

The Role of the Ecological Fiscal Transfers for Water Conservation Policies



Felipe Luiz Lima de Paulo, Rua Dom Manuel de Medeiros
and Pedro Jorge Sobral Camões

Abstract This paper's purpose is to fill the lacuna found in the literature with regard to describing the role of EFTs for water conservation policies. The literature tells us that ecological fiscal transfers (EFTs) are analysed so to pursue biodiversity conservation policies and solid waste management (SWM). For biodiversity conservation policies, EFTs have two purposes: (1) to incentivize municipalities to create local protected areas (PA); and (2) to compensate municipalities for corresponding land-use restrictions. In the case of SWM, the main idea is that, even considering the fees paid by the households, it is still costly to maintain waste services in the municipal territories. In this context, EFTs are appealing policy instrument to help local governments create landfills or composting plants. However, in Brazil EFTs are functioning as a policy instrument which also includes a wide range of policy domains, such as water conservation, indigenous land, fire-control, and so on. Six states adopted EFTs specifically for water conservation policies: Goiás, Paraná, Pernambuco, Piauí, Rio de Janeiro, and Tocantins. Descriptive analyses, focusing on legislative differences are conducted for each of these states.

Keywords Ecological fiscal transfers · Water conservation policies · Brazil

1 Introduction

Ecological fiscal transfers (EFTs) redistributes revenues from upper to lower levels of government using ecological indicators (Ring and Barton 2015). Brazil was the first country to adopt ecological indicators in fiscal transfers (Ring 2008;

[AQ1]

F. L. L. de Paulo (✉)
Universidade Federal Rural de Pernambuco, Recife, Brazil
e-mail: felipe.paulo@ufrpe.br

R. D. M. de Medeiros
52171-900 Recife, Pernambuco, Brazil

P. J. S. Camões
University of Minho, Campus de Gualtar, 4710-057 Braga, Portugal
e-mail: pedroc@eeg.uminho.pt

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1

21 Paulo and Camões 2018), followed by Portugal (Droste et al. 2017) and France
22 (Schröter-Schlaack et al. 2014). Poland has already introduced the discussion on
23 EFT implementation introduced in the policy arena (Schröter-Schlaack et al. 2014),
24 and other countries have theoretically simulated such a scheme: Germany (Ring
25 2002), Switzerland (Köllner et al. 2002), and Indonesia (Mumbunan et al. 2012).

26 Brazil follows a mix of policy instruments to achieve targets in environmental
27 policies (May et al. 2012). EFTs are a policy tool, among others, that contribute to
28 achieve environmental and social goals at local level. Its operation in Brazil is based
29 in a tax collected from the state government which is transferred to municipalities.
30 There are several policies targets introduced in EFTs schemes across Brazilian states,
31 but the literature theoretically and empirically explores two: protected areas (PA) and
32 solid waste management (SWM).

33 The potential of EFTs goes beyond those related to PA and SWM. Indigenous
34 land, fire control, environmental education, and water conservation are examples of
35 policies in which EFTs tools may contribute to sustainable local development. In
36 the case of water conservation policies, there is a literature gap on the role of EFTs
37 mechanisms regarding the incentive and compensation to local governments in such
38 fiscal transfers. It is an exciting research agenda because it can inspire other devel-
39 oping countries to adopt similar policies so to achieve goals related to water policies.
40 It is strongly related to the 2030 Agenda for Sustainable Development, particularly
41 concerning the importance in ensuring availability and sustainable management of
42 water and sanitation for all.

43 The paper is structured in three more sections. The second section addresses the
44 EFTs policy tool in Brazil, detailing the mechanism of fiscal transfers, the criteria
45 that is usually adopted, and the potential of EFTs across states. The third section
46 addresses the role of the ecological fiscal transfers for water conservation policies,
47 mainly concerning the incentive and compensation. The last section presents the
48 conclusion, by showing suggestions for future research and policy recommendations.

49 2 Ecological Fiscal Transfers in Brazil

50 Ecological fiscal transfers in Brazil are a mechanism for redistributing a tax collected
51 from the state government, the ICMS (*Imposto sobre Operações Relativas à Circu-*
52 *lação de Mercadorias e sobre Prestações de Serviços de Transporte Interestadual*
53 *e Intermunicipal e de Comunicação*), to local governments. They are known using
54 different names: *ICMS Ecológico*, *ICMS Verde*, and *ICMS Socioambiental*. To be
55 precise, three-quarters of the revenue collected from ICMS remains with the state
56 government and only one is redistributed to local governments. Three-quarters of this
57 one-quarter is transferred according to fiscal value-added criterion, while remaining
58 quarter may be transferred according to the state-policy objectives. The states are free
59 to decide upon the criteria used in these transfers. EFTs may compose the amount
60 destined to state-policy objectives (see Fig. 1).

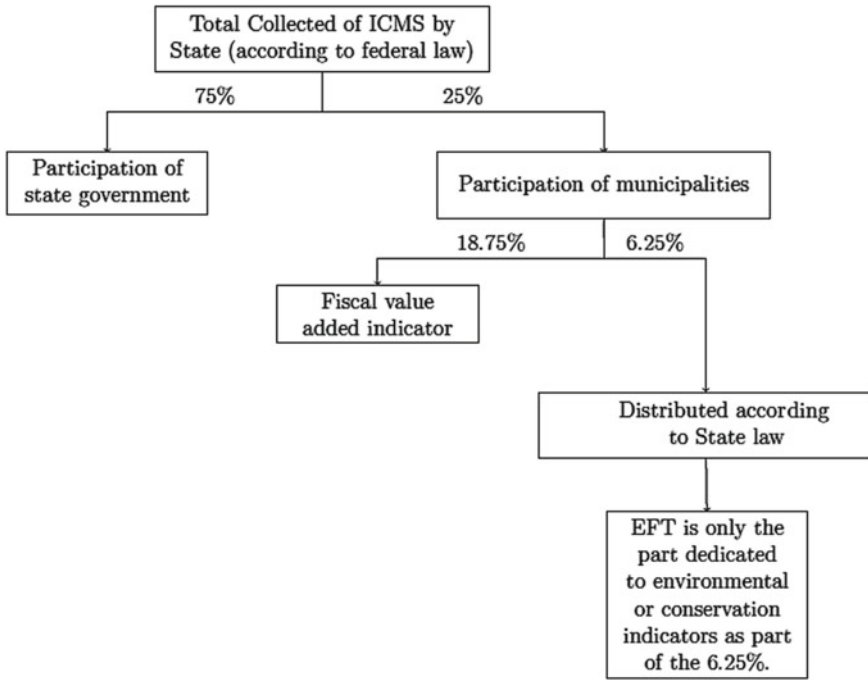


Fig. 1 Ecological fiscal transfers in Brazil. *Source* de Paulo and Camões (2017)

61 EFTs in Brazil are not earmarked, that is, the local governments can use the money
 62 they receive as they deem fit. The first state to adopt EFTs in Brazil was Paraná
 63 in the early 1990s. To date, there are sixteen out of twenty-six states that have adopted
 64 ecological indicators to redistribute the ICMS. The criteria vary according to each
 65 state, including those related to water conservation policies. However, there are two
 66 main areas which are usually adopted across Brazilian states: protected areas and
 67 solid waste management (see Table 1).

68 EFTs schemes adopted in Brazil have one criterion in common: protected areas.
 69 The comprehensive literature on EFTs highlights their objective for the protected
 70 area as a mechanism to compensate local governments for land-use restrictions and
 71 to serve as an incentive mechanism for local governments to create a more protected
 72 area (Droste et al. 2017; Sauquet et al. 2014). Sauquet et al. (2014) summarize EFTs
 73 objectives for protected areas in two ways: first, for “[...] rewarding municipalities
 74 for hosting state and federal PAs”; second, for “encouraging municipalities to create
 75 new PAs.” The incentive component of EFTs originates from the creation of new
 76 protected area by local governments, while the compensation component comes from
 77 the protected areas imposed by federal government and state government that lead to
 78 a loss in the economic exploitation of the land by the municipal government. Also,
 79 the municipality is compensated in creating a new protected area due to the benefits
 80 of the land-restrictions which go beyond its borders. Usually, there are quantitative

Table 1 EFT criteria adopted across Brazilian states

States	Protected areas	Solid waste management
Paraná	x	
São Paulo	x	
Mato Grosso do Sul	x	x
Minas Gerais	x	x
Amapá	x	
Rondônia	x	
Rio Grande do Sul	x	
Pernambuco	x	x
Mato Grosso	x	x
Tocantins	x	x
Acre	x	
Ceará	x	x
Rio de Janeiro	x	x
Piauí	x	x
Goiás	x	x
Paraíba	x	x
Pará	x	

Source Paulo (2017)

81 and qualitative measurements to evaluate a protected area by the state government.
 82 The state government may use the area of the protected area, its category (meaning
 83 the degree of land-use restrictions of PA), as well as its quality of management (Paulo
 84 and Camões 2018).

85 In the case of solid waste management, nine out of twenty-six states having
 86 adopted EFTs, have waste-related indicators in their schemes. These indicators vary
 87 across states, but the landfill and composting plants appear more frequently (see
 88 Table 2).

89 As a developing country, most of the Brazilian states face problems with
 90 solid waste management, mainly where the collection and disposal are concerned.
 91 Although the federal government implemented a command and control instrument
 92 which imposes the deactivation of dumps at the local level—the National Policy
 93 on Solid Waste-, most municipalities still persist in maintaining inadequate waste
 94 disposal in their territory (Castagnari 2005). Changing such an institutional arrange-
 95 ment at the local level is an enduring task for politicians, and deactivating dumps
 96 at the local level and implement landfills and composting plants, have proved chal-
 97 lenging. Firstly, mayors face financial stress and do not have enough money to cover
 98 all expenses for their electorate, despite a fee paid by each household. Also, imple-
 99 menting a landfill in their territories create conflicts among residents, a movement
 100 so called as NIMBY (Not in My Back Yard). Another difficulty is that officials have

Table 2 Solid waste criteria in EFTs schemes

States	Waste-related indicators
Goiás	Collection, transportation and final destination for solid waste; landfill; incineration of waste; recycling; and composting plant. All of these criteria include also treatment for hospital and civil construction waste
Mato Grosso do Sul	Selective collection; municipal plan for solid waste management; treatment and disposal of solid waste
Pernambuco	Landfill; composting plants
Piauí	Collection and transportation of solid waste; public cleaning services; special waste; hazardous waste; and social and economic inclusion of collectors of recyclable
Ceará	Collection and transportation of solid waste; Landfill
Rio de Janeiro	Landfill
Tocantins	Collection, transportation, and final destination for solid waste
Minas Gerais	Landfill; composting plants; and recycling
Mato Grosso	Collection, transportation and final destination for solid waste

Source Compiled by authors from The Nature Conservancy

101 to choose from between policies that align with the expectation of their electorate in
 102 order to increase political benefits. Then there is the problematic situation in which
 103 most of the local government disposes their waste far away from areas with a higher
 104 populational density or, at times, in other municipalities. Collective action among
 105 mayors may minimize costs to implement landfill and composting plants due to
 106 economies of scale. Also, EFTs are a remedy to minimize the costs for such actions
 107 and they function as a financial incentive for politicians if the money they receive
 108 exceeds the costs in implementing and operating a landfill, a composting plant, or
 109 another waste management system.

110 Empirical works on EFTs present the potential of the policy instrument across
 111 Brazilian states. Concerning protected areas, Droste et al. (2017) find in all Brazilian
 112 states that “*there are clear indications for local responses to the implementation of*
 113 *EFT: after an ICMS-E introduction additional municipal PA are designated*”. The
 114 conclusion of Grieg-Gran (2001) in Minas Gerais was that “*the ICMS ecológico*
 115 *has the potential to create incentives for conservation but the effect appears to be*
 116 *highly variable*”. Sauquet et al. (2014) studied the interaction effect among local
 117 governments in terms of EFT’s incentive to create new protected areas. They found
 118 that the creation of local PA “*reveals strategic substitutability in municipalities’*
 119 *conservation decisions*”; that is, “*the creation of [PA] by a municipality decreases*
 120 *the incentive of neighboring municipalities to create [PA].*”

121 Empirical works on EFTs concerning solid waste management are relatively
 122 scarce. In the state of Pernambuco, Silva Jr et al. (2012) conclude that the “*ICMS*
 123 *Socioambiental*” did not contribute to the improvement of the solid waste man-
 124 agement across local governments. de Paulo (2013) notes a similar pattern in Per-

AQ3

nambuco. The author concludes that only twelve out of one hundred eighty-four municipalities have tried to increase landfills.

3 Ecological Fiscal Transfers for Water Conservation Policies

As presented in the last section, EFTs are traditionally applied to biodiversity conservation policies and solid waste management. However, the state government can use EFTs for other policies, such as water conservation programmes. Six out of twenty-six states EFTs having adopted such a programme, implemented criteria related to water conservation policies in Brazil (see Table 3).

Water policies vary little across states. They share some common strategies related to water policies: water conservation, quality, protection of water sources and river, and protection of public water supply. In the state of Goiás, the EFTs scheme for water policies comprises five percent of the total amount dedicated to such policy instrument (see again Fig. 1). The criteria in the scheme are based on programmes related to water conservation and protection of public water supply at the local level, that is, the policy instrument works as an incentive for municipalities to implement

Table 3 Water conservation policies criteria in EFTs schemes

States	Water-related Indicators	Legislation
Goiás	Water conservation, protection of public water supply (water quality)	Supplementary law n.º 90, 22 December 2011
Paraná	Protection of water sources	Constitution of the state of Paraná, 5 December 1989, Law n.º 9.491, 21 December 1990, Supplementary law n.º 59, 1 October 1991, Supplementary law n.º 67, 8 January 1993, Decree n.º 2.791, 27 December 1996, Decree n.º 3.446, 14 August 1997, Decree n.º 1.529, 2 October 2007
Pernambuco	River protection and water sources	Law n.º 15929/2016
Piauí	Protection of water sources, water quality	Law n.º 5.813, 3 December 2008, Decree n.º 14.348, 13 December 2010
Rio de Janeiro	Water quality	Law n.º 5.100 4 October 2007, Decree n.º 41.844, 4 May 2009
Tocantins	Water conservation	Law n.º 1.323, 4 de April 2002, Decree n.º 1.666, 26 December 2002, Regulation COEMA n.º 2, 4 November 2003

Source Compiled by the authors from the state legislations

141 these policies in their territories. In the state of Paraná, water policies comprise 2.5%
142 of the EFTs to be redistributed to municipalities. This policy instrument encour-
143 ages local governments to preserve basins of superficial springs that serve the urban
144 centers of neighboring cities, as well as the underground springs that also help the
145 urban centers of neighboring municipalities. In Piauí, the EFTs scheme is based on
146 stamps, which vary from “A” to “B”, “A” meaning the best standard of environmen-
147 tal protection at the local level, and “B” the minimum standard of environmental
148 protection of municipalities to receive money from EFTs. Such schema dedicate five
149 percent, among other criteria, for water conservation policies at the local level. It
150 comprises protection of water sources, such as the protection of areas where water
151 sources are recharged, replantation or conservation of riparian forest and headwaters,
152 adequate disposal of sanitary sewage, and monitoring the quality of the public water
153 distributed and served. In Rio de Janeiro, the EFTs scheme comprises 30% of the total
154 dedicated to EFTs and has two main criteria: the watershed drainage area and water
155 supply springs. In Tocantins, the EFTs scheme for water policies comprises only
156 3.5% (among other criteria: basic sanitation, and solid waste management) includes
157 the quality of the public water distributed and served. In Pernambuco, EFTs for water
158 conservation is not regulated by the state government so far. However, the inclusion
159 of conservation of water source and rivers is predicted for near future.

160 The role of ecological fiscal transfers for water conservation policies in these
161 schemes is to secure the availability and sustainable management of water and san-
162 itation at the local level by providing financial incentive and compensation to local
163 governments. Incentive because some municipalities in developing countries face
164 financial stress and lack of technology to provide such type of public good. May-
165 ors face dilemmas when making policy choices for their electorate. Compensation
166 because municipal governments will be more willing in contribute to providing a col-
167 lective good (water conservation) in which its benefits extend beyond their borders.
168 They are compensated for the benefits that other municipalities may enjoy, such as
169 the case of EFT in Paraná that compensate local governments that preserve basins
170 of superficial springs which, in turn, serve the urban centers of neighboring cities.
171 This role of EFTs is strongly supports goal 6 of the 2030 Agenda for Sustainable
172 Development.

173 4 Conclusion

174 EFTs in Brazil redistribute the ICMS from the state government to local governments
175 using ecological indicators. This mechanism can be quite different from other tax
176 systems, such as in more centrally governments. It can change the incentive and
177 compensation dimensions of EFTs to be implemented. However, both cases may
178 apply such policy tool to achieve targets in water policies.

179 As a policy recommendation, we suggest participation of the political actors
180 involved in the policy process. EFTs are a redistributive policy tools which affect

181 the budget of local governments. This effect may be strong for developing countries;
182 therefore, this strategy can minimize conflicts and resistances.

183 For future research, we recommend testing the effects of EFTs for water conser-
184 vation policies empirically, mainly to test whether with the introduction of EFTs the
185 water policies increased at the local level (concerning quality and quantity).

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AQ6

237 **Felipe Luiz Luiz de Paulo** has a B.A. degree in Accounting from the Federal University of Per-
238 nambuco, Pernambuco, Brazil and an M.A. degree in Management of Sustainable Local Develop-
239 ment from the University of Pernambuco, Pernambuco, Brazil. He is Ph.D. Candidate in Adminis-
240 trative Sciences at University of Minho, Portugal. He is an assistant professor at the Federal Rural
241 University of Pernambuco, Pernambuco, Brazil. He is the leader of the research group in Eco-
242 logical Fiscal Transfers in Brazil from the Federal Rural University of Pernambuco and of the
243 research group in Economics of the Public Sector from the University of Pernambuco (with Prof.
244 Ivo Pedrosa), both certified by the National Council of Scientific and Technological Development
245 (CNPq) of the Ministry of Science, Technology, Innovation, and Communication (MCTIC). His
246 research interests include policy analysis, public finance and accounting, and economic instru-
247 ments for biodiversity conservation policies in federal systems. This work was conducted during
248 a scholarship financed by CAPES (Brazilian Federal Agency). Process number: 000954/2015-02.

249 **Pedro J. Camões** holds a Ph.D. in Political Science (Major in Public Administration) from the
250 University of South Carolina with research interests on public service delivery and public finance.
251 He is an assistant professor of the School of Economics and Management and member of the
252 Research Center in Political Science at the University of Minho, Portugal. He has published on
253 *Journal of Public Administration Research and Theory*, *Public Management Review*, *Local Gov-
254 ernment Studies*, and *Canadian Journal of Administrative Sciences*. As Principal Investigator,
255 he managed a project funded by a FCT research grant (“The Efficiency in the Use of Public
256 Resources and the Quality of Portuguese Municipal Decision-Making”. POCI/CPO/58391/2004)
257 and had another recently approved for funding (“TrivPlat-Ferramenta de monitorização, gestão e
258 avaliação de compras públicas eletrónicas”). Between 2009 and 2014 assumed the role of Admin-
259 istrator and member of the Executive Board of the University of Minho. Member of the team that
260 publishes, since 2003, the Portuguese Municipal Finances Yearbook, with a wide media coverage
261 (TSF, DN, Público, RTP, SIC, TVI), and the State-Owned Enterprises Yearbook (2010 and 2011).

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