

Public expenditures for agriculture A retrospective

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Introduction

This article is part of the celebrations of the 150th anniversary of the Ministry of Agriculture, Livestock and Food Supply (Mapa); its purpose is to show a small part of the Ministry's history through expenditures and priorities over the years. Great changes took place over time, both in terms of improving traditional instruments, as in the creation of new ways of operating in face of complex and dynamic conditions, such as the Brazilian agriculture. An overview of these changes will be presented and previous studies about government expenditures will be used as resources (GASQUES, 2004; GASQUES; VILLA VERDE, 1991, 2003).

This study also reflects the concern of organizing, systemizing and updating information about government expenditures. First we will present a series of information that are practically unpublished, as they are part of the early days of the ministry. Later, data that has been unpublished show expenditures and their priorities over the last years.

They are important as they show the form and the amount of resources allocated to policies and programs throughout time. It was not always possible to present data in detail, given the very concept of the expenditures and how they are organized. Without doubt that recent years show there was a huge improvement of

how government expenditures with Brazil are carried out and monitored.

Data employed

The basic publication from where most information used in this study is the Federal Government Balance Sheet (1935–2009). According to information we were given, this publication first came out in 1874, as the Revenue and Expenditure Balance Sheet of the Empire, and was in effect for the period 1822–1889. Later it was called the Fiscal Year Balance Sheet and Report – Report of the General Controller of the Republic of Brazil. In 1933, it was called General Balance Sheet of the Federal Government.

The study began with the Report of the General Controller of the Republic of Brazil – Accounts of Fiscal Year 1924, published by *Imprensa Nacional*, in Rio de Janeiro, in 1925 (BRASIL, 1925). In this issue up to the 1934 Balance Sheet, amounts were shown at the currency of the time, in real and in gold. Balance Sheet registered expenditures with gold for the last time in 1934. In 1924 gold was converted into paper Money; the average rate for the fiscal year was gold 1\$ = paper 4\$500 (each real in gold corresponds to four thousand and five hundred réis in paper). For this study it was not necessary to make those conversions as different currencies were not involved, and gold and

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paper money were added to obtain total share of a cost under general expenditures.

Since the beginning, balance sheets were appended with Financial Reports, where public accounts were studied in depth. These reports were signed by the minister of Finance, and stand out in 1891, when the minister was Ruy Barbosa. He was concerned with the situation of Federal Government's account, and that is how the report about the financial situation was implemented: "The imbalance between revenue and expenditure is a chronic infirmity in our national existence" (BRASIL, 1891, p. 11). There are yet other interesting studies authored by Ruy Barbosa about taxation, and notes about smuggling at the borders, especially at the North of Brazil.

The concept of expenditure applied is that of executed expenditure. It corresponds to expenditures actually undertaken and paid by Federal Government. In their formation, it corresponds not only to budgeted expenditure, but also those approved during the fiscal year via pertinent legal instruments. Additional clarification about this matter will be provided as necessary under this study.

In recent years and until 2009, which is the last year addressed, the General Balance Sheet of Federal Government was maintained, as well as information obtained from the Financial Administration Integrated System of the Federal Government (Siafi).

In the case of information that had to be obtained from other sources, these will be quoted in the text. It was not always possible to include all the years of a certain period, as some information was not obtained for lack of information, publication or for another reason.

Early balance sheets are published by the Ministry of Finance (MF), and over the last years, by its Secretariat of National Treasury (STN). Part of the older information survey was carried out at the ministry's Central Library in Brasília. Recent data was obtained from Siafi (2010).

Expenditures of the Ministry of Agriculture and Federal Government in a historic context

In the years 1870–1871, the recording of the composition of Federal Government's expenditures, through the ministries of that time, show they were seven, as shown in Table 1. These years were under the period of the Empire of Brazil that was established in 1822, when the Colonial period ended, until 1899. Three ministries had higher priority in that period: the Ministry of Finance, with 38.83% of Federal Government's resources; Ministry of War, with 18.53%; and the Ministry of Agriculture, with 17.67%.

Strictly speaking, the name Ministry of Agriculture was created many years after it as created by Imperial Decree no. 1,067, of July 28, 1860 (BRASIL, 1860). The ministry was created as the State Secretary of Agriculture Business, Commerce and Public Works, and became the Ministry of Agriculture, Industry and Commerce in 1909, by Decree no. 7,501, of August 12, 1909. Hence, the name Ministry of Agriculture will be used for all periods just to facilitate the presentation.

The evolution of the structure, its attribution and names is shown in a summary append-

Table 1. Expenditures per ministry in the period 1870–1871.

Ministry	Amounts (thousands of réis)	Share (%)
Home Affairs (formerly Empire)	4,708,500.41	4.54
Justice	3,616,030.16	3.49
Foreign Affairs (formerly Foreigners)	1,100,385.34	1.06
Navy	12,854,670.91	12.40
War	19,210,732.34	18.53
Agriculture	18,323,196.94	17.67
Finance	40,260,776.64	38.83
Deposits	3,598,841.88	3.47
Total	103,673,134.62	100.00

Source: Brasil (1925).

ed to this article. There is also a significant work organizing changes made to the structure and attributions that took place in the ministry since it was created, carried out by the National Agriculture Library (BINAGRI, 2010). This research is in a CD filed with Mapa's library.

An almost complete part of the ministry's period for the Empire period is shown in Table 2, from 1870 to 1887. Early in this period, the ministry was 10 years old. In this period, the currency was Mil Réis, effective from the ear-

ly Colonization period (early 16th century) until October 30, 1942 (BANCO CENTRAL DO BRASIL, 2007).

Table 2 shows that Mapa's share in Federal Government costs was 17.67% in 1870–1871, and 29.49%, in 1884–1885. Reports on those years did not break down costs in manner that made it possible to see how expenditures were made. The statement was just published by each ministry.

Table 2. Share of expenditures of the Ministry of Agriculture in Federal Government expenditures.

Regime	Year	Ministry of Agriculture ⁽¹⁾	Federal Government ⁽¹⁾	Share (%)
Empire	1870–1871	18,323,196.94	103,673,134.65	17.67
Empire	1871–1872	21,824,214.24	105,151,819.88	20.75
Empire	1872–1873	25,352,071.66	127,322,504.78	19.91
Empire	1873–1874	26,098,415.75	128,118,337.30	20.37
Empire	1874–1875	26,517,863.12	133,252,048.13	19.90
Empire	1875–1876	29,248,663.06	133,441,856.14	21.92
Empire	1876–1877	33,367,804.82	143,691,510.56	23.22
Empire	1877–1878	42,116,040.18	161,379,170.20	26.10
Empire	1878–1879	47,490,746.79	190,152,454.78	24.98
Empire	1879–1880	41,717,066.18	166,957,236.75	24.99
Empire	1880–1881	36,798,932.43	152,524,588.28	24.13
Empire	1881–1882	37,334,552.55	156,749,546.46	23.82
Empire	1882–1883	43,259,316.23	165,649,758.11	26.11
Empire	1883–1884	47,878,165.86	165,119,884.83	29.00
Empire	1884–1885	50,154,614.92	170,070,596.45	29.49
Empire	1885–1886	43,135,142.32	167,819,347.96	25.70
Empire	1886–1887	68,196,081.02	260,301,689.59	26.20
Republic	1890	66,168,863.71	220,645,874.46	29.99
Republic	1891	73,294,892.38	220,592,463.58	33.23
Republic	1892	86,141,849.10	279,280,534.89	30.84

⁽¹⁾ Amounts in thousands of réis.
Source: Ministry of Finance (BRASIL, 1997).

The table shows that in the first 3 years of the Republic, Ministry of Agriculture was also given high priority. Its share in Federal Government expenditures reached 30.84% in 1892. After that year, information was discontinued and restarted in 1909, to continue by combining expenditures with gold and paper until 1926 (Table 3). From this year on, expenditures were only shown as Paper. Table 3 shows these data for the period 1909–1940, as expenditures of the Ministry of Agriculture and Federal Government, as well as the share of the Ministry of Agriculture.

Since 1926, other ministries started to share resources. In that year, it is registered that the Ministry of Transport and the Ministry of Finance had a share of 61.49% of Federal Government expenditures.

In 1936, the Ministries of Education and Labor were created, representing together only 5.58% of Federal Government expenditures – 5.0% for the former and 0.58% for the latter.

Mapa's share in total expenditures reached its highest point in 1910–1913. In 1910, its share was 5.65%; in 1912, 7.64%; and in 1913, 6.61%. In other years until 1940, most frequent shares ranged from 2% to 3%.

Focusing on another period that started in 1942, when another currency became in effect – the Cruzeiro (Cr\$) – which underwent six currency changes until the Real (R\$), it is noted the strong share of the Ministry of Agriculture in Federal Government expenditures. Table 4 shows those changes in details.

The general balance sheets of Federal Government throughout time shows there were major changes, made with the purpose of improving them and to find instruments that enabled the study of where expenditures would be made. Hence, in the 1930s, it is evidenced the concern and execution of expenditures with better-defined purposes.

Of the other changes that were made, one of the most important that was implement in the

balance sheets of the 1950s was the creation of expenditures according to their nature, currently called expenditures per economic category. This new classification makes it possible to verify expenditure priority, which together with other recent changes, such as the identification of expenditures per program, started in the 1970s, were conducive to a significant improvement of information.

The search for the improved control of government expenditures led to another change in 1970, when expenditures were realized program. In this year, it was also observed for the first time the share of other ministries in developing specific agriculture-related activities. This is shown in Table 5.

Table 5 shows that the most important participants in the Agriculture program was the Ministry of Agriculture, which took on 70.84% of expenditures, and the Ministry of Home Affairs, with 19.40%.

Since 1975, government expenditures were realized per function. In the specific case of agriculture, they were accounted for by a function called Agriculture, Food Supply and Agrarian Organization Function (Function 4), comprising different programs. The complexity of the organization of agriculture was undoubtedly responsible for projects dedicated to that area.

The division of responsibilities between different ministries is still maintained and with a larger number of participants. Hence, the analysis of government expenditures with agriculture will no longer focus only on Mapa, but also on other ministries that are part of the Agriculture Function.

In 1999, there was an important change of methodology of government expenditures. Through that change a specific agrarian organization function was created, which until then was considered a program under the Agriculture Function. Since then, both the Agriculture Function and the Agrarian Organization Function were implemented (BRASIL, 1999b).

Table 3. Share of the expenditures of the Ministry of Agriculture in Federal Government expenditures.

Year	Ministry of Agriculture ⁽¹⁾		Federal Government ⁽¹⁾		Share (%)
	Gold	Paper	Gold	Paper	
1909	1,131:228\$161	6,728:143\$216	80,720:876\$602	372,989:973\$326	3.21
1910	1,680:751\$381	18,063:436\$424	107,957:494\$009	441,357:348\$598	5.65
1911	2,696:049\$379	24,100:933\$998	96,530:245\$865	519,017:957\$398	7.44
1912	1,990:690\$160	34,796:750\$349	93,959:378\$269	630,684:750\$363	7.64
1913	1,251:485\$846	32,837:875\$067	108,189:145\$132	602,309:056\$428	6.61
1914	360:736\$028	17,642:714\$439	83,923:426\$099	612,113:946\$19	3.31
1915	401:463\$604	12,903:175\$561	79,022:846\$195	516,628:618\$565	3.01
1916	80:298\$832	9,911:667\$399	84,133:335\$989	496,080:249\$134	2.09
1917	37:430\$332	10,653:371\$027	99,250:542\$673	520,100:184\$25	2.09
1918	324:626\$859	16,326:303\$362	81,002:089\$568	692,602:764\$158	2.76
1919	781:776\$271	18,862:006\$287	122,274:990\$923	676,758:267\$331	3.43
1920	805:949\$176	40,279:077\$041	15,359:067\$363	827,708:050\$03	5.39
1921	130:808\$783	34,219:197\$211	82,605:721\$815	934,930:869\$378	3.82
1922	234:555\$887	40,592:613\$603	83,766:602\$447	1,074,179:793\$262	4.06
1923	223:394\$485	38,309:222\$741	75,643:976\$393	1,084,533:105\$509	3.83
1924	282:128\$091	49,434:470\$322	88,923:418\$648	1,229,666:583\$473	4.34
1925	119:063\$13	49,655:773\$83	85,727:620\$776	1,370,988:540\$557	3.76
1926	118:594\$423	48,629:242\$876	89,640:681\$672	1,481,412:926\$782	3.41
1927	-	60,690:453\$0	-	2,025,959:251\$0	3.00
1928	-	67,571:054\$0	-	2,350,106:924\$0	2.88
1929	-	68,408:086\$0	-	2,422,392:544\$0	2.82
1930	-	78,063:514\$0	-	2,515,544:094\$0	3.10
1931	-	32,917:074\$0	-	2,046,620:366\$0	1.61
1932	-	39,239:673\$0	-	2,859,668:876\$0	1.37
1933	-	54,260\$011\$0	-	3,412,750:670\$0	1.59
1934	-	47,349:086\$0	-	2,099,250:295\$0	2.26
1935	-	67,833:605\$0	-	2,872,001:486\$0	2.36
1936	-	75,526:778\$4	-	3,226,080:812\$0	2.34
1937	-	83,693:501\$6	-	4,143,958:622\$1	2.02
1939	-	169,423:188\$9	-	5,674,891:051\$2	2.99
1940	-	173,479:006\$5	-	6,137,078:591\$3	2.83

⁽¹⁾ Amounts in thousands of réis.

Source: General Balance Sheet of the Federal Government (1935–2009), data provided by the Secretariat of National Treasury by request.

Table 4. Share of the expenditures of the Ministry of Agriculture in Federal Government expenditures.

Year	Currency	Ministry of Agriculture ⁽¹⁾	Federal Government ⁽¹⁾	Share (%)
1942	Cr\$	22,329,394.60	595,192,697.00	3.75
1943	Cr\$	163,574,804.53	5,934,009,080.50	2.76
1944	Cr\$	215,003,120.30	7,450,661,146.80	2.89
1945	Cr\$	297,251,129.60	9,849,491,739.70	3.02
1946	Cr\$	478,688,429.70	13,315,565,149.70	3.59
1947	Cr\$	553,671,453.10	12,518,674,119.60	4.42
1948	Cr\$	658,271,706.20	14,424,561,712.60	4.56
1949	Cr\$	942,536,288.60	20,363,319,532.80	4.63
1950	Cr\$	1,066,350,000.00	23,669,850,000.00	4.51
1951	Cr\$	1,001,347,000.00	24,609,329,000.00	4.07
1952	Cr\$	1,275,678,053.90	28,460,744,732.90	4.48
1953	Cr\$	1,970,638,517.00	39,925,491,000.00	4.94
1954	Cr\$	2,425,709,958.50	53,661,017,105.30	4.52
1955	Cr\$	3,158,697,784.20	63,286,948,715.10	4.99
1956	Cr\$	3,262,704,757.00	107,028,203,311.00	3.05
1957	Cr\$	5,370,903,972.40	118,711,590,802.90	4.52
1958	Cr\$	6,172,804,527.60	148,478,452,288.50	4.16
1959	Cr\$	7,490,848,059.80	184,273,251,360.80	4.07
1960	Cr\$	10,272,679,328.90	264,636,261,598.00	3.88
1961	Cr\$	9,501,038,280.00	419,913,963,644.40	2.26
1962	Cr\$	18,050,592,981.00	726,694,160,692.90	2.48
1965	Cr\$	83,241,630,256.00	4,414,920,023,218.00	1.89
1967	NCr\$	31,660,580,000.00	626,469,645,870.00	5.05
1969	NCr\$	281,307,023.00	18,651,501,718.56	1.51
1970	NCr\$	340,716,490.47	29,819,965,069.31	1.14
1975	Cr\$	950,658,397.83	103,838,692,473.93	0.92
1980	Cr\$	24,290,259,472.00	1,137,978,410,814.60	2.13
1983	Cr\$	378,882,268,147.00	8,537,106,422,519.00	4.44
1985	Cr\$	3,677,405,958,202.00	130,425,844,256,952.00	2.82
1988	Cz\$	230,254,225,538.77	15,857,926,137,634.50	1.45
1990	NCz\$	162,951,341,301.59	21,580,391,162,797.50	0.76
2000	R\$	2,874,349,764.05	315,420,658,792.34	0.91
2001	R\$	2,702,702,578.25	383,389,210,368.83	0.70

Continues...

Table 4. Continued.

Year	Currency	Ministry of Agriculture ⁽¹⁾	Federal Government ⁽¹⁾	Share (%)
2002	R\$	2,810,980,664.59	439,097,026,749.90	0.64
2003	R\$	2,809,732,749.92	493,362,924,760.52	0.57
2004	R\$	3,445,263,456.70	543,759,762,939.78	0.63
2005	R\$	4,607,726,414.87	606,932,712,686.75	0.76
2006	R\$	5,076,292,623.23	797,835,457,211.24	0.64
2007	R\$	5,273,722,831.84	1,165,493,791,893.96	0.45
2008	R\$	6,328,008,990.83	1,246,891,567,185.80	0.51
2009	R\$	8,977,073,262.81	1,423,883,440,562.79	0.63

⁽¹⁾ Current amounts.

Source: General Balance Sheet of Federal Government (1935–2009), data provided by the Secretariat of National Treasury by request.

Table 5. Expenditures incurred under the Agricultural program of 1970.

Budget, special and extraordinary credit			
Program	Ministry and burden	Amount (Cr\$)	%
Agricultural	Ministry of Agriculture	286,767,403.60	70.80
	Ministry of Defense	77,580.90	0.02
	Ministry of Home Affairs	78,683,874.90	19.40
	Federal Government financial burdens	35,880,000.00	8.86
	Federal Government financial burdens incurred with states, municipalities and the Federal District	3,400,000.00	0.84
Total		404,808,859.40	100.00
Federal Government total expenditures with all programs		28,115,660,159.00	

Source: General Balance Sheet of Federal Government (1935–2009), data provided by the Secretariat of National Treasury by request.

The division of attributions

The expressive change in attributions took place in 2001. Provisional Measure no. 2,123-30, of March 27, 2001 (BRASIL, 2001) created the Ministry of Agrarian Development, the attributions of which are to foster land reform and the sustainable development of the rural segment that is comprised by family farmers. Although this new ministry was created in 2001, its minister was appointed in 1996 as extraordinary minister for land policy.

Under this new configuration, Mapa concentrates the agricultural policy as one of its most important areas of competence, and MDA the rural development strategy.

Together with this change, as of 2000, under the public expenditure point of view, the agrarian organization became a new function in the list of tax budget accounts and social security (Figure 1).

As a rule, Mapa has been the principal ministry of the Agriculture Function. In the last

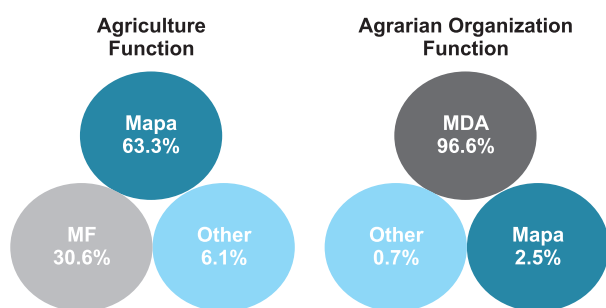


Figure 1. Division of Mapa and MDA attributions.

Source: General Balance Sheet of Federal Government (1935–2009), data provided by the Secretariat of National Treasury by request, and Siafi (2010).

10 years, it was only in 2003 and 2004 that it had a lower share than the Ministry of Finance expenditures in the Agriculture Function – in 2003, it was 43.2%, and in 2004, 45.1%. In 2008 and 2009, its share was 66.8% and 63.3%, respectively (Table 6). Figure 1 shows that 30.6% of Agriculture Function expenditures are under the responsibility of the Ministry of Finance. These accounts refer to those that according to the relevant legislation are granted a degree of economic subvention via lower interest rates or protection by trading instruments. In the Agrarian Organization Function, the Ministry of Development had the greatest share, 96.6% (Table 7).

Table 6. Expenditures incurred by a higher agency in the Agriculture Function (millions of reais for 2009)⁽¹⁾.

Year	Ministry			Total
	Agriculture	Finance	Other	
2000	6,203.60	3,799.20	966.10	10,968.90
2001	5,285.50	4,317.20	1,117.20	10,719.90
2002	4,843.20	4,003.00	630.70	9,476.90
2003	3,942.30	4,795.20	390.50	9,128.10
2004	4,418.60	4,982.50	391.90	9,792.90
2005	5,576.80	3,937.40	697.70	10,211.80
2006	6,039.70	5,375.50	402.40	11,817.60
2007	5,971.10	5,691.40	964.60	12,627.10
2008	6,458.20	2,382.90	829.40	9,670.40
2009	8,977.10	4,335.40	868.80	14,181.30

⁽¹⁾ Amounts deflated by FGV's IGP-DI.

Source: General Balance Sheet of Federal Government (1935–2009), data provided by the Secretariat of National Treasury by request, and Siafi (2010).

Table 7. Expenditures incurred by a higher agency in the Agrarian Organization Function (millions of reais for 2009)⁽¹⁾.

Year	Ministry		Total
	Agrarian Development	Other	
2000	2,357.60	2.2	2,359.80
2001	2,594.50	6.4	2,600.90
2002	2,371.00	7.8	2,378.70
2003	2,002.50	3.2	2,005.70
2004	3,341.50	15.6	3,357.10
2005	4,376.80	14.7	4,391.50
2006	4,851.80	132.6	4,984.40
2007	5,309.10	104.7	5,413.70
2008	4,387.60	147.8	4,535.40
2009	4,611.40	149.0	4,760.50

⁽¹⁾ Amounts deflated by FGV's IGP-DI.

Source: General Balance Sheet of Federal Government (1935–2009), data provided by the Secretariat of National Treasury by request, and Siafi (2010).

Mapa expenditures per economic category

The distribution of Mapa's total expenditures for years recorded in Table 8 show that the nature of activities carried out by the ministry defines a division tending to current expenditures, which are those typically consumed during 1 fiscal year. In general, they have accounted for 50%–60% of total expenditures. There were some years, such as in 1975 and 1985, where those expenditures were more significant, reaching over 70.0% of the ministry's total expenditures.

In turn, capital expenditures, that encompass within its scope expenditures items with a longer-lasting purpose, which are not consumed within a fiscal year. These expenditures have varied from 26.58% to 49.9%. High expenditure share of capital in 2009 was basically due to the significance of two accounts: the formation of public inventory within the scope of the Minimum Price Guarantee Policy (PGPM) and the funding of costs, investment, harvest and pre-trading of coffee. In 2009, these two accounts absorbed 48.5% of Mapa's total resources.

Overall framework of changes – new programs and new instruments

Major changes on government expenditures have taken place over the last years. This section of the study presents an overall framework from 1988 to 2009. Different occurrences over this period were evaluated in other studies and for this reason some details will not be addressed to avoid redundancy (GASQUES et al., 2006a, 2006b).

However, before showing the trend of major changes that interfered in government expenditures, Table 9 summarizes a series that will help to observe how expenditures behaved. The table shows the agriculture accounts under different names; as aforementioned, since 2000 they detain Agriculture Functions and Agrarian Organization Functions. Another point to be noted is that from here on Mapa will not be re-

ferred to alone, as different ministries also have a share in expenditures incurred by the rural sector, as shown in Figure 1 and in other sections of this study.

Table 9 shows the first overview of agriculture and agrarian organization expenditures. It also provides other information, such as Federal Government expenditures and the GDP to help the reader identify them as needed. The table begins in 1988 for a very important reason; it was in that year, starting in January 1st, that the budget unification was implemented, centralizing expenditures related to agriculture funds and programs that used to be managed by the Central Bank of Brazil under the Ministry of Finance, under the responsibility of the Secretariat of National Treasury. The unification occurred by Decrees nos. 94,442–94,444, of June 12, 1987 (BRASIL, 1987a, 1987b, 1987c).

Table 8. Mapa's expenditures per economic category in current amounts.

Year	Currency	Current expense	Capital expenditure	Total	Percentage from total	Total
1956	Cr\$	1,914,147,573	59.74	1,289,895,755	40.26	3,204,043,328
1957	Cr\$	3,205,482,189	60.16	2,123,090,622	39.84	5,328,572,810
1958	Cr\$	3,698,745,861	60.88	2,376,489,374	39.12	6,075,235,235
1959	Cr\$	4,025,614,672	54.20	3,402,273,681	45.80	7,427,888,353
1960	Cr\$	5,762,681,818	56.29	4,474,444,311	43.71	10,237,126,129
1967	NCr\$	117,702,480	57.68	86,373,656	42.32	204,076,136
1970	NCr\$	230,869,259	67.76	109,847,232	32.24	340,716,490
1975	Cr\$	1,181,791,545	73.42	427,790,016	26.58	1,609,581,561
1980	Cr\$	17,628,899,193	72.58	6,661,360,279	27.42	24,290,259,472
1983	Cr\$	2,311,546,405	61.01	1,477,276,276	38.99	3,788,822,682
1985	Cr\$	27,050,622,902	73.56	9,723,436,680	26.44	36,774,059,582
1988	Cz\$	155,202,988,949	67.41	75,051,236,590	32.59	230,254,225,539
1990	NCz\$	96,123,771,933	58.99	66,827,569,369	41.01	162,951,341,302
2005	R\$	2,767,127,174	50.72	2,688,518,910	49.28	5,455,646,084
2009	R\$	4,447,375,489	50.09	4,430,518,368	49.91	8,877,893,856

Source: General Balance Sheet of Federal Government (1935–2009), data provided by the Secretariat of National Treasury by request.

As shown in Table 9, Agriculture Function expenditures decreased, where Agrarian Organization Function expenditures increased. In the whole period, agriculture-related expenditures decreased to the annual rate of 4.55%, and agrarian organization expenditures increased 6.3%, annually from 1988 to 2009. From 2000 to 2009, rates were as follows: Agriculture Function 2.4%, and Agrarian Organization Function 11.0%. Hence, government expenditure was reduced exclusively in relation to Agriculture Function expenditures and not Agrarian Organization expenditures.

Some of the questions that naturally come to mind when looking at data in Table 9 are: “Why was the average of expenditures incurred with agriculture and agrarian organization so high in the period 1988–1999 compared to the next period?” and “Which were the major changes that caused government expenditures with agriculture to fall so dramatically?”. There were many, but the most decisive were: a) cut of agricultural subsidies; b) the creation of new sources of rural credit and changes made to the government’s performance; and c) the creation of new trade mechanisms.

The cut of agricultural subsidies for rural credit and also of other products such as sugar, alcohol and wheat. Many studies show the amount of expenditures with this policy and the economy of public resources it brought about (GASQUES, 2001, 2004). However, as well as the reduction of expenditures due to the cut of subsidies, two other chances took place in rural credit.

One was that traditional rural funding sources decreased, where sources such as mandatory resources (requirements) and free resources were then replaced by rural savings funding, external resources, the Work Support Fund (FAT) and other (BANCO CENTRAL DO BRASIL, 2009).

To these new funding sources, the industry of inputs and trading can also be added. To learn about how these new funding sources be-

came important, it is estimated that their share grew from 11.2%, in 1990, to 74.2% in 1993⁴. It was yet important to supply agriculture resources with the creation of different investment programs with favored interest rates as part of a program for rural and agroindustrial investment (BRASIL, 2005, 2006, 2007, 2008, 2009). Those include Moderfrota and Moderinfra, to mention but a few.

The other occurred for rural credit with Law no. 8,427, of 1992. This law defined funding parameters as of 1990, and through this Law the government performed based on tax equalization. Tax equalization is an economic subvention that has the purpose of covering the difference between the costs of obtaining resources from financial institutions – added with incurred administrative and tax costs – and the tax paid by the final borrower. Federal government’s withdrawal from rural credit was so strong that its share in funding for producers and cooperatives fell from 68.5%, in 1985, to 0.5%, in 2009 (BANCO CENTRAL DO BRASIL, 2009).

Another factor that was responsible for the reduction of expenditures over the last years was trade instruments that pledge the private sector to trade. These instruments perform as complements to the traditional mechanisms of the minimum price guarantee policy, especially the Federal Government’s Acquisitions (AGFs). The most quoted are the Prize for Product Distribution (PEP), the Prize for rubber distribution and the Options system, the expenditures of which are under the program for the Guarantee and support of trading prices (BRASIL, 2003, 2009).

There are many good studies that have addressed these trade instruments created in 1996. Four are outstanding under this text: Lopes (1995), Pereira and Prado (2002), Rezende (2000) and Villa Verde (2001). Those studies address these instruments as complements. They deal about the need to reformulate the system based on the perception that it was necessary to create new trade instruments, the efficiency of the in-

⁴ Central Bank of Brazil. Rural and agroindustrial credit. Report of December 1993.

Table 9. Federal Government expenditures, GDP⁽¹⁾ and expenditures incurred by the Agriculture Function and the Agrarian Organization Function⁽²⁾.

Year	Federal Government Expenditures	GDP	Function		
			Agriculture	Agrarian Organization ⁽³⁾	Agriculture + Agrarian Organization
1988	411,377,938,590	1,876,011,780,137	31,250,424,543	4,268,044,041	35,518,468,584
1989	968,110,233,950	1,935,293,752,390	18,202,205,819	474,701,789	18,676,907,608
1990	1,388,199,899,633	1,851,108,474,161	25,811,842,953	1,116,815,716	26,928,658,669
1991	573,462,383,422	1,870,202,367,035	23,492,136,361	1,642,540,045	25,134,676,406
1992	721,135,445,274	1,861,470,113,073	17,079,859,932	1,008,008,670	18,087,868,602
1993	834,498,052,087	1,948,310,503,705	19,573,755,233	1,587,006,270	21,160,761,503
1994	604,538,252,831	2,052,240,397,490	20,198,348,202	2,094,516,142	22,292,864,345
1995	525,722,785,034	2,142,884,407,946	23,837,163,590	3,974,712,703	27,811,876,293
1996	549,467,633,083	2,188,967,112,989	15,323,281,691	3,998,935,236	19,322,216,928
1997	726,976,325,417	2,262,851,276,565	20,767,159,942	4,027,366,849	24,794,526,791
1998	829,436,126,380	2,263,651,096,631	14,146,640,543	4,206,640,540	18,353,281,083
1999	784,018,482,420	2,269,402,543,057	17,118,699,691	2,512,662,403	19,631,362,093
2000	680,757,185,546	2,367,127,257,053	10,968,878,375	2,359,761,126	13,328,639,501
2001	749,766,719,228	2,398,210,450,317	10,719,904,288	2,600,852,979	13,320,757,267
2002	756,543,475,421	2,461,957,140,452	9,476,939,946	2,378,721,300	11,855,661,246
2003	692,230,375,861	2,490,186,429,057	9,128,068,313	2,005,734,970	11,133,803,283
2004	697,375,122,561	2,632,433,158,593	9,792,897,021	3,357,121,982	13,150,019,003
2005	734,573,874,474	2,715,609,454,481	10,211,776,795	4,391,523,079	14,603,299,874
2006	949,249,326,795	2,823,067,072,621	11,817,578,634	4,984,366,471	16,801,945,105
2007	1,319,622,863,214	2,995,031,680,075	12,627,112,849	5,413,745,806	18,040,858,656
2008	1,272,537,648,775	3,148,857,550,574	9,670,438,440	4,535,416,604	14,205,855,044
2009	1,423,883,440,563	3,143,014,695,014	14,181,283,596	4,760,456,140	18,941,739,736
Annual rate (%)	2.36	2.63	-4.55	6.27	-3.07

⁽¹⁾ Gross Domestic Product.

⁽²⁾ Amounts in reais in 2009, updated based on the IGP-DI and deflated by the IGP-DI.

⁽³⁾ Until 1999, it was an Agriculture Function program. In 2000 it became the Agrarian Organization Function.

Source: Ipea (2010) and data provided by the Secretariat of National Treasury (STN) by request.

struments and changes that occurred. Further to these studies, STN/COPEC's activity reports have called the attention to the economy of resources brought by those instruments.

One of the most important results brought about by trade instruments was the reduction of expenditures with public inventories, as it was previously carried out by the government. At the same time when these instruments were introduced, especially since 1990, there was a better management of public inventories, which had a direct effect on expenditures. This point was quite influenced by the trade deregulation, which gained importance in 1990. Delgado (1995) discusses the period of trade deregulation in Brazil and its influence in the domestic agriculture policy. It shows the traditional trade instruments became inadequate when the deregulation was implemented in 1990.

Comparing physical inventory volumes of major agricultural products of 1985–1988 to inventory of 1996 shows there was a significant decrease of the AGFs (CONAB, 2010a). In the series provided by the National Supply Company (Conab), total AGFs for agricultural products between 1985 and 1988 was 32.4 million tons. Of these, the largest physical volume occurred in 1987, when the government bought 12 million tons, of which 66.4% were corn. In turn, in a 13-year period that goes from 1989 to 2001, the government acquired a total of 20.3 million tons (CONAB, 2010a). This reduction is due to the change in the trade policy adopted since 1996.

The priorities of government expenditures in the 2000s

Examining what was discussed in relation to policies and instruments with detailed perspective of government expenditures in Brazil, it was concluded that over the 20 years encompasses from 1980 to 2000, supply always chartered the priority during every intermediary periods to this longer period. From 1980 to 1999, supply accounted for the average of 41.8% of government expenditures with agriculture. This

guidance remained the same even after the Brazilian economy entered the stabilization period in 1994.

This section begins by showing and commenting on expenditures incurred by program, and to facilitate understanding, considers the year 2009. In order to include a broader scope, Agrarian Organization Function expenditures are also included. In 2009, 23 programs comprised the Agriculture Function, as shown in Table 10.

The first point to be noted is the concern with supply that remains when the priority of expenditures is verified via the programs. In 2009, average expenditures with the supply program are similar to those in the 1980s and 1990s.

In 2009, it is observed that the agricultural product supply program accounts for 41.67% of the Agriculture Function expenditures. However, in 2008, when the price of agricultural products took place and the government reduced its intervention, supply expenditures accounted for 23.3% of the Agriculture Function expenditure. The impact of the 2008 world economic crisis and low prices of agricultural products – especially corn – led to the greatest intervention to trade (CONAB, 2010b). Additional details will be provided below.

The second point is the priority given to the development of the coffee economy that since 1999 is granted support via credit (BRASIL, 1999a). In 2009, this aid accounted for 12.52% of Agriculture Function expenditures. This program is fully run by Mapa's specialized management in that area.

Family Agriculture, via the National Program for the Strengthening of Family Agriculture (Pronaf) is another priority when assessing the distribution of expenditures in 2009, but this also happens after its creation in 1995⁵. The program has a share of 11.85% of credit expenditures and those earmarked to other program activities within the Agriculture Function. In 2000, Pronaf's share in expenditures was 17.8%. Finally, administrative expenditures grouped under administrative support represented a share of 17.5%.

Table 10. Expenditures per program in 2009 for the Agriculture Function.

Program	Activity	Updated provision	Commitment issued	Incurred expenditures	Amounts paid	Share (%)
350	Development of the coffee economy	2,543,166,689.04	1,776,166,544.61	1,776,166,544.61	1,716,853,773.91	12.52
351	Family agriculture – Pronaf	2,092,504,000.00	1,681,174,708.23	1,681,174,708.23	1,151,585,593.13	11.85
352	Agricultural product supply	7,270,694,271.09	5,656,414,993.65	5,909,316,152.16	4,205,549,113.37	41.67
356	Food & beverage safety and quality	91,219,052.36	83,222,394.14	83,991,355.43	59,973,149.28	0.59
357	Agriculture health safety	179,699,789.78	123,356,872.56	124,334,714.08	91,115,979.23	0.88
360	Agricultural policy management	78,306,711.63	54,619,691.84	54,649,715.07	38,094,772.61	0.39
362	Sustainable development of cocoa producing regions	46,177,978.57	39,649,092.52	39,807,303.95	15,227,086.71	0.28
365	Agribusiness risk minimization	315,238,873.48	218,887,769.60	219,016,427.14	198,524,945.39	1.54
375	Quality of agricultural inputs and services	17,977,282.00	15,428,304.25	15,956,823.16	11,847,279.88	0.11
379	Irrigated agriculture development	689,704,071.75	567,495,095.26	568,386,255.58	214,869,660.09	4.01
393	Intellectual property system development	842,559.60	762,590.77	773,407.77	351,464.27	0.01
750	Administrative support	2,530,967,627.98	311,242,040.38	2,482,100,725.09	267,106,523.79	17.50
1062	Professional and technological education development	1,233,403.00	1,227,880.21	1,227,880.21	1,160,906.28	0.01
1156	Research and development for agribusiness competitiveness and sustainability	398,167,509.62	384,381,046.20	384,383,978.06	178,425,492.47	2.71
1161	Agricultural and agroindustrial research and development for social insertion	14,336,097.46	14,062,018.17	14,062,997.87	10,475,450.15	0.10
1342	Fishing sustainable development	245,217,842.00	144,388,525.52	144,388,525.52	45,957,822.56	1.02

Continues...

Table 10. Continued.

Program	Activity	Updated provision	Commitment issued	Incurred expenditures	Amounts paid	Share (%)
1343	Aquiculture sustainable development	43,655,393.90	25,557,444.40	25,557,444.40	11,619,165.33	0.18
1344	Aquiculture and fishing policy management	63,105,417.32	33,789,794.59	33,789,794.59	17,191,749.39	0.24
1409	Agroenergy development	35,121,000.68	32,177,399.16	32,176,419.46	23,486,772.96	0.23
1426	Conservation, management and sustainable use of agribiodiversity	4,018,565.53	3,518,916.14	3,523,973.29	2,327,123.19	0.02
1437	Agribusiness development in world trade	5,069,100.00	3,125,380.06	3,129,948.06	2,878,930.66	0.02
1442	Agribusiness sustainable development	21,235,416.00	15,930,683.14	16,078,107.97	8,236,045.63	0.11
6003	Support to the development of the agricultural sector	712,328,943.00	567,290,394.06	567,290,394.06	14,588,488.18	4.00
Total		17,399,987,595.79	11,753,869,579.46	14,181,283,595.76	8,287,447,288.46	100.00

Source: data provided by the Secretariat of National Treasury by request.

Table 11 shows that Agrarian Organization Function expenditures per program are mainly concentrated in the credit to settle families (Settlement Project Sustainable Development) – 35.37% of total expenditures, and to obtain rural properties (Rural Worker Settlement) – 16.54% of total expenditures. Most of the other resources are mainly allocated to land credit – 10.81%. Two other programs – Technical Assistance and Rural Extension –, and Rural Territory Sustainable

Development were granted 16.18% of resources, allocated to a great number of small projects.

Despite the fact that only programs that involved a more significant amount were brought to attention, especially agriculture-related ones, there are many programs where the amount of resources are relatively small compared to others, but that are greatly important for the growth, competitiveness and quality of food. This group

Table 11. Expenditures per program in 2009, Agrarian Organization Function.

Program	Activity	Updated provision	Commitment issued	Incurred expenditures	Amounts paid	Share (%)
135	Rural worker settlements	1,019,414,814.80	787,355,679.98	787,354,630.30	751.607.008.11	16.54
137	Sustainable development of settlement projects	1,748,161,444.31	1,683,732,260.83	1,683,732,518.58	646.139.954.18	35.37
138	Land structure management and destination of public land	222,772,866.04	106,566,514.25	106,566,542.25	30.859.437.35	2.24
139	Agrarian development management policy	36,891,150.09	19,790,039.16	19,790,039.16	15.099.453.63	0.42
351	Family agriculture – Pronaf	284,391,716.93	262,850,413.65	262,853,896.98	191.313.614.88	5.52
750	Administrative support	583,235,797.33	159,069,565.66	557,005,434.55	121.622.933.52	11.70
1116	Land credit	533,822,870.26	514,656,866.86	514,656,866.86	70.665.855.83	10.81
1120	Peace in the field	15,411,636.00	7,886,617.24	7,887,217.24	6.522.374.58	0.17
1334	Sustainable development in rural regions	458,848,871.00	381,461,650.37	381,461,650.37	43.811.420.99	8.01
1336	Brasil quilombola	42,521,495.31	6,208,228.36	6,208,228.36	4.624.797.43	0.13
1350	Rural education – Agrarian Reform National Education Program (Pronera)	70,212,027.42	23,071,032.41	23,071,032.41	10.789.087.44	0.48

Continues...

⁵ Program created in August 24, 1995, by Resolution no. 22,191 of the National Monetary Council.

Table 11. Continued.

Program	Activity	Updated provision	Commitment issued	Incurred expenditures	Amounts paid	Share (%)
1426	Conservation, management and sustainable use of agribiodiversity	1,250,000.00	450,000.00	450,000.00	-	0.01
1427	Technical assistance and rural extension in family agriculture	505,842,295.59	388,789,143.13	388,789,291.63	116.304.293.41	8.17
1433	Citizenship and implementation of women's rights	33,065,744.00	20,628,791.41	20,628,791.41	11.481.179.83	0.43
Total		5,555,842,729.08	4,362,516,803.31	4,760,456,140.10	2,020,841,411.18	100.00

Source: data provided by the Secretariat of National Treasury by request.

of small-size programs includes those related to the sub-functions related to Animal and Plant Defense, Rural Extension, Training of Human Resources, Information, Agroenergy, Normalization and Quality, to mention but a few. Together, these programs account for some 3.5% of the Agriculture Function expenditures. To give an idea of how inexpressive these programs are, in 2004 Rural Extension accounted for 4.7% of expenditures; when attributions were transferred to MDA, this program practically disappeared from the Agriculture Function.

Public expenditures incurred with trade and rural credit

Table 12 shows the highest figures for trade expenditures in 2009, of the last 5 years, and this result was caused by increased expenditures. Compared with 2008, both inventory formation and the guaranteeing of stable prices generated more expenditure.

Due to the low price of agricultural products in 2008, the government made high acquisitions in 2009 with the purpose of guaranteeing price and income for the producers. The need of a higher performance in 2009 increased the

growth of trade expenditures in that year. Other trade instruments, such as the options market, show that greater amounts of products were negotiated since 2000 (CONAB, 2010b).

In terms of rural credit, the increase of government expenditures occurred mainly due to Pronaf's expenditures and agricultural costs. Pronaf's expenditures increased from R\$ 1.15 billion to R\$ 1.68 billion, and agricultural costs increased from R\$ 513 million to R\$ 780 million.

In 2009, trade and rural credit expenditures together were responsible for government expenditure of R\$ 7.35 billion. This amount represents 0.23% of the GDP in 2009, which is a small amount compared to other economies, and places Brazil among the countries with the lowest rate of agriculture protection in the world.

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Table 12. Federal Government expenditures incurred with trade and rural credit^{(1),(2)}.

Trade	2005	2006	2007	2008	2009
Formation of public inventories (AGF)	1,378.4	1,063.1	734.1	656.8	2,840.4
Funding and equalization of the federal government's loan operations (EGF)	8.1	3.9	40.7	0.0	78.2
Funding and equalization of prices for acquisitions and inventory formation (AGF)	166.2	270.9	246.8	49.6	188.0
Guarantee of trading price maintenance	443.9	2,187.6	1,839.4	187.7	1,176.8
Subtotal	1,996.6	3,525.6	2,861.0	894.1	4,283.4
Rural credit	2005	2006	2007	2008	2009
Funding and equalization of interest rates for family agriculture (Pronaf)	2,157.4	1,776.0	1,636.6	1,145.9	1,681.2
Funding and equalization of interest rates for agricultural cost operations (Law no. 8.427/92)	247.2	406.4	1,139.8	512.9	779.7
Funding and equalization of interest rates for rural and agroindustrial investment operations	471.0	454.0	505.5	180.3	156.7
Equalization of interest rates and fulfillment of financial obligation bonus	51.4	40.7	37.3	34.1	7.9
Equalization of interest rates for the extension of rural credit debt (Law no. 9.866/99) – Pesa	364.1	234.6	245.0	241.9	248.7
Economic subvention concession to P-Nacional (Credit)	0.0	21.8	95.1	162.3	179.3
Subtotal	3,422.3	2,934.8	3,659.6	2,301.6	3,071.5
Total trade and rural credit	5,418.9	6,460.4	6,520.6	3,195.8	7,354.9
Total Agriculture Function expenditures	10,211.8	11,817.6	12,627.1	9,670.4	14,181.3

(1) In millions of reais in 2009. Amounts deflated by FGV's IGP-DI.

(2) There may be so differences between data shown in the table and data provided by the General Coordination of Credit Operations of the National Treasury (Copec) in the internet. In general, figures provided by STN/Copec are lower due to the concept expenditure adopted for this study and that which is adopted by the Coordination. This study adopts the concept of expenditure incurred, whilst Copec adopts the concept of expenditure paid. The concept of expenditure incurred is more comprehensive and represents the government's expenditure incurred during the year and also part that will be eventually allocated for the next fiscal year.

Source: data provided by the Secretariat of National Treasury by request.

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