



## Voluntary federal transfers and resource application: a systematic literature review

### Transferências federais voluntárias e aplicação de recursos: uma revisão sistemática da literatura

### Transferencias voluntarias federales y aplicación de recursos: una revisión sistemática de la literatura

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#### Abstract

Voluntary federal transfers (VFT) play a significant role in the allocation of public resources in Brazil. To illustrate this importance, the federal government transferred BRL 58 billion from 2013 to 2018, funding 78,186 proposals from subnational entities. This article

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acknowledges the role of VFT in supporting local public policies and conducts a systematic literature review (SLR) using the protocol developed by Cronin *et al.* (2008). It examines the studies addressing VFT in Brazil through content analysis and proposes a research agenda on this topic. The SLR identified 12 studies primarily published in journals classified as B1 or higher by the Brazilian Qualis CAPES system, indicating adherence to stringent scientific production and dissemination criteria. The central scenario of each study was identified, enabling their classification according to the destination of the transferred resources. This research significantly contributes to the literature by filling a knowledge gap about VFT. It provides a robust foundation for future studies to support growth, development, and competitiveness in Brazil.

**Keywords:** Public Contracts. Resource Allocation. Transferegov. Voluntary Federal Transfers.

### Resumo

As transferências federais voluntárias (VFT) desempenham um papel significativo na alocação de recursos públicos no Brasil. Para ilustrar essa importância, o governo federal transferiu R\$ 58 bilhões de 2013 a 2018, financiando 78.186 propostas de entes subnacionais. Este artigo reconhece o papel do VFT no apoio às políticas públicas locais e realiza uma revisão sistemática da literatura (SLR) utilizando o protocolo desenvolvido por Cronin *et al.* (2008). Examina os estudos que abordam VFT no Brasil por meio da análise de conteúdo e propõe uma agenda de pesquisa sobre o tema. A RSL identificou 12 estudos publicados principalmente em periódicos classificados como B1 ou superior pelo sistema brasileiro Qualis CAPES, indicando adesão a rigorosos critérios de produção e divulgação científica. Foi identificado o cenário central de cada estudo, possibilitando sua classificação de acordo com a destinação dos recursos transferidos. Esta pesquisa contribui significativamente para a literatura ao preencher uma lacuna de conhecimento sobre VFT. Ele fornece uma base sólida para estudos futuros para apoiar o crescimento, o desenvolvimento e a competitividade no Brasil.

**Palavras-chave:** Alocação de Recursos. Contratos Públicos. Transferegov. Transferências Federais Voluntárias.





## Resumen

Las transferencias federales voluntarias desempeñan un papel importante en la asignación de recursos públicos en el Brasil. Para ilustrar esta importancia, el gobierno federal transfirió R\$ 58 mil millones de 2013 a 2018, financiando 78,186 propuestas de entidades subnacionales. Este artículo reconoce el papel de la CVF en el apoyo a las políticas públicas locales y realiza una revisión sistemática de la literatura (SLR) utilizando el protocolo desarrollado por Cronin et al. (2008) Se examinan los estudios que abordan la VFT en Brasil a través del análisis de contenido y se propone una agenda de investigación sobre el tema. RSL identificó 12 estudios publicados principalmente en revistas clasificadas como B1 o superiores por el sistema brasileño Qualis CAPES, lo que indica la adherencia a criterios estrictos para la producción y difusión científica. Se identificó el escenario central de cada estudio, posibilitando clasificarlo según el destino de los recursos transferidos. Esta investigación contribuye significativamente a la literatura al llenar un vacío de conocimiento sobre la TFV. Constituye una base sólida para futuros estudios de apoyo al crecimiento, el desarrollo y la competitividad en el Brasil.

**Palabras clave:** Asignación de Recursos. Contratación Pública. Transferegov. Transferencias Federales Voluntarias.

## Introduction

Voluntary federal transfers (VFT) have an important role in funding local public policies in Brazil. From 2013 to 2018, the federal government transferred to subnational entities the amount of BRL 58 billion in VFT, supporting 78,186 proposals (Escola Nacional de Administração Pública, 2019).

VFT is a cooperation system between federal and subnational governments, entities, or non-profit organizations, where the entities carry out specific public interest activities financed by resources from the federal budget. VFT is governed by Decree 6170 of July 21, 2007, which refers to art. 10 of Decree-Law 200 of February 25, 1967, and art. 116 of Law 8666 of June 21, 1993. The Interministerial Ordinance 424 of December 30, 2016, establishes the norms to execute Decree 6170/2007 (Cordeiro *et al.*, 2023).

Local governments are essential in transforming VFT into benefits for the Brazilian population (Bijos, 2018). The Constitutional Amendment 86 of March 17, 2015, the so-called “imposition budget amendment”, has strongly influenced VFTs. One of its provisions





determines that 1.2% of the net current revenue of the federal budget is allocated to parliamentary amendments, which are implemented, to a large extent, via VFT through agreements, contracts, and partnerships. Therefore, numerous VFTs originate from requests made via parliamentary amendments (Cordeiro *et al.*, 2023).

Public entities have the permanent goal of meeting the population's basic needs and welfare, requiring funding and, consequently, budget execution. For Pinheiro Pantoja and Rodrigues Pereira (2018), budget execution is the realization of the budget, financing a chain of specific activities (Pinheiro Pantoja & Rodrigues Pereira, 2018).

There are few publications and no systematic literature review (SLR) that covers studies on VFT in detail. This highlights the importance of exploring this topic in the literature. Thus, this article aims to analyze the works already published on VFT in Brazil, proposing a research agenda.

This is an applied, descriptive, exploratory, and qualitative research based on a SLR. It follows the protocol developed by Cronin *et al.* (2008). The databases examined were Science Direct, Web of Science, Scopus, Scielo, Periódicos CAPES, and Google Scholar, without a specific time cut. Data analysis occurred using the content analysis technique proposed by Bardin (1977).

Therefore, given the academic and practical interest of this topic, in addition to the scarcity of studies addressing VFT in specific segments of Brazilian economy, this article seeks to answer the following research question: What is the current literature in national publications on VFT in Brazil?

To answer this question, a total of 12 articles published in top-tier journals were selected for analysis. The study adopted the Brazilian classification system Qualis CAPES (quadrennium 2017-2020) to identify the leading journals, choosing only those with an index equal to or greater than B1.

This research contributes by surveying the current literature and gathering evidence of the scarcity of studies on VFT in Brazil, as well as highlighting perspectives for future research.

This article is organized as follows: Section 1 presents the contextualization of the theme, the problem researched, and the objective. Section 2 provides a literature review of studies on VFT and their applications in various areas in Brazil. Section 3 discusses the research materials and methods, detailing the stages of the SLR. Section 4 presents the results of the SLR, followed by Section 5, which discusses these results. Section 6 presents a research





agenda, and Section 7 concludes the article.

### Voluntary Federal Transfers

The 1988 Brazilian Federal Constitution defined the competencies of the federal, state (and federal district), and local governments in providing public services. Thus, managers are more likely to understand and meet people's health, education, and social assistance needs, knowing what is expected of each level of government in terms of performance in policy delivery (Brazil, 2022).

Without the cooperation of municipal (local) governments and organized civil society, the federal government cannot reach the communities and serve the individuals as enshrined in the federal constitution, considering the country's size and regional diversity. In this sense, it is ineffective to centralize the inistration of the entire nation, and a joint effort between national and subnational entities is necessary to meet society's emerging demands.

Voluntary transfer is defined as the provision of financial resources to another entity of the federation for cooperation, assistance, or financial aid that is not the result of a constitutional or legal decision or provision directed to the National Health System (SUS), according to Article 25 of the Fiscal Responsibility Law (LRF) (Brazil, 2005).

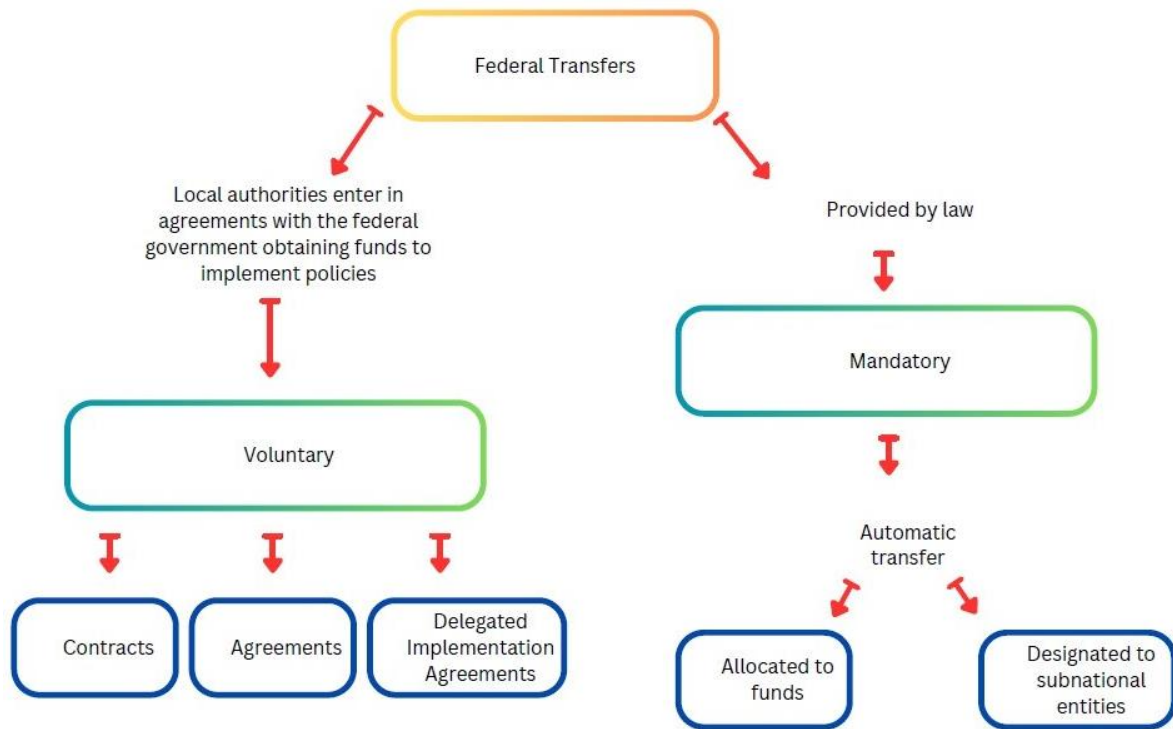
To understand this concept, it is necessary to distinguish its classification criteria into "mandatory" and "non-mandatory". This concept is related to expenditure obligations in terms of budget and execution. Mandatory fees refer to compulsory and unavoidable transfer fees previously stipulated by the constitution and law. Non-mandatory, also called discretionary fees, are requests made through community managers or non-profit civil society organizations (CSOs). The latter depends on popular and political will to incorporate and implement allocations into the budget. Since they are selective in nature, these programs are defined as "voluntary" (Brazil, 2005).

Figure 1 presents a schematic flow diagram distinguishing federal transfers.



**Figure 1**

*Flowchart of federal transfers.*



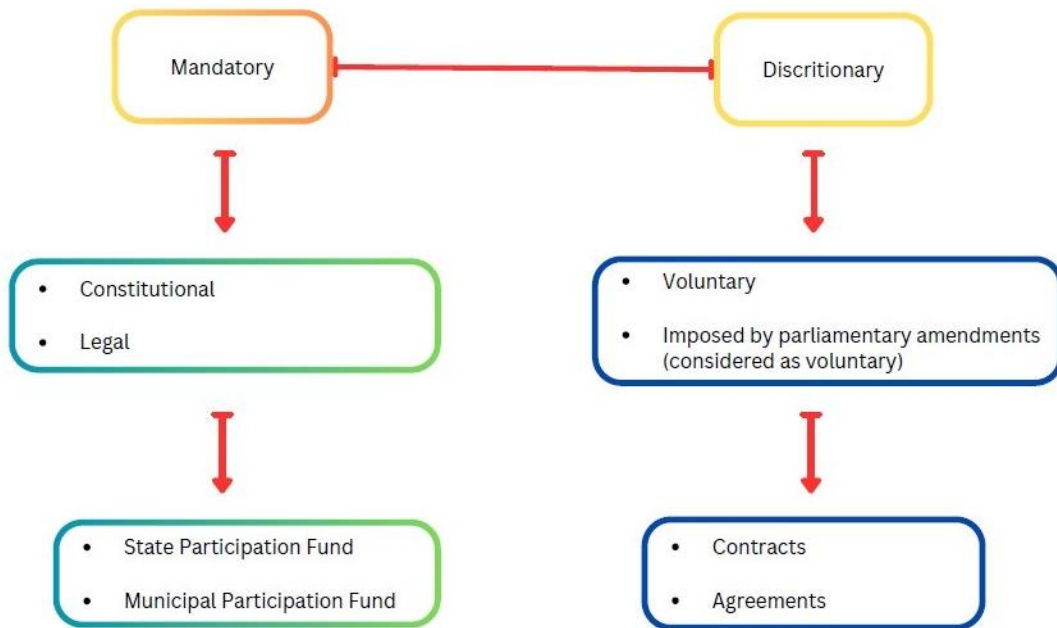
Source: Adapted from Brazil (2021).

When distinguishing the nature of the federal government’s resource transfers, it is necessary to clarify another aspect of non-obligatory (voluntary) resource transfers that have an “impositive” nature to avoid confusion between them and the mandatory transfers. This is the case with parliamentary amendments. They are constitutionally imposed by legislators in the federal budget but are still considered voluntary: “discretionary, resulting from programming included or added by amendments”, as stipulated by the budget law LDO 2022 (art. 7 of Law 14194, of August 20, 2021).

Therefore, they are discretionary expenses with mandatory execution (Brazil, 2021), as shown in Figure 2.

**Figure 2**

*Flowchart – Flow of federal transfers.*

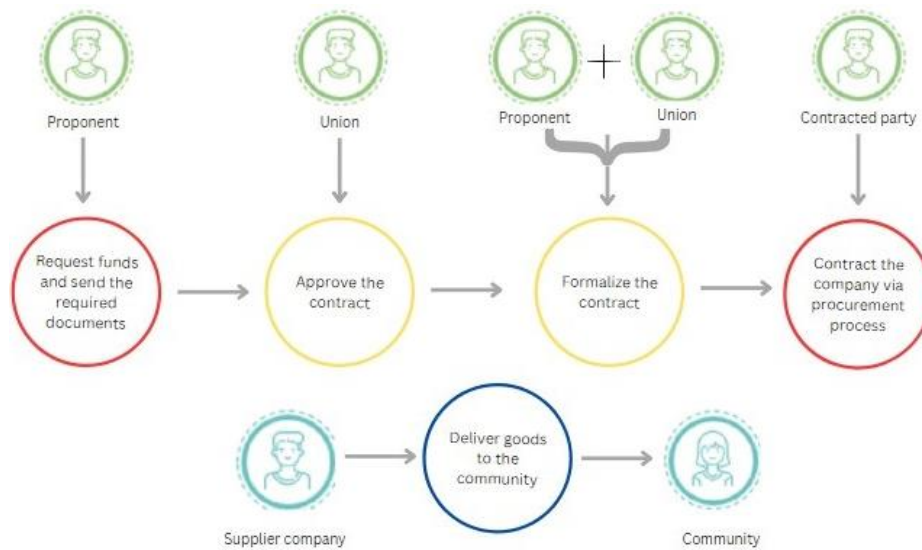


Source: Adapted from Brazil (2021).

The allocation of resources through voluntary budgets is an important part of the federal government's resource transfer, as it is recognized that local management has a deeper understanding of the needs of their community, as they are closer to the community's needs. Thus, as local managers determine what works best for them, financial resources can be used more efficiently and effectively. Figure 3 shows the flow of these transfers.

**Figure 3**

*Flowchart – Flow of federal transfers.*



Source: Adapted from Brazil (2021).

Therefore, Figure 3 shows the flow of requesting, approving, and granting resources. Governmental entities or civil society organizations that request voluntary transfers represent the interests of their communities and become intermediaries that bring the coalition closer to the people served.

### 3.1 Voluntary Transfer Request

Voluntary transfer encompasses several categories of contracts that regulate collaboration between the involved parties. These contracts are distinguished by the nature of their objectives and the entities involved. According to Decrees 6170 of 2007 and 10426 of 2020, the instruments that govern voluntary transfers include agreements, transfer contracts, and delegated implementation agreements (Brazil, 2023).

Furthermore, according to the rules established in the specific contracts formalizing these partnerships, participants must fulfill their respective responsibilities and obligations. Thus, both the federal government and other entities involved must monitor the use of resources and activities, avoiding any irregularity that could compromise the correct and effective use of public resources.

According to Article 14 of Interministerial Ordinance 424 of December 30, 2016, “Public agencies or entities or non-profit organizations that wish to enter into the instruments



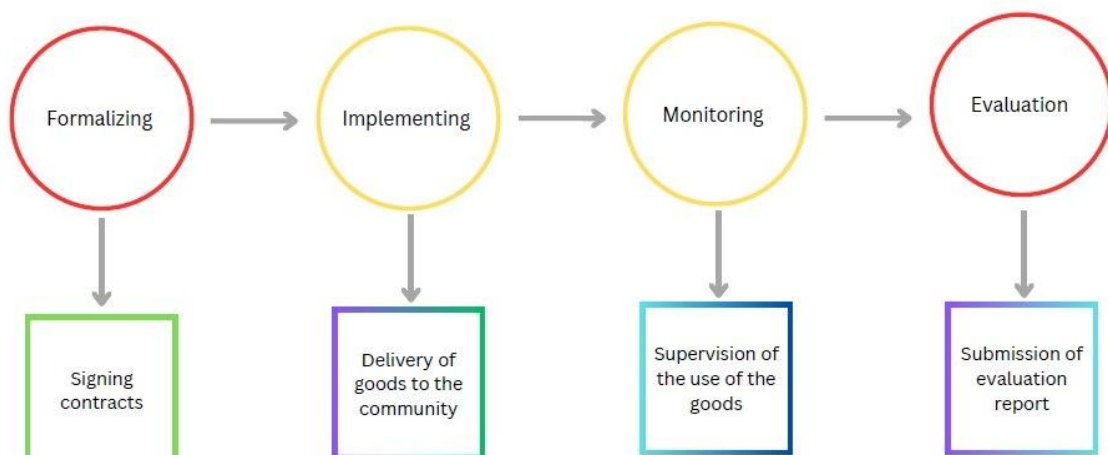
regulated by this Ordinance or agreements with the Federal Public Administration must carry out a prior registration process with SICONV” (Brazil, 2016). SICONV is a system to register and monitor public contracts.

The entity requesting funds from the Federal Government through voluntary transfers must register on the platform “Portal de Convênios”, currently called “Transferegov”, and follow the procedures. Figure 4 shows the stages of voluntary federal transfers (VFTs).

After the registration and submission of the proposal by the subnational entity and the preparation of the necessary documentation, the request will be analyzed by the designated agency of the federal government. If approved, the entities involved – the funding agency and the subnational entity that submitted the proposal – will formalize the contract to develop the object of the proposal. This includes resources from the federal government and matching funds from the subnational entity. Following this, the subnational entity will proceed with the procurement process to purchase the equipment or related items of the proposal, ensuring a fair bidding process, compatibility of prices according to the market, and adequacy of the items purchased. The subnational entity must declare compliance with all legal provisions and register on the platform Transferegov or equivalent before any payment (Brazil, 2016).

**Figure 4**

*Flowchart – Steps of voluntary federal transfers.*



Source: Adapted from Brazil (2021).

Thus, after following the correct purchasing procedures and meeting the legal requirements, the federal government releases the funding. The supplier is authorized to deliver the products and will be paid through a bank account where the federal government will deposit the resources of the VFT, and the subnational entity will deposit the matching



funds according to the proposal. The bank account is registered on the platform Transferegov, and the credit of resources is granted through a Voluntary Transfer Bank Order (Martins & Silva, 2013).

From then on, the agency of the federal government that authorizes the VFT is responsible for monitoring the use of the resources in accordance with the purpose established in the contract. The subnational entity has to provide detailed information about the actions carried out to allow monitoring and evaluation of the process (Brazil, 2016).

The final stage involves evaluating whether the execution complies with the proposal objective by analyzing the fiscal and financial reports. The federal agency responsible for the contract conducts this evaluation based on the information offered by subnational entities through statements and documents (Brazil, 2016).

The subject of VFT is relatively new, and the literature on VFTs specifically related to agribusiness is scarce. There is a certain diversity and specificity between the different segments. Regarding VFT and agribusiness, the following publications were found: Lui and Miquelino (2023) analyze the evolution of contracts signed by MAPA. Knorek *et al.* (2015) seek to understand the guidelines and operational structure of VFT and investigate data related to assistance to rural production activities in the state of Santa Catarina. Cordeiro *et al.* (2023) identified possible impacts resulting from the COVID-19 pandemic on family farming regarding the availability of public resources linked to MAPA's VFT.

Brazil is known for being one of the world's largest food producers. Most of this production is concentrated on small properties (the country has 5 million rural properties, 77% of them are considered "family farming" properties). The analysis of these specific areas relies on data gathered by the Brazilian Ministry of Agriculture and Livestock (MAPA), which is responsible for formulating and implementing policies for agribusiness development. MAPA grants resources to subnational entities for rural development programs, and the VFT is the mechanism adopted to make these resources available to local communities (Cordeiro *et al.*, 2023).

## Materials and Methods

This applied and qualitative research adopts a descriptive and exploratory approach (Filippi *et al.*, 2019). It consists of a systematic literature review (SLR) and followed the protocol developed by Cronin *et al.* (2008). The protocol encompasses five steps: 1.





Elaboration of research question; 2. Definition of inclusion and exclusion criteria; 3. Selection and access to literature; 4. Assessment of the quality of the literature included in the review; 5. Results analysis, synthesis, and dissemination.

According to Cronin *et al.* (2008), SLR adopts more rigorous and clearly defined searches, unlike traditional or narrative literature reviews. This approach enables identifying and extracting relevant information regarding topics of interest in the existing literature, being used to recognize, analyze, and interpret the knowledge available in a research domain (Portuguez-Castro, 2023). The SLR is an effective method for addressing specific research questions and structuring empirical results and knowledge about a given topic in an organized and innovative way (Castro & Moreira, 2023). This method identifies, selects, analyzes, and synthesizes research to clearly and succinctly present what is known about a topic, as well as the gaps to be explored. It is based on three essential principles – rigor, transparency, and replicability (Gaspar *et al.*, 2022). Figure 5 describes the development of the SLR protocol steps covered in this article.

**Figure 5**

*Steps of the SLR examining the literature on voluntary transfers and public contracts in Brazil.*

Protocol steps	Development
(i) Elaboration of the research question	What are the studies on VFT in Brazil published in Brazilian and international literature?
(ii) Definition of inclusion and exclusion criteria	The inclusion and exclusion criteria applied during literature searches followed the restrictions below: (a) keywords in English “voluntary transfers”, “public contracts”; in Portuguese “transferências voluntárias”, “convênios públicos”; in Spanish “Transferencias voluntarias”, “convenios públicos”; (b) Boolean operators: use of OR (inclusion of the words, in Portuguese: “transferências voluntárias” OR “transferência voluntária” OR “convênios públicos” OR “convênio público”) to include works on the two concepts related to the theme; (c) only complete articles in journals (studies making available only the abstract, book chapters, event annals, editorials, patents, for example, were excluded.); (d) publication period: no time cut; and (e) database: in this sequence, Scielo, Periódicos CAPES, Google Scholar, Science Direct, Web of Science and Scopus.
(iii) Selection and access to literature	Complete articles published in national and international journals following the inclusion and exclusion criteria. Initially, filtering was based on the studies’ titles and abstracts.
(iv) Assessment of the quality of the literature included in the review	Based on the searches and the criteria established in the protocol, the first step of the process led to 629 documents. The second step resulted in 400 articles, and the last filtered only 12 articles. Thus, out of the first 629 articles identified, in the first step, 12 dealt with the theme object of this research.
(v) Results analysis, synthesis, and dissemination	The 12 articles selected underwent rigorous analysis. It was decided to create tables, charts, and flowcharts to facilitate visualization and analysis of the results.

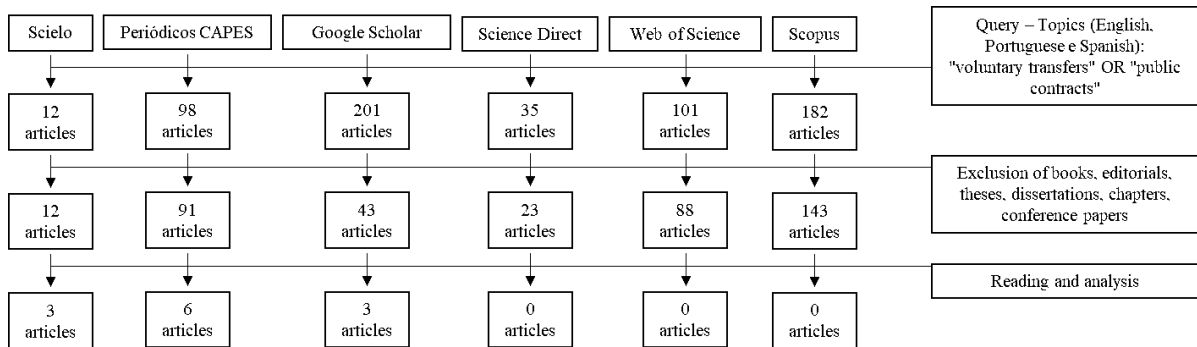
Source: Adapted from Filippi *et al.* (2019).



Figure 6 illustrates the number of studies found and excluded as the SLR criteria and procedures were applied to answer the research question and identify the literature on voluntary transfers in Brazil in national and international databases.

**Figure 6**

*Number of articles discarded during the SLR screening process.*



Source: Adapted from Filippi *et al.* (2019).

Figure 6 illustrates the sequence of searches initiated in the Scielo database. Duplicate studies were excluded, resulting in no articles being selected from the last three databases analyzed. This is because the same studies found in these databases had already been selected in the initial analyses.

Among the studies discovered, only 12 articles addressing voluntary federal transfers in Brazil met the final selection criteria. These articles are listed in Figure 7 and will be discussed in the following section.

## Results

Figure 7 shows details of the 12 articles identified in the SLR. They were organized based on the database they were found, including information about the title, author, year and journal of publication, the main theme addressed, and the scenario where the VFT was applied.

**Figure 7**

*Articles selected from SLR related to Voluntary Transfers/Public Contracts in Brazil.*

Database	Scielo
Title	Transferências voluntárias da União para municípios brasileiros: mapeamento do cenário nacional



Author/Year	Moutinho (2016)
Journal	Brazilian Journal of Public Administration
Qualis	A2
Objective	To map the national scenario of decentralization of resources from the federal government to Brazilian municipalities via voluntary transfers, ministerial programs, and individual parliamentary amendments by federal deputies.
VFT application	General
Doi	<a href="http://dx.doi.org/10.1590/0034-7612139003">http://dx.doi.org/10.1590/0034-7612139003</a>
<b>Database</b>	<b>Scielo</b>
Title	Motivação partidária nas transferências voluntárias da União: o papel do Legislativo Federal
Author/Year	Marciniuk <i>et al.</i> (2020)
Journal	Estudos Economicos
Qualis	A1
Objective	Investigate the influence of party alignment between federal and municipal politicians on voluntary transfers, focusing on party identity between federal deputies and mayors and seeking theoretical hypotheses.
VFT application	Political parties
Doi	<a href="https://doi.org/10.1590/0101-41615023fmd">https://doi.org/10.1590/0101-41615023fmd</a>
<b>Database</b>	<b>Scielo</b>
Title	Condicionantes políticos e técnicos das transferências voluntárias da União aos municípios brasileiros
Author/Year	Soares and Melo (2016)
Journal	Brazilian Journal of Public Administration
Qualis	A2
Objective	To analyze voluntary federal transfers between 1995 and 2010 and verify which factors define local entities' greater or lesser participation in the total of these resources based on three explanatory dimensions: political-party, redistributive, and technical dimensions.
VFT application	General
Doi	<a href="http://dx.doi.org/10.1590/0034-7612138727">http://dx.doi.org/10.1590/0034-7612138727</a>
<b>Database</b>	<b>Scielo</b>
Title	Convênios públicos no fomento à agricultura familiar: análise exploratória face à pandemia da COVID-19
Author/Year	Cordeiro <i>et al.</i> (2023)
Journal	Revista de Gestão e Secretariado
Qualis	A4
Objective	To identify the possible impacts of the COVID-19 pandemic on family farming regarding the availability of public resources linked to contracts funded with resources transferred from the Brazilian Ministry of Agriculture and Livestock (MAPA).
VFT application	Rural development (MAPA and family farming)
Doi	<a href="http://doi.org/10.7769/gesec.v14i2.1702">http://doi.org/10.7769/gesec.v14i2.1702</a>
<b>Database</b>	<b>Scielo</b>
Title	Repensando as Transferências Voluntárias pela Perspectiva dos Atores e das Instituições Locais
Author/Year	Bijos (2018)
Journal	Desenvolvimento em Questão
Qualis	A4
Objective	To demonstrate that the degree of institutional maturity of municipalities can mean a privileged position in relation to the flow of voluntary transfers. The study advocates that research in this area cannot work without variables that measure the role of local public bureaucracy and the capacity of municipalities to forward their demands to the state and federal governments the political system.
VFT application	Tax/fiscal
Doi	<a href="http://dx.doi.org/10.21527/2237-6453.2018.44.322-350">http://dx.doi.org/10.21527/2237-6453.2018.44.322-350</a>





<b>Database</b>	<b>Scielo</b>
Title	Transferências Voluntárias e o Efeito Flypaper
Author/Year	Oliveira da Luz <i>et al.</i> (2022)
Journal	Public Administration & Social Management
Qualis	A3
Objective	Identify and examine the flypaper effect in voluntary federal transfers to Brazilian municipalities.
VFT application	Flypaper effect
Doi	<a href="https://doi.org/10.21118/apgs.v14i3.12321">https://doi.org/10.21118/apgs.v14i3.12321</a>
<b>Database</b>	<b>Journal CAPES</b>
Title	Transferências Voluntárias da União para os Municípios Brasileiros: Uma Análise da Execução dos Recursos nas Políticas do Setor de Resíduos Sólidos
Author/Year	Pinheiro Pantoja and Rodrigues Pereira (2018)
Journal	Public Administration & Social Management
Qualis	A3
Objective	To analyze voluntary federal transfers to municipalities during the PPA 2012-2015, specifically regarding the operationalization of the budgetary and financial execution of the Solid Waste Thematic Program, explaining factors involved in the process.
VFT application	Solid Waste Thematic Program
Doi	<a href="http://dx.doi.org/10.21118/apgs.v10i2.1503">http://dx.doi.org/10.21118/apgs.v10i2.1503</a>
<b>Database</b>	<b>Journal CAPES</b>
Title	Panorama das transferências voluntárias brasileiras no período 2008-2016
Author/Year	Santos Chaves <i>et al.</i> (2022)
Journal	Economia e Região
Qualis	B1
Objective	To analyze the flow of Brazilian voluntary transfers between 2008 and 2016, focusing on their characteristics, processes, and the efficiency of the system with regard to the fair and equitable use of these public resources by Brazilian society.
VFT application	General
Doi	<a href="https://doi.org/10.5433/2317-627X.2022v10n2p139">https://doi.org/10.5433/2317-627X.2022v10n2p139</a>
<b>Database</b>	<b>Journal CAPES</b>
Title	Transferências voluntárias da união para municípios brasileiros: identificação de correlação entre variáveis
Author/Year	Moutinho and Kniess (2017)
Journal	Revista de Gestão e Projetos
Qualis	A4
Objective	Identify correlations between the volume of resources coming from voluntary transfers effectively transferred, via parliamentary amendment or other, to Brazilian municipalities, referring to proposals registered in 2012 and variables such as the number of voters per state, number of mayors from the federal government political coalition, number of federal deputies from the coalition, and the Human Development Index.
VFT application	General
Doi	<a href="https://doi.org/10.5585/gep.v8i1.484">https://doi.org/10.5585/gep.v8i1.484</a>
<b>Database</b>	<b>Journal CAPES</b>
Title	Evolução dos convênios celebrados pelo Ministério da Agricultura com os entes subnacionais no Brasil
Author/Year	Lui and Miquelino (2023)
Journal	Revista de Economia e Sociologia Rural
Qualis	A1
Objective	Analyze voluntary transfers by the Brazilian Ministry of Agriculture and Livestock (MAPA) with subnational entities in the period 2008-2021.
VFT application	Rural Development (MAPA)
Doi	<a href="https://doi.org/10.1590/1806-9479.2022.266689">https://doi.org/10.1590/1806-9479.2022.266689</a>
<b>Database</b>	<b>Google Scholar</b>





Title	Territórios da cidadania catarinenses: as ações de transferências voluntárias no eixo da infraestrutura produtiva rural
Author/Year	Knorek <i>et al.</i> (2015)
Journal	Desenvolvimento Regional em Debate
Qualis	A2
Objective	Promote economic development and universalize basic citizenship programs through a sustainable territorial development strategy.
VFT application	Rural Development
Doi	<a href="https://doi.org/10.24302/drd.v5i2.1002">https://doi.org/10.24302/drd.v5i2.1002</a>
<b>Database</b>	<b>Google Scholar</b>
Title	Cooperação econômica entre entes federativos, transferências voluntárias de recursos nanceiros e a natureza jurídica dos convênios públicos
Author/Year	Hachem (2013)
Journal	Revista de Direito Administrativo & Constitucional
Qualis	A2
Objective	Analyze the legal discipline conferred on voluntary transfers of financial resources and the legal nature of public agreements, the figure through which this economic cooperation between federative entities is implemented.
VFT application	Legal
Doi	<a href="http://dx.doi.org/10.21056/aec.v13i54.114">http://dx.doi.org/10.21056/aec.v13i54.114</a>

It stands out that such extensive research in six databases resulted in only 12 articles. This phenomenon highlights the scarcity of qualified literature on VFT and public contracts.

The details in Figure 7 suggest that the studies analyze VFT seeking to learn about the destination of the resources, the relationships between the actors involved, and how these relationships influence the number of transfers and amounts granted.

The studies were published across a variety of journals, with each journal featuring one article, except for the Brazilian Journal of Public Administration and the journal Public Administration & Social Management, which published two articles each.

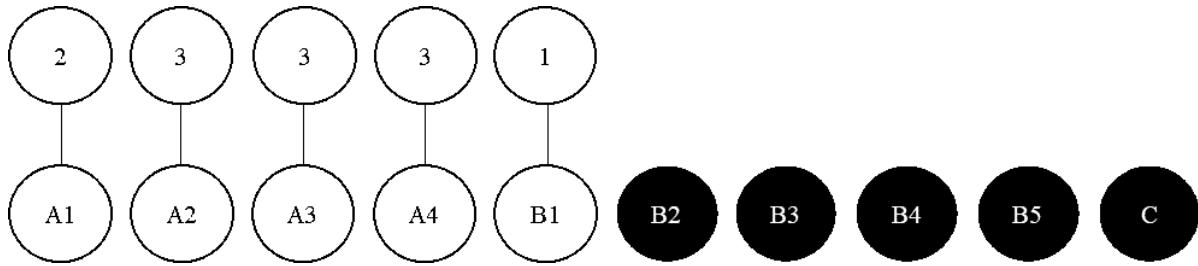
In assessing the quality of the identified studies, we utilized the Brazilian Qualis CAPES classification system, an index that ranges from stratum C to A1. Each area of knowledge employs its own classification criteria: some consider the Web of Science impact factor, while others take into account the h and g index. Additional criteria such as normalization, endogeneity (the practice of authors publishing in journals managed by their affiliated university), and database indexing (Oliveira *et al.*, 2015) are also considered.

Figure 8 presents the classification according to Qualis CAPES and the number of studies per index. These indexes are used to classify events in which graduate programs participate or the journals to which academics submit manuscripts to disseminate their research (Beuren & Souza, 2008).



**Figure 8**

*Number of articles per Qualis CAPES index in the Brazilian classification system.*



The articles in the SLR are concentrated in the higher Qualis CAPES indexes. The fact that they are considered high-quality peer-reviewed studies demonstrates the scientific rigor adopted in the research, meeting high standards in terms of methodology, scientific innovation, and science solidly built on previous quality studies.

Figure 9 provides a synthesis based on Figure 7, referring to the area of application of VFT in each study and the studies published per year from 2013-2023.

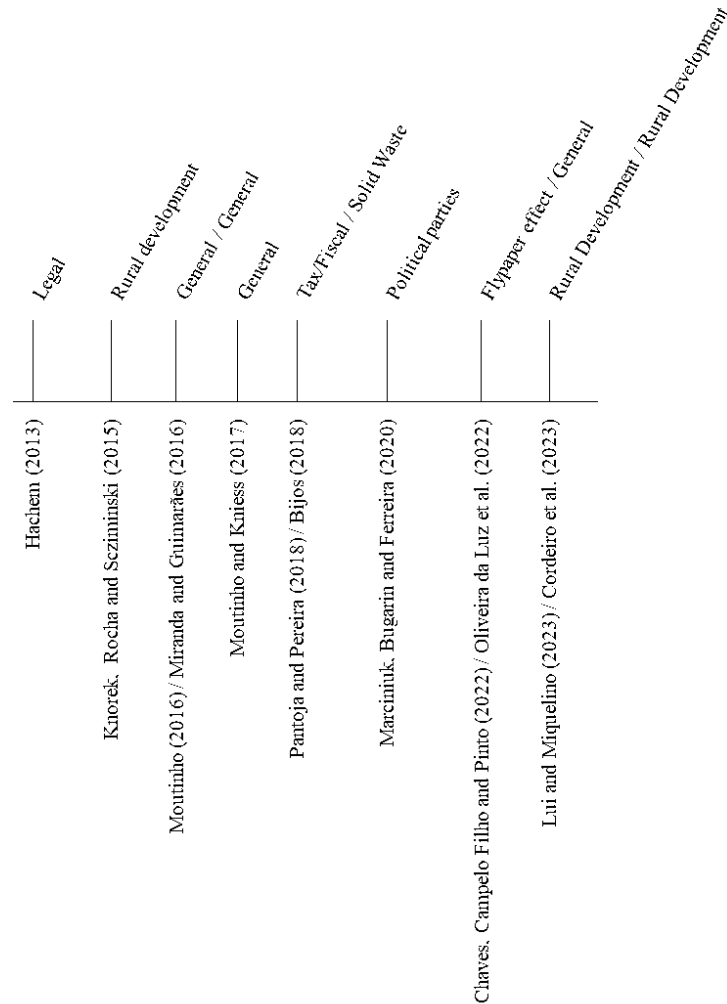
In this systematic cut, the first study on VFT in Brazil was published in 2013, which means that the literature is relatively new. The research has focused on a general application of VFT and, recently, in 2023, 2 studies focused on VFT allocated to rural development.

Figure 9 portrays the researchers' concern when investigating VFT throughout the years. The studies focused on the correct application of resources and policy effectiveness. The last two articles found, published in 2023, discussed VFTs related to the Brazilian Ministry of Agriculture and allocated to rural development, particularly to support small farmers in acquiring machinery and technology.



**Figure 9**

*Timeline of publications and the central theme of the studies.*



## Discussion

This systematic literature review (SLR) provides a general direction for advancing studies on Voluntary Federal Transfers (VFT) in Brazil.

Regarding the application of VFT in local policies, Figure 9 illustrates how this was addressed in each of the 12 studies identified in the SLR. Three of these studies discussed VFT designated for policies related to rural development. For instance, Lui and Miquelino (2023) noted a significant reduction in transfer amounts for policies in areas such as women's rights, farmer training, acquisition of inputs and seeds, support for quilombola communities, technical assistance and rural extension, and the National Land Credit Program (PNCF) over



time. Conversely, the authors observed an increase in resource allocation for public contracts related to fairs, agricultural defense, equipment, local roads, and mechanized patrol, as well as an increase in the purchase of tractors and agricultural machinery.

Lui and Miquelino (2023) highlighted that Congress played a significant role in the Brazilian political scenario regarding resource allocation. The authors observed that VFT is a resource allocation mechanism that, within the current institutional context, generated distributive inequalities both in territorial terms (favoring the South and Southeast Region of Brazil) and in certain areas of local policy (such as privileging the acquisition of tractors, equipment, and agricultural machinery in the case of rural development policies).

Cordeiro *et al.* (2023) also examined VFT allocated to rural development. The authors identified 10,656 pieces of equipment commonly used in family farming between 2010 and 2020. They found that the resources were primarily used to acquire plows, followed by harvesters and furrowers. Another study among the 12 articles selected in the SLR that addressed rural development was the research by Knorek *et al.* (2015). The authors analyzed a program called “Territories of Citizenship”, identified as an initiative for convergence and focus of numerous policies to combat inequality and poverty, such as the conditional cash transfer program Bolsa Família, the social assistance complementary program Brasil sem Miséria, the National Family Farming Program (PRONAF), in addition to direct transfers for projects submitted by subnational entities to the program committees. The authors argued that understanding the neediest areas of the country is crucial to increasing the effectiveness of government transfers and interventions.

As for studies on VFT related to the legal scenario, Hachem (2013) analyzed economic cooperation between different government levels through public contracts, the VFT in the context of the Brazilian fiscal responsibility law, the legal nature of public contracts between federal, state, and local governments, the role of the authorizing officer, and the civil liability for damages arising from failures in the execution of public contracts.

Four studies examined VFTs without focusing on a specific area regarding the allocation of resources. Among these studies considered as “general scenarios”, the research by Moutinho (2016) revealed that VFTs originating from individual parliamentary amendments are more efficient than other VFTs. The notable discrepancy can largely be attributed to the influence exercised by parliamentarians over the executive branch. Furthermore, it was observed that approximately 35.1% of the amendments from





parliamentarians who were part of the government's coalition were paid, whereas only 24.5% of the amendments from parliamentarians from the opposition were paid.

Moutinho (2016) observed that VFTs originated from parliamentary amendments by legislators from the government's coalition were concentrated in the Southern Region of Brazil. The concentration in this same region persists, although to a lesser extent, in the case of amendments proposed by legislators from the opposition. This situation possibly distorts one of the purposes of voluntary transfers: reducing disparities among municipalities. There is an evident discrepancy between the request for funds the federal government receives and the VFTs funding such requests. When observing the ratio of proposals that were effectively paid, the author found substantial variation among the Brazilian states, with the one with the lower ratio having 0,4% of its proposals funded and that with the highest ratio reaching 44,3% of the proposals paid. In addition, the research revealed that proposals presented by municipalities targeting funds from parliamentary amendments (regardless of whether from legislators from the opposition or coalition) were more likely to be funded than proposals requesting funds from programs managed by the ministries (Moutinho, 2016).

Soares and Melo (2016) observed that municipalities received a more significant amount of VFT when the mayor belonged to the same party as the president. The same pattern occurred when the mayor's party was not the same as the president's but was part of the national government coalition. Therefore, mayors aligned with the president's party or the governing coalition received more VFT than opposition mayors. Furthermore, the authors found that municipalities receive more resources through VFT in years of local elections.

Moutinho and Kniess (2017) found that the allocation of VFT to municipalities was associated with factors such as the number of voters, the mayors' parties belonging to the federal government's coalition, and the number of federal deputies from political parties members of the coalition. However, it does not appear directly related to the Municipal Human Development Index.

The author also found that states with better economic and social indicators, especially in the South and Southeast regions, captured a larger volume of resources and achieved better outcomes from implementing the funded policies. States such as São Paulo, Minas Gerais, Rio Grande do Sul, and Paraná stand out. In the Northeast region, Bahia and Pernambuco distinguished themselves in terms of the volume of resources obtained. This suggests that these states have a more robust administrative capacity and find it easier to secure resources from VFTs through well-prepared proposals and work plans. Interestingly, 55% of the contracts in





the South region were adequately audited and had their accounts approved, compared to a rate of 21% in the Northeast and a national approval average of 37%. It was also evident that the resources from VFTs originating from parliamentary amendments (accounting for 29% of the total amount committed) did not exceed those originating from the proposals submitted by subnational entities (representing 71% of the total amount committed). This suggests that the new standards and the use of Siconv provide greater technical control over this method of originating transfers (Santos Chaves *et al.*, 2022).

In the fiscal scenario, Bijos (2018) identified four primary vectors that lead municipalities to obtain Voluntary Federal Transfers (VFTs). These are a) the decentralization of programs, i.e., federal or state governments transfer resources aiming at spending efficiency; b) institutional demand from local governments, where municipalities submit proposals to the federal or state governments; c) the political interest of the executive branch, where party alignment and electoral strategies align interests; and d) direct action from legislators, who propose and monitor amendments to federal or state budgets. The distinguishing feature among them is the actor who initiates and leads the process. The degree of institutional development of municipalities can tip the balance in the complex process that culminates in the effective transformation of VFT into public goods and services.

In a study on the Flypaper Effect, Oliveira da Luz *et al.* (2022) suggest that changes in the complexity of the tax system can positively impact infrastructure investments. However, concerns arise as capital expenditures have generally increased beyond the economy's ability to provide resources, often related to political considerations, where laws may not be able to contain such advances. After implementing the constitutional amendment aimed at attributing greater responsibility to managers, it appears that the goal of the constitutional amendment is not being achieved, on average, by municipalities. The results led us to reflect on the need to adopt new measures for effective control in the distribution of regional public resources. This raises questions about the future management of public resources based on direct transfers through agreements, seeking to contribute to a broad discussion on controlling these resources and mitigating increased expenses.

The study by Pinheiro Pantoja and Rodrigues Pereira (2018) explored VFT in the context of solid waste, emphasizing a budgetary and financial analysis, considering that these aspects are pointed out as the main challenges for municipalities to implement the National Solid Waste Program (PNRS). According to the authors, local governments need the cash





availability obtained through VFT to implement the object of the public contract related to solid waste management.

Finally, the study by Marciniuk *et al.* (2020) explores VFT in the context of political parties. They demonstrated the effect of party alignment between federal legislators and mayors on the total amount of VFT received by municipalities per capita. The authors observed that when federal legislators (who are entitled to designate parliamentary amendments) and mayors are members of the same party, the municipalities receive more VFT – on average, an increase of BRL 3.24 per inhabitant. There is an even stronger direct effect when the mayor is from the same party as the president, on average, BRL 7.43 per inhabitant. Even though the significant role of the Legislature in directing VFTs to municipalities has been identified, the national executive plays a predominant role in this dynamic.

The study also showed a lower level of transfer when the mayor and the governor belong to the same party, practically nullifying the advantage of the mayor belonging to the same party as the president. First-term mayors and re-election candidates receive more voluntary transfers on average (BRL 8.03 per inhabitant) compared to other cases. In contrast, on average, first-term mayors who are not candidates for re-election receive fewer VFTs. The further to the right the ideological position of the party that governs the municipality is, the lower amounts, on average, are received via voluntary transfers, a consequence of the fact that for a large part of the period considered, the president belonged to a left-wing party. The greater the competitiveness in mayoral elections, the lower the voluntary transfers (Marciniuk *et al.*, 2020).

### Research Agenda

The information collected through the systematic literature review (SLR) offers elements to propose a comprehensive research agenda on voluntary federal transfer (VFT) in Brazil.

The limitations observed in the studies analyzed may represent opportunities for future investigations and guide our proposal for a research agenda. Among such limitations, the work by Lui and Miquelino (2023) points out the need for research beyond simple exploratory studies. The work by Bijos (2018) is limited to exploring secondary data, while Cordeiro *et al.* (2023) limit their study to a descriptive approach.





Santos Chaves *et al.* (2022) gathered substantial data to conduct their study. However, they pointed out that, although free and largely available to the public, the data is dispersed in a tangle of databases, arranged in formats uninterpretable for the majority of the Brazilian population. This condition requires a refined methodology to mine data to be used in research to fill gaps in the literature on the management of federal resources applied at the local level.

Some studies understand selecting and examining a specific period as a limitation, preventing broader analyses. For instance, Moutinho's (2016) research presents a potential bias due to having examined a set of variables for the interval of only one year. Also, the author analyzed individual parliamentary amendments and ignored other types of amendments.

Moutinho and Kniess (2017) restricted their study to a year of municipal elections in Brazil in 2012. This choice may lead to bias in the results, even when compared to the possibility of adopting a more extended period, for example, four years, or by comparing two legislative periods. Another limiting factor in their study is that only individual parliamentary amendments were analyzed, disregarding other types of amendments: bloc amendment, committee amendment, or collective amendment that represent a considerable volume of transferred financial resources.

Therefore, the 12 studies analyzed in this Systematic Literature Review (SLR) proposed suggestions for future research, which will contribute to the development of a research agenda. For instance, Marciniuk *et al.* (2020) suggested expanding the study to understand Voluntary Federal Transfers (VFTs) separately and observe the effect of party identity in each locale. Oliveira da Luz *et al.* (2022) suggested that future studies should address why VFTs increase expenses instead of promoting public stabilization.

Moutinho and Kniess (2017) proposed comparative studies on the efficiency of VFTs related to programs put forward by Brazilian Ministries and VFTs originating from parliamentary amendments. This would deepen the discussion and increase understanding of the mechanisms adopted and the outcomes obtained from these resources. The authors also advocated for new research with other variables to identify elements that improve the results of the implementation of public policies. They further suggested studies to identify the relationship between the volume of VFTs from parliamentary amendments and the electoral results of federal deputies running for re-election. Lastly, they suggested studying the relationship between the volume of resources received by municipalities and the outcomes of





municipal elections and identifying the flow of resources distributed throughout the country to understand why some regions of Brazil receive more resources than others.

Bijos (2018) suggested that future studies should work on identifying variables capable of measuring the effects of local policies and the institutional capacity of municipalities in obtaining and effectively using VFTs. Cordeiro *et al.* (2023) indicated that future studies should evaluate periods after the COVID-19 pandemic and how the country's different regions cope with these periods, considering the economic impacts of the pandemic and the distribution behavior of VFTs.

Regarding the concentration of Voluntary Federal Transfers (VFTs) in certain regions, Moutinho (2016) suggests identifying the reasons for this and verifying whether political influence interferes with the allocation of this type of decentralization. He also suggests examining whether the municipalities that receive the most resources are those that truly need them, the relationship between the quality of projects and approval, and identifying the existence of a relationship between the project management structure of municipalities and their ability to submit proposals.

Future research may explore the impacts of public contracts with funds obtained via VFTs on local productive activities, the process of negotiating funding, and how municipalities and other entities manage these resources. Other data from the governmental transfer platform, "Plataforma Mais Brasil", can be addressed in future research. This could include specific contracts related to organic farming, contracts with municipalities in the Amazon region, or VFTs benefiting underprivileged populations (such as Brazilian quilombolas), among others. Furthermore, quantitative approaches can analyze which dimensions contribute to explaining why certain actors obtain more resources than others and what socioeconomic impacts result from these transfers (Lui & Miquelino, 2023).

More in-depth descriptive research on specific and/or regionalized topics should be carried out. This would contribute to the dissemination of information to society, aiming for greater efficiency and transparency in applying federal public resources from VFT (Santos Chaves *et al.*, 2022).

Given the limitations and suggestions found in the studies that provided the basis for this SLR, this research proposes a future research agenda, presented in Figure 10, to cover and contribute to scientific evolution and public and private governance. This agenda, divided by theme and linking the theme to the proposed approach, is believed to be fundamental to



expanding understanding of the field and encouraging new studies. In proposing this agenda, the objective is to provide guidelines to researchers interested in the field.

**Figure 10**

*Research agenda.*

<b>Theme</b>	<b>Approach</b>
Temporal Analysis of Voluntary Transfers	Investigate how voluntary transfers have evolved over time. This may include the amount of funds transferred, areas of focus, and changes in government policies.
Performance and Efficiency	Study the efficiency of transferred resources. In other words, do municipalities and states receiving more resources significantly improve the focus areas?
Impact on Local Policies	Analyze how transfers influence local policies, including whether funds are targeted as intended or diverted to other priorities.
Regional Comparison	Assess whether there are important regional differences in how voluntary transfers are allocated and used.
Political Aspects	Investigate the role of politics, both at local and national levels, in voluntary transfer decisions. This could include studying whether municipalities or states governed by parties in federal power are more likely to receive funds.
Multiplier Effects	Study whether voluntary transfers lead to additional investments in the local economy, thus creating multiplier effects.
Accountability Mechanisms	Assess the effectiveness of accountability mechanisms to ensure that funds are used appropriately and transparently.
Long-Term Effects	Investigate the long-term impacts of voluntary transfers, including whether they lead to sustainable improvements in the targeted areas.
In-Depth Case Studies	Conduct case studies on specific municipalities or states to gain more detailed insights into the improvement and impact of transfers.
Innovation and Technology	Analyze how technology and innovation are being used to improve voluntary transfers' efficiency, transparency, and impact.
Civil Society Participation	Study the role of civil society organizations in monitoring, implementing, and impacting transfers.
International Comparison	Compare Brazil's voluntary federal transfer system with similar systems in other countries to gain insights into best practices and areas for improvement.

Given the limited number of articles identified in this SLR, it is essential to conduct new research to fill this gap and verify whether these skills effectively correlate with an enlightening approach to VFT in the Brazilian context.





## Considerations

This article consists of a systematic literature review (SLR) on voluntary federal transfers (VFTs) and proposes a research agenda based on the limitations of the studies found and the authors' suggestions for future studies. The SLR identified 12 articles on VFT, indicating the scarcity of research on VFT and public contracts in Brazil.

The Brazilian Journal of Public Administration and the journal Public Administration & Social Management stand out by publishing two articles each out of the 12 selected articles (the other eight were published in eight different journals). The research was restricted to journals classified as B1 in the Brazilian CAPES Qualis system, demonstrating the concern about gathering quality data for this study.

This research contributes to the literature on VFT in Brazil, providing insight into existing research practices and suggesting a research agenda. However, it is important to highlight that this work does not seek to exhaust the body of national knowledge on the topic in the period analyzed, as it focuses exclusively on high-standard scientific journals. The purpose was to map prominent scientific production in Brazil in relation to VFT, excluding publications in annals, theses, dissertations, and books, which can be considered a limitation.

These recommendations are intended to contribute to constructing a more robust theoretical framework, which effectively stimulates the progress of knowledge about VFT in Brazil.

This research is restricted to analyzing articles that meet the inclusion and exclusion criteria specified in the systematic review protocol. It is important to note that adopting different protocols and alternative criteria can lead to different results. Furthermore, this work focuses exclusively on the content analysis of the articles, not including empirical data or documentary analyses based on reports, diagnoses, or material published in specialized newspapers and journals.

Furthermore, there is an evident need to expand national research related to VFT in Brazil to identify new academic contributions. It is recommended that future studies explore other SLR protocols with different article selection criteria, covering a variety of international and national databases, in addition to considering different languages. Furthermore, considering the relevance of agribusiness in the Brazilian economy, further investigations are suggested to evaluate the impact of partnerships with technical assistance and research activities on the promotion and development of VFT in rural communities in different regions.





Other areas of research that can be explored include analyzing the main drivers and enablers of VFT in different regions, identifying the expansion needs of VFT in underserved geographic areas, and analyzing documents such as diagnostics, technical materials, and reports, which can provide additional insights on the topic.

Finally, it is important to highlight that this work represents a valuable contribution to the literature, filling a gap in knowledge about VFT, and offers a solid basis for the development of future studies and research that can play a significant role in the growth, development, and competitiveness in Brazil.

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