


## Financial intervention in public transport of Manaus

 <https://doi.org/10.56238/sevened2024.003-020>

**Andréia Ramos Chaves<sup>1</sup>, Américo Matsuo Minori<sup>2</sup>, Orlem Pinheiro de Lima<sup>3</sup>, Wladimir Leite Correia Filho<sup>4</sup> and Gilson de Lima Lira<sup>5</sup>**

### ABSTRACT

Due to the population's dissatisfaction with the services provided by public transport concessionaires in the City of Manaus, the then municipal manager carried out a financial intervention in the transport system from 2019 to 2020. This article proposes an analysis of the population's perception of the improvement in the service after the implementation of the proposals suggested by the City Hall. The research had as a source of bibliographic review the websites, books, articles, and indirect documentation generated by the Manaus City Hall, as well as interviews with 110 users of the service. The quantitative results obtained with the research showed that most of the interviewees still had no perception of improvement in the service, however, the analysis of the information collected shows that many of the proposed measures were implemented and others created, aiming to change this scenario.

**Keywords:** Intervention, Transport, Manaus.

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<sup>1</sup> Post-graduate of the lato sensu postgraduate course, MBA in Financial Management, Controllershship and Auditing. UEA, Brazil

Institution: University of the State of Amazonas – UEA

E-mail: arc.gfc21@uea.edu.br

<sup>2</sup> Dr. in Business Administration from the University of Fortaleza – UNIFOR, Brazil

Institution: University of the State of Amazonas – UEA

E-mail: aminori@uea.edu.br

<sup>3</sup> Dr. in Production Engineering from the Federal University of Santa Catarina – UFSC, Brazil

Institution: University of the State of Amazonas – UEA

E-mail: olima@uea.edu.br

<sup>4</sup> Dr. in Business Administration from the Universidad Nacional de Misiones - UNAM, Argentina

Institution: University of the State of Amazonas – UEA

E-mail: wfilho@uea.edu.br

<sup>5</sup> Dr. in Business Administration from the University of São Paulo - USP, Brazil

Institution: University of the State of Amazonas – UEA

E-mail: glira@uea.edu.br



## INTRODUCTION

Due to the dissatisfaction with the services provided by the public transport concessionaires in the City of Manaus and the frequent increases in the operating costs of performing the services, the then Municipal Manager, through the Comptroller-General of the Municipality, decided to make a financial intervention in the transport system.

After the audit work, it was up to the then Chief Executive to announce measures that proposed improvements in the System, among them, the publication of Municipal Decree No. 4,503 of July 22, 2019, which determined the intervention in the services resulting from the concession contracts of the Public Service of Urban Collective Transport, in the conventional modality.

The financial intervention in the public transport system was carried out for a period of 180 days, from 07/22/2019 to 01/20/2020, when a package of works was announced, in addition to new collectives, to promote the economic and operational balance of the service.

Thus, the objective of this article is to demonstrate which of the measures presented were actually taken and what improvements were perceived by users of the public transport service in the City of Manaus, in the years 2021 and 2022.

## METHODOLOGY

In this article, a quantitative research was carried out and the source of bibliographic review was websites, books and articles. The indirect documentation generated by the Manaus City Hall, including the Technical Report on Financial Intervention – Final, in the public domain, was used as the main source of data in this article (see Appendix I).

In addition, the plaintiff searched the Municipality's Transparency Portal on 06/28/2021 (protocol 2013/2021) and again on 07/13/2022 (protocol 2987/2022), however, she obtained only partial responses in the first contact and in the second, to date, she did not receive a response from the defendant bodies (see Appendix A).

Parallel to the aforementioned request, during 07/12/2022 to 07/15/2022, a field research was carried out by the author, through the Google Form platform, with questions pertinent to some measures implemented by the City Hall through the Municipal Institute of Urban Mobility - IMMU and/or Union of Passenger Transport Companies of the State of Amazonas - SINETRAM, as these are the measures perceptible to users. The results are shown in Graphs 01 to 09 (see Appendix B).

As for the approach of the quantitative data, presented in tables 01 to 03 (Results and Analysis), it was intended to demonstrate the population's satisfaction with the service provided by public transport concessionaires in the City of Manaus, through the data obtained in the 2020 and 2021 Management Reports prepared by the Municipal Institute of Urban Mobility - IMMU.



## GENERAL OBJECTIVE

To analyze the results of the financial intervention dedicated to the maintenance or reestablishment of the efficiency and regularity of the public transport system offered in the City of Manaus, which took place in the period from 07/22/2019 to 01/20/2020.

## SPECIFIC OBJECTIVES

- 1 – Identify the operational improvement measures proposed after the intervention;
- 2 - Verify which proposed improvement measures have actually been implemented;
- 3 – Analyze the effectiveness of the intervention through the level of user satisfaction with the service provided by the public transport concessionaires, after the implementation of the proposed measures.

## THEORETICAL FRAMEWORK

Public transport is the most efficient way to offer mobility at low cost, environmental impact, and urban impact. Unfortunately, in Brazil, transportation options often do not offer service levels and prices that encourage their adoption by a significant part of the population. Several studies show a loss of participation of collective public transport in the Brazilian urban transport market, while there is an intensification of the use of individual motorized transport (IPEA, 2010; Carvalho et al., 2013; Pereira, 2021).

According to Cordeiro *et al.* (2006, p. 2) "Public transport has been losing prestige with public opinion, the political class, civil entities and the citizens who depend on it." Thus, the question remains about the perception of users in relation to the quality of services offered by the public transport system in the city of Manaus.

## DEFINITION OF SERVICES

In all developed countries, the service sector occupies a prominent position in the economy. According to Corrêa and Caon (2011, p. 23) "The services sector, in addition to being responsible for the largest share of the world's GDP, is perhaps the most dynamic part of the economy, since its participation in the Gross Domestic Product (GDP) and the number of jobs in the sector grow at higher rates than in other economic sectors". One of the motivating causes of this dynamism are of a political and social nature, such as urbanization, consequently some services such as urban transport are necessary, for example.

Service is a process whose purpose is the full satisfaction of customers which will be measured from start to finish, regardless of the material aspects, operations and the functioning of the



factors that interact with the process, one of the mechanisms to evaluate customer satisfaction is the quality of the service.

## QUALITY OF SERVICE

The search for customer satisfaction is certainly necessary for any company. Being able to satisfy them is always the greatest goal, always seeking to anticipate their needs, whether expressed or contained, this should be the purpose of their existence (PRAZERES, 1996, apud CUNHA, 2019, p.6).

The quality of the provision of services relates common aspects of the activity itself, of an economic, sociocultural, and socio-psychological nature. There are elements that interact in the process of providing services, such as: humans, represented by the members of the collectives that serve the users; of organization, described by qualitative dynamic aspects of the organization (procedures, shifts, routes, working methods, etc.); formulated by physical, hygienic, and aesthetic conditions.

## DEFINITION OF QUALITY

Definition of quality is directly related to the perception of each client or subject, there are many ways to conceptualize and even more to implement. According to Carpinetti (2010, p.13):

Quality is one of the most widespread keywords in society and also in companies. However, there is some confusion in the use of this term. The confusion exists due to subjectivism associated with quality and also to the generic use with which this term is used to represent very different things.

According to Miranda (1994, p.5) "organizations need to generate products and services that are able to satisfy the demands of end users – consumers in all aspects." But how to assess the quality of urban public transport?

## QUALITY IN URBAN PUBLIC TRANSPORT

The quality of an urban public transport system is a broad concept that encompasses several aspects, including considerations related to comfort and safety within the collective, the estimated time in the journeys and the existence of infrastructure that supports the service, respecting the standards defended by ISO 9001:2015.

The quality of urban public transport is determined by the adaptation of administrative causes and the consequences for customers, who are public transport users, public authorities, company partners and their employees, and the community in general (LIMA and FERRAZ, 1995, apud CUNHA, 2019, p. 8).



According to Law No. 12,587 of January 3, 2012, in chapter II of the guidelines for the regulation of collective public transportation services, the fare policy must be focused on "improving efficiency and effectiveness in the provision of services; (art. 8, II)". In other words, in order for there to be an advance in the quality of the service provided, there must be a rigorous inspection by public agents, acting in a demanding manner with the responsible entrepreneurs, enabling the application of sanctions, such as fines and other penalties, thus subjecting them to the correction and regulation of this essential service provision.

## RESULTS AND ANALYSIS

The challenges that governments face today to improve the mobility conditions of the urban population in Brazil are enormous. There were decades of strong urban growth with little planning, in addition to public policies always focused on the development of individual motorized transport to the detriment of public transport and non-motorized transport.

According to the news site *Amazônia – News and Information*, the population of Manaus lived between 2018 and 2019 with about 160 stoppages of the public transport service by bus drivers, making successive strikes, demanding payment of wages and labor rights. After much indignation on the part of the population, the then municipal manager decided to decree a financial intervention in the public transport of the City of Manaus, to clarify the real financial situation of the concessionaire companies. Since the municipality makes the contribution of part of the amount referring to the real cost of bus tickets to the entrepreneurs.

The intervention process lasted about 180 days, where the Municipal Department of Finance – SEMEF, began to manage all revenue collected through the electronic ticketing system. Parallel to this, the intervention team, together with the Comptroller General of the Municipality - CGM, carried out an audit of the companies' accounts, such as personnel expenses, payroll and their labor rights, maintenance costs, fuel, among others. Thus arriving at the real cost of entrepreneurs with the service provided.

Two years have passed since the result of the financial intervention, and it remains to be seen, of the 08 operational measures presented in the final report of the City Hall (see Annex I), which have been adopted or are in the process of being implemented? Has there been an improvement in the service provided? Is the user satisfied with the result of these measures?

In order to evaluate the perception of users of the public transport service in relation to the possible improvements arising from the intervention process, a field survey was carried out between 07/12 and 07/15/2022. Where 110 people were interviewed through the Google Form platform (see Appendix B - Results Graphs).



Among the interviewees, 75.2% use public transportation in the city while 24.8% have private driving, as shown in Graph 1 and with regard to the type of passenger, 110 people responded and of these 72.7% are paying users, as shown in Graph 2 (see Appendix B).

Also in this sample of 110 interviewees, 40% pay their tickets preferably with the electronic ticketing system (card), as shown in Graph 3 and 69.1% did not perceive improvements in the quality or increase in the quantity of conventional buses until that period studied, as shown in Graph 4 (see Appendix B).

About 62.7% of the interviewees reported not perceiving improvements in the quality or quantity of alternative/executive services circulating in the last two years (07/2020 to 07/2022). While 40% reported having increased their waiting time, both inside and outside the bus terminals, shown in Graphs 5 and 6 respectively (see Appendix B).

Only 54 people answered if they used the "Where is My Bus" APP, made available by the Union of Passenger Transport Companies of the State of Amazonas – SINETRAM, which aims to inform the estimated time at which buses will pass through a certain bus stop, which would theoretically reduce the waiting time of users at the stops. Of this sample, only 38.9% use the APP's resources, as shown in Graph 7. On the other hand, 62.4% of the interviewees, whether they use public transport, claim not to perceive improvements in the flow of traffic on a daily basis after the implementation of the "Blue Belt", as shown in the results in Graph 8 (see Appendix B).

Regarding the possible improvements resulting from the renovations or construction of new terminals, opinions were divided, with 39.4% not seeing improvements in issues such as safety, ease of boarding/disembarking or transit of passengers through the terminals, against 33.9% who said there was an improvement in service, Graph 9 (see Appendix B).

Currently, the Management of Public Transport is carried out by the Municipal Institute of Urban Mobility – IMMU, through the Division of Collective Transport – DVTC, with the objective of fulfilling its precepts in planning and managing in the best possible way the provision of services of the public transport system in Manaus, presented in its Annual Management Reports 2020 and 2021, the following data:

Table 1: Operational data of public transport in Manaus – 2020/2021

YEAR	2020	2021
Enterprises	9	9
Average Operating Fleet/Month	1.495	*
Average Paying Passengers	2.923.651	2.565.230
Average Number of Students	1.115.977	941.460
Average Exempt	701.998	666.853

Source: Management Report of the Municipal Institute of Urban Mobility – IMMU 2020/2021

*\*The 2021 Management Report did not include the Average Operating Fleet/Month.*

The following data on complaints from users of the public transport service in the last two years were presented by the Community Service Sector (SAC):

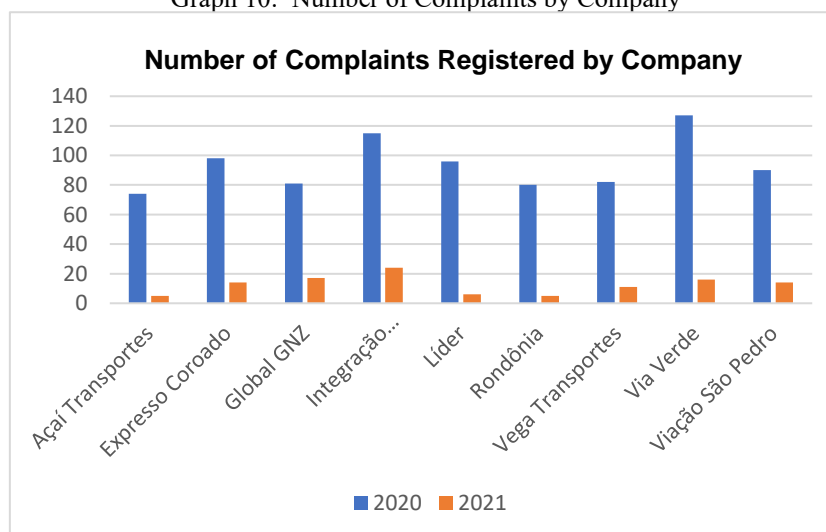
Table 2: Number of Complaints

Enterprise	2020	2021	Total by company	%
Açaí Transportes	74	5	79	8%
Expresso Coroado	98	14	112	12%
Global GNZ	81	17	98	10%
Integração Transportes	115	24	139	15%
Líder	96	6	102	11%
Rondônia	80	5	85	9%
Vega Transportes	82	11	93	10%
Via Verde	127	16	143	15%
Viação São Pedro	90	14	104	11%
<b>Total per year</b>	<b>843</b>	<b>112</b>	<b>955</b>	<b>100%</b>

Source: Management Report of the Municipal Institute of Urban Mobility – IMMU 2020/2021

According to data from the management report presented by the Municipal Institute of Urban Mobility - IMMU, there was an 86.71% reduction in the number of user complaints registered in 2021, compared to the previous year. The report does not make it clear, however, whether the reduction was due to lack of registration, the non-functioning of the Community Service Sector (SAC) during the pandemic period or whether users stopped filing complaints.

Graph 10: Number of Complaints by Company



Source: Management Report of the Municipal Institute of Urban Mobility – IMMU 2020/2021

We have represented in Chart 10 (above), the number of complaints per company in the years 2020 and 2021, where the companies Via Verde and Integração exceed the range of 100 annual complaints. On the other hand, in the following year, none of them reaches 50% of the previous year's amount.



Table 3 shows the number of complaints registered by type in 2020 and 2021. In 2021, the total number of complaints does not match the total recorded in Table 2 – Number of Complaints, which were 112. Even so, there is a reduction of 89.20% in the number of complaints compared to the previous year.

Table 3: Types of Complaints

Type of Complaint	2020	2021	Total by Type
Itinerary change	3	0	3
Fleet increase	3	1	4
Conduct of the collector	30	1	31
Driver conduct	174	9	183
Against the company	4	0	4
Against the Line Administrator	0	0	0
Right-sided to PCD	2	0	2
Neglect of the elderly	1	0	1
Itinerary deviation	29	7	36
Overcrowding	0	0	0
In-vehicle inspection	0	0	0
Irregularity of time	120	7	127
Driver talking on cell phone	0	0	0
Failure to answer the stop sign	411	52	463
Other	1	8	9
Electronic Registration	0	5	5
Retention of change	3	0	3
Suggestions	6	0	6
Speeding vehicle	16	1	17
Vehicle in poor condition	40	0	40
<b>TOTAL</b>	<b>843</b>	<b>91</b>	<b>934</b>

Source: Management Report of the Municipal Institute of Urban Mobility – IMMU 2020/2021

As for the implementation of the other proposals presented in the Financial Intervention report, as she did not obtain a response to the request made by the Transparency Portal (Protocol 2987/2022), the author resorted to the official news sites of the City Hall and others, as a source of information. Obtaining the following information:

a) Executive/Alternative Bidding;

The AM1 Portal published the following news: "The Manaus City Council (CMM) approved, this Monday (06/08), the Bill n°. 150/2022 of the Municipal Executive, which creates the complementary modal to replace the executive and alternative modes of public transport in the capital. In practice, the law regulates the bidding process for 280 new bus lines outside the conventional system."

b) Fleet Renewal;

The Diário do Transporte portal, brought on 07/27 details about the new buses acquired, reporting: "As of Monday, August 1, 2022, 20 zero-kilometer buses will enter circulation





in the Manaus municipal line system. According to the Municipal Institute of Urban Mobility - IMMU, by the end of 2022, it is expected that 60 more new buses, 48 diesel and 12 electric, will be incorporated into the fleet."

- c) Implementation of the management committee of the Electronic Ticketing System;  
On December 17, 2019, Ordinary Law No. 2,552 was published in the Official Gazette of the Municipality - DOM, which creates the Municipal Fund for Urban Mobility - FMMU, which establishes in its "Sole Paragraph. The purpose of the Municipal Fund for Urban Mobility is to promote the technical and financial support necessary for policies to improve urban mobility, focused on aspects of safety, universal, democratic, inclusive and sustainable accessibility, prioritizing the implementation of actions and measures to ensure the quality and efficiency of public transport, motorized means (...)

**Article 2** The financial resources of the FMMU shall be applied exclusively to: (...)

V - Maintenance, modernization, improvement of the quality and expansion of municipal public services of collective passenger transport, especially the management and improvement of electronic ticketing with emphasis on encouraging the universalization of the *smartcard*;"

On 07/12, the website of the Union of Passenger Transport Companies of the State of Amazonas - SINETRAM announced the start of operations of the new ticketing system contracted by the Municipality.

"The new system started operating in the city on June 17, with changes in access to buses and public transport terminals in the city. In addition, online ticketing platforms will soon be available, where users will be able to use their cell phones (Android or IOS) to purchase, validate and manage their electronic credits in a completely digital way."

- d) Reactivation of the "Blue Belt";

The news published by the G1 Portal says: "The Manaus City Hall informed, this Saturday (23/07), that it suspended the return of the exclusive lane for public transport buses, the so-called "Blue Belt", on Constantino Nery Avenue, Central-South Zone of Manaus. Until then, the return of the road system was scheduled for August 1st. On Friday (07/22), the CEO of the Municipal Institute of Urban Mobility - IMMU, had announced that drivers would be advised about the return of the "Blue Belt". However, with the decision, the lanes will continue to be free for all vehicle traffic."

- e) Implementation of governance measures at the Municipal Institute of Urban Mobility - IMMU;



The author was unable to identify data that would prove the implementation of governance measures in the research sources, nor did the City Hall respond when requested via the Transparency Portal.

f) Implementation of governance measures in the Public Transport System;

The author was unable to identify data that would prove the implementation of governance measures in the research sources, nor did the City Hall respond when requested via the Transparency Portal.

g) Renovation of terminals;

On May 18, 2020, the City Hall announced on its website the following news: "A major transformation in the physical structure of the transport system in the capital of Amazonas, with renovations and reconstruction of terminals, in addition to the construction of new bus stations to bring more comfort to users and improve the city's traffic. The works were announced by the municipal manager, as part of the intervention carried out to promote balance in the system, and began at the Integration Terminal of the Cidade Nova neighborhood (T3), with the removal of the furniture."

On June 20, 2022, new works were announced on the City Hall website, as follows:

"Ensuring the advancement of urban mobility in the capital of Amazonas, the current mayor of Manaus, signed this Monday, 6/20, an agreement of R\$ 27 million in partnership with the state government, for the release of the works of the new Integration Terminal 7 and adaptation of Terminal 6. The start of the works should take place soon after the signing of the work order, which is scheduled for the end of 2022."

h) Establish remuneration tariffs as economic and financial equilibrium of the Collective Transport System.

Law No. 2,545 of December 13, 2019 was published in the Official Gazette of the Municipality - DOM, which provides for the granting of a budget subsidy for the cost of the public service of urban collective transport in the municipality of Manaus.

Law No. 2,552 of December 17, 2019, which creates the Municipal Fund for Urban Mobility and the Budget Unit of the FMMU, was also published in the Official Gazette of the Municipality - DOM, which aims to promote the technical and financial support necessary for policies to improve urban mobility, focused on safety aspects, universal, democratic, inclusive and sustainable accessibility, prioritizing the implementation of actions and measures to ensure the quality and efficiency of public transport (...).

Also with the objective of maintaining the economic and financial balance, the City Hall signed an agreement with the State Government, as published on the *Cenarium Amazônia Magazine website* on December 22, 2021: "The governor and the City Hall of Manaus



signed an unprecedented agreement, this Tuesday, 21, in the amount of R\$ 156 million, of which R\$ 120 million from the State and R\$ 36 million from the municipal counterpart, for the execution of the Program for the Restructuring and Qualification of Public Transport in the Municipality of Manaus. (...)

## FINAL THOUGHTS

Currently, the urban mobility problems faced by the City of Manaus directly affect the poorest population that needs public transportation to get to their jobs or schools on a daily basis. Users face crowded buses, long waits at stops, insecurity with robberies, long commuting time to their destinations, among others.

Over the years, very little has been implemented as an improvement or alternative to Manauara society, as a means of transportation. With the increase in income, there was an increase in the number of vehicles transiting through the city, which generated a worsening in the city's traffic, as well as an increase in the emission of polluting gases into the air, that is, not even the portion of society that has its own vehicle, had a significant reduction in commuting time.

Although the sample of interviewees was not expressive, the results presented in the Graphs show that, until the 1st half of July 2022, there was no clear perception of improvement after the intervention process. While the data presented in the tables, from the management reports of the Municipal Institute of Urban Mobility – IMMUM for 2020 and 2021, demonstrate the complaints of users with the quality of the service.

However, according to news sites, investment in improvements to the city's public transport has been intensified. Be it the change of the ticketing system, construction and renovation of bus terminals, opening of a bidding process for the acquisition of new alternatives, acquisition of more modern vehicles for the conventional fleet, changes that will be felt by the population very soon.

However, the author did not find records about the implementation of long-term improvements, such as the implementation of governance measures in the Municipal Institute of Urban Mobility - IMMUM, as well as in the public transport system for better administration, cost control, culture change, staff training for better user service, cyclical monitoring of the level of passenger satisfaction, These measures aim to improve the actual process.



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## APPENDIX A – Information requested on the Transparency Portal

The information requested from the Transparency Portal of the Municipality of Manaus on 06/28/2021 (protocol 2013/2021) and again on 07/13/2022 (protocol 2987/2022), was as follows:

- Customer satisfaction surveys conducted from 2018 to 2021, referring to the services provided by public transport concessionaires in the City of Manaus;
- Recent data on urban mobility (in summary) such as:
  - number of passengers/day;
  - current amount of the fleet in operation in the City;
  - number of daily trips;
  - (approximate) number of beneficiaries of gratuity (elderly, PNE, students...)
- Regarding the final report of the intervention (p. 15/15, fls. 16):

Item II – To be adopted:

- a) Executive/Alternative Bidding;
- b) Fleet Renewal;
- c) Implementation of the management committee of the Electronic Ticketing System;
- d) Reactivation of the Blue Belt;
- e) Implementation of governance measures in the IMMU;
- f) Implementation of governance measures in the Public Transport System;
- g) Renovation of terminals;
- h) Establish remuneration tariffs as economic and financial balance of the Collective Transport System.

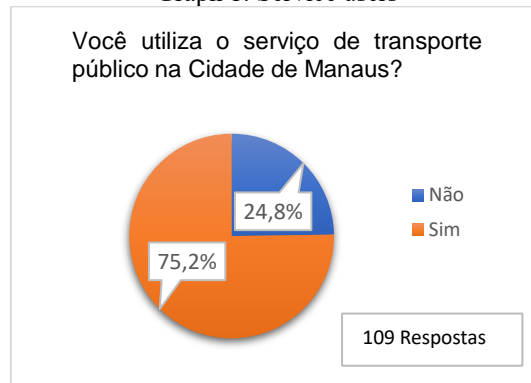
- Of the 08 (eight) measures proposed, how many have been fully implemented and which ones?

How many and which have been partially implemented?

Has any measure been implemented in addition to the proposals, if so, which one?

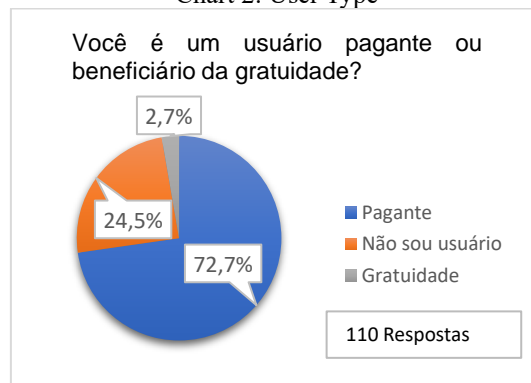
## APPENDIX B – Search Results Charts

Graph 1: Service users



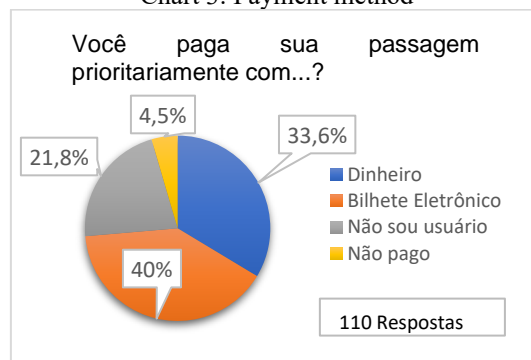
Source: Prepared by the author – 2022

Chart 2: User Type



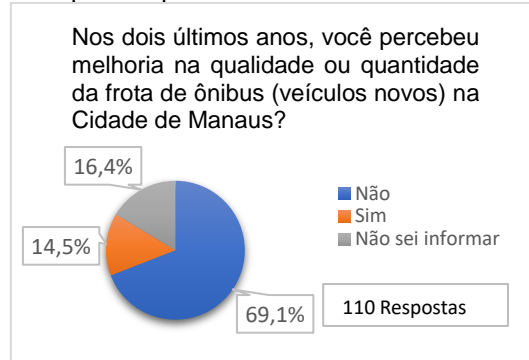
Source: Prepared by the author – 2022

Chart 3: Payment method



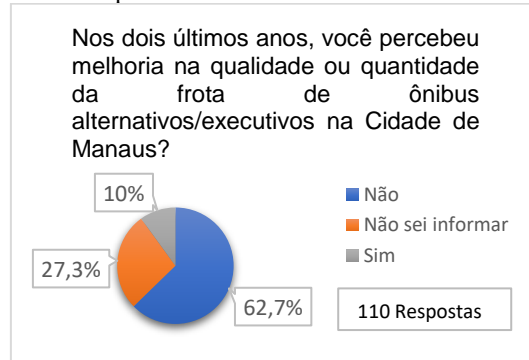
Source: Prepared by the author - 2022

Graph 4: Improvements in conventional buses



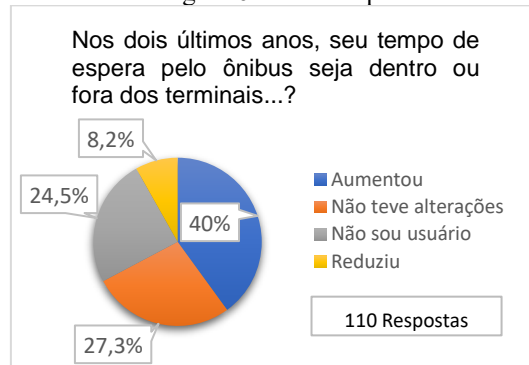
Source: Prepared by the author - 2022

Chart 5: Improvements in alternative/executive buses



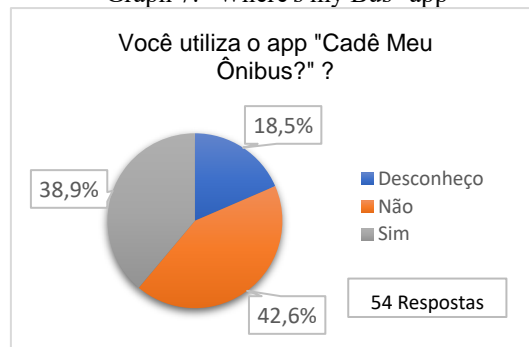
Source: Prepared by the author - 2022

Figure 6: Wait Tempo



Source: Prepared by the author – 2022

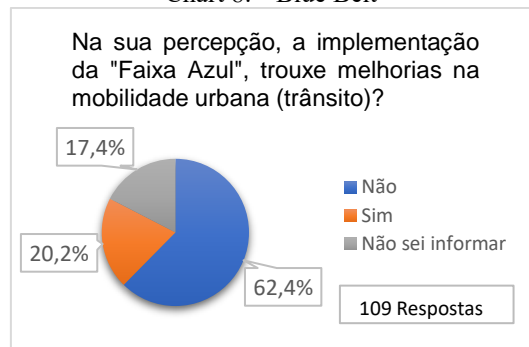
Graph 7: "Where's my Bus" app



Source: Prepared by the author - 2022

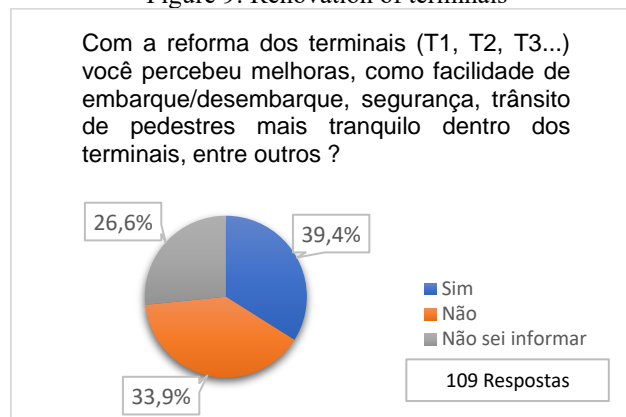


Chart 8: "Blue Belt"



Source: Prepared by the author - 2022

Figure 9: Renovation of terminals



Source: Prepared by the author – 2022



PREFEITURA DE  
**MANAUS**

CASA CIVIL	
FLS. <i>02</i>	
RUBRICA	<i>f</i>

## RELATÓRIO TÉCNICO DE INTERVENÇÃO FINANCEIRA – FINAL

**Excelentíssimo Sr. Prefeito, de Manaus,**

Apresento a Vossa Excelência o Relatório Técnico Final da Intervenção Financeira, em atendimento ao previsto no **Parágrafo Único do art. 4º do Decreto 4.503/2019** que determina essa providência em relação à minha atuação como Interventor Financeiro no sistema de transporte público coletivo urbano, modalidade convencional, na cidade de Manaus.

### 1. INTRODUÇÃO

**PERÍODO DO RELATÓRIO:** 22/07/2019 a 20/01/2020.

#### **LEGISLAÇÃO:**

- Decreto nº 4.503, de 22 de julho de 2019, que dispõe sobre a Intervenção Financeira nos Contratos de concessão do Serviço Público de Transporte Coletivo Urbano, na modalidade convencional, no Município de Manaus, na forma que especifica, publicado no DOM 4643, página 9/10.
- Decreto nº 4.525, de 06 de agosto de 2019, que dispõe sobre as medidas complementares à intervenção financeira decretada no Sistema de Transporte Coletivo Urbano.

#### **Decreto nº 4.503:**

*Art. 4º Fica nomeado como Interventor o Sr. Francisco Saldanha Bezerra, brasileiro, Administrador, inscrito no CRA-AM sob o nº 1-435, com amplos poderes para requisitar informações, documentos, relatórios, planilhas, demonstrativos, bem como quaisquer outros documentos/informações necessários ao fiel cumprimento da intervenção.*

*Parágrafo único. As informações decorrentes da intervenção deverão ser objeto de relatório mensal a ser encaminhado ao Chefe do Poder Executivo.*

- d) Transporte Público como instrumento de justiça social. Pagamento dos passageiros Portadores de Necessidades Especiais – PNE e Estudantes.

II – A adotar

- a) Licitação dos Executivos/Alternativos;
- b) Renovação da Frota;
- c) Implementação do comitê gestor do Sistema de Bilhetagem Eletrônica;
- d) Reativação da Faixa Azul;
- e) Implementação de medidas de governança no IMMU;
- f) Implementação de medidas de governança no Sistema de Transporte Coletivo;
- g) Reforma dos terminais;
- h) Estabelecer tarifa de remuneração a título de equilíbrio econômico financeiro do Sistema de Transporte Coletivo.

**4. CONCLUSÃO**

Este é o Relatório da Intervenção Financeira que submetemos à consideração superior.

Manaus/ AM 22 de janeiro de 2020.

  
**FRANCISCO SALDANHA BEZERRA**  
Interventor financeiro