of rapporteur-general amendments before and after Constitutional Amendment (CA) No. 126/2022, data from the years 2021, 2022, and 2023 were analyzed. The data for the 2021 fiscal year are presented in Table 1.

Table 1

Rapporteur-General Amendments in 2021 (Amounts in BRL).

Committed Amount	Settled Amount	Paid Amount	Outstanding Payables Registered	Outstanding Payables Canceled	Outstanding Payables Paid	Program
204.814.380,00	199.999.820,00	199.999.820,00	9.629.120,00	2.102.650,00	2.711.910,00	**032 – Executive Branch Management and Maintenance Program**
145.000.000,00	114.695.630,00	114.695.630,00	60.608.750,00	26.240.050,00	4.064.320,00	**2214 – New Social Security**
5.000.000,00	-	-	10.000.000,00	-	5.000.000,00	**2208 – Applied Technologies, Innovation, and Sustainable Development**
23.120.570,00	-	-	46.241.130,00	8.317.820,00	14.802.750,00	**5033 – Food and Nutritional Security**
6.617.909.590,00	2.287.753.320,00	2.287.551.960,00	11.073.047.920,00	146.255.210,00	2.527.459.290,00	**MU – Multiple**
115.071.510,00	9.336.720,00	8.800.940,00	234.846.290,00	20.941.330,00	63.024.090,00	**1040 – Land Governance**
89.685.430,00	4.708.080,00	4.708.080,00	236.401.500,00	3.766.650,00	23.007.290,00	**2222 – Basic Sanitation**
3.363.401.000,00	7.014.200,00	5.577.590,00	8.408.536.100,00	140.949.160,00	1.668.721.050,00	**2217 – Regional, Territorial, and Urban Development**
105.564.120,00	37.299.830,00	37.299.830,00	169.849.230,00	431.980,00	34.511.680,00	**5018 – Specialized Health Care**

Committed Amount	Settled Amount	Paid Amount	Outstanding Payables Registered	Outstanding Payables Canceled	Outstanding Payables Paid	Program
4.499.465.230,00	3.625.887.190,00	3.625.887.190,00	1.766.062.650,00	300.000,00	854.371.480,00	**5019 – Primary Health Care**
254.616.830,00	595.700,00	595.700,00	563.763.790,00	50.146.780,00	148.152.810,00	**5026 – Sports**
357.993.690,00	4.601.590,00	3.825.880,00	841.657.120,00	3.726.600,00	217.119.710,00	**6012 – National Defense**
937.966.870,00	105.043.350,00	103.282.990,00	2.262.547.790,00	14.553.350,00	552.877.070,00	**1031 – Sustainable Agriculture**
16.719.609.220,00	**6.396.935.430,00**	**6.392.225.610,00**	**25.683.191.390,00**	**417.731.580,00**	**6.115.823.450,00**	

Note: Author's elaboration based on data available from the Federal Government's Parliamentary Amendments Transparency Portal.

Based on the data obtained, it is possible to observe that in 2021 a total of BRL 16.7 billion was committed in the Federal Budget under rapporteur-general amendments, with the most significant amounts allocated to the following programs: Multiple, Regional, Territorial, and Urban Development, and Primary Health Care. Of this total, only BRL 6 billion was settled. It is noteworthy that the amounts recorded as Restos a Pagar (outstanding payables) exceeded the committed amounts, both in the overall total and across several programs. The most significant case was Program 2217 – Regional, Territorial, and Urban Development, which had BRL 3 billion in commitments and BRL 8.4 billion registered as Restos a Pagar (outstanding payables).

4.3 Rapporteur-General Amendments in 2022

In 2022, the year of the promulgation of Constitutional Amendment (CA) No. 126/2022, as detailed in Table 2, a total of BRL 8.6 billion was committed. The most significant amounts were allocated to the following programs: Primary Health Care, Multiple, and Social Protection within the Unified Social Assistance System.

Table 2

Rapporteur-General Amendments in 2022 (Amounts in BRL).

Committed Amount	Committed Amount	Committed Amount	Committed Amount	Committed Amount	Committed Amount
18.208.770,00	7.869.820,00	18.547.720,00	3.000.000,00	2.869.820,00	**1040 – Land Governance**
205.266.000,00	28.371.650,00	284.905.120,00	4.637.750,00	99.731.920,00	**2217 – Regional, Territorial, and Urban Development**
2.304.000,00	-	4.608.000,00	-	-	**2218 – Risk and Disaster Management**
51.622.220,00	263.670,00	70.551.410,00	5.663.430,00	26.683.560,00	**2219 – Urban Mobility**
2.480.000,00	-	3.635.880,00	-	1.324.120,00	**2222 – Basic Sanitation**
146.768.890,00	13.126.940,00	209.839.800,00	21.616.070,00	35.828.040,00	**5011 – Quality Basic Education**
60.712.370,00	54.868.190,00	6.720.720,00	31.810,00	5.379.530,00	**5013 – Higher Education: Undergraduate, Graduate, Teaching, Research, and Extension**
24.636.920,00	3.136.740,00	37.638.270,00	-	5.362.080,00	**5018 – Specialized Health Care**

Committed Amount	Committed Amount	Committed Amount	Committed Amount	Committed Amount	Committed Amount
4.108.006.600,00	4.046.234.120,00	77.771.480,00	-	45.773.490,00	**5019 – Primary Health Care**
188.045.600,00	36.685.460,00	210.196.620,00	47.943.470,00	45.377.730,00	**5026 – Sports**
959.741.420,00	619.829.640,00	439.314.030,00	2.801.540,00	237.707.980,00	**5031 – Social Protection within the Unified Social Assistance System (SUAS)**
8.040,00	8.040,00	-	-	-	**5033 – Food and Nutritional Security**
82.115.280,00	2.050.970,00	112.398.380,00	-	47.775.880,00	**6011 – Cooperation for National Development**
2.791.025.710,00	2.273.190.770,00	809.078.330,00	13.006.920,00	256.033.270,00	**MU – Multiple**
8.640.941.810,00	**7.085.636.020,00**	**2.285.205.770,00**	**98.701.000,00**	**809.847.420,00**	

Note: Author's elaboration based on data available from the Federal Government's Parliamentary Amendments Transparency Portal.

4.4 Rapporteur-General Amendments in 2023

In 2023, as previously mentioned, no commitments or payments were recorded for rapporteur-general amendments, in accordance with the Supreme Federal Court's (STF) decision, which, at the end of 2022, suspended the execution of such amendments.

In this context, the analysis of the text of Constitutional Amendment No. 126/2022 reveals that its purpose was to establish rules for the presidential transition, applicable to the 2023 Annual Budget Law (LOA). The text of CA No. 126/2022 provides the following:

> *Article 8. The general rapporteur of the 2023 Budget Bill is hereby authorized to propose amendments for actions aimed at implementing public policies, up to the amount of BRL 9,850,000,000.00 (nine billion, eight hundred and fifty million reais), classified in accordance with subparagraph b of item II of §4 of Article 7 of Law No. 14,436, of August 9, 2022.*

The reference to the classification of these amounts refers to another piece of legislation and is not explicit about the exact method for classifying rapporteur-general amendments. However, when analyzing the broader context, it becomes clear that these amendments began to be classified as RP-2 (discretionary expenditures) instead of RP-9 (rapporteur amendments), indicating a change in their categorization.

To analyze the execution of rapporteur-general amendments in 2023, following Constitutional Amendment No. 126/2022 and the STF decision, a request for information was submitted to the Ministry of Planning and Budget (MPO) through the Freedom of Information Act (Lei de Acesso à Informação – LAI). The purpose was to verify whether any execution of such amendments occurred in 2023, considering that CA No. 126/2022 had established financial provisions for that fiscal year, despite the Supreme Court's ruling.

In its response, received on June 7, 2024, the MPO clarified that, due to the STF decision, the 2023 Budget Law does not identify Rapporteur-General Amendments, previously known as "RP-9." In addition, the Ministry provided the following information:

> *Until 2022, these amendments were classified, based on the Budget Guidelines Law (Lei de Diretrizes Orçamentárias – LDO) approved for the fiscal year, under the Primary Result Identifier RP-9 — Discretionary Primary Expenditure, arising from rapporteur-general amendments to the Annual Budget Bill (PLOA), excluding those of a technical nature, which were considered in the calculation of the primary result (RP).*
>
> *In the 2023 fiscal year, however, Article 8 of Constitutional Amendment No. 126/2022 authorized the rapporteur of the Budget Bill (PLOA) to introduce amendments totaling BRL 9.8 billion. This amount was included in the 2023 Annual Budget Law (LOA) under the RP-2 classification — Discretionary Expenditures — as established by that provision.*
>
> *It is important to clarify that, within the budgetary structure of that fiscal year, it was not possible to identify those parliamentary amendments classified as RP-2, since that classification, as set forth in §4 of Article 7 of the 2023 Budget Guidelines Law (LDO 2023), applied only to RPs 6, 7, and 8 — Individual, Bench, and Committee amendments, respectively. Therefore, amendments classified as RP-2 were only distinguishable from other RP-2 appropriations due to their origin in the National Congress. For this reason, data from the Joint Committee on Plans, Public Budgets, and Oversight (Comissão Mista de Planos, Orçamentos Públicos e Fiscalização – CMO) must be consulted to identify the congressional origin of such amendments, which can be accessed through the following CMO link: https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa/2023/tramitacao/consulta-autografo.*
>
> *It should also be noted that the appropriations classified as RP-2 amendments were not subject to any requirement for the identification of beneficiaries or for the indication of priorities by the author of the amendment, as stipulated in Articles 74 and 79 of the 2023 LDO and Article 1 of Interministerial Ordinance MPO/MGI/SRI-PR No. 1, dated March 3, 2023. Thus, these appropriations were exempt from any identification of amendment origin, and the identification mentioned earlier occurred solely for purposes of compliance control.*
>
> *Regarding the 2024 budget, item II of §4 of Article 7 of Law No. 14,791 (LDO 2024), dated December 29, 2023, established, in addition to RP-2, the RP-3 classification — Discretionary Expenditures under the Growth Acceleration Program (Novo PAC).*
>
> *Therefore, as in the previous fiscal year, it is not possible to identify parliamentary amendments classified as RP-2 or RP-3, since, according to §4 of Article 7 of the 2024 LDO, differentiation applies only to RPs 6, 7, and 8. The RP-2 and RP-3 classifications differ from other appropriations with the same identifiers only in terms of their origin in the National Congress, which can also be verified through the CMO database: https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa/2024/tramitacao/consulta-autografo.*
>
> *Finally, in response to the original inquiry, it is informed that as of 2023, the RP-9 amendment mechanism ceased to exist, along with any related classification identifiers.*

Therefore, the response indicated that, in 2023, it was not possible to identify those amendments classified as RP-2, since such classification did not distinguish rapporteur amendments from other discretionary budget appropriations, except for their origin in the National Congress. To trace these amendments, it would be necessary to consult the information available from the Joint Committee on Plans, Public Budgets, and Oversight (Comissão Mista de Planos, Orçamentos Públicos e Fiscalização – CMO). The RP-2 appropriations did not require the identification of beneficiaries or the indication of priority order, which made the detailed monitoring of these amendments even more difficult.

Upon verifying the web address provided by the Ministry of Planning and Budget (MPO) to access the complete data, it was found that the system redirects users to a Microsoft Access database, but without guidance on how to use or extract data—representing a significant obstacle to transparency.

After extracting the data from this database, the information was processed and analyzed. It was then possible to determine the amounts corresponding to the rapporteur-general amendments that were processed under the RP-2 classification in 2023 during the approval of the Annual Budget Law, as shown in Tables 3 and 4.

Table 3

Autograph Query – Appropriation-Type Amendments (Amounts in BRL).

Author	Amount
Deputy Roberto Alves (REPUBLICANOS/SP)	14.133.321,00
Senator Marcelo Castro (MDB/PI)	98.653.752.836,00
Grand Total	**98.667.886.157,00**

Note: Author’s elaboration based on data available from the Autograph Query System – Microsoft Access Database. The amounts presented include cancellations and additions to existing appropriations.

Table 4

Autograph Query – Reallocation-Type Amendments (Amounts in BRL).

Author	Amount
Deputy Carlos Henrique Gaguim (UNIÃO/TO)	-179.376.430,00
Deputy Rui Falcão (PT/SP)	-299.180.055,00
Deputy AJ Albuquerque (PP/CE)	-126.232.609,00
Senator Confúcio Moura (MDB/RO)	-
Senator Marcelo Castro (MDB/PI)	-37.277.301.924,00
Senator Plínio Valério (PSDB/AM)	-
Senator Rodrigo Cunha (UNIÃO/AL)	-20.000.000,00
Grand Total	**- 37.902.091.018,00**

Nota: Author’s elaboration based on data available from the Autograph Query System – Microsoft Access Database. The amounts presented include cancellations and additions to existing appropriations.

The data were divided into two tables for better visualization: the first presents the amounts related to Appropriation-Type Amendments, while the second shows the values of Reallocation-Type Amendments. According to the Federal Budget Amendments Manual (Chamber of Deputies, 2023), appropriation amendments propose an increase or inclusion of budget appropriations within a specific program of the Annual Budget Bill (PLOA), using resources from the cancellation of allocations from the Resource Reserve or other sources defined in the Preliminary Report. Reallocation amendments, on the other hand, propose an increase or inclusion of appropriations in a PLOA program exclusively through the cancellation of allocations already included in the budget bill, except those in the Contingency Reserve (Chamber of Deputies, 2023).

It is noteworthy that the amounts processed as rapporteur-general amendments under RP-2, presented in Tables 3 and 4, exceed the limits established by Constitutional Amendment No. 126/2022, which set a ceiling of BRL 9.85 billion. This discrepancy suggests possible inconsistencies in the disclosed data, undermining the transparency of public information. It is also possible that part of this difference results from internal reallocations that do not represent a net increase in expenditures but rather budgetary adjustments, whereas the BRL 9.85 billion ceiling refers specifically to authorized additional appropriations. Nevertheless, the lack of sufficient detail prevents confirmation of this hypothesis and weakens the clarity of the data.

Similarly, the data related to Senator Marcelo Castro (MDB/PI), the budget rapporteur, indicate appropriation amounts totaling BRL 98.65 billion and reallocation amounts of BRL 37.2 billion. It is unclear whether these figures correspond to actual allocations made by the rapporteur or if they include both cancellations and additions of appropriations. This ambiguity reinforces the need for greater precision and transparency in the disclosure of such information.

Furthermore, despite the STF's decision to suspend the use of these amendments, they continued to be processed in 2023, albeit in an adapted form. This scenario raises questions about the continued existence of a "secret budget" and reinforces the relevance of the conflict outlined by Agency Theory, since politicians, as agents, fail to ensure transparency in the management of resources ultimately intended to serve the population, which acts as the principal.

Moreover, the opacity surrounding these amendments is evident. Following the promulgation of CA No. 126/2022, rapporteur amendments began to be recorded as discretionary expenditures (RP-2), which hindered the tracking of such information through transparency portals. In addition, the data provided by the Legislative Branch, besides being difficult to access and interpret, fail to guarantee effective transparency, thereby limiting social oversight over the use of public funds.

Lastly, in ADPF No. 854/2024, the Supreme Federal Court (STF) determined that the Office of the Comptroller General (CGU) should prepare an analysis of the ten municipalities most benefited by parliamentary amendments in relation to their population, covering the years 2020 to 2023. To assess whether the report addressed the specific aspects introduced by CA No. 126/2022—particularly the processing of rapporteur amendments under the RP-2 identifier (discretionary expenditures)—a request for the complete document was submitted under the Freedom of Information Act (LAI) on September 18, 2024. The CGU fulfilled the request and made the full report available on October 18, 2024. However, the information presented suggests that it may be a preliminary version, given that Justice Flávio Dino, rapporteur of the case, set November 11, 2024, as the final deadline for submission.

The analysis of this report revealed, in the "Results" section, that "Table 1 – History of markers used to identify parliamentary amendments" makes no mention of the RP-2 identifier for rapporteur amendments in the 2021–2023 fiscal years. A detailed review of the remaining 300-plus pages of the report was also conducted to identify any reference or analysis related to RP-2 amendments, but no additional evidence was found. The report focused primarily on information concerning special transfers—a type of individual parliamentary amendment popularly known as "PIX amendments."

5 FINAL CONSIDERATIONS

Constitutional Amendment No. 126/2022, among other aspects, was drafted in response to the Supreme Federal Court's (STF) suspension of rapporteur amendments, aiming to adjust the legal framework to allow their continuation within the parameters required by the Court. This study sought to investigate the implications of this amendment and to assess whether the normative changes effectively promoted greater transparency and accountability.

The analysis, however, revealed that monitoring rapporteur amendments after CA No. 126/2022 remains a challenge. The difficulties in identifying and processing data related to these amendments reinforce the limitations of the current system in ensuring full transparency. In 2021, it was observed that the amounts recorded as Restos a Pagar (outstanding payables) exceeded the committed expenditures, while in 2022 the settled amounts approached the committed ones, reflecting greater consistency but without fully eliminating transparency gaps. CA No. 126/2022 proposed classifying rapporteur amendments under the RP-2 identifier—a definition confirmed by the Ministry of Planning and Budget—yet this classification was not sufficiently clear, which contributed to the lack of visibility regarding these amounts, even for the Office of the Comptroller General (CGU).

Additionally, Bill No. 2923/2023 was introduced in the Chamber of Deputies with the aim of increasing transparency in rapporteur amendments for the 2023 fiscal year. The proposal of this bill reinforces that the findings of this study align with current and legitimate concerns surrounding the issue. Nevertheless, the fact that the bill remains stalled in committee as of 2025 illustrates the institutional difficulties in implementing effective reforms in this area.

The findings of this research corroborate the criticisms raised by authors such as Bassi (2023), by demonstrating that CA No. 126/2022 did not resolve the transparency gap identified by the Supreme Federal Court. On the contrary, the reclassification of rapporteur amendments under the RP-2 identifier—without requirements for specifying beneficiaries or priorities—made their tracking even more difficult, compromising visibility and oversight by civil society and control bodies. This finding reinforces the theoretical contribution of this study by demonstrating, through empirical data, that the attempt at normalization did not result in greater clarity or control over resource allocation.

Furthermore, this study has limitations, particularly regarding possible inaccuracies in the information disclosed and gaps in the updating of government data portals, which may not reflect the full scope of rapporteur-general amendment allocations. These limitations open avenues for further research exploring not only alternative ways of accessing information—including through ongoing judicial proceedings in the Supreme Federal Court—but also the role of civil society in monitoring these resources and the comparative analysis of their application across different levels of government. It is also suggested that future research employ methodologies such as intergovernmental comparative analyses, quantitative techniques for identifying allocation patterns, and qualitative approaches involving managers and oversight institutions, all of which could enhance understanding of the challenges surrounding transparency and accountability.

Based on the evidence gathered, it can be concluded that CA No. 126/2022 served as a mechanism to conceal the amounts related to rapporteur-general amendments in 2023, keeping them lacking in transparency. In this regard, the situation was even more problematic than before, when the main difficulty lay in identifying the member of Congress responsible for the amendment. At that time, however, monitoring remained possible through the RP-9 primary result identifier. The current scenario undermines not only accountability and the constitutional principles of traceability, comparability, and publicity set forth in Article 163-A of the 1988

Federal Constitution but also enables the persistence and refinement of practices akin to the so-called "secret budget," reinforcing the existence of an agency conflict among political agents in the management of the public budget.

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