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Analysis of per capita revenue in catarinian municipalities according to net current revenue

Análisis de la receta per capita en los municipios catarinenses conforme la receta corriente líquida

Análise da receita per capita nos municípios catarinenses conforme a receita corrente líquida

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Abstract

Purpose: The objective of this research was to identify the per capita income in the municipalities of Santa Catarina based on Net Current Revenue and the relation between own revenues, transfers with the capacity of each municipality.

Methodology: The present study, with regard to the objectives as descriptive, as it seeks to analyze public revenue per capita, analogous to procedures is characterized as documentary, since it makes possible, from the published reports, in relation to the approach to the problem, as quantitative research, using values and their correlations. The period under analysis comprises the years 2015 and 2016. The sample consists of 295 municipalities in Santa Catarina.

Results: The results show that, in the stratification and analysis, the Per Capita Net Current Revenue by size of Municipality, to which the larger municipalities have, proportionally, a better distribution of the municipal collection, which culminates in a greater capacity to cope with the demands social policies. On average, the per capita net current revenue of the municipalities of Catarinenses in the years 2015 and 2016 was R $ 3,332.61, with a variation between the minimum and maximum per capita income of R $ 1,377.24 and R $ 8,055.16, which shows a significant discrepancy between the analyzed municipalities.

Contributions of the Study: Considering the values received by the municipalities of Santa Catarina, the research sought to demonstrate and clarify the influence of values received from the Union and the State for investment and maintenance of activities, depending on the population and size of each municipality.the planning and funding of resources for the benefit of the population.

Keywords: Public revenue. Public sector. Per capita. Net current revenue.

Resumen

Objetivo: La investigación objetivó identificar los ingresos per cápita en los municipios catarinenses con base en la Receita Corriente Líquida y la relación existente entre ingresos propios, transferencias con la capacidad de cada municipio.

Metodologia: El estudio que se presenta, en cuanto a los objetivos como descriptiva, pues busca analizar los ingresos públicos per cápita, análogamente a los procedimientos se caracteriza como documental, pues hace posible, a partir de los informes publicados, en relación al abordaje del problema, como investigación cuantitativa, con empleo de valores y sus correlaciones. El período en análisis comprende los años de 2015 y 2016. La muestra consiste en los 295 municipios catarinenses.

Resultados: Los resultados apuntan que, en la estratificación y análisis, la Receita Corriente Líquida Per Capita por porte de Municipio, a los cuales, los municipios con mayor porte poseen, proporcionalmente, mejor distribución de la recaudación municipal, que culmina en la mayor capacidad de enfrentamiento a las demandas social. En el promedio de la Receita Corriente Líquida Per Capita de los municipios Catarinenses, en los años de 2015 y 2016, fue de R$ 3.332,61, con una variación entre el ingreso per cápita mínimo y máximo de R$ 1.377,24 y R$ 8.055,16, lo que demuestra una discrepancia significativa entre los municipios analizados.

Contribuciones del Estudio: En el caso de los municipios catarinenses, la investigación buscó demostrar y aclarar la influencia de valores recibidos de la Unión y del Estado porte para inversiones y mantenimiento de las actividades, en función de la división poblacional y porte de cada municipio, siendo informaciones útiles y relevantes para la planificación y captación de recursos para su aplicación en beneficio de la población.

Palabras clave: Receta pública. Sector público. Per capita. Receta corriente líquida.

Resumo

Objetivo: A pesquisa objetivou identificar a receita *per capita* nos municípios catarinenses com base na Receita Corrente Líquida e a relação existente entre receitas próprias, transferências com a capacidade de cada município.

Metodologia: O estudo que ora se apresenta, quanto aos objetivos como descritiva, pois busca analisar a receita pública per capita, analogamente aos procedimentos caracteriza-se como documental, pois torna possível, a partir dos relatórios publicados, em relação à abordagem do problema, como pesquisa quantitativa, com emprego de valores e suas correlações. O período em análise compreende os anos de 2015 e 2016. A amostra consiste nos 295 municípios catarinenses.

Resultados: Os resultados apontam que, na estratificação e análise, a Receita Corrente Líquida Per Capita por porte de Município, aos quais, os municípios com maior porte possuem, proporcionalmente, melhor distribuição da arrecadação municipal, que culmina na maior capacidade de enfrentamento às demandas sociais. Na média da Receita Corrente Líquida Per Capita dos municípios Catarinenses, nos anos de 2015 e 2016, foi de R$ 3.332,61, com uma variação entre a receita *per capita* mínima e máxima de R$ 1.377,24 e R$ 8.055,16, o que demonstra haver discrepância significativa entre os municípios analisados.

Contribuições do Estudo: Considerando os valores recebidos pelos municípios catarinenses, a pesquisa procurou demonstrar e esclarecer a influência de valores recebidos da União e do Estado por ente para investimentos e manutenção das atividades, em função da divisão populacional e porte de cada município, sendo informações uteis e relevantes para o planejamento e captação de recursos para aplicação em benefício da população.

Palavras-chave: Receita pública. Setor público. Per capita. Receita corrente líquida.

1 Introduction

With the Proclamation of the Republic, Brazil opted for the federative State, decomposing the nation-state into three spheres of power: the Union, the States and the Municipalities, which differs in part from the Empire and brings part of the experience of the United States of America (USA). Thus, it was envisaged that, coexisting with the three spheres of government, it would be a facilitator for the division of public finances. However, the difficulty of dividing fiscal functions between the three spheres still persists (Carvalho, 2002).

Over time, demands for public policies, especially in the areas of health, education, housing, infrastructure, and security, have grown significantly. Part of it is globalization, where international crises affect directly or indirectly almost all countries, and partly because of the state's own inefficiency in the collection and application of public resources.

For Soares, Flores and Coronel (2014), the public policies aim mainly to attend to the portion of the less favored population, being the responsibility of the municipal managers to understand the needs of the society, including them in their budgets, so that through their execution, actions that promote the satisfaction of these needs. For this, the resources need to be collected.

The Federal Constitution of Brazil (1988) establishes that all power emanates from the people, who exercise it through elected representatives or directly, under the terms of this Constitution. Thus, because we are a Democratic State of Rights, and that power emanates from the people, it to the State, by its representatives, to implement the necessary actions for the development of public policies, through public revenues legally constituted, and, delivered by the people themselves to the State that collects them with the constitutional obligation to watch over its efficient and effective application.

Federal Law No. 4,320 / 64, in its art. 9, defines the tax as derived revenue established by public law entities, formed by taxes, fees and contributions, as defined in the Federal Constitution of Brazil, and the proceeds of its collection for the cost of activities inherent to the public sector.

Thus, if revenue represents financial inflows, whose goal is to make public policies viable, public finance management is one of the great challenges for managers, since the demands for public goods and services grow in proportions higher than revenue growth. As discussed by Righi and Seretta (2015), modern planning techniques advocate the integration of planning into budgeting, replacing empirical methods of establishing revenue by methods and processes, calculations, and techniques that link planning and finance systems to objectives and goals.

With the advent of the Fiscal Responsibility Law (LRF) or Complementary Law 101/2000, whose objective was to establish fiscal balance, so that all federated entities (Union, States, Federal District and Municipalities) are subject to compliance. A new national phase is born demanding and being indispensable for the good management of public resources, improving and expanding the planning, visualizing and linking the proposed goals and actions, quantifying them and qualifying them so that they can be included in the planning, to the highest degree of possible accuracy, in addition to decomposing by appropriate techniques, the revenue and expenditure together, establish and distribute in time, the probable execution of the Annual Budget Laws, in order to comply with the proposed in the law.

By the Federative Pact Brazil was constituted: by the Union, States, Federal District and Municipalities, and that the Federal Constitution (1988) expanded the tax competencies for the Municipalities and increased their participation in the transfers of the Union as the Municipal Participation Fund) and the States Tax on Circulation of Goods and Services (ICMS), with the vision of minimizing existing social inequalities.

Reis, Costa and Silveira (2013) argue that the Federal Constitution of 1988, attributed its own tax jurisdiction to the municipalities, increased the participation in the Union revenue, the FPM and the revenue of the States originating from the ICMS. In the view of Afonso and Araújo (2000), the decentralization of tax resources contributes to the municipalization of revenue, which, because it was not carried out in an orderly manner, also led to a disorderly decentralization of expenditure.

However, because the Municipality is the closest to the citizen, fiscal decentralization has caused not only an increase in its collection capacity, but also an increase in its obligations in the provision of public services and services. On the other hand, there are constant municipal manifestations referring to the problem that involves the scarcity of public resources to meet the social demands.

Based on this context and on the perception of the role played by the municipalities in maintaining and strengthening national federalism, the following research problem arises: **what is the *per capita income* of the municipalities of Santa Catarina, based on Net Current Income, available for development of public policies?** The objective of this study is to analyze the *per capita income* of the municipalities of Santa Catarina, based on the Net Current Revenue, available for the development of public policies.

Based on data provided by the Court of Accounts of the State of Santa Catarina (TCE / SC), extracted the Net Current Revenue (RCL) of each municipality, between the years 2015 and 2016, comparing the population according to data released by the Brazilian Institute of Geography and Statistics (IBGE), TCE / SC, Federation of Catarinense Municipalities (FECAM) and Finances Brazil (FINBRA), which seeks to identify in the *per capita income* the level of responsiveness of the Catarinense Municipalities to social demands.

The relevance of the study is justified by its contribution to portraying the size of public collections considering the number of inhabitants by municipalities in Santa Catarina, as well as to demonstrate and clarify the influence of such values, mainly coming from the Union and the State, for the maintenance and investments provided for in the instruments to benefit citizens.

The study is structured in this section, introductory character, in sequence the theoretical reference, which addresses information for understanding the related topics such as the Composition of municipal public revenue and Net Current Revenue. The third section presents the methodological procedures used in the research. In the fourth section is composed of the analysis and interpretation of the results and in the fifth section are reported the final considerations of the study.

2 Literature Review

The following presents relevant topics about the study, with a main focus on Public Revenue and Net Current Revenue, in addition to the items provided for in the legislation.

2.1 Composition of municipal public revenue

According to art. 11 of Federal Law No. 4,320 / 64, with wording given by Decree-Law no. 1939/82, the income is classified in the following economic categories: Current Revenues and Capital Revenues. The composition of the revenues of the municipalities is formed mainly by the collection of the taxes of their competence, and by the intergovernmental transfers, whose legal capacity of collection was given to the Municipalities. Kohama (2017) emphasizes that the own collection or municipal tax revenue is composed by: Property Tax and Urban Territorial Property (IPTU); Tax on Real Estate Transmission (ITBI); Service Tax of Any Nature (ISS); contributions of improvements and fees that may be charged by the Municipal Public Administration.

As explained by Reis, Costa and Silveira (2013), the decentralization of tax collection, promoted by the Federative Pact and by the Federal Constitution (1988), municipalities were the major beneficiaries, with the expansion of transfers from the Union and the State in their favor, together with the attribution of its own tax jurisdiction.

The intergovernmental transfers are mainly composed of the onlendings of the Union, namely: FPM, ITR and ICMS exemption that results from the exemption of Brazilian exports.Of the States, ICMS, IPVA, and IPI are transferred.

Table 1 shows the relation of the main revenues of the municipalities.

Table 1
Composition of the main municipal revenues

Transfer of the Union	FPM - 23.5% of IR and IPI
	FPEx - 2.5% of IPI
	ITR - 50%
Transfer of States	ICMS - 25%
	IPVA - 50%
	IPI - EFEx - 2.5%
Tributos own of the Municipality	ISS
	IPTU
	ITBI
	Rates
	Improvement Contribution

Source: Adapted from STN (2016).

For the formation of the share of the ICMS to be distributed to the municipalities takes into account the matrix of production of wealth of the federative unit.This contributes to the fact that entities with higher economic generation have higher returns than those with less economic development (REIS, COSTA E OLIVEIRA, 2013).

As established by the STN (2016), budget revenues are classified by Nature, Source / Destination of Resources and Primary Result Indicator.Among the classifications, the nature of the revenue allows the detailed identification of the public resources that integrate the municipal public coffers. Standardization is published by STN through the Federal Budget Secretariat (SOF), an agency of the Ministry of Planning, Budget and Management (MPOG).

At the time of collection, the budget classification is defined for purposes of identification of the generating event, origin of the resources according to the level of the collecting entity (STN, 2016). Table 2 presents the classification formed by eight-digit numerical code that is subdivided into five levels.

Table 2
Classification of budget revenue

Digit	Group	Type	Code Building Example
1	Economic category	Required	1.xxxxx.xx - Current Revenue
1	Source	Required	1.1.xxxxx.x - Tax Revenue
1	Species	Required	1.1.1.x.xx.xx - Taxes
4	Unfolding	Optional	1.1.1.8.01.1.x - Urban Land and Territorial Tax
1	Type	Required	1.1.1.8.01.1.1 - Home

Source: Adapted from STN (2016).

The detailed classification by objective nature provides revenue identification. Thus, the level distributions allow analytical demonstration of the results obtained and enable the elaboration of the economic-financial analyzes of the federative entity (STN, 2016). The first level is represented by the economic category which is subdivided into current and capital income. It is then classified according to its origin, so that current revenues constitute financial resources used by the State to finance its activities, and are divided into: taxes, contributions, property, agricultural, industrial, services, transfers and others (STN, 2016).

In capital revenues, the financial resources originated from the contracting of loans, public securities, whether public or private, internal or external, in which the origin is deployed in: credit operations, sale of assets, amortization of loans, transfer and others (STN, 2016). In the sequence the species is classified, which is linked to the origin and the unfolding is the detailed detail of the revenue. And the type of collection is still identified (STN, 2016).

2.2 Composition of Net Current Revenue (RCL)

To compose the RCL, the description of the last twelve months and the estimated budget of its performance for the respective exercise are carried out in the reference month. Its composition aims to establish the parameter for the calculation of the amount to be assigned to the contingency reserve, personnel limits, consolidated debt, credit operations, consolidated debt service, reference to ARO, guarantees from the entity to the federation among others (STN, 2016). Own municipal revenues in the RCL statement are detailed in the items: Taxes, Fees and Improvement Contributions should be detailed in IPTU, ISS, ITBI and Other Taxes, Fees and Improvement Contributions. Current Transfers are detailed in the FPM Quota-Part, ICMS Quota-Part, IPVA Quota-Part, ITR Quota-Part, FUNDEB Transfers, LC 87/1996 Transfers, LC 61/1989 Transfers and Other Transfers Chains.

The ITR collected by the municipality, based on the CF, art. 153, §4, III, shall be included in the item Other Taxes, Fees and Improvement Contributions. A line should still be included to specify the IRRF incident on the source, on income paid, in any way, by the direct and indirect administration of the entity (STN, 2017). Also recorded are the amounts paid and received as a result of the Fund for Maintenance and Development of Basic Education and Valorization of Education Professionals (FUNDEB), established in art. 60 of the Transitional Constitutional Provisions Act.

Another aspect of the legislation is found in the Fiscal Responsibility Law (2000), which is the sum of tax revenues, taxes and improvement contributions; of patrimonial, agricultural, industrial and service contributions; current transfers and other current revenues of the Federation entity with its due deductions established by the LRF itself.

The RCL is used as a parameter to calculate the limits in the reports that make up the budgetary execution and the fiscal management of the entities of the Federation, such as personnel expenses, net consolidated debt and credit operations (Zuccolotto, Ribeiro, & Abrantes, 2009). In this sense, Rodrigues (2008) calls the RCL a widely used parameter for the purpose of verifying the limits imposed by the Fiscal Responsibility Law, as an important indicator of decisions regarding personnel expenses, debt amount, result goals, etc.

3 Methodological Procedures

According to Raupp and Beuren (2008), the descriptive research has the main objective of describing the public *per capita income* of the municipalities of Santa Catarina, characteristics of a given population or the establishment of relations between variables, one of its characteristics being the use of standardized techniques of data collection.

With regard to procedures it is characterized as documentary. Gil (2002, p. 45) "documentary research makes use of materials that have not yet received an analytic treatment, or that can still be reworked according to the research objectives." The procedure for documentary form became possible reports regularly published by municipal authorities.

This study is characterized as approach to the problem as a quantitative research. According to Raupp and Beuren (2008), the quantitative approach is characterized by the use of statistical tools, both in data collection and processing, mainly because it is a research that involves the descriptive analysis of the revenue of the municipalities of Santa Catarina.

3.1 Definition of Variables and Database

In the analysis of the municipal *per capita* municipal revenue of the municipalities of the State of Santa Catarina in the period of 2015 and 2016, with half-yearly data, information obtained from FINBRA, available from the National Treasury Secretary (STN) (TCE / SC), the Brazilian Institute of Geography and Statistics (IBGE), the Catarinense Federation of Municipalities (FECAM) and the 21 Associations of Municipalities of Santa Catarina.

The research population has a database of 295 municipalities in the State of Santa Catarina. After compiling the municipalities that do not present the information for analysis, in some of the years of the time interval investigated were compiled 295 municipalities in the year 2015 and 2016. The selected period corresponds to 2 years, with data of public revenue and its origins, in the total of 1,180 observations.

The collection was carried out in January 2018 and the cut of the research was adopted due to the adoption of the new plan of accounts applied to the public sector in 2015 in the municipal entities. The public revenue data by nature were collected on the basis of the National Treasury Secretary, as published in Annex 3 of the Summary Reports on Budget Execution, which are included in the FINBRA base.With regard to the entities' information, such as population data and their respective mesoregion, were obtained from the IBGE website. At FECAM and in the Municipalities of Santa Catarina, additional information was obtained to analyze municipal revenues.

3.2 Data Analysis Technique

In order to allow the analysis of public revenues, the municipalities were grouped by population, allowing the reduction of the number of variables and obtaining the answers prioritized by the research objectives, providing an understanding and comparability of the results obtained. In the analysis of the municipalities by their population characteristics, it was divided in three groups, listed as: small, medium or large, as approached in Table 3.

Table 3
Classification of municipalities by population group

Ranking	Feature
Little	If the population is less than <10 thousand inhabitants;
Average	If the population is> 10 thousand to 50 thousand inhabitants;
Great	If the population exceeds> 50 thousand inhabitants.

Source: PL 1,327 / 2011.

Besides the population division, it was also adopted the division of the municipalities considering the state scope, according to the Santa Catarina mesoregions that comprise several municipalities of a geographical area with economic and social similarities, created by the IBGE and used for statistical purposes and, a political or administrative entity. In this context the present study presents the analyzes made on the results of the movements of the State of Santa Catarina in order to demonstrate the proposed variables based on the average of each mesoregion.

4 Results and Reviews

This section includes the results obtained in the calculation of the *per capita income* of the Municipalities of Santa Catarina based on Net Current Revenue, calculated in 2015 and

2016, with the aim of demonstrating the capacity to respond to social demands based on the resources collected. The amounts are stated in R $ thousand.

Table 4 shows the population mean per year, size of municipality and mesoregion, shows the average population, the population concentration by mesoregion and the number of Municipalities by their size with small, medium or large classification.

Table 4
Average population per year, size of municipality and mesoregion

Year	Qty	Population		Meso-region	Qty	Pop 2015	Pop. 2016
2015	292	22,649		Greater Florianopolis	21	51,960	52,901
2016	290	23,374		North Catarinense	26	50,436	51,176
Porte Municipality	**Qty**	**Pop 2015**	**Pop. 2016**	West Santa Catarina	118	10,643	10,717
Small size	167	4,671	4,668	Serrana	30	13,837	13,851
Midsize	99	19,964	20,231	South Catarinense	45	21,685	21,898
Large	28	143,025	143,871	Itajai Valley	54	30,932	31,552
Grand total	**294**	**22,649**	**23,166**	**Grand total**	**294**	**22,856**	**23,166**

Source: Research Data

Table 4 identifies that the population density is in the mesoregion of Greater Florianópolis and in the mesoregion Norte Catarinense, with less than 16% of the municipalities of Santa Catarina. The same series shows that less than 10% of the municipalities of Santa Catarina are considered large, and more than 56%, comprised of small size, demonstrates the population concentration and the dispersion of size of municipalities in Santa Catarina.

In the analyzed period, it was verified that the average population was 22,649 in the year 2015, rising to 23,374 in the year 2016, which, presented a growth of the average population of 3.2%. In the stratification of the data by mesoregion, it is evident that the largest number of municipalities is concentrated in the western mesoregion of Catarinense, 118, but with the lowest population mean, with 10,643 inhabitants in 2015, passing in 2016 to 10,717 inhabitants, representing a growth less than 1%, while the highest population concentration is in the Grande Florianópolis mesoregion, with only 21 Municipalities and an average population of 52,901 inhabitants in 2016.

In terms of size, 167 small municipalities, with a mean population of 4,668 inhabitants in 2016, and 99 medium-sized municipalities, with a population of 20,374 inhabitants, and only 28 large municipalities with a mean population of 143,871 inhabitants in the year 2016.

In Table 5, per-capita Net Current Revenue per meso-region, the *per-capita income* in the analyzed period of 2015 and 2016 is subdivided by revenue groups, comprising: own revenues; transfers from the Federal Government and transfers from the State Government, FUNDEB and other current revenues.

Table 5
Net current revenue per capita per Meso-region

Net Current Income per capita	Greater Florianopolis		North Catarinense		West Santa Catarina	
	2015	2016	2015	2016	2015	2016
Own Revenues						
IPTU	106.63	112.03	79.14	89.03	39.68	44.47
IRRF	45.71	56.11	48.72	59.30	51.96	64.54
ISS	121.71	125.34	153.17	165.56	79.85	85.75
ITBI	55.55	52.63	36.26	38.46	29.89	32.26
Other Tax Revenues	63.83	66.38	49.94	54.60	39.44	40.45
Agricultural Revenue	7.13	3.27	2.11	2.31	4.38	4.04
Contribution Revenue	110.11	126.87	99.24	115.94	49.59	56.19
Service Revenue	59.83	63.82	82.01	97.57	46.25	51.79
Industrial Revenue	0.27	0.09			0.26	0.23
Equity Income	163.57	224.50	115.23	182.11	77.42	100.90
Federal government						
FPM Quota-Part	876.51	1,096.71	567.32	662.12	1,540.32	1,829.06
Quota-Part of the ITR	4.32	4.39	4.14	4.98	3.81	3.62
Transfers from LC nº 61/1989	9.47	9.33	9.06	9.35	18.72	18.27
State government						
Quota-Share of ICMS	607.96	647.90	606.32	650.24	1,208.48	1,289.52
Quota-Part of IPVA	96.35	98.94	76.89	78.31	88.20	90.00
Transfers from LC No. 87/1996	2.56	2.63	2.55	2.59	11.13	9.32
FUNDEB						
FUNDEB Downloads	322.32	357.79	440.02	491.75	365.30	411.77
Other Current Income						
Other Current Income	94.33	72.91	82.77	91.11	61.31	60.21
Other Current Transfers	379.72	415.47	393.08	396.78	490.77	562.51
Grand total	**3,127.87**	**3,537.13**	**2,847.98**	**3,192.12**	**4,206.78**	**4,754.90**
Net Current Income *per capita*	**Serrana**		**South Catarinense**		**Itajai Valley**	
	2015	**2016**	**2015**	**2016**	**2015**	**2016**
Own Revenues						
IPTU	25.83	28.60	66.91	75.01	124.29	134.27
IRRF	41.46	51.56	31.05	37.10	48.00	56.65
ISS	182.02	159.91	89.14	105.06	113.19	116.09
ITBI	29.90	38.42	29.98	31.69	57.60	57.92
Other Tax Revenues	20.41	24.91	53.34	54.12	68.21	79.87
Agricultural Revenue	4.99	6.41	4.63	5.76	2.31	3.03
Contribution Revenue	41.27	49.23	45.58	56.87	81.46	93.04
Service Revenue	42.13	47.41	89.84	92.05	75.13	76.33
Industrial Revenue			2.59	2.17	5.82	2.02
Equity Income	56.51	77.68	38.27	48.13	80.39	111.73
Federal government						
FPM Quota-Part	1,404.58	1,655.96	875.42	1,016.10	866.75	1,010.96
Quota-Part of the ITR	24.82	28.02	2.05	1.47	1.76	2.14
Transfers from LC nº 61/1989	13.40	13.60	10.23	10.02	9.79	10.24
State government						
Quota-Share of ICMS	878.70	972.64	660.48	705.73	687.91	721.42
Quota-Part of IPVA	66.99	69.27	96.56	102.69	94.26	96.45
Transfers from LC No. 87/1996	4.04	4.35	2.76	2.78	2.88	2.88
FUNDEB						
FUNDEB Downloads	412.47	464.56	367.99	416.06	407.80	458.21
Other Current Income						
Other Current Income	51.70	60.57	97.73	100.50	79.43	79.83
Other Current Transfers	615.95	674.86	367.45	419.27	380.71	432.72
Grand total	**3,917.17**	**4,427.96**	**2,932.01**	**3,282.59**	**3,187.68**	**3,545.82**

Source: Research Data

Table 5 shows that a mean *per capita income* (RPC) per meso-region would indicate that, as revenue from revenue (R*$*) increased by mesoregulation, it would be smaller than

transfers from other State). There is also a western Santa Catarina mesoregion, with a great advantage of medium size, there is a PRC coming from the Union and State transfers, which is larger and more likely to be intergovernmental for its sustainability.

Revenues are born, highlighting the municipalities of the Grande Florianópolis mesoregion, with an average RPC in 2015 of R $ 734.33, and in 2016 of R $ 831.06, and the municipalities of the Serrana mesoregion, with lower RPC with R $ 444.53 in the year 2015 and R $ 484.15 in the year 2016.

The municipalities of the western region of Catarinense, with an average CPM in the year 2015 of R $ 1,562.86, and no year in 2016 of R $ 1,850.95, and the municipalities of the northern mesoregion Catarinense, with a lower PRC of R $ 580.52 in 2015 and R $ 676.45 in 2016.

The results are repeated in Government State transfers. The municipalities of the western region of Santa Catarina maintained a better average of PRC, reaching R $ 1,307.80 in 2015 and R $ 1,388.84 in 2016, while the goals of the Northern Santa Catarina mesoregion will be lower RPC with R $ 685.75 in the year 2015 and R $ 731.14 in the year 2016.

In the FUNDEB transfers, as a value transferred per student / year, the value of the Northern Catarinense mesoregion, obtained higher average PRC, with collection in the year 2015 of R $ 440.02 and no year of 2016, R $ 191.75, which has been the highest concentration of students enrolled in relation to the other municipalities of Santa Catarina. Regarding Other Current Revenues, the highlight is for the municipalities of the Serrana mesoregion, with an average RPC in 2015 of R $ 667.65, and in 2016 of R $ 735.43.

In Table 6, a *per capita* receita atual líquida *por*municipality size shows a RPC collected in the analyzed period of 2015 and 2016, seeking understanding of collection, as well as a capacity to meet the social demands existing in the municipalities, besides Identifying the concentration of PRC among the groups analyzed.

Table 6
Net Current Revenue per capita per Porte de Município

Net Current Income *per capita*	Small size		Midsize		Large	
	2015	2016	2015	2016	2015	2016
Own Revenues						
IPTU	31.66	35.35	95.84	104.92	168.91	183.94
IRRF	48.40	57.74	38.13	47.79	63.78	80.85
ISS	81.86	83.71	121.13	129.92	209.39	216.18
ITBI	26.92	29.52	44.31	46.34	75.95	75.89
Other Tax Revenues	31.63	32.87	64.20	70.94	83.90	92.45
Agricultural Revenue	5.92	5,43	2.08	2.30	0.18	0.26
Contribution Revenue	47.81	54.09	69.26	84.63	129.67	143.89
Service Revenue	36.93	40.35	84.04	90.47	133.66	136.88
Industrial Revenue	1.09	0.88	5.08	2.76	3.33	1.12
Equity Income	73.89	99.42	66.63	89.73	157.84	231.40
Federal government						
FPM Quota-Part	1,638.76	1,942.48	614.59	715.61	319.31	373.43
Quota-Part of the ITR	6,97	7.61	3.84	3,80	1.45	1.65
Transfers from LC nº 61/1989	17.95	17.28	8.86	9.10	8.00	7.56
State government						
Quota-Share of ICMS	1,141.65	1,222.86	599.66	636.59	526.42	537.75
Quota-Part of IPVA	81.41	83.72	92.01	95.00	113.33	115.25
Transfers from LC No. 87/1996	8.98	7.89	2.61	2.55	2.96	2.17
FUNDEB						
FUNDEB Downloads	373.81	420.84	396.56	449.45	380.30	414.32
Other Current Income						
Other Current Income	57,37	52.41	80.81	91.51	144.08	136.07
Grand total	**4,232.28**	**4,788.52**	**2,731.02**	**3,046.49**	**2,927.25**	**3,169.64**

Source: Research Data

It should be noted in table 6 that the small municipalities present a larger PRC, being almost 48% larger than those of large municipalities. It should be noted that the cause is provided by the peucity is high frequency with the high density population, and the high presence of the modified Union and State unity.

According to Table 6, the highest average *per capita income* is in the municipalities of postage, corresponding to R $ 4,232.28 in 2015 and R $ 4,788.52 in 2016. It is verified that the result is a reflection of two factors Fundamentals: the large number of small films and the low population density found in the distribution indexes of the FPM and the ICMS that are based on the distribution with no relation of return on the economic movement (15% fixed - equal for all municipalities and 85% variable - dependent on economic aggregation), proving to be more advantageous for small municipalities.

On the other hand, it is verified that the effort of the small municipalities in search of own income, not representative, corresponding in the year of 2016 in R $ 439.34, while the budget is devalued by means of the postage of average size in R $ 669.81 and in large municipalities was R $ 1,162.87. The size of the medium-sized gates is 0.52 times greater than the large municipalities and the efforts of large municipalities, corresponding to 1.65 times the largest.

In Table 7, the descriptive statistical analysis "Own Revenues", demonstrating the process of acquiring financial statements, by mesoregion, size of the municipality, presents the mean, average, minimum and maximum, based on Kolmogorov-Smirnov normality tests (KS). It is a non-parametric test on the continuous and one-dimensional quality distributions that can be used to compare a sample with a reference probability distribution.

Table 7
Descriptive statistical analysis "Own Revenues"

Meso-region / Porte	Year	N	Average	Medium	Minimum	Maximum	Kolmogorov-Smirnova *
Greater Florianopolis	2015	21	750.89	682.26	230.38	1,815.29	0,2000
	2016	21	884.96	820.63	238.38	2.001,33	0.3320
North Catarinense	2015	26	695.45	567.55	118.43	2,139.35	0.0500
	2016	26	834.98	641.08	147.10	2,569.40	0.0600
West Santa Catarina	2015	118	445.27	388.61	140.69	2,098.69	0.0000
	2016	116	512.43	428.81	149.56	2,494.96	0.0000
Serrana	2015	30	455.07	376.10	179.15	1,379.04	0.0010
	2016	30	501.52	439.69	216,40	1,157.45	0.0300
South Catarinense	2015	45	462.71	390.23	145.41	1,335.60	0.0470
	2016	43	528.03	475.02	171.72	1.430,34	0.0100
Itajai Valley	2015	54	685.32	414.97	180.92	2,978.16	0.0000
	2016	54	767.63	448.69	197.10	3,455.61	0.0000
Small size	2015	166	406.04	363.68	118.43	1,379.04	0.065
	2016	165	463.37	402.27	147.10	1,510.95	0,000
Midsize	2015	99	611.52	540.30	140.69	2,728.72	0,000
	2016	97	699.41	599.09	149.56	3,193.66	0,000
Large	2015	27	1,082.88	966.42	443.32	2,978.16	0,000
	2016	28	1,237.14	1.075,97	477.98	3,455.61	0.075

Source: Research Data
* Correlation of Significance of Lilliefors

Of note is Table 7 as mesoregions of Greater Florianópolis and Northern Catarinense in the collection of own revenues, concentrating in microregions a large part of large municipalities, strengthening municipal taxes by the large population density regionally installed, demonstrating in the analysis as greater Media *per capita* revenue recipes.

Observations on the values of revenues are determined by mesoregions, and represent a medium that represents a significant value, as it portrays, in the distribution of the data, corresponding to the balance of the PRC. Observing a table 7, it is identified with the highest average of a Greater Florianópolis mesoregion with R $ 884.96 *per capita* in the year 2016. The same mesoregion presents a higher median, with R $ 820.63 *per capita*, representing the central value in the growing or decreasing list of the variable studied. The mesoregion stands out due to its high population density, strengthening the collection of Own Revenues.

In the previous table it is observed the variability or dispersion, when analyzing the minimum and maximum PRPC, of each mesoregion, standing out in 2016 with a minimum of R $ 147,10 the northern mesarinregion of Santa Catarina and with a maximum of R $ 3,455, 61, the mesoregion of the Itajaí Valley.

By size of municipalities, the majors stood out in the years 2015 and 2016, with an average per capita of Own Revenues of R $ 1,082.88 and R $ 1237.14, with a median of R $ 966.42 and R $ 1,075.97, respectively. In the same table, it is identified that the greatest dispersion occurs in medium-sized municipalities.

Table 8 presents the descriptive statistical analysis "Government of the State", demonstrating the behavior of transfers from the State to the municipalities. In the statistical analysis by mesoregion, size of the municipality, the mean, median, minimum and maximum values are presented, based on the normality tests of Kolmogorov-Smirnov.

Table 8
Descriptive Analysis "Government of the State"

Meso-region / Porte	Year	N	Average	Médio	Minimum	Maximum	Kolmogorov-Smirnova *
Greater Florianopolis	2015	21	765,84	664,86	348,80	1.720,21	0,200
	2016	21	810,31	705,59	370,88	1.764,81	0,043
North Catarinense	2015	26	742,78	707,35	325,41	1.430,31	0,200
	2016	26	789,79	745,13	377,80	1.533,82	0,074
West Santa Catarina	2015	118	1.415,32	1.349,07	449,86	3.653,25	0,008
	2016	116	1.498,20	1.438,45	503,25	3.556,21	0,000
Serrana	2015	30	1.027,50	1.012,35	489,00	1.783,75	0,200
	2016	30	1.129,17	1.096,54	524,85	2.743,32	0,014
South Catarinense	2015	45	822,54	774,98	286,26	2.593,38	0,008
	2016	43	876,60	829,37	324,19	2.655,27	0,000
Itajai Valley	2015	54	850.96	792.89	235.93	1,776.02	0.320
	2016	54	887.44	829.81	252.11	1,760.62	0.037
Small size	2015	166	1,333.07	1,228.87	286.26	3,653.25	0.098
	2016	165	1,418.18	1,327.00	326.48	3,556.21	0.008
Midsize	2015	99	752.43	706.30	306.50	1.430,31	0.025
	2016	97	793.78	735.01	324.19	1,592.45	0.067
Large	2015	27	697.26	660.22	235.93	1,776.02	0.016
	2016	28	708.46	678.43	252.11	1,760.62	0.121

Source: Research Data
* Correlation of Significance of Lilliefors

Table 8 shows the highest municipalities in the western region of Santa Catarina and are formed by low population density.

Observing the values of the PRC in Table 8, originating from the transfers of the State Government, by means of mesoregions, and considering that the average represents a significant value by retraction, in the Distribution of the data, corresponding to the break-even point, of the media to the West Santa Catarina mesoregion, with R $ 1,498.20 *per capita* not 2016. The same mesoregion presents a higher median, with R $ 1,438.45 *per capita*, REPRESENTING the central value in the Growing List OR decreasing STUDY of the Variable in the table of the variable studied. The mesoregion stands out for being formed by small municipalities, with high population density and greater concentration of municipalities.

In the previous table, a variability or dispersion is observed, when a minimum pre-decision of R $ 252.11 is made the mesoregion of the Itajaí Valley and with a maximum of R $ 3,556.21, a mesoregion west of Santa Catarina.

The size of municipalities stood out in the years 2015 and 2016, with a *per capita* média of State Government Revenues of R $ 1,333.07 and R $ 1,418.18, with a median of R $ 1,228, 87 and R $ 1,327.00 respectively. In the same table, it is identified that the greatest dispersion occurs in small municipalities.

Table 9 shows the descriptive statistical analysis "Federal Government", which shows the behavior of transfers from the Union to the municipalities. In the statistical analysis by mesoregion, size of the municipality, the mean, median, minimum and maximum values are presented, based on the normality tests of Kolmogorov-Smirnov.

Table 9
Descriptive statistical analysis "Federal Government"

Meso-region / Porte	Year	N	Average	Médio	Minimum	Maximum	Kolmogorov-Smirnova *
Greater Florianopolis	2015	21	966,75	765,46	259,26	2.406,36	0,640
	2016	21	1.191,03	956,87	288,60	2,579.80	0,023
North Catarinense	2015	26	629,43	676,76	113,71	1.053,35	0,100
	2016	26	725,00	757,13	124,55	1.256,64	0,650
West of Santa Catarina	2015	118	1.697,46	1.457,49	281,93	4.647,08	0,000
	2016	116	1.986,52	1.698,11	336,28	5.700,99	0,000
Serrana	2015	30	1.564,71	1.403,64	367,26	2.819,92	0,002
	2016	30	1.820,31	1,681.38	440,63	3.331,82	0.001
South Catarinense	2015	44	9,63,03	774,78	293,51	3.276,90	0,000
	2016	43	1.102,30	852,14	331,76	3,751.51	0,000
Itajai Valley	2015	54	950,97	774,31	187,29	2.793,68	0,000
	2016	54	1.098,62	912,33	196,50	3,164.96	0,000
Small size	2015	166	1.805,55	1,609.69	666,72	4.647,08	0,054
	2016	165	2.111,11	1.881,00	743,29	5.700,99	0,006
Average size	2015	99	680,06	693,16	457,08	852,31	0,066
	2016	97	781,67	804,70	512,06	1.028,42	0,021
Broad	2015	27	356,29	374,52	113,71	457,43	0,000
	2016	28	409,86	436,72	124,55	541,84	0,000

Source: Research Data
* Correlation of significance of Lilliefors

It can be observed in Table 9 that the small municipalities of the western region of Santa Catarina have the highest mean and the largest difference between the municipalities with the smallest and the largest PRC. Analyzing the statistical data, related to those of Table 5, we highlight the strong interference of the ratio of the number of municipalities and the low population density, which are linked to the distribution criteria, mainly MPF, favoring the small municipalities to have a better PRC.

By verifying the values of the PRC in table 9, originating from the transfers of the Federal Government, by means of mesoregions, and considering that a means represents a significant value, since it portrays, in the Distribution of data, corresponding to the equilibrium point, The highest average of the western Santa Catarina region, with R $ 1,986.52 *per capita* in the year 2016. The same mesoregion has a higher median, with R $ 1,698.11 *per capita* , *índice* centralin the list of increase or decrease of the studied variable table of the variable studied. The mesoregion stands out for being formed by small municipalities, with high population density and greater concentration of municipalities.

Table 9 shows the variability or dispersion when analyzing the minimum and maximum PRPC of each mesoregion, standing out in the year 2016 with a minimum of R $ 124,55 in the

northern region of Santa Catarina and with a maximum of R $ 5,700, 99, the western region of Santa Catarina.

By size of municipalities, the small ones in the years of 2015 and 2016, with average per capita of Federal Government Revenues of R $ 1,805.55 and R $ 2,111.11, with a median of R $ 1,609.69 and R $ 1,881, respectively, stand out. In the same table, it is identified that the greatest dispersion occurs in small municipalities.

In Table 10, the descriptive statistical analysis "FUNDEB", shows the behavior of the revenue received from FUNDEB by the municipalities, which is distributed based on the value / student.

Table 10
Descriptive statistical analysis "FUNDEB"

Meso-region / Porte	Year	N	Average	Medium	Minimum	Maximum	Kolmogorov-Smirnova *
Greater Florianopolis	2015	21	348.76	352.84	245.77	471.01	0.200
	2016	21	385.83	398.03	251.92	553.12	0.067
North Catarinense	2015	26	476.44	448.03	299.61	698.64	0.042
	2016	26	530.10	494.91	327.13	814.24	0.038
West Santa Catarina	2015	118	396.16	373.61	104.10	778.50	0,000
	2016	116	444.06	415.84	114.16	876.33	0,000
Serrana	2015	30	446.95	441.86	232.11	756.93	0,173
	2016	30	500.79	467.28	248.40	838.04	0.146
South Catarinense	2015	44	398.68	392.31	179.74	632.76	0.200
	2016	43	448.61	448.68	204.59	724.42	0.200
Itajai Valley	2015	54	441.81	422.63	234.80	716.80	0.200
	2016	54	493.98	465.64	246.80	801.12	0.051
Small size	2015	166	405.17	384.36	104.10	778.50	0.200
	2016	165	453.87	424.24	114.16	876.33	0.200
Midsize	2015	99	429.75	411.66	179.74	690.80	0.230
	2016	97	484.41	459.74	204.59	801.12	0.002
Large	2015	27	412.01	413.22	245.77	716.80	0,000
	2016	28	446.76	448.77	278.05	796.36	0,000

Source: Research Data
* Correlation of Significance of Lilliefors

In the statistical analysis by mesoregion, size of the municipality, a mean, median, minimum and maximum, are presented, based on the Kolmogorov-Smirnov testes de normalidade. In the analysis of FUNDEB's income, there is a constant pattern of homogeneity in the distribution average for one year, showing a greater homogeneity in the distribution average, especially when analyzed by the size of the municipality. In the statistical analysis of lower and higher revenues, there is a great dispersion, causing the number of customers to be smaller than those enrolled in the municipal network, and in others, this number is successful, interfering with the increase in revenue of the FUNDEB recipe.

When checking the PRC values obtained in Table 10, there is less discrepancy in the variables, as a function of the values established by the Basic Education Development Fund (Fundeb) creation law, with the North R $ 530.10 per capita in the year of 2016. The same mesoregion has the highest median, with R $ 494.91 per capita. It is observed the variability or dispersion, when analyzed the minimum and maximum PRM of each mesoregion, standing out in the year 2016 with a minimum of R $ 114.16 and the maximum of R $ 876.33, a mesoregion in the west of Santa Catarina.

By size, standing out the medium-sized gates, presenting in the years 2015 and 2016, with a *per capita* média of FUNDEB Revenues of R $ 429.75 and R $ 484.41, and with a

median of R $ 411,66 and R $ 459.74 respectively. In the same table, it is identified that the greatest dispersion occurs in small municipalities.

In Table 11 a descriptive statistical analysis "Other Current Income" demonstrates the role of the municipal revenue group.

Table 11
Descriptive statistical analysis "Other Current Income"

Meso-region / Porte	Year	N	Average	Medium	Minimum	Maximum	Kolmogorov-Smirnova *
Greater Florianopolis	2015	20	512.01	503.71	320.33	775.92	0.200
	2016	21	519.76	528.27	316.83	752.58	0.200
North Catarinense	2015	26	511.91	450.92	313.85	1,146.82	0.006
	2016	26	523.44	481.35	178.32	908.52	0.005
West Santa Catarina	2015	118	593.55	541.65	225.12	1,992.87	0,000
	2016	116	664.81	588.30	305.76	2,316.85	0,000
Serrana	2015	30	717.89	536.84	312.81	1,960.35	0.001
	2016	30	793.09	638.78	292.99	2,181.14	0.070
South Catarinense	2015	44	499.57	436.82	206.19	1,676.19	0,000
	2016	43	556.16	510.73	260.38	1,727.82	0,000
Itajai Valley	2015	54	495.88	429.91	309.26	1,079.69	0,000
	2016	54	545.92	493.82	323.92	1,124.75	0.001
Small size	2015	166	620.19	541.25	206.19	1,992.87	0.002
	2016	165	691.28	603.08	260.38	2,316.85	0.003
Midsize	2015	99	454.22	423.89	309.26	1,146.82	0,000
	2016	97	495.63	466.04	178.32	944.86	0.009
Large	2015	27	591.26	501.58	320.33	1,079.69	0,000
	2016	28	596.16	510.59	316.83	1,124.75	0,000

Source: Research Data
* Correlation of Significance of Lilliefors

In the statistical analysis by mesoregion, size of the municipality, a mean, median, minimum and maximum, are presented, based on the Kolmogorov-Smirnov testes de normalidade. You can make your own selection taking into account that, which present larger quantities in the composition of the PRC, with the discrepancy in the average between the municipalities, showing great dispersion in relation to the smaller and higher PRC in the statistical series, demonstrating the small representativeness in some municipalities and many others, is caused by the matrix of municipal revenue of each unit.

By analyzing the RPC values in table 11, representing the responses received, by means of mesoregions, and considering that the mean represents a significant value by retraction, in the Distribution of the data, corresponding to the break-even point, the average mesoregion is identified Sergipe, with R $ 793.09 *per capita* in the year 2016. The same mesoregion presents a higher median, with R $ 638.78 *per capita*, considering a central value in the list of growth or decreasing of the variable studied in the table of variable studied.

In the previous table, a variability or dispersion is observed, when a minimum and maximum. PRPC is calculated for each mesoregion, with a minimum advance of R $ 178.32 per meso-region of North Catarinense and with a maximum of R $ 2,316.85, meso-region west of Santa Catarina.

By size of municipalities, especially the small size in the years 2015 and 2016, with a *per capita* média of Revenues Other Current Revenues of R $ 620.19 and R $ 691.28, and with a median of R $ 541, 25 and R $ 603.08 respectively. In the same table, it is identified that the greatest dispersion occurs in small municipalities.

In Table 12, the descriptive statistical analysis "Net Current Revenue" per capita, aims to statistically demonstrate the mean and its confidence intervals, the median, the standard deviation, their Intervals and Asymmetry of the data.

Table 12
Descriptive statistical analysis "Net Current Revenue" Per Capita

RCL - Per Capita		Statistics	Standard Error
Average		3332.610	50.890
95% confidence interval for mean	Inferior limit	3232660	
	Upper limit	3432,559	
5% of the trimmed average		3229.446	
Medium		2896.524	
Variation		1507231,195	
Standard deviation		1227,693	
Minimum		1377,235	
Maximum		8055,163	
Interval		6677.928	
Interquartile range		1557.646	
Asymmetry		1,246	0,101
Curtose		1.192	0,202
Teste de normalidade			
Kolmogorov-Smirnov *		0,151	0,000
Curtose		0,885	0,000

Source: Research Data
* Correlation of significance of Lilliefors

Considering the analysis, it was concluded that the average, as a representative value of the geometric center of fixed per capita income, was R $ 3,332.61. It should be emphasized the presence of values with low discrepancy, since the median value was R $ 2,896.52, considering that the median represents the exact center of the sample analyzed in the ordered series. However, there is a high discrepancy between the minimum value (R $ 1,377.25) and the maximum value (R $ 8,055.16) verified in the historical series analyzed.

This analysis shows the CPM average based on current net revenue, but there is a low per capita of some municipalities, in contrast, the high per capita of others, bringing up a possible problem of income distribution, administrative management, or other factors that make per capita income so low.

By the analysis of the "Normal QQ" chart, shown in Figure 1, we can see a low concentration dispersion according to the "expected normal" and "observed value".

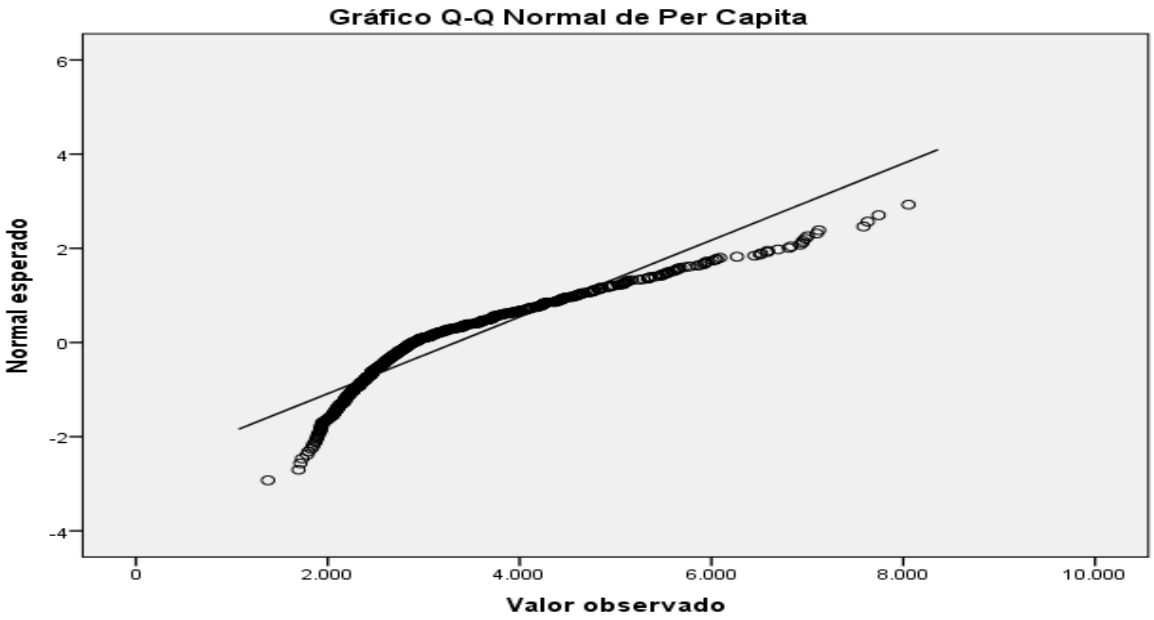

Figure 1 *Distribution of "Net Current Revenue" Per Capita*
Source: Research Data

It is observed that there was a concentration of observations between the level of confidence of R $ 3,232.66 up to the value of R $ 3,432.56, representing that most of the municipalities in Santa Catarina fall within this income range per capita.

5 Final considerations

The survey results show that the population grew by 1.36% from 2015 to 2016, while the PRC grew by 11.26%, with a growth rate higher than IBGE inflation in the same period, which was 6.59%.

In the analysis of Net Current Revenue per capita per meso-region, by revenue group, there is a greater concentration of resources in the mesoregions of Greater Florianópolis with R $ 734.33 in 2015 and R $ 831.06 in 2016, followed by the Northern Catarinense mesoregion, with R $ 665.83 in 2015 and R $ 804.88 in 2016.

When analyzing data on transfers from the Federal Government and the State Government, it was seen that the PRC is considerably higher in the western region of Santa Catarina, with R $ 2,870.67 in 2015, rising to R $ 3,239.79 in the year 2016, followed by the mesoregion of Serrana with R $ 2,392.53 in 2015 and R $ 2,743.83 in 2016.

In the evaluation and analysis of the fundraising rate, the PRC averaged the years 2015 and 2016 of R $ 4,510.40, followed by the municipalities "Porte grande", averaging R $ 3,048.45 and with a lower average of RPC, the municipalities of medium size, with R $ 2,888.76. You can be the ones that have the municipalities of own house that possess greater capacity of confrontation, as the social demands.

It was verified that the average Net Current Income per capita of the municipalities of Catarinenses in the years of 2015 and 2016 was R $ 3,332.61, presenting a variation between the minimum and maximum RPC of R$ 1,377.24 and R$ 8,055,16, showing that there is a discrepancy in income formation from the point of view of income versus population, which was not the object of this study.

It was not possible to compare the results obtained with other studies, since no similar studies were found, becoming, in a way, a limitation of the research, but demonstrating that there is space for new studies on the subject, allowing the amplification of the analysis. and understanding of the municipalities of Santa Catarina and Brazil.

It is recommended that new studies transcend the per capita current income analysis of the municipalities of Santa Catarina, comparing them with other Brazilian states, also seeking to identify the factors that, for example, allow small municipalities to present higher CRP and that this represents for the citizen.

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