This article aims to assess the role of ecotourism in the sustainable development of a region. Based on goals and targets set by the United Nations, we analyze certain doctrinal concepts related to tourism, its segments and sustainability, comparing them with the Brazilian reality. Finally, it underpins the role of the Federal Court of Accounts as an agent capable of contributing to the promotion of sustainable development by fostering public policies for ecotourism, according to work on ecotourism in the North recently judged and verified by this Court.

**Keywords:** Ecotourism. Tourism. Sustainable Development Goals. Sustainability.

1. **INTRODUCTION**

The concern for sustainable development has been a trend since the end of the twentieth century and is gaining more space in discussions of most organizations, whether governmental or not. In 2015, after three years of the conclusion of the United Nations Conference on Sustainable Development (Rio +20), the government leaders approved the document *Transforming our world: the 2030 agenda for sustainable development*, proposing...
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“an action plan for people, planet and prosperity “ (United Nations, 2015, p. 1).

In this context, 17 sustainable development goals were set to be pursued through 169 targets involving various issues such as poverty eradication, gender equality, reducing inequality, and sustainable patterns of production and consumption (Ibid.).

One of the sectors strongly supported by the document is tourism. Within the eighth goal, “promote inclusive and sustainable economic growth, employment and decent work for all,” is the target “to devise and implement policies to promote sustainable tourism, that creates jobs and promotes local culture and products “ (p. 23).

Further on, goal 12 says, “ensure sustainable consumption and production patterns” (p. 26). In this goal, there is the target to “develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture products “ (p. 27).

Finally, goal 14 - “conserve and sustainably use the oceans, seas and marine resources for sustainable development” (p. 28) - hopes to “by 2030, increase the economic benefits to Small Island developing states and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism” (p. 28-29).

The importance tourism has under the theme of sustainable development makes it necessary to reflect on how Brazil can become a player in the sector and on what is the role that courts of accounts can play in this process.

The common definition of tourism proposed by the World Tourism Organization (UNWTO) and adopted by Brazil (2006, p. 4) comprises “the activities of persons traveling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes.”

In order for tourists to carry out these activities, a number of services are offered, the main being accommodation, transport, travel agency etc. As an economic activity, tourism is included in the tertiary sector - services - of the economy.

According to data compiled in the Systemic Report of the Sub function Tourism (Fisc Turismo) in 2013, tourism accounted for 6% of the total world exports and 30% of service exports, at almost the same level as food and automotive products (Brazil, 2014). This shows the importance of tourism in the world economy. Moreover, in 2013 world tourism had more than 1 billion tourists and provided the inflow of 1.16 trillion dollars to countries that welcomed them. Also noteworthy is the fact that tourism is a sector that is weathering the global economic crisis.

Brazil does not figure among the top 10 world tourist destinations both regarding arrival of international tourists and foreign exchange generated by welcoming tourists from other countries. On the
other hand, Brazil is the tenth among the major countries that send tourists (in spending) in the international scene. Therefore, there is a deficit in the trade balance with respect to currency in tourism. In the year 2013, the deficit reached over 18 billion dollars.

On the other hand, *Fisc Turismo* points out that, according to the World Travel & Tourism Council (WTTC), the direct contribution of tourism to national economy in 2013 was 77 billion dollars (about 166 billion reais at the time), corresponding to approximately 3.5% of the GDP. The entity still classifies Brazil as the seventh largest tourism economy in the world (Ibid., p. 5).

Nevertheless, Brazil was only the 51st most competitive country in the tourism sector in a ranking of 140 countries. In the aspects evaluated to reach that ranking, it is worth mentioning that the country is ranked as the 60th in tourist infrastructure, 129th in land transportation and 126th in price competitiveness, despite being considered the first in natural resources and 23rd in cultural resources.

Currently, according to the World Economic Forum data, Brazil occupies the 28th position among the 141 most competitive countries in tourism in the world. Despite progress made and the promising situation, this position diverges from the fact that Brazil is the lead country with regard to natural resources (CANN, s. d., p. 1).

This brief overview of the impact of tourism on the national and world economy demonstrates the immense tourism potential that the country has. It also shows the enormous path that it needs to tread to become more competitive in the international tourism scene and attract more tourists in order to increase flow of foreign exchange and create more jobs in the tourist trade (set of agents and tour operators, lodging businesses; other tourist service providers, which include restaurants, bars and transport networks).

Up to the year 2002, the management of public policies related to tourism was the responsibility of the then Ministry of Sports and Tourism. In January 2003, the Ministry of Tourism (Mtur) was established, with a mission to develop tourism as a sustainable economic activity, with a significant role in creating jobs and foreign exchange, providing social inclusion.

In this context, the Ministry of Tourism considers the segmentation of tourism as a way to organize it for planning purposes, management and market, “as a strategy for structuring and marketing of Brazilian destinations and tourist itineraries” (BRAZIL, 2010b, p. 9).

Due to segmentation, tourism is divided into several types, each with its distinctive features. The main ones are defined in the document Conceptual Frameworks (*Marcos Conceituais*) (Id., 2006).

For segmentation to be effective, “it is necessary to deeply know the characteristics of the destination: the offer (attractions, infrastructure, services and tourism products) and demand (the specific groups of tourists who already visit or will visit)” (Id., 2010b, p. 9).

This segmentation is useful to develop actions that are better targeted and scaled to promote tourism, based on the specifics identified in each segment. It can take into account different aspects to sort each type of tourism focusing on, activities, practices and traditions; geography, history, architecture and culture; infrastructure; demand profile, among others.

In this context, ecotourism figures as a very promising segment in the national scenario, considering the abovementioned choice of Brazil as first in natural beauty and scenic resources, coupled with the defining characteristics of the segment, as follows.

### 2. ECOTOURISM AND SUSTAINABILITY

Upon the publication of the Guidelines for a national ecotourism policy by Embratur and Ibama in 1994, ecotourism (formerly called “ecological tourism”) was regarded as the segment of tourism that uses the natural and cultural heritage in a sustainable manner, encourages conservation, and seeks the formation of environmental awareness by interpreting the environment, promoting population welfare (BRAZIL, 1994, p. 19).

As seen, the specific characteristics of this type of tourism resides in the combination of several factors. Among them, we highlight the characteristics of the services offered, such as local geography and infrastructure, the motivation of tourists and the attitude of the service provider, the receiving community and the tourist.

The distinct attitude of the above stakeholders concerns the sustainable use of natural and cultural heritage, encouraging the conservation of natural and cultural heritage, the pursuit of environmental awareness by interpreting the environment and promoting the well-being of local recipient populations.
The concept of sustainability refers to “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (UNITED NATIONS, 1987 apud BRAZIL, 2006, p. 10). Since it is related to resources, sustainability should not be limited strictly to environmental issues, but pervade all state action and be taken into account in any economic activity, including by the private sector.

Things could not be different with regard to tourism. That is why the responsibility of State performance in this area is even greater. Thus, all tourism must be sustainable and all its segments must keep this in mind, in fact complying with the Constitution (BRAZIL, 1988, arts. 23, 170, 225).

For this reason, the UNWTO recommends that this activity should be ecologically sustainable in the long term, economically viable and ethical, as well as socially equitable for local communities. It requires integration to the natural, cultural and human environment, respecting the fragility that characterizes many tourist destinations (Id., 2006).

In the case of ecotourism, not only must this sustainable use of natural and cultural heritage occur, as tourism, itself must be an opportunity to promote and encourage the conservation of these assets. This is so because ecotourism implies activities that promote reflection and interpretation of the environment and that lead to the integration of human beings with nature, ecosystems, customs and local stories (trails, flora and fauna observation, contemplation of natural scenery etc.)

The unique role of host communities in this type of tourism results from this. The sustainable use of resources and the conservation of natural and cultural heritage imply the distribution of benefits resulting from activities among the local community. Therefore, involvement of the community is necessary at all stages with the engagement of their representatives, from planning activities to the training and employment of their manpower in the development of the segment.

2.1 SUBCATEGORIES

Currently, there is an increase of initiatives called “Community Based Tourism” (CBT). It is not a segment of itself; it is actually a tourism management model. Therefore, it can occur in any segment although, in practice, due to its characteristics, it fits in perfectly with the management of enterprises and ecotourism activities and, as a result, occurs more frequently.

This happens, for example, with

The System of Household Inns, which exists since 1990 in the State District of Fernando de Noronha, with its own logo and a classification matrix for certification. Created to regulate and discipline lodging by gradually
adapting the homes of the residents to the minimum standards of comfort and warmth for hosting tourists, the accommodations are integrated to the main house, providing a family environment for the guest. (BRAZIL, 2010a, p. 58).

In CBT, as observed in the case of Fernando de Noronha and in the words of the Tourism Ministry, the community itself appropriates the activity and benefits from the industry’s development. They are experiences based on associations/cooperatives, on the appreciation of the local culture, responsible tourism, fair trade networks in tourism, solidary economic practices, based fundamentally on sustainability. These practices are called community-based tourism, also known as “community tourism”, “solidary tourism” among other names. (Ibid., P. 73).

Community-based or not, ecotourism requires a network of local businesses gathered for commercialization. Some are common to any segment (lodging, food, transportation); others, not so much (guides, medical services and search and rescue). However, all have unique characteristics without which the framework of the activity in the segment would be harmed.

According to the Tourism Ministry’s guidelines, since ecotourism activities are usually developed in locations further away from large urban centers, these services should result in low impact (Ibid.). This is evident in the architecture, simple and typical gastronomy, the use of clean energy and technologies, the proper care, the disposal of waste and the accessibility conditions.

Therefore, it takes proper planning, environmental management, and training and qualification of entrepreneurs and employees in order to prevent the findings obtained, for example, by researcher Maria Adriana Sena Bezerra Teixeira (2006) in her master’s program about some developments called “jungle lodges” in the state of Amazonas. At the time, Teixeira (p. 105-106) found that not all establishments self-appointed as “jungle lodges” had the characteristics commonly accepted for this classification. Even though the classification is not given by an official body, she observed a number of factors in some of the hotels surveyed that did not match the classification. Some examples were that the some lodges belonged to large chains, typically geared to mass tourism, had a large number of accommodations, and their facilities had high environmental impact etc.). They went against the proposal of ecotourism in which the establishments intended to be inserted.

Another practice that favors ecotourism is visitation in national parks. They are fully protected areas, in accordance with the provisions of the National Protected Areas System (SNUG), defined by Law 9.985, of July 18, 2000 (regulated by Decree 4.340, of August 22, 2002).

This category of protected area is the only fully protected unit to allow tourist visits. Moreover, accor-
According to the performance audit of the Federal Court of Accounts (TCU) carried out on May 11, 2016, national parks are the most popular and ancient category of protected areas. According to Brazilian law, their goal is to preserve ecosystems that are of ecological relevance and scenic beauty, making it possible to carry out scientific research, educational and environmental interpretation activities, recreation and ecotourism, through contact with nature. (BRAZIL, 2016th, emphasis added).

As seen, ecotourism potential is in the very nature of national parks and the purpose of its creation is the use of this potential. To enable this, it is necessary to regulate visitation through the development of unit management plans. This document, the result of long and detailed studies, provides, among other things, the areas where tourist visits will be allowed (which usually corresponds to a tiny fraction of the total area of the unit) and which activities may be developed there.

This task is the responsibility of the Chico Mendes Institute for Biodiversity Conservation (ICMBio), who is responsible for performing research protection, preservation and biodiversity conservation programs, and exercise the power of environmental police for the protection of federal protected areas.

However, not only the visitation within the park boundaries is important. In fact, the development of tourist activities within the parks also promotes tourism in its surroundings, by the movement that it generates in neighboring municipalities.

2.2 ECOTOURISM AND OTHER SEGMENTS

The tourism segments are not watertight categories. On the contrary. Often the boundaries between them can be quite tenuous. As an example, we can mention adventure tourism and ecotourism. When visiting a waterfall, tourists can take a merely contemplative attitude, leisure, or practice rappel. In the same area, one can observe the fauna, go on an interpretive trail, canoeing or rafting on the rapids. Thus, tourist motivation in a given location or performing certain activity also accounts for determining the tourism sector.

Anyway, segmentation aims promotion of tourism, not its stagnation. Thus, the fact that a certain destination has been traditionally framed in a particular segment does not mean they cannot develop activities of another segment. That being the case, nothing prevents - it actually suggests - that ecotourism be developed in destinations where it is not the main segment. For example, sun and beach destinations may have potential for ecotourism activities (visitation trails in deserted beaches, diving activities, bird watching) that can be promoted alongside traditional marketing of products from the sun and beach segment.

Likewise, nautical or fishing tourism can be enhanced if developed in destinations with potential for both. The same is true of adventure tourism with ecotourism, as mentioned. Thus, dynamism of the local economy becomes greater when more diversified options can be offered in the tourist destination.

Therefore, as recommended by the basic guidelines for ecotourism, the establishment of partnerships and community participation are key. Partnerships can occur between several entrepreneurs that offer a region jointly, as well as between the government and the private sector that offers complementary support services to tourists, as well as members of the community who offer activities in the segment.

Interagency coordination is vital so that they can establish partnerships between all social players in tourism - government, business, non-governmental organizations, educational and research institutions,
and community associations – in order to carry out actions such as participatory planning, coordination, monitoring, implementation of infrastructure and professional trainings for effective product placement in the tourism market. (BRAZIL, 2010a, p. 67).

According to the Tourism Ministry, evolution of the emphasis placed on ecotourism occurred as of the environmental movement, when the discussions on the need for environmental conservation through sustainable techniques reach the tourist activity. Over the years, the activity has been developing and gaining strength through the discussion of a more responsible tourism model.

According to various institutions and specialized tour operators, this type of tourism has shown a continuous growth in the world and Brazil, with such exuberance, presents itself as a potential major competitive international destination. (BRAZIL, 2010a, p. 11).

However, the words “ecotourism” and “ecological tourism” are not included in the National Tourism Plan in force until 2016 (BRAZIL, s.d.). This shows that the theory of segmentation does not translate into government action programs in the strategy materialized when preparing the relevant plan. Consequently, the opportunity is missed of using segmentation beyond sales strategy; to make it into programs, with actions and goals that could be measured and evaluated.

Thus, a more statistical view of the ecotourism panorama in Brazil or in any of its regions is difficult, although its potential (scenic beauty, natural formations etc.) is customarily appointed by state authorities as a strong point or source of opportunities for the sector (BRAZIL, 2016b).

3. ECOTOURISM IN THE NORTH REGION: PERFORMANCE AUDIT REPORT ON ECOTOURISM IN THE NORTHERN REGION

Based on guidance by the then TCU president Minister Augusto Nardes (biennium 2013-2014), that relevant issues or policies be identified for the development of each region in the country in order to carry out a performance audit, the Court selected ecotourism as the audit object within the scope of the North region.

The work was performed as a centralized audit, with the coordination of the Department of External Control - Amazonas and the participation of the Department of External Control - Pará. From the outset, the audit identified the lack of a public policy specifically geared to ecotourism both at the federal and state levels. It also found that MTur does not guide its policies by tourism segmentation. Likewise, it was identified that existing actions are performed in a sparse and uncoordinated manner and, in many cases, with a lack of continuity.

The analysis in this audit led to the identification of six audit findings. They are lack of public policies directly linked to ecotourism, discontinuity of government actions for ecotourism, ecotourism practice in the North dissociated from theoretical and academic concepts, deficient regulation of tourism, poor basic infrastructure for ecotourism in the North, and low quality of ecotourism products in the North (BRAZIL, 2016th).

On the other hand, a partnership was identified between Amazonas Sustentável Foundation and the state government of Amazonas to develop CBT in a protected area and was mentioned as a good practice in the report (BRAZIL, 2016th).

The results point to problems in basic infrastructure, especially in transportation, communications, medical and hospital services and search and rescue, in which the developments in the region had sensitive disadvantage compared to the reference projects. Similar results happened with regard to tourism infrastructure and government support to the enterprises.

A survey on governance, focusing only the “strategy” mechanism, was also carried out with state tourism agencies of the North. Comparing them with tourist agencies in destinations considered references in other segments by the Tourism Ministry it was possible to say that deficiencies in governance make up one of the factors responsible for the failures identified by the audit team in the state action related to ecotourism (BRAZIL, 2016).

The team found it difficult to define criteria on what would constitute a case of success in ecotourism, especially since the success of an initiative should be measured during a considerable period in order to demonstrate its sustainability. Similarly, there were problems in finding a common foundation that would indicate applicability of measures adopted in other Brazilian regions in the North, given the
peculiarities of the geographical and socio-economic reality.

It is essential to point out that the analysis of data collected throughout the work, together with the opinion of the experts consulted, led to the conclusion that ecotourism has a limited role in the development of the North. The report signaled the need for action at the state or federal level to promote regional development and for promotion of access to citizenship services, considering the role that ecotourism has to offer.

When examining the report through Decision 1163 of May 11, 2016, the TCU Plenary issued several recommendations to the Tourism Ministry, the Civil House of the Presidency and the state governments of the North. The recommendations were to implement improvements in tourism management in addition to sending a copy of the report to various public and private entities to allow society more knowledge on the subject and facilitate social control (BRAZIL, 2016).

4. FINAL CONSIDERATIONS

The theme of ecotourism has been on the agenda of several discussions on the development of the North. Like every economic sector, tourism and its segments, including ecotourism, receive positive and negative impacts of state actions that are directed to them directly or indirectly.

The limitation of ecotourism is due to its inherent characteristics, which do not allow for massive development, differently from what occurs in other sectors, notably the sun and beach tourism. The correct and consistent practice of ecotourism demands a lot of care to keep its environmental sustainability and the authenticity of the experience that are not consistent with a large-scale economic activity.

In this sense, ecotourism cannot be the flagship of the development of a whole region of the country with a large population and vast territory. However, the fact that the role reserved for ecotourism is limited does not mean it is irrelevant.

On the contrary, we know that diversification of the economic matrix is required for development to happen in a sustainable way. The increase in income generated by ecotourism is not negligible in the face of the economic reality of the country, as shown in the CBT initiative described as good practice. In addition, studies conducted earlier - such as the Technical Cooperation Program for Ecotourism Development in the Amazon (Proecotur) - show that there is plenty of room for growth in the segment.

The conscious practice of ecotourism can serve as a dissemination strategy of the northern region and of the country abroad. It can also boost other forms of tourism and even other segments.

Therefore, the State’s performance in ecotourism through public policies appears to be essential
in order not to waste the immense potential of the northern region in a tourist segment on the rise. It is the role of the Brazilian State to work toward the reduction of regional inequalities and we know that the socioeconomic indicators of the North region unfortunately are the level below the South and Southeast.

As the Supreme Audit Institution of Brazil and agency in charge of controlling public administration, the TCU may have a role of promoting government policies in this field. For a while now there has been discussion and consolidation of the idea that the courts of accounts cannot limit themselves to the role of public asset auditor. Rather, they should have a more proactive role in promoting public policies in various areas.

In this sense, when discussing the increase in the number of special rendering of accounts processes at the TCU, Nardes, Altonian and Vieira (2014, p. 277) speculated that

The development of these discussions led TCU to redirect its performance - without leaving aside control of legality - to assess the quality of management and governance. The certainty that pervaded the discussions was that the number of cases involving embezzlement, such as special rendering of accounts, would reduce in the exact proportion of the increase of this quality. [...] 

Brazil needs a pact with governance in all spheres. Control must be a promoter of the country’s growth. It is not enough to punish. Part of TCU’s work is to carry out preventive work, attack the causes that lead to the waste of public resources occurring year after year.

Similarly, translating a production of the Organization for Economic Cooperation and Development (OECD), Nardes, Altonian and Vieira (2014, p. 511) report that,

Although economic growth is an important mean to an end, one should not understood it as an end in itself. Growth needs to be more inclusive, with gaps in results and opportunities among the various social groups that are less pronounced and a wider sharing of the benefits of growth. [...] 

Of course, at the heart of this agenda is our main work on growth, unemployment, inequality, education, entrepreneurship, financial inclusion, migration, health and development. [...] 

The crisis evidenced the need to restore confidence in markets, governments and businesses. The reported crises and urgent need of structural reforms require strong political leadership and a basis of trust among citizens in order to be successful. However, we continue to see that democracies are limited when delivering decisive action and tangible results rapidly and effectively, because of:

- lack of efficiency of the governance system, including central and local government.

In his master’s dissertation, Costa (2014, p. 143) concludes that the courts of accounts, “beyond being auditors of the public assets, become also promoters of public policies, in this case the promotion of sustainable national development applied to administrative contracts.

On one hand, we observe that ecotourism has the ability to encourage and participate in the economic, sustainable and inclusive development of the regions destined for it - and not as a panacea. On the other, control agencies - such as the court of accounts - can contribute to the promotion of good governance of public policies and agencies linked to the sector.

The diagnosis given in Decision 1163 of May 11, 2016 by the TCU Plenary, in which there is confirmation of the considerations set out in the aforementioned OECD document, translates into a practical example of the role that supreme audit institutions can play in promoting sustainable development.

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