

Balances of federal transfers in SUS: what we have and what to expect from the COVID-19 increment

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Abstract We analyzed the balances from the transfers from the Ministry of Health (MH) to subnational entities, to finance the Unified Health System (SUS), including for COVID-19. We verified the representativeness of these in relation to the transfers from the MH to public health actions and services, between 2019 and 2020. We analyzed the MH ordinances that gave rise to the COVID-19 transfers, classifying them as: quantity; object; apportionment criterion; amount of installments; execution linked to MH strategies; value. More than 70.000 current accounts were accounted for, and some subnational entities had more than 100. In 2019, balances reached R\$16.29 billion (annual increase of 10.2%), representing 19.9% of the total transferred. In 2020, they reached R\$23.83 billion (an increase of 46.3%), representing 21.1% of all transfers, with a monthly trend of continued growth. More than 616 ordinances, with 28 different objectives, transferred R\$32.30 billion to COVID-19. The resource, originally freely available, had R\$11.88 billion (36.8%) linked to the strategies of the MH: R\$1.36 billion (99.9%) linked to the Structuring Block, and R\$10.52 billion (34.0%) linked to the Maintenance Block. There are several causes that give rise to the accumulation of balances, however the quality, quantity and complexity of the SUS normative framework strongly contribute to an execution of resources that is not very fast, effective, efficient and useful.

Key words Public health, Health economic, Budgets

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Introduction

With the promulgation of the Federal Constitution¹ in 1988, the right to health was guaranteed to the entire population of Brazil. To meet this determination, the Unified Health System (SUS) was created, having universality, comprehensive care and the promotion of equity as basic principles². From the intergovernmental financial relations point of view, the creation of the SUS was materialized through a tripartite financing agreement, integrating resources from the Union of States, Federal District and Municipalities³. However, it was only in 2000 that Constitutional Amendment n° 29⁴ regulated the financing responsibilities, and only in 2012, Complementary Law n° 141⁵ define which expenses are considered to be Public Health Actions and Services (ASPS), in addition to regulating the regular and automatic transfers of federal resources to subnational entities⁶. In the last 10 years, the composition of SUS expenses has been, on average: 43% under the responsibility of the Union, 26% of the States and 30% of the Municipalities⁷.

Regarding the application of federal resources, transfers to subnational entities occupy a prominent position in the budget execution of the Ministry of Health (MH), allocating the largest volume of resources for the maintenance of ASPS. The MH makes transfers from the National Health Fund (FNS) to the health funds of subnational entities, considering a series of norms and budgetary principles pertinent to public administration, as well as a set of norms and agreements in the scope of the SUS, which, among others, impose obligations on subnational managers and prohibit acts that aim at purposes other than those foreseen^{8,9}. In 2019, the Union recorded a total expenditure of R\$ 122.3 billion with ASPS, with 69% transferred to subnational entities for Structuring (2.0%) and Maintenance (98.0%)¹⁰. However, data from the MH record, in December 2019, an amount of R\$ 16.3 billion in balances in the current accounts of these transfers. These balances represent the difference between the volume of transferred funds and the expenses actually paid in a given period, a phenomenon known as “cost pooling”. Many can be the causes of the large volume of pooled resources, however, according to the Brazilian National Treasury Secretariat, one of the main reasons is the excess of earmarking of revenues and expenses, especially in the areas of Health, Defense and Education¹¹.

In 2020, the budget of the MH, which accounted for R\$ 124.20 billion for the execution

of ASPS, received an increase of R\$ 64.12 billion in extraordinary credits¹², directed to the FNS. Unlike ordinary credits, such additional resources were not included in the Annual Budget Law and were only authorized due to the recognition of the state of public calamity installed in Brazil¹³, resulting from the new Coronavirus pandemic. These extraordinary resources were made available for the financing of ASPS, exclusively dedicated to confronting COVID-19, allocated for the direct execution of the MH, transfers abroad, to philanthropists and to States, Federal District and Municipalities, which also increased the volumes of balances.

In order to make feasible the use of pooled resources, including for actions against COVID-19, a Complementary Law¹⁴ was enacted, which made it possible to execute the remaining balances during the calamity period. However, still in 2020, the volume of balances reached R\$ 31.73 billion¹⁵. In this context, this study presents unprecedented contributions regarding investigations on the legality, transparency and linkage of resources directed to the SUS, which must be carried out in compliance with the precepts of autonomy and administrative efficiency.

Objective

Analyze the financial balances from transfers from the MH to subnational entities, within the scope of SUS financing, between the years 2019 and 2020, including resources intended for the confrontation of COVID-19, pointing out possible causes of this phenomenon.

Materials and methods

Study design

It is a descriptive analysis aimed at the evolution of the volume of financial balances related to federal transfers in the SUS, correlating them in an argumentative way, with the normative framework of the financing of the system. Such transfers are destined to finance ASPS and occur in demand deposit accounts (current accounts), opened by the FNS¹⁰ in federal financial institutions – Banco do Brasil and Caixa Econômica Federal – remaining under the management of subnational entities.

In order to achieve the objective of the study, the total values of these transfers and the remaining balances were verified monthly during 2019

and 2020 for States, Federal District, and Municipalities. The representativity of the balances in relation to the transfers that took place; the amount and evolution of the number of current accounts, and the values of the balances were also verified. Using Microsoft Excel® and based on the values of the balances from January 2019 to March 2020, a trend curve was calculated for the evolution of the balances from April 2020 to January 2021. Thus, it was possible to verify and compare the dynamics of pre-pandemic pooling, and in 2020.

With the intention of knowing and verifying possible ramifications due to the contribution of resources to COVID-19, the rules that gave rise to the transfers of the MH (Ordinances) were classified according to: (1) Transfer block that allows knowing the type of expense for which resources were transferred, whether for structuring or maintenance actions; (2) Number of Ordinances that gave rise to the transfers, which allows knowing the volume of regulations that managers had to deal with during the pandemic; (3) Object of each Ordinance, which makes it possible to know the destination of the resources transferred, indicating whether it is for general use or if it is linked to a specific MH; (4) Form of apportionment of the resource that presents the criteria used for the distribution of values and allows knowing the complexity of the regulations that managers had to deal with during the pandemic; (5) Frequency of transfer installments, aimed at determining whether the transfers would be in a single installment or divided, indicating the complexity of planning and executing the funds received; (6) Type of linkages for the use of resources, aimed at accounting for the volume of rules that bind the execution of resources, in addition to the legal linkage of the work program, to the specific strategies of the MH, and; (7) Total annual value of transfers. Such descriptive analysis was performed to organize, summarize and describe the most important aspects of this set of observed characteristics.

Data sources

The data used in this study were collected from the computerized systems of the federal government. Data related to the MH budget were extracted from the Integrated Planning and Budget System (SIOP)¹², which supports the Federal Government's Planning and Budget processes. Data relating to current accounts and financial balance values were extracted from the Portal Localiza SUS/MS¹⁵, a digital platform of the MH,

with daily updates, which gathers electronic panels that present information on the fight against COVID-19. Data on financial transfers, with information on amounts of current accounts and balance values, are primarily sourced from the National Health Fund. Data regarding the transfer values to COVID-19 were extracted from the FNS¹⁰, manager of the MH resources, responsible for developing mechanisms that make information available to society regarding transfers within the SUS. All query parameters and their respective sources are described in Chart 1.

Results

Current accounts

In 2020, the total number of current accounts in the States, receiving only federal transfers was 1.271, and 70.037 in the Municipalities. Individually, the state of Pará and the municipalities of João Pessoa/PB, São Paulo/SP and Teresina/PI registered more than 100 current accounts.

Balances

Between January/2019 and March/2020, there was a certain stability of growth, when from then on, due to the contribution of transfers destined to confront COVID-19, there was a significant increase. In the 12 months of 2019 there was an increase of R\$ 1.51 billion (10.2%) and in 2020 of R\$ 6.69 billion (46.3%). The projection of data for this scenario shows an upward trend ($R^2=73,3\%$). In December/2019, the R\$ 16.29 billion in balances represented 19.9% of the total transferred in the year and in December/2020 the R\$ 23.83 billion represented 21.1% (Graphic 1).

Ordinary resources

In 2019, the FNS had a budget allocation of R\$ 127.19 billion, with forecast transfers to sub-national entities of R\$ 82.98 billion (65.2%). The total execution was 90.6%, with 48.6% of the resources destined to the Municipalities; 16.7% to the States; 31.1% of direct applications; and the rest to other application modalities.

In 2020, the budget allocation was R\$ 184.49 billion, with estimated transfers of R\$ 113.57 billion (61.6%). The total execution was 80.8%, with 45.4% destined to the Municipalities; 16.1% to the States; 50.8% direct applications of the MH; and the rest to other modalities (Table 1).

Chart 1. Materials and Methods: Data Source.

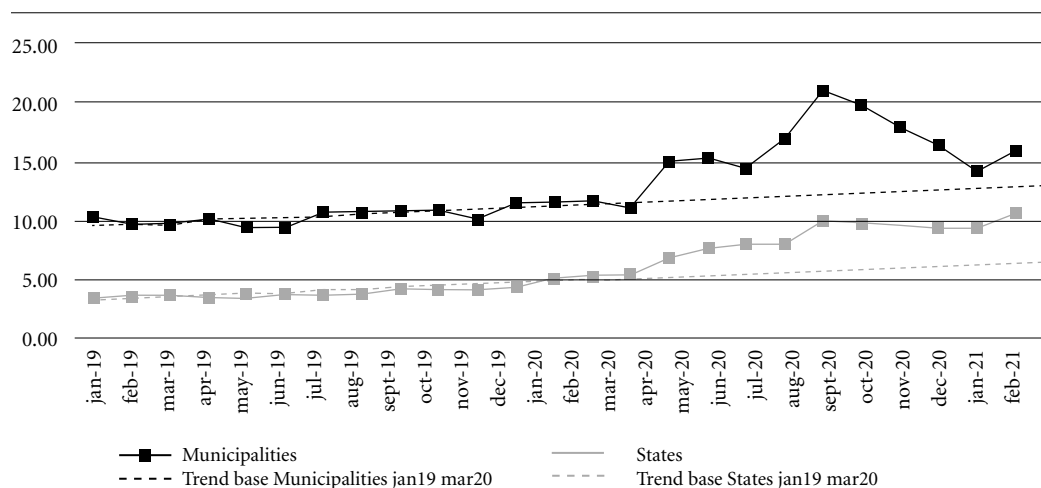
Data	Amounts related to the budgets of the Ministry of Health	
Source	Integrated Planning and Budget System - SIOP	
Access	https://www.siop.planejamento.gov.br/modulo/login/index.html#/	
Period	Years 2019 and 2020	
Inquiry	Federal Budget Panel	
	Budget Body	36000/MS
	Budget Unit	36211/FNS
	Application Types	31; 35; 41; 45 (Fund-to-Fund Transfers to States, Federal District and Municipalities)
	Values	Current endowment (resources made available); Committed; Paid
Types of actions	Ordinary; 21C0 Confronting the Coronavirus Public Health Emergency of International Concern; 2E89 Temporary Increase in the Cost of Primary Health Care Services to Fulfill Goals; 2E90 Temporary Increase in the Cost of Hospital and Outpatient Care Services to Fulfill Goals	
Data	Amounts related to current accounts and balances	
Source	Portal Localiza SUS/MS with FNS primary bases	
Access	https://localizasus.saude.gov.br/	
Period	Years 2019 e 2020	
Inquiry	FNS - BALANCE FOLLOW UP	Number of accounts
		Account balance amount
		Management sphere
		Type of account
Data	Amounts of transfers to COVID-19	
Source	National Health Fund (FNS)	
Access	https://portalfnns.saude.gov.br/consultas/	
Period	Year 2020	
Inquiry	Day transfer	Year/Month
		Transfers
		Blocs
		CORONAVIRUS Group (COVID-19)
		State/Municipality
		Instrument
		Value

Source: Authors elaboration.

Extraordinary resources

Considering in 2020 only the resources allocated to COVID-19 (extraordinary additional credits), the budget allocation was R\$ 64.17 billion, with expected transfers of R\$ 33.26 billion (51.8%). The total execution was 61.5%, with 36.4% destined to the Municipalities; 15.4% to the States; 22.8% direct applications of the MH; and the rest to other modalities (Table 1). Fund-to-fund transfers were carried out as of March, reaching the highest volume between June/2020 (R\$ 6.42 billion; 20%) and August/2020 (R\$ 9.12 billion; 28%). The transfers were regulated by 616 ordinances which allocated funds for actions

to combat COVID-19, through the Structuring (R\$ 1.36 billion; 4.2%) and Maintenance (R\$ 30.93 billion; 95, 8%) blocs. The transfers had 28 different objectives, most (70%) transferred in a single installment. Values were classified into significant groups. It was found that most transfers for Maintenance had free allocation to meet local needs (R\$ 18.35 billion; 59.3%), followed by transfers directed to Medium and High Complexity actions (R\$ 7.30 billion; 23.6%), Parliamentary Amendments (R\$ 2.24 billion; 7.2%), Primary Care (R\$ 1.51 billion; 5.0%), Surveillance (R\$ 857.67 million; 2.8%), Pharmaceutical Assistance (R\$ 649.83 million; 2.1%) and not informed (R\$ 1.58 million). Of these resources,



Graph 1. Balances of FNS transfers – Brazil (R\$ billion) (SUS/2019-2020).

Source: Localiza SUS. Access: Jan/2021.

33% had their use linked to some strategy of the MH, such as the Health at School program or medications for mental health.

It should be noted that two other Ordinances published in the last days of December/2020 were not calculated here, as the resources were transferred in January/2021. Ordinance 3874/2020 transferred to the States the total of R\$ 864.00 million, destined to meet the assistance demands caused by COVID-19. In turn, Ordinance 3874/2020 transferred to the Municipalities the total of R\$ 143.90 million, destined to the Reference Community Centers, both in a single installment, through the Maintenance Block.

Discussion

With an annual allocation of more than R\$ 120.00 billion and an execution of 90.0%, the FNS transfers around 65% of its resources to subnational entities. However, part of these resources are pooled in the State Health Funds, Federal District and Municipalities, with a strong growth trend, as they jumped from R\$ 13.85 billion in early 2019 to R\$ 31.09 billion in mid-2020.

In 2020, with the advent of COVID-19, there was a federal contribution of R\$ 64.17 billion in extraordinary resources, of which 51.8% were transferred to subnational entities. This contribution brought with it an innovation: the purpose defined in the Work Program of the 21C0

Union General Budget dedicated to confronting COVID-19. Unlike other budgetary actions, 21C0 permeated all health areas, allowing its resources to be executed in ASPs in primary and specialized care, health surveillance, pharmaceutical assistance, acquisition of supplies, inputs and hospital products. That is to say that it would be possible for States, Federal District and Municipalities to use such resources, within the law, as quickly as possible, to meet the local demands established in the regional coping plans of COVID-19, without any kind of plastering or linkage to specific objectives of programs, actions, activities, projects, special operations of the MH.

However, there was a recurrent posture of the MH (responsible for the largest slice of SUS financing) according to which, even in the face of an international public health emergency, the execution culture remained tied not only to the purpose defined in the Work Program, but also to the interests of the MH's final areas, limiting the autonomy of management and execution of the resources received by the subnational entities¹⁶⁻¹⁹. Consequently, of the R\$ 32.30 billion transferred to subnational entities, R\$ 11.88 billion (36.8%) had its execution plastered, among them: R\$ 649.83 million (Ordinance 2516/20) for the purchase of medicines of mental health; R\$ 454.33 million (Ordinance 1857/20) for Health at School; R\$ 2.24 billion (75 Ordinances) linked to objects of Parliamentary Amendments.

Table 1. Application modality of the resources of the budgetary unit National Health Fund, destined to confront the public health emergency – COVID-19 (SUS/2019-2020).

Budget Body	36000 - Ministry of Health											
	36901 - National Health Fund						2020 - Only COVID-19					
	2019			2020 - Total			2020 - Only COVID-19			2020 - Only COVID-19		
Application modality	C. Alloc.	Repres.	Comm.	Paid	C. Alloc.	Repres.	Comm.	Paid	C. Alloc.	Repres.	Comm.	Paid
	R\$ billion	%	%	%	R\$ billion	%	%	%	R\$ billion	%	%	%
30 - Transfers to States and the Federal District	0,31	0,2	95,4	6,1	0,31	0,2	98,5	3,5	-	-	-	-
31 - Transfers to States and the Federal District - Fund-to-Fund	20,97	16,5	99,7	96,8	29,73	23,4	99,9	95,6	9,89	7,8	99,8	90,9
32 - Budget Execution Delegated to States and the Federal District	0,00	-	-	-	0,02	-	-	-	-	-	-	-
35 - Fund-to-Fund Transfers States/Federal District (rest to be paid)	0,21	0,2	100,0	100,0	0,01	0,0	100,0	100,0	-	-	-	-
40 - Transfers to Municipalities	0,31	0,2	88,2	11,8	0,13	0,1	94,9	46,1	0,00	0,0	-	-
41 - Transfers to Municipalities - Fund-to-Fund	60,54	47,6	99,4	96,9	82,95	65,2	99,8	97,8	23,37	18,4	99,8	99,0
45 - Fund-to-Fund transfers to Municipalities (rest to be paid)	1,26	1,0	100,0	100,0	0,87	0,7	100,0	100,0	-	-	-	-
50 - Transfers to Private Non-Profit Institutions	1,40	1,1	96,2	57,6	1,46	1,1	99,0	58,8	0,14	0,1	100,0	50,9
70 - Transfers to National Multigovernmental Institutions	0,01	0,0	95,8	8,8	0,01	0,0	92,7	6,4	-	-	-	-
71 - Transfers to Public Consortia by means of an apportionment contract	0,00	-	-	-	0,00	-	-	-	-	-	-	-
80 - Transfers Abroad	0,90	0,7	99,8	93,8	2,88	2,3	99,8	97,2	1,62	1,3	100,0	98,3
90 - Direct Applications	39,61	31,1	99,3	79,9	64,64	50,8	65,5	52,0	28,98	22,8	24,4	19,3
91 - Direct Application Resulting from Interagency Operations	1,67	1,3	91,2	91,0	1,48	1,2	97,1	93,0	0,16	0,1	100,0	65,1
99 - TO BE DEFINED	0,00	0,0	-	-	0,00	0,0	-	-	0,00	0,0	-	-
Total	127,19	100,0	99,3	90,6	184,49	145,0	87,8	80,8	64,17	50,4	65,7	61,5

Abbreviations: C. Alloc: Current Allocation; Repres: Representativeness of the modality value compared to the total value; Comm.: Committed Amount; Paid: Amount paid

Source: Integrated Planning and Budget System - SIOP. Access: Jan/2021.

Table 2. Transfers from the Ministry of Health to subnational entities in the context of the Public Health Emergency of National Importance arising from Covid-19 (SUS/2020).

Amount of ordinances	Number of the Ordinances	Block / Transfer Object	Resource apportionment method	Number of transfer installments	Type of linkage of the transfer	Total amount transfer (R\$)
30	-	Structuring the Public Health Services Network (INVESTMENT)				1.366.838.778,00
14	Various	Acquisition of permanent equipment and materials	N/I	Only one	Action + proposal	387.637.631,00
2	3393 3474	Computerization of eSF and eAP	Non-computerized eSF and eAP and membership requests	Only one	Action + strategy object	384.325.864,00
1	3717	Strengthening of SVO	Coverage area population	Only one	Action + strategy object	210.000.000,00
9	Various	Parliamentary Amendment	Policy	By amendment	Action + object amendment	192.794.872,00
3	3389 3391 3473	Structuring and adapting dental care environments	eSB/CEO	Only one	Action + strategy object	128.033.476,00
1	3248	Structuring of the NIP's Cold Chain and Epidemiological Surveillance units	Cold Chain and Influenza Sentinel Surveillance	Only one	Action + strategy object	62.295.950,00
N/I	N/I	N/I	N/I	N/I	N/I	1.750.985,00
586	-	Maintenance of Public Health Actions and Services (COST)				30.933.649.845,51
4	480 774 859 1666	Cost of health actions and services	Population; PAB; MAC; PHC; ICU beds; COVID-19 incidence rate	Only one	Action	18.344.496.933,12
349	Various	Enabling ICU beds	Beds	By qualification	Action + strategy object	3.915.710.256,00
75	Various	Parliamentary Amendment	Policy	By amendment	Action + object amendment	2.242.118.251,00
2	1393 1448	Santas Casas and non-profit philanthropic hospitals	SUS beds	Only one	Action	2.000.000.000,00
11	Various	Service Centers	Per capita	By registration	Action + strategy object	681.495.730,00
1	2516	Acquisition of mental health medications	HDI	Only one	Action + strategy object	649.833.472,83
1	1857	Health at School Program	Schools	Only one	Action + strategy object	454.331.202,00
1	395	MAC actions	Per capita	Only one	Action + strategy object	424.154.750,00
1	2358	Contact tracking and monitoring	Health professional	Only one	Action + strategy object	369.708.000,00

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Amount of ordinances	Number of the Ordinances	Block / Transfer Object	Resource apportionment method	Number of transfer installments	Type of linkage of the transfer	Total amount transfer (R\$)
1	2405	Strengthening PHC teams and services in the care of specific populations	eSF; eAP; eSFR; eCR; UBSE; eAPP;	Only one	Action + strategy object	319.429.740,00
1	2624	Surveillance, Alert and Response	Centers; Units	Only one	Action + strategy object	295.500.000,00
1	2222	Pregnancy, Prenatal and Puerperium Support	Pregnant; Puerperal; eSF; eAP; House of support	Only one	Action + strategy object	259.888.395,00
1	2994	Attention to people with obesity, diabetes mellitus or systemic arterial hypertension	eSF; eAP	Only one	Action + strategy object	221.811.937,50
1	2782	Immunization and surveillance	Reference centers; sentinel units	Only one	Action + strategy object	126.080.000,00
1	430	Extended hours of FHU or BHU	FHU; BHU	By competence / goal	Action + strategy object	125.385.000,00
1	3350	RAPS Services	CAPS modality	Only one	Action + strategy object	99.092.276,75
12	Various	Beds in HPP	Beds	By bed	Action + strategy object	88.218.000,00
118	Various	Lung Ventilatory Support Beds	Beds	By qualification	Action + strategy object	79.680.998,40
1	2574	Philanthropic hospitals	Policy	Only one	Action	70.012.881,05
1	2625	Strengthening of SVO	Coverage area population	Only one	Action + strategy object	66.375.000,00
1	3008	Reorganization and adaptation of the environments for dental assistance	CEO	Only one	Action + strategy object	62.023.720,00
1	827	Hemodialysis session value complementation	Procedures	Only one	Action + strategy object	36.724.207,61
N/I	N/I	N/I	N/I	N/I	N/I	1.579.094,25
616	-	Grand Total				32.300.488.623,51

Abbreviations: PHC – Primary Health Care; CEO – Dental Specialty Centers; eAP – Primary Care Team; eAPP – Prison Primary Care Team; eCR – Street Office team; eSB – Oral Health Team; eSFR – Riverside Family Health; HPP – Small Hospitals; HDI – Municipal Human Development Index; MAC – Medium and High Complexity Care; PAB – Primary Care Expenditure Floor; NIP – National Immunization Program; RAPS – Psychosocial Care Network; SVO – Death Verification Services; BHU – Basic Health Unity; UBSE – Basic Health Unit; FHU – Family Health Unit; FHU – Intensive Care Unit. N/I – Not informed.

Source: National Health Fund/Ministry of Health. Access: Jan/2021.

Under penalty of incurring a misuse of purpose, the execution of resources by subnational entities must comply with the object and the pacts disciplined in the normative acts that regulated each of the transfers at the time of receipt of resources in the health fund of subnational entities²⁰. In practical terms, if it has not been necessary to purchase mental health drugs or increase the resources allocated to Health at School, exclusively to deal with COVID-19, the resources received will eternally remain as balances.

In the case of extraordinary resources, the complex regulatory entanglement of the MS contemplated, only in 2020, more than 616 ordinances, which in the midst of a pandemic, established to the managers of 5.596 subnational health funds approximately 30 different objectives, more than 16 ways of calculating the apportionment of resources and various ties for the execution of these. In the Structuring Block, which has the highest relationship with large volumes of balances, 99.9% of COVID-19 transfers, accounting for R\$ 1.36 billion, had their execution stymied, and in the Maintenance Block 34.0%, accounting for R\$ 10.52 billion.

Regarding the execution of ordinary resources, the situation is no different. The SUS budget-financial processes are regulated by the Law 8080/1990²¹, intergovernmental transfers of resources by Law 8142/1990²², fiscal responsibility rules by Complementary Law 101/2000⁹, the public budget by Law 4320/1964⁸ and the planning and budgeting of the SUS by Complementary Law n° 141/2012⁵. As if that were not enough, the normative framework for financing and transfers from the SUS was compiled by Consolidation Ordinance n° 6/2017²³, which currently has impressive 1.171 articles and 99 annexes. There is no doubt that there are several sources for the accumulation of balances, however the production of numerous and complex internal regulations, which tie the execution of resources beyond the purposes established in the budget programs, presents itself as an efficient cause of the pooling of resources in SUS.

Quantity, quality and regulatory complexity have become barriers to the achievement of important principles of public administration: legality and efficiency. Between 2014 and 2019, the total amount of pooling of transferred resources jumped from R\$ 5.4 billion²⁴ to R\$ 16.29 billion, reaching, in August/2020, the incredible figure of R\$ 31.74 billion. In 2019, the volume of balances represented 19.9% of the total transfers of

the MH and, in 2020, it reached 21.1%, with an upward trend.

In general, the values of balances in the Maintenance Block, resources for carrying out the ASPS on a daily basis, are of greater interest for analysis because they represent 98.0% of the total volume of transfers. In view of the total amounts transferred in 2019, these represent for 58% of the municipalities the amount received in 2.4 months and for 56% of the states, 2.7 months. There are indications, verified in individual consultations to the FNS electronic portal, that some municipalities receive, in current accounts that should have already been closed, deposits that do not come from the FNS. It is believed that such credits come from the States, however, research is necessary to know the origin, volume and how much they represent in the total pooling.

On the other hand, the amounts transferred through the Structuring Block refer to capital transfers, whose execution requires specific administrative processes, often hampered by obstacles such as, for example, bidding or related processes, the non-delivery of contracted goods or services, technical or environmental problems, or the non-receipt of agreed resources, or even judicial or control agency proceedings²⁵.

There is no doubt that in 2020 part of the increase in balances comes from extraordinary resources to fight COVID-19. One of the causes of the pooling was the slowness of transfers, which provided large volumes in the months of June (20%) and August (28%). However, a structural cause has to do with the obstacles established by norms that linked 34% of the resources execution to strategies and programs of the MH, far beyond the legal binding of purpose, defined in the Budget Work Program, a common practice in the SUS also for the ordinary resources. At the beginning of the pandemic, Complementary Law n° 172/2020¹⁴ was enacted, aiming to enable the execution of the remaining balances. Thus, in view of the fulfillment of the respective agreed objects, the inclusion of resources in the Annual Health Program and in the local Annual Budget Law and making the respective Health Councils aware of the changes, it was possible for subnational managers to redirect the remaining resources, allocating them to implementation of the ASPS established in their local health plans. However, the mechanism only allowed for changes during the term of Legislative Decree n° 6/2020²⁶, differently from what was foreseen in the original project: the reprioritization at the

end of each fiscal year²⁷. In order to make possible the execution of tens of billions of Reals destined to COVID-19, by the end of 2020, the Presidential Decree n° 10.579/2020²⁸ and later the Complementary Law n° 181/21²⁹ established that the subnational entities could execute these resources until December/2021.

The legislative authorization for a limited time is appropriate, but does not solve the problem. In this study, it calls attention to the fact that the MH established, in the middle of the pandemic, more than 16 ways of calculating the apportionment of resources. If there were in SUS an established and widely used apportionment methodology, as well as a bottom-up planning and budgeting process, both based on the health needs of the population, considering the epidemiological, demographic, socioeconomic, spatial, and supply capacity dimensions of health actions and services⁵, the entire budgeting process would be much more effective.

In this regard, it is worth noting the understanding of the Planning and Budget Secretariat (SPO) of the Executive Secretariat of the MH, according to which all transfers made to subnational entities in the fund-to-fund modality could oc-

cur through a maximum of 16 budget schedules for each block of financing^{30,31}. This study has as limitations those inherent to the SUS databases and the fact that 0.01% of the transfer values do not record information capable of classifying them. Another limitation concerns the failure to carry out an analysis of the execution, by subnational entities, of the resources transferred. However, due to the volume of data and information, derived from a naturally complex topic, the authors decided to make this limitation a theme for further studies.

There can be several causes that give rise to the accumulation of balances but, without a doubt, the quality, quantity and complexity of the SUS normative framework strongly contribute to the pooling of resources. If the fund-to-fund federal financial transfers occurred according to previously established apportionment criteria, already determined by Law, and by means of a maximum of 16 budget schedules, already defined by the MH, undoubtedly the execution of the resources received by the subnational entities would be wider, faster, effective, efficient, and useful, with greater adherence to meet local demands and with much lower pooling levels than the current ones.

Collaborations

DR Faleiros and BLS Pereira: Study design and governance; Write-up and ongoing critical review of the article; Materials/analysis tools; Ongoing study review and feedback regarding design, data collection, analysis and critical review of the manuscript; All authors had full access to all of the data and take responsibility for the integrity of the data and the accuracy of the data analysis.

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