


ANALYSIS OF BUDGET TRANSFERS AND EXPENDITURE OF COVID-19 IN MUNICIPALITIES OF RIO GRANDE DO SUL**ANÁLISE DOS REPASSES E DESPESAS ORÇAMENTÁRIOS DA COVID-19 EM MUNICÍPIOS DO RIO GRANDE DO SUL****ANÁLISIS DE LOS TRASPASOS Y GASTOS PRESUPUESTARIOS DE LA COVID-19 EN MUNICIPIOS DE RIO GRANDE DO SUL** <https://doi.org/10.56238/sevened2025.021-037>**Pedro Henrique Kunzler Bartz****ABSTRACT**

The objective of this study was to identify and analyze government transfers to combat the consequences of the COVID-19 pandemic. As a research locus, ten new municipalities in the State of Rio Grande do Sul were selected because they filled the population. Variations in revenues collected and committed expenses linked to the pandemic of municipal governments between 2020 and 2021 were followed, based on data on accountability from the federal government and by state and municipal transparency portals. There was help from the revenues collected linked to COVID-19 in the first year of the pandemic in relation to the second, through current transfers from the higher federative entities. It was identified that the amount of expenses committed to COVID-19 increased relative to the investment policy of each entity. Concluding by explaining the unsatisfactory availability of transfers directed to the municipalities in view of the expenses committed, exclusively, to face the referred disease.

Keywords: Federal transfers. COVID-19. Transparency. Revenues collected. Committed expenses.

RESUMO

O objetivo deste estudo foi identificar e analisar os repasses governamentais para combater os reflexos da pandemia da COVID-19. Como locus de pesquisa foram selecionados dezenove municípios do Estado do Rio Grande do Sul por critério de população. Foram analisadas as variações nas receitas arrecadadas e nas despesas empenhadas vinculados à pandemia das prefeituras municipais entre 2020 e 2021, baseando-se nos dados de prestação de contas do governo federal e pelos portais de transparências estadual e municipais. Houve a ampliação das receitas arrecadadas vinculadas à COVID-19 no primeiro ano da pandemia em relação ao segundo, obtidas por meio de transferências correntes dos entes federativos superiores. Identificou-se que o valor das despesas empenhadas com COVID-19 teve aumento relativo a política de investimentos de cada ente. Conclui explanando a disponibilidade insatisfatória dos repasses federais direcionados aos municípios frente as despesas empenhadas, exclusivamente, para o enfrentamento da referida doença.

Palavras-chave: Repasses federais. COVID-19. Transparência. Receitas arrecadas. Despesas empenhadas.

RESUMEN

El objetivo de este estudio fue identificar y analizar los traspasos gubernamentales destinados a combatir los efectos de la pandemia de COVID-19. Se seleccionaron diecinueve municipios del Estado de Rio Grande do Sul como lócus de investigación, utilizando el criterio de población. Se analizaron las variaciones en los ingresos recaudados y los gastos comprometidos relacionados con la pandemia en las administraciones municipales entre 2020 y 2021, basándose en los datos de rendición de cuentas del gobierno federal y los portales de transparencia estatal y municipal. Se observó un aumento en los ingresos recaudados vinculados a la COVID-19 durante el primer año de la pandemia en comparación con el segundo, obtenidos a través de transferencias corrientes de los entes federativos superiores. Se identificó que el valor de los gastos comprometidos con la COVID-19 aumentó de acuerdo con la política de inversiones de cada ente. Se concluye exponiendo la disponibilidad insatisfactoria de los traspasos federales dirigidos a los municipios frente a los gastos comprometidos exclusivamente para hacer frente a dicha enfermedad.

Palabras clave: Traspasos federales. COVID-19. Transparencia. Ingresos recaudados. Gastos comprometidos.

INTRODUCTION

In December 2019, the first cases of the new coronavirus (COVID-19) were identified in the city of Wuhan, China. In a short time, the virus spread and caused emergency measures to be taken worldwide. In January 2020, the World Health Organization (WHO) announced the situation of Public Health Emergency of International Concern (PHEIC), the highest level of alert of the Organization, as provided for in the International Regulations, which may transcend the health sector and have direct repercussions on some segments of the economy (International Health Regulations, 2005).

In Brazil, the Ministry of Health – MS, through Ordinance No. 188/2020, of February 3, declared a Public Health Emergency of National Importance (ESPIN), as a result of human infection by the new coronavirus (2019-nCoV). On February 6, 2020, Law No. 13,979 was enacted, with the objective of protecting the community, establishing measures to combat COVID-19 (Brasil, 2020). In addition, Ordinance No. 356, of March 11, 2020, issued by the Ministry of Health, regulated and operationalized the provisions of Law No. 13,979/2020, which established the measures to address the health emergency resulting from COVID-19. On March 20, 2020, through Ordinance No. 454, a state of community transmission was declared throughout the national territory (Brasil, 2020).

Thus, several states and cities in Brazil have announced an emergency and public calamity as a result of the COVID-19 pandemic. On March 19, 2020, the governor of the State of Rio Grande do Sul (RS), in the exercise of the powers conferred on him by article 82, items V and VII, of the State Constitution, decreed a state of public calamity throughout the territory of the State of Rio Grande do Sul (Rio Grande do Sul, 2020).

The objectives of public entities (federal, state and municipal) are to meet the growing needs of the population through the administration of public resources, which are scarce. However, in the event of a decree of public calamity, duly recognized, the public administrator is not obliged to adopt the measures provided for in the Federal Constitution for the adequacy of personnel expenses. Therefore, tax results and the limitation of commitment are also waived, as provided for in article 65 of Complementary Law No. 101/2000 (Brasil, 2020).

In times of crisis, such as the health and economic emergency resulting from COVID-19, the budget balance can be threatened, both by the frustration of revenues and by the need to increase expenses. In this context, the following problem-question was raised: were government transfers to municipalities in the State of Rio Grande do Sul with more than 100 thousand inhabitants sufficient to meet public spending on COVID-19?

Based on the research question and delimitation of the investigation, the general objective was to analyze whether government transfers to municipalities in the State of Rio Grande do Sul with more than 100 thousand inhabitants were sufficient to meet public spending on COVID-19. For the operationalization, the following specific objectives were executed: characterization and detailing of the socioeconomic profile of the municipalities of the State of Rio Grande do Sul with more than 100 thousand inhabitants; survey of revenues collected and expenses committed by the municipalities; analysis of government transfers to municipalities related to COVID-19; health expenditures presented by municipal health departments versus specific expenditures with COVID-19.

The specific focus on cities and population was carried out due to the accessibility of information on the transparency portals of municipalities and governments at the municipal, state and federal levels, due to the higher level of access (Styles; Tennyson, 2007) and the spread of the virus has been greater in large urban centers, due to the ease of contagion. It is noteworthy the greater difficulty in the capacity of public management in large conglomerates to provide infrastructure such as respirators, masks, and other equipment necessary to fight the disease (Mariuzzo, 2020). In view of this, this study is justified by the fact that it analyzes the resources received to face the pandemic.

The study also raises the relevance of transparency in public administration through information, provided in the fiscal management of public accounts and in the responsibility with the execution of the government plan and public budget in the fight against the pandemic of the new coronavirus – COVID-19. It is original in that values were collected from nineteen municipalities selected by population criterion, unlike other studies that were restricted to only a certain municipality. Among the studies published on the subject, Carneiro et al. (2021), who analyzed the "Impact of the COVID-19 pandemic on budget expenditures in the municipality of Dourados/MS"; Giehl (2021), with the study "Public budget behavior in the first year of the pandemic: a study of revenues and expenses in the municipality of Iporã do Oeste/SC in the year 2020"; Pessoa and Sousa (2021), who analyzed the "Open Data in Times of State of Emergency due to COVID: the case of the municipality of Fortaleza-Ceará, Brazil"; and Tedesco (2021), which carried out an analysis of "Municipal fiscal management and coping with the COVID-19 pandemic: a case study in the municipality of Serafina Corrêa/RS", among others.

For Santos (2019), transparency in public management is a quality that has been gaining more and more space in current governments. In addition to a constitutional and legal obligation, the availability of timely, clear and relevant public information has become a demand of society to enable the control of public accounts and the decision-making of

public managers. However, due to the emergence of the public health emergency due to COVID-19, exceptional measures were established, which must receive an analysis.

METHODOLOGICAL GUIDELINES

Considering the research problem, which questions government transfers to municipalities in the State of Rio Grande do Sul with more than 100 thousand inhabitants to cover the costs caused by COVID-19 (Chart 1), this work is part of a descriptive study and examines the reason for in-depth analysis in a qualitative way.

Table 1 – Municipalities in Rio Grande do Sul with more than 100,000 inhabitants

Municipality	Estimated population 2021	Mesoregion
Porto Alegre	1 492 530	Metropolitan
Caxias do Sul	523 716	Northeast
Canoas	349 728	Metropolitan
Pelotas	343 826	Southeast
Gravataí	285 564	Metropolitan
Santa Maria	285 159	West Center
Viamão	257 330	Metropolitan
Novo Hamburgo	247 303	Metropolitan
São Leopoldo	240 378	Metropolitan
Rio Grande	212 881	Southeast
Dawn	212 352	Metropolitan
Passo Fundo	206 103	Northwest
Sapucaia do Sul	142 508	Metropolitan
Santa Cruz do Sul	132 271	Eastern Center
Cachoeirinha	132 144	Metropolitan
Uruguaiana	126 766	Southwest
Bento Gonçalves	123 090	Northeast
Bagé	121 518	Southwest
Erechim	107 368	Northwest

Source: IBGE (2021).

Regarding the approach to the research problem, it was treated qualitatively, using secondary data for the analyses.

According to Raupp and Beuren (2004), descriptive research aims to describe characteristics of a population, phenomenon or experience. This study observed, analyzed, and interpreted data on transfers to combat COVID-19 and transparency in municipalities in Rio Grande do Sul with more than 100 thousand inhabitants. After tabulating the data in an Excel spreadsheet, they were analyzed and compared between the municipalities in the study and cross-referenced with other information, such as the number of inhabitants, nominal GDP, GDP per capita, HDI and Idese.

ANALYSIS OF DATA AND RESULTS

The analysis of the results is divided into four stages. Initially, the context of transfers to the State of Rio Grande do Sul and the characterization of the municipalities in the study are presented. Next, the survey of extraordinary transfers linked to COVID-19 is detailed. Finally, the analysis of expenses related to COVID-19 is exposed.

CONTEXT OF DISTRIBUTED RESOURCES

Regarding the federal transfers linked, the amounts related to Health (R\$ 826 million) were rigorously applied in the fight against the coronavirus, as evidenced by the increase of R\$ 1.3 billion in expenses committed to the Health function, going from 7.9 billion in 2020 to 9.2 billion in 2021. The same happened with other transfers, such as the Aldir Blanc Law, which reflected in an increase of R\$ 71 million in spending on Culture (Portal Transparency, RS).

LC 173/2020, which establishes the Federative Program to Combat the SARS-CoV-2 coronavirus (COVID-19), amends Complementary Law No. 101, of May 4, 2000, and provides other provisions. She approved the transfers to the ICMS and part of the Health linkages. The application should be "in actions to combat COVID-19 and to mitigate its financial effects". This was done in RS: each form of federal support obeyed the free (ICMS, FPE, debt) or linked (Health, Culture) characteristic of the original resource (Brasil, 2020).

To compensate for revenue losses, the State of Rio Grande do Sul received R\$ 2,149,833,902.72 for free application, as detailed in Table 2.

Table 2 – Replacement for revenue losses

Free resources	Values in R\$
Restoration of revenue losses (LC 173/20)	1.945.377.062,20
Suspension of BNDES debt (LC 173/20)	78.444.567,27
FPE Recomposition (Law 14,041/20)	126.012.273,25
Total	2.149.833.902,72

Source: GOVRS (2021).

The Federative Program to Combat the SARS-CoV-2 coronavirus (COVID-19) was established, which aimed to mitigate the financial effects through the delivery of resources from the Union to States, the Federal District and Municipalities, the suspension of payments of debts contracted between the Union, States, Federal District and Municipalities and the restructuring of internal and external credit operations with financial institutions and multilateral credit institutions (Article 5 LC No. 173/2020).

The allocations of the four installments of R\$ 486,344,265.55 were used in expenses with personnel, education, public security, investments, among others, whose execution

was provided for in the 2020 Annual Budget Law. Because they were constituted to compose the general cash flow of the State, of a non-tied nature, there are no specific commitments associated with such resources.

Indirect sources of funds, authorized by LC No. 173/20, also helped to preserve the cash flow of the State and, consequently, of the municipalities, in R\$ 78,444,567.27. The measure took place through the suspension of monthly payments of the installments of the State's debt with the National Bank for Economic and Social Development (BNDES) between July and December 2020, the renegotiation of financing contracted with BNDES, completed at the end of September, enabling the suspension of payments and the extension of the maturity of the financing for twelve months. The extension of the deadline helped the state's financial management as payments resumed (Brasil, 2020).

The FPE is a mandatory transfer made by the Union, based on federal taxes, whose collection was also impacted by the effects of the pandemic. The losses in the months in which the PEF recorded a drop were fully recomposed. There was no transfer of funds in the months in which there was no loss compared to 2019. March was the first month of calculation and November the last, with funds transferred in April and November, respectively (Law No. 14,041, of August 18, 2020).

A total of R\$ 126,012,273.25 was distributed to the State of Rio Grande do Sul, as detailed in Table 3. There was no transfer in the months of August and November, as no loss was recorded in relation to the 2019 fiscal year.

Table 3 – Transfers for the recomposition of the State Participation Fund (FPE)

Period	Values in R\$
April – 2020	1.260.699,71
May – 2020	8.756.496,57
June – 2020	47.784.335,62
July – 2020	35.289.960,63
August – 2020	0,00
September – 2020	13.276.475,90
October – 2020	19.644.304,82
November – 2020	0,00
Total	126.012.273,25

Source: GOVRS (2021).

The resources had the same destination as if they were transferred via the State Participation Fund: funding and investments in the areas of operation of the State (education, public security, culture, among others). Because they were constituted to compose the general cash flow of the State, of a non-tied nature, there are no specific commitments associated with such resources, that is, they are classified as free resources.

For expenses linked to the fight against COVID-19, the Union transferred R\$ 826,160,209.73 for exclusive application in Health and Social Assistance actions to combat

COVID-19. As shown in Chart 4, the efforts occurred exclusively in the Department of Health, in the following spending objects.

Table 4 – Transfers for exclusive application in COVID-19

Exclusive application	Values in R\$
Linked Expenses (LC 173/20)	259.010.853,44
COVID-19 Transfers SUS Ordinances	567.149.356,29
Total	826.160.209,73

Source: GOVRS (2021).

Based on the data found, compliance with the Fiscal Responsibility Law of 2000 was identified, in relation to the accountability of the State of Rio Grande do Sul, due to the agreement with the rules and ordinances that refer to the allocation of resources to face COVID-19, since, in large part, they were free resources or cash replacement resources, allowing the State to enjoy its discretionary power. The resources linked to the mandatory allocation were based on LC No. 173/20.

However, there is an incompatibility in the amounts allocated to Health (R\$ 826 million) and the emergency bids for COVID-19 in RS (R\$ 391 million). This incompatibility is perceived in the face of the statement in the accountability booklet of the State of Rio Grande do Sul in relation to federal transfers being rigorously applied in the fight against the coronavirus (GOVRS, 2021). As for public spending, it is apparent that there is a lack of clearer data on commitments, contracts, and bids linked exclusively to the pandemic. It can be inferred, then, that there has been an increase in the quantities of the appropriations that already exist, instead of the detailed specification of some expenditure.

CHARACTERIZATION OF THE MUNICIPALITIES

For the present study, the population of the municipalities of the State of Rio Grande do Sul was selected, delimiting those with more than 100 (one hundred) thousand inhabitants who received the emergency financial transfer to face the COVID-19 pandemic.

Initially, for the socioeconomic contextualization of the phenomenon studied, the characterization is presented, detailing the socioeconomic profile in terms of number of inhabitants, territorial area, IDESE – Socioeconomic Development Index, HDI – Human Development Index, GDP – Nominal Gross Domestic Product and Per Capita Income, evidenced in Chart 5.

Chart 5 – Socioeconomic characterization of the Municipalities

Municipality	Population Est. 2021	Area in km ²	Index 2019	HDI 2010	Nominal GDP 2019 (R\$)	GDP per capita 2019 (R\$)
Dawn	212 352	71,700	0,617	0,699	2.843.520.000,00	13.520,93
Bagé	121 518	4.090,360	0,748	0,740	3.154.211.000,00	26.037,08
Bento Gonçalves	123 090	273,576	0,830	0,778	6.349.890.000,00	52.716,31
Cachoeirinha	132 144	43,778	0,758	0,757	5.678.260.000,00	43.649,77
Canoes	349 728	130,789	0,757	0,750	20.630.280.000,00	59.519,12
Caxias do Sul	523 716	1.652,308	0,824	0,782	27.013.570.000,00	52.873,85
Erechim	107 368	429,164	0,822	0,776	5.303.198.000,00	50.095,39
Gravataí	285 564	468,288	0,74	0,736	12.601.505.000,00	44.034,18
Novo Hamburgo	247 303	222,536	0,766	0,747	9.769.394.000,00	39.592,60
Passo Fundo	206 103	784,407	0,792	0,776	9.829.386.000,00	48.355,12
Pelotas	343 826	1.609,708	0,735	0,739	9.445.913.000,00	27.586,96
Porto Alegre	1 492 530	495,390	0,835	0,805	82.431.478.000,00	55.555,39
Rio Grande	212 881	2.698,077	0,752	0,744	11.357.128.000,00	50.649,06
Santa Cruz do Sul	132 271	733,898	0,816	0,773	9.831.718.000,00	75.387,36
Santa Maria	285 159	1.780,194	0,783	0,784	8.766.855.000,00	31.074,58
São Leopoldo	240 378	103,009	0,75	0,739	10.122.382.000,00	42.740,23
Sapucaia do Sul	142 508	58,247	0,702	0,726	3.538.477.000,00	25.082,24
Uruguaiana	126 766	5.702,098	0,696	0,744	2.885.239.000,00	22.723,78
Viamão	257 330	1.496,506	0,683	0,717	4.040.357.000,00	15.830,63

Source: IBGE (2010, 2019, 2021), GOV RS (2019).

Based on the data collected and presented in Chart 5, among the municipalities in the study, only six stand out that exceed the range of 10 (ten) billion reais of Nominal GDP. The GDP represents all the wealth produced in the respective municipality, that is, it is the sum of the quantities of final goods multiplied by their current prices, not deducting the increase in the prices of goods over time (Blanchard, 2007). The GDP per capita in Rio Grande do Sul has increased by 88% in the last ten years, from R\$ 22,556.00 in 2010 to R\$ 42,406.09 in 2019. The Brazilian GDP grew at a slightly lower level, from R\$ 19,876.68 to R\$ 35,161.70 in the same period (Atlas Socioeconômico-RS, 2022).

The municipality of Alvorada, with a GDP per capita of R\$ 13,520.93, was the one with the lowest value in the state in 2019 (Atlas Socioeconômico-RS, 2022). Although there is a generally positive correlation between GDP and HDI/IDSE, it is not a direct or automatic relationship, as the municipalities in Rio Grande do Sul that had the highest GDP per capita in 2019 are linked to the significant participation of industry in the economy, especially petrochemicals and electricity generation. For example, Santa Cruz do Sul has a GDP of about R\$ 9.8 billion, with 56.9% of the value added coming from services; followed by the participation of industry, with 30.3%, public administration, with 10.3%, and agriculture, with 2.5% (IBGE, 2019).

2020 AND 2021 BUDGET SURVEY

It is known to the population that the public budget is a planning instrument, whose purpose is to estimate the revenues to be collected and to fix the expenses to be executed in the financial year of the municipalities (Luduvico, 2018; Dalmonech, 2018).

Therefore, it is necessary, for the analysis of the data, to first detail and compare, in Chart 6, the effective performance of the budget, comparing the revenues and expenses realized, which is done under the budgetary focus, that is, revenues collected in comparison with the committed expenses of the municipal governments (Law No. 4,320, of 1964).

Table 6 – Total revenues collected and total committed expenditures in 2020 and 2021

Municipality	Revenues collected PMs 2020 (R\$)	Revenues collected PMs 2021 (R\$)	Expenses committed to PMs 2020 (R\$)	Expenses committed PMs 2021 (R\$)
Dawn	453.328.437,86	527.318.870,10	379.506.606,92	453.015.199,66
Bagé	382.136.895,74	433.170.921,08	387.560.827,36	424.795.608,49
Bento Gonçalves	567.281.259,28	597.083.195,27	491.463.688,67	550.951.605,71
Cachoeirinha	389.365.877,30	437.273.914,09	365.472.551,40	433.107.199,74
Canoas	1.660.290.381,16	1.888.736.379,42	1.479.724.910,42	1.560.041.579,03
Caxias do Sul	1.608.028.696,07	1.840.198.474,78	1.502.358.593,62	1.761.697.126,06
Erechim	310.745.682,18	365.348.356,72	295.281.120,58	329.613.571,03
Gravataí	844.605.885,14	917.069.029,33	799.154.126,65	859.177.068,52
Novo Hamburgo	836.271.902,09	926.379.776,59	797.647.546,66	920.884.762,26
Passo Fundo	563.496.148,41	668.620.113,59	443.245.912,02	483.966.340,08
Pelotas	915.818.078,97	1.066.764.207,75	800.623.147,85	920.418.862,79
Porto Alegre	5.745.901.329,11	6.301.150.481,46	4.016.482.615,42	5.326.701.845,28
Rio Grande	623.209.723,85	765.002.365,47	628.803.229,00	674.869.112,87
Santa Cruz do Sul	530.885.166,10	606.054.850,60	495.364.617,38	584.904.349,49
Santa Maria	669.244.169,77	722.906.890,13	609.595.314,55	642.131.543,18
São Leopoldo	678.760.919,22	793.719.395,62	544.342.443,20	621.002.582,18
Sapucaia do Sul	515.376.266,79	534.527.314,55	427.579.430,52	463.511.391,56
Uruguaiana	313.206.855,32	354.114.816,52	291.429.477,23	330.430.593,32

Viamão	460.028.916,85	498.598.663,63	426.767.359,18	514.784.769,85
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Source: Court of Auditors of the State of Rio Grande do Sul (2022).

It is evident that, in 2020, Porto Alegre, Canoas and Caxias do Sul had the highest number of collections and commitments, being in the billions. In 2021, Pelotas also entered the billionaire collection list.

Regarding the budget result, the lack of resources in the municipalities of Bagé and Rio Grande generated a budget deficit, as they issued more commitments than collections for the year 2020, while in 2021 it occurred only in the municipality of Viamão.

The main sources of municipal revenues are taxes which, according to the National Tax Code (CTN), established by Law No. 5,172/66, correspond to ISS (or ISSQN), ITBI, IPTU, Improvement Contributions, Permit/Licensing Fees and Garbage Collection Fee. In addition to these, due to the pandemic, resources received from the Federal Government were transferred to the municipalities, from legal, voluntary, and specific transfers to combat COVID-19, which are detailed in Table 7.

Table 7 – Federal resources allocated to combat the pandemic

Municipality	Revenues collected PMs 2020 (R\$)	Federal resources allocated to combat the 2020 pandemic (R\$)	Revenues collected PMs 2021 (R\$)	Federal resources allocated to combat the pandemic 2021 (R\$)
Dawn	453.328.437,86	9.210.421,13	527.318.870,10	1.657.913,59
Bagé	382.136.895,74	8.696.371,51	433.170.921,08	823.298,85
Bento Gonçalves	567.281.259,28	28.142.775,97	597.083.195,27	3.736.001,97
Cachoeirinha	389.365.877,30	6.203.938,32	437.273.914,09	605.679,11
Canoas	1.660.290.381,16	66.599.678,73	1.888.736.379,42	23.062.409,42
Caxias do Sul	1.608.028.696,07	76.313.443,09	1.840.198.474,78	18.132.236,22
Erechim	310.745.682,18	7.506.908,79	365.348.356,72	1.608.089,41
Gravataí	844.605.885,14	22.467.805,77	917.069.029,33	6.241.501,16
Novo Hamburgo	836.271.902,09	34.391.483,68	926.379.776,59	7.575.338,25
Passo Fundo	563.496.148,41	10.894.879,78	668.620.113,59	1.540.504,83
Pelotas	915.818.078,97	69.228.598,47	1.066.764.207,75	8.369.538,12
Porto Alegre	5.745.901.329,11	384.875.260,16	6.301.150.481,46	67.766.089,93
Rio Grande	623.209.723,85	10.803.500,09	765.002.365,47	1.806.451,37
Santa Cruz do Sul	530.885.166,10	45.841.992,24	606.054.850,60	5.252.995,16
Santa Maria	669.244.169,77	10.869.729,67	722.906.890,13	1.776.182,18
São Leopoldo	678.760.919,22	25.192.571,27	793.719.395,62	6.142.006,46
Sapucaia do Sul	515.376.266,79	20.222.610,24	534.527.314,55	7.133.616,32
Uruguaiana	313.206.855,32	10.422.254,93	354.114.816,52	806.676,51
Viamão	460.028.916,85	11.615.852,68	498.598.663,63	1.166.540,86

Source: Court of Auditors of the State of Rio Grande do Sul and Comptroller General of the Union (2022).

Analyzing the data presented in Chart 7, the decrease in resources transferred in 2021 compared to 2020 is remarkable, considering that the pandemic took place in 2020, resulting in greater expenditures by municipalities from the adoption of various actions to mitigate the adversities of the pandemic, such as the implementation of field hospitals,

acquisition of respirators, personal protective equipment (PPE), medicines, emergency hiring of health professionals, among others. Such data corroborate the execution of Federal Government expenditures alluding to the fight against the coronavirus pandemic (COVID-19) throughout the country, since, in 2020, R\$ 524.02 billion were allocated, and, in 2021, this amount was reduced to R\$ 102.49 billion (Portal Transparência Gov, 2022).

For the year 2020, revenues related to COVID-19 represented 8.64% in Santa Cruz do Sul, 7.56% in Pelotas and 6.70% in Porto Alegre compared to the total revenues collected. Accompanied by these are Bento Gonçalves, Caxias do Sul, Novo Hamburgo and Canoas, with percentages above four and below five. For 2021, Sapucaia do Sul stood out with 1.33%, Canoas with 1.22% and Porto Alegre with 1.08%. The other municipalities were below 1% of representativeness.

ANALYSIS OF EXPENDITURE COMMITTED IN 2020 AND 2021

With the country's economy affected by isolation measures, which, consequently, provided a high demand for urgent health expenses to combat the spread of COVID-19, municipal public entities sought support in their budgets to meet their needs, including in the expenditures effectively made with their own resources by the municipalities the transfers of any nature received from the federal government for specific health financing: payment to SUS service providers, specific agreements (FUNASA and FNS), transfers to qualified states and municipalities and transfers for the payment of personnel (Ministry of Health, 2001).

As a way to deepen the research and understand how much the COVID-19 outbreak affected expenditures, Chart 8 shows the general expenses of the health departments and the specific expenses with the coronavirus.

Table 8 – Commitments to health and commitments to COVID-19

Municipality	Expenditure committed to the Department of Health - 2020 (R\$)	Expenditure committed to the Department of Health - 2021 (R\$)	Expenditure committed to COVID-19 2020 (R\$)	Expenditure committed to COVID-19 2021 (R\$)
Dawn	80.093.713,36	81.256.987,67	2.688.210,38	2.849.415,89
Bagé	75.855.363,84	79.130.244,56	7.163.448,76	1.015.228,87
Bento Gonçalves	149.166.052,03	164.612.567,64	12.002.641,10	4.546.262,87
Cachoeirinha	80.531.259,47	79.314.730,25	6.338.613,42	5.626.531,21
Canoas	561.792.249,36	631.888.301,89	28.283.348,17	5.644.051,41
Caxias do Sul	537.483.866,61	600.024.840,39	61.655.692,72	84.694.137,52
Erechim	81.619.193,28	79.746.905,85	4.091.655,73	7.328.581,62
Gravataí	214.637.311,99	255.467.425,69	19.129.484,93	14.191.879,28
Novo Hamburgo	253.550.936,03	303.942.376,69	26.774.349,52	14.220.238,18
Passo Fundo	99.751.784,67	108.371.596,60	12.806.869,63	9.863.949,49
Pelotas	303.598.914,53	343.935.289,88	3.378.950,00	22.906.364,16

Porto Alegre	2.015.033.547,01	2.317.411.400,45	337.102.738,46	279.855.840,79
Rio Grande	143.447.640,48	155.123.707,89	9.350.882,91	3.583.899,31
Santa Cruz do Sul	193.188.944,76	209.442.729,87	45.070.753,88	23.919.192,17
Santa Maria	128.691.976,48	137.550.248,57	21.492.471,31	20.148.036,14
São Leopoldo	102.662.161,39	113.930.027,50	59.908.303,28	28.125.159,62
Sapucaia do Sul	165.301.498,53	170.033.481,86	6.284.226,58	1.094.003,90
Uruguaiana	64.366.932,17	72.102.384,94	2.464.842,84	3.222.646,58
Viamão	81.559.082,66	104.552.346,26	6.848.293,86	7.891.905,41

Source: Court of Auditors of the State of Rio Grande do Sul and Municipal transparency portals (2023).

The ideal amount of efforts for the Health Department of a municipality can vary depending on several factors, such as the population served, the available infrastructure, the epidemiological profile of the region, and the budget allocated to health. Although there is no specific number of commitments considered ideal for all municipalities, coincidentally, Porto Alegre, the most populous city in Rio Grande do Sul, was the municipality that spent the most on health, with R\$ 2,015,033,547.01 in expenses committed in 2020 and R\$ 2,317,411,400.45 in 2021. Next, the municipalities of Canoas, Caxias do Sul, Pelotas, Novo Hamburgo and Gravataí, which exceeded 200 million expenditures in 2020. For the following year, along with those mentioned, Santa Cruz do Sul joins the list of municipalities with expenses of around R\$ 200 million.

In the context of the impact of the pandemic, it was found that, for the municipality of São Leopoldo, the fight against COVID-19 was the main contribution to the health area, as expenses related to the coronavirus represented 58% of the total efforts in the health area in 2020 and 25% in 2021.

ANALYSIS OF FEDERAL TRANSFERS TO MEET COVID-19 EXPENSES

To broaden the analysis on the effectiveness of the application of resources intended to combat the COVID-19 pandemic, the adequate and satisfactory availability of federal transfers directed to municipalities in view of the expenses committed exclusively to confront this disease was analyzed.

The objective is to understand whether the amounts transferred by the federal government were, in fact, used appropriately and consistently with the emergency needs arising from the health crisis. To this end, the amounts transferred to the municipalities will be considered, as well as the specific expenses related to COVID-19, as shown in Table 9.

Table 9 – Revenue allocated and expenditure committed to COVID-19

Municipality	Federal resources allocated to combat the 2020 pandemic (R\$)	Expenditure committed to COVID-19 2020 (R\$)	Federal resources allocated to combat the pandemic 2021 (R\$)	Expenditure committed to COVID-19 2021 (R\$)
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Dawn	9.210.421,13	2.688.210,38	1.657.913,59	2.849.415,89
Bagé	8.696.371,51	7.163.448,76	823.298,85	1.015.228,87
Bento Gonçalves	28.142.775,97	12.002.641,10	3.736.001,97	4.546.262,87
Cachoeirinha	6.203.938,32	6.338.613,42	605.679,11	5.626.531,21
Canoes	66.599.678,73	28.283.348,17	23.062.409,42	5.644.051,41
Caxias do Sul	76.313.443,09	61.655.692,72	18.132.236,22	84.694.137,52
Erechim	7.506.908,79	4.091.655,73	1.608.089,41	7.328.581,62
Gravataí	22.467.805,77	19.129.484,93	6.241.501,16	14.191.879,28
Novo Hamburgo	34.391.483,68	26.774.349,52	7.575.338,25	14.220.238,18
Passo Fundo	10.894.879,78	12.806.869,63	1.540.504,83	9.863.949,49
Pelotas	69.228.598,47	3.378.950,00	8.369.538,12	22.906.364,16
Porto Alegre	384.875.260,16	337.102.738,46	67.766.089,93	279.855.840,79
Rio Grande	10.803.500,09	9.350.882,91	1.806.451,37	3.583.899,31
Santa Cruz do Sul	45.841.992,24	45.070.753,88	5.252.995,16	23.919.192,17
Santa Maria	10.869.729,67	21.492.471,31	1.776.182,18	20.148.036,14
São Leopoldo	25.192.571,27	59.908.303,28	6.142.006,46	28.125.159,62
Sapucaia do Sul	20.222.610,24	6.284.226,58	7.133.616,32	1.094.003,90
Uruguiana	10.422.254,93	2.464.842,84	806.676,51	3.222.646,58
Viamão	11.615.852,68	6.848.293,86	1.166.540,86	7.891.905,41

Source: Municipal transparency portals and the Office of the Comptroller General of the Union (2023).

The municipalities that had the highest balance shortages in 2020 were São Leopoldo (-R\$ 34,715,732.01) and Santa Maria (-R\$ 10,622,741.64). In 2021, the municipalities of Porto Alegre (-R\$ 212,089,750.86) and Caxias do Sul (-R\$ 66,561,901.30) were the ones with the highest deficits. In addition, it is observed that most municipalities, with the exception of Sapucaia do Sul and Canoas, received fewer resources than they spent on COVID-19 in at least one of the years of the study. Also considering the cumulative for the years 2020 and 2021, only 8 (Novo Hamburgo, Bagé, Alvorada, Uruguiana, Bento Gonçalves, Sapucaia do Sul, Pelotas and Canoas) of the 19 municipalities presented a satisfactory budget balance comparing federal transfers and efforts with COVID-19.

When a municipality has a deficit, it means that its expenses committed to COVID-19 were greater than the federal resources allocated to fighting the pandemic. This disparity indicates that the resources provided by the government were not enough to cover all the emergency expenses faced by the municipalities.

However, it is important to note that the analysis is based only on financial values and did not take into account other variables, such as efficiency in the use of resources, expense management, and possible fraud. Therefore, for a complete assessment of the evolution of government transfers, a more comprehensive analysis is required.

CONCLUSION

The study aimed to analyze whether the federal government's transfers to municipalities in the State of Rio Grande do Sul with more than 100 thousand inhabitants

were sufficient to meet public spending on COVID-19. The data related to the public budget were obtained from the transparency portal of the municipalities, the transparency portal of the Federal Government and the website of the State Court of Accounts.

The study was delimited by population size, covering 19 of the 497 municipalities in the State of Rio Grande do Sul. The results showed that Porto Alegre stood out with a population of 1,492,530 inhabitants and with the third highest GDP per capita in the State of Rio Grande do Sul, of R\$ 55,555.39. The municipality of Santa Cruz do Sul recorded the highest GDP per capita, of R\$ 75,387.36, 35.67% higher than the municipality of Porto Alegre. In view of this, it is possible to assess the greater productive capacity of the goods and services of the highlighted municipalities.

Regarding the resources of the Ministry of Health and the state and municipal health secretariats linked to the fight against COVID-19, the Union transferred to the State of RS R\$ 826,160,209.73 for exclusive application in health and social assistance actions to combat COVID-19. The resources linked to the mandatory allocation were based on LC No. 173/20. As for the municipalities, only the difference in the amount of their revenues was apparent, since there is a lack of clearer data on commitments, contracts and bids linked exclusively to the pandemic, since, in many cases, there were only increases in the amounts of existing appropriations, such as medicines for health in general.

The present study sought to bring information and clarification to the community about the execution of the public budget of the municipalities during the years 2020 and 2021, demonstrating the effects that the pandemic caused, as the results pointed to significant impacts on public budget expenditures. Porto Alegre was the municipality that had the highest volume of expenditures committed to health in 2020, with R\$ 2,015,033,547.01, and in 2021, with R\$ 2,317,411,400.45, followed by Canoas, Caxias do Sul, Pelotas, Novo Hamburgo and Gravataí, which exceeded 200 million expenditures in 2020. For the following year, together with those mentioned, Santa Cruz do Sul joins the list of municipalities that exceeded 200 million expenditures. The study made it possible to compare the expenses destined to the exclusive fight against COVID-19 with the movements of resources related to the committed expenditure related to health in general, highlighting that, for São Leopoldo, expenses related to the coronavirus represented 58% of the total commitments to the health area in 2020 and 25% in 2021.

It is noteworthy, in a way, that the study generates an opinion on the support provided by public policies adopted in the face of a crisis, as well as emphasizes the importance of transparency in public management. By analyzing the deficits presented by the municipalities in relation to the resources allocated to combat the pandemic, the data

revealed that most of them received fewer resources than necessary, and it is possible to question whether the policies adopted were effective and sufficient to meet the needs faced by citizens. The study revealed that Porto Alegre (-R\$ 212,089,750.86 in 2021) and Caxias do Sul (-R\$ 66,561,901.30 in 2021) recorded the largest deficits in relation to federal transfers, showing that the resources allocated were not enough to cover expenses. This raises questions about the effectiveness of public financial support policies during the pandemic, highlighting the need to reassess the measures adopted. São Leopoldo and Santa Maria posted deficits in 2020, with values of -R\$34,715,732.01 and -R\$10,622,741.64, respectively.

For the analysis, due to the discrepancy in values referring to the total revenues and expenses made available by the health departments on municipal transparency portals with other government websites, we opted for data from the Court of Auditors of the State of Rio Grande do Sul. As limitations, it is worth mentioning the occurrence of failures in the websites of some municipal transparency portals, as well as difficulties in handling and directing to the place of access to information by citizens in the various systems contracted by the city halls. Finally, the lack of resources to audit the accounts and monitor the procedures in loco, in order to verify their authenticity, was also a limitation of this study.

Despite the limitations of access to information pertinent to the research, the pandemic represented a challenge for the municipalities, because, through the analysis of the amounts transferred to the municipalities and the specific expenses related to COVID-19, it is concluded that government transfers were not sufficient to meet public expenditures related to COVID-19. São Leopoldo, Santa Maria, Passo Fundo and Cachoeirinha revealed financial mismatches in the two years. Additionally, in 2020, São Leopoldo and Santa Maria had the largest deficits, while in 2021 Porto Alegre and Caxias do Sul led this list.

During the pandemic crisis, most municipalities depended on the search for other sources of funds and the readjustment of the budget to make up for the deficit and continue to offer adequate health and assistance services to the population. The data collected and analyzed only made it possible to infer how each municipality was affected by the crisis, with a demand for other factors for a broader approach.

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