

Social Assistance in Brazil: Financing of SUAS



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INTRODUCTION

The social assistance policy is part of the Brazilian social security as a whole, along with health and social security, and is supported by the whole society, directly and indirectly, through resources from the budgets of the federative entities and specific social contributions.¹ Within this arrangement, social assistance is distinguished by its non-contributory nature, and must be provided "to those who need it, regardless of contribution", which reinforces its role of social protection and guarantee of rights for people and families in vulnerable situations.² The consolidation of the Unified Social Assistance System (SUAS) was accompanied by a process of institutionalization of financing, which provided greater stability, predictability and transparency for the use of public resources in the area.

This report is the third in the series produced by IMDS on social assistance policy in Brazil. After examining, in the two previous volumes, the axes of organization and management of the Unified Social Assistance System (SUAS), this document deepens the functioning of financing, completing the reading started by the diagram that represents, in an integrated way, the architecture of the policy.

The objective of this report is to systematize and explain the main elements that structure the financing of social assistance policy within the scope of SUAS, with emphasis on the current design of federal co-financing and the responsibilities of the different spheres of government. It seeks to organize, in accessible language, the normative and operational framework that guides the allocation, transfer and application of resources destined for services, benefits, and social assistance programs.

The text begins with an exposition of the federative arrangement of social assistance financing, highlighting the responsibilities of the Union, the States, the Federal District and the Municipalities, as well as the principles that guide tripartite co-financing and the sharing criteria used in the distribution of resources. It then examines the transfer mechanisms currently in force, with special attention to the three central modalities: direct transfers to beneficiaries, regular and automatic fund-to-fund transfers, and voluntary transfers. Throughout these sections, the rules for the execution of resources are presented, both in direct offer by the government and in indirect execution by civil society organizations, including possibilities of expenditure, prohibitions and normative requirements. Finally, it deepens the analysis of the co-financing floors of Basic Social Protection, discussing their criteria and functions in sustaining the services offered by Municipalities.

It is worth noting that all the content presented in this report is based exclusively on federal norms that regulate social assistance policy financing. By adopting this approach, it seeks to offer a systematization of the national regulatory framework, respecting the fact that States, the Federal District and Municipalities may have their own complementary legislation and specific co-financing models.

¹ Arts. 194 and 195. BRAZIL, 1988.

² Article 203. BRAZIL, 1988.



1. FUNDAMENTALS OF SUAS FINANCING

The financing structure of the Unified Social Assistance System (SUAS) is based on tripartite co-financing, with financial participation from the Union, States, Federal District and Municipalities. The model provides for continuous financing of nationally typified benefits and services; regular and automatic transfers through the fund-to-fund modality; definition of national floors for services, programs and management incentives; and the use of transparent and agreed criteria for sharing resources³. It is, therefore, a decentralized but articulated arrangement, which guarantees greater predictability, autonomy and responsibility in the use of resources.

In the field of financing, all federative entities share common responsibilities that ensure co-responsibility in sustaining the social assistance policy. It is up to each sphere to guarantee its own resources in the respective social assistance fund, to co-finance services, programs and projects under its management and to respond to emergency situations in its territory. In addition, all must provide adequate infrastructure for the functioning of the social assistance councils, ensuring the operationalization of the policy and the exercise of social control. These common responsibilities reinforce the logic of the SUAS federative pact, according to which the maintenance of the system depends on the articulated contribution of the Union, States, Federal District and Municipalities.

In the SUAS federative arrangement, the Union assumes a central role in financing the social assistance policy. It is responsible for guaranteeing the necessary resources for the granting and maintenance of the Continuous Cash Benefit (BPC) and the payment of the *Bolsa Família* Program, in addition to co-financing basic and special social protection services, programs and projects, including those in emergency and calamity situations. The Federal Government is also responsible for ensuring regular and automatic transfers, in the fund-to-fund modality, and for financially supporting the improvement of decentralized management through inductive instruments, such as the SUAS Decentralized Management Index (IGD-SUAS) and the *Bolsa Família* Decentralized Management Index (IGD-PBF), mechanisms that stimulate continuous improvements in management quality.

The States, in turn, must allocate their own resources to co-finance social assistance services in their territory and to maintain the state social protection network, especially those of medium and high complexity, whose demand exceeds the municipal capacity. In addition, they are responsible for participating in the funding of temporary benefits granted in Municipalities, providing infrastructure to State Councils of Social Assistance and ensuring financial response to emergency situations. This function places the States as an intermediary instance of financial support, capable of reducing regional inequalities and supporting supply in locations with lower fiscal capacity.

Municipalities and the Federal District are responsible for co-financing services, programs, projects and social assistance benefits under their management. They must ensure their own resources to pay for basic social protection in their territory, maintain and operate the Municipal Social Assistance Fund, and regulate and finance temporary benefits, according to local needs. They are also responsible for providing the infrastructure of Municipal Social Assistance Councils and for responding financially to emergency situations. This role in the day-to-day financing of the policy

³ Article 51. BRAZIL, 2012a



reinforces municipal centrality in SUAS and ensures that the offer is adjusted to specific realities of each territory.

2. TRANSFER MECHANISMS

This arrangement of financial responsibilities, distributed among the Union, States, Federal District and Municipalities, sustains the daily functioning of the policy and ensures that social protection is present in all territories. To make this co-responsibility viable, the financing of social assistance operates through different transfer mechanisms, which, although not systematized in a single legal provision, can be grouped into three operational formats:

2.1. Direct transfers to beneficiaries

Financial transfers made directly to final beneficiaries consist of transfers that guarantee immediate access to resources by policy users, even if they go through different institutional trajectories until they reach the final recipient. In the case of the Continuous Cash Benefit (BPC) — provided for in the Federal Constitution of 1988 and regulated by the Organic Law of Social Assistance (LOAS/1993) — the benefit ensures the payment of a monthly minimum wage to elderly persons aged 65 or over and to people with disabilities, who are living in situation of economic vulnerability. Its management is the responsibility of the Ministry of Development, Social Assistance, Family and Fight against Hunger (MDS), which coordinates its implementation, regulation, financing and monitoring. Operationalization, on the other hand, is attributed to the National Institute of Social Security (INSS), and this agency is responsible for recognizing the right, granting, executing, reviewing and maintaining the benefit, in addition to managing the data⁴. This division of responsibilities explains the institutional trajectory of the resources themselves: although the final payment is made by INSS, the amounts are initially allocated to the National Social Assistance Fund (FNAS) and, later, transferred to the agency through Decentralized Execution Terms (TEDs), which enable the financial execution necessary for direct payment to beneficiaries.

The *Bolsa Família* Program is also coordinated by MDS, responsible for the regulation, national management and compatibility of the number of beneficiaries with the Federal Government budget allocations for the Program. The expenses with payment of benefits are directly funded by these appropriations, which transit through the Single Account of the National Treasury and are operated by the paying agent, with no provision, in the law, for the passage of resources through the National Social Assistance Fund. Execution and management are decentralized and shared with States, the Federal District and Municipalities, which receive financial support conditional on performance measured by the Decentralized Management Index. These resources are linked to the social assistance funds of the entities, unlike the amounts intended for the payment of benefits. Caixa Econômica Federal acts as operating and paying agent of the Program, responsible for opening accounts, making payments and supporting the infrastructure necessary for the management and operationalization of benefits.

⁴ BRAZIL, 2007.



2.2. Regular and automatic fund-to-fund transfers

Regular and automatic fund-to-fund transfers make up the core of federal co-financing of SUAS and comprise three main forms of budget organization: Financing Blocks⁵, which structure allocation of resources aimed at services and financial incentives for management, and are calculated based on the sum of components of which they are made of and linked to a common purpose; and the specific components, such as those intended for programs and projects and the High Complexity Variable Floor (PVAC), whose transfers occur autonomously⁶.

To access federal resources via fund-to-fund transfers, federative entities must comply with minimum requirements: the institution and operation of their Social Assistance Council, existence of their own fund, preparation of a Social Assistance Plan and allocation of their own resources in the fund⁷.

Financing blocks are groupings that organize transfers of federal resources according to the purpose of the expenditure and, for this reason, can be used in any action linked to the respective block, which provides flexibility in the application of the amounts within each sphere of the policy. Currently, four blocks are defined, according to the purpose of the co-financed actions: i) the Basic Social Protection Block, which covers services aimed at preventing situations of risk and vulnerability, with a focus on strengthening ties and territorial action; ii) the Special Social Protection Block, intended for services that serve families and individuals in situations of personal or social risk resulting from rights violations; iii) the SUAS Management Block, aimed at the technical and operational support for the organization, the planning and implementation of the social assistance policy in the States, the Federal District and the Municipalities; and iv) the Management Block of the *Bolsa Família* Program and the Unified Registry, which aims to structure and qualify the actions of identification, registration and monitoring of beneficiary families.⁸

Unlike social assistance services, whose financing is continued because they are permanent offers, the federal resources transferred from fund to fund to finance programs⁹, projects and the High Complexity Variable Floor (PVAC) have their own temporal logic, with previously delimited duration. The services are continuous and are not expected to end in their term, as they are part of the permanent basis of the offer in SUAS. Programs and projects, on the other hand, are instituted with a fixed execution period, although subject to extension by specific rule. PVAC, although it is the component that co-finances the Protection Service in Situations of Public Calamities and Emergencies, is treated separately, not being classified as a service, program or project, given its specific nature and linked to exceptional contexts¹⁰.

The application of federal resources transferred from fund to fund in the scope of social assistance must follow a set of rules that clearly delimit in which services, activities and types of

⁵ BRAZIL, 2012a; BRAZIL, 2015a.

⁶ Article 9. BRAZIL, 2025a.

⁷ Article 52. BRAZIL, 2012a.

⁸ BRAZIL, 2015a.

⁹ The National Social Assistance Fund currently considers as programs: the Strategic Actions of the Child Labor Eradication Program (AEPETI); the National Program for the Promotion of Access to the World of Work (ACESSUAS); the National Program for the Improvement of the Private Social Assistance Network of SUAS (Enhances Network); the National Training Program of SUAS (*CapacitaSUAS*); the Program for the Emergency Strengthening of the Unified Registry Service in the Unified Social Assistance System (PROCAD-SUAS); the Happy Child/Early Childhood Program at SUAS; and the BPC at School Program. Notes to Article 1. BRAZIL, 2025a.

¹⁰ BRAZIL, 2013a; Notes to Article 1. BRAZIL, 2025a.



expenditure these amounts can be used. These guidelines vary according to the form of execution — direct or indirect — and the nature of the budget expenditure provided for in the program. In direct execution, the federative entities use public resources directly in the operation of programs, projects and services of Basic Social Protection and Special Social Protection, in addition to the management of the *Bolsa Família* Program and the Unified Social Assistance System - SUAS. In these cases, it is allowed, for example, to pay the reference team¹¹ of the services with resources classified in the Expense Nature Group 1 – GND 1 (such as remuneration, social charges, bonuses and benefits), provided that the professionals are formally part of the team. It is also possible to purchase consumer goods, hire support services (such as cleaning and surveillance), repair and provide maintenance of public properties and staff training (GND 3), as well as acquire permanent materials and vehicles, the latter classified as investments (GND 4).

However, several prohibitions must be observed. It is not allowed to pay civil servants who are not part of the reference team, such as the teams that take care of the management of the secretariat and the departments that compose them; nor to use resources from the SUAS Management Block to pay personnel; or to fund labor terminations or similar expenses; or to hire civil society organizations, OSCIPs or companies for the purpose of providing labor to perform functions that are exclusive to the reference team of the services¹². It is also forbidden to purchase basic food baskets, funeral urns, layettes and other items that constitute an temporary benefit, nor to acquire, for distribution to beneficiaries, orthoses, prostheses, items related to the health area — such as medicines, medical exams, transportation for treatment outside the Municipality, special diets, disposable diapers or other assistive technology resources¹³.

With regard to works, the execution of construction works, expansions or renovations in public properties with resources from financing blocks, programs or projects is not allowed, except in cases of repairs and maintenance strictly necessary for the operation of the services, as provided for in a specific rule. In private properties, even if rented for state provision of social assistance services, any intervention with federal public resources, including works, renovations, expansions, repairs and maintenance, is prohibited¹⁴.

Likewise, in the context of federal co-financing transferred from fund to fund, resources intended for the execution of social assistance services can be used by federative entities to establish partnerships with civil society organizations (CSOs), only if they are aimed exclusively at offering these services¹⁵. This type of application, known as indirect execution¹⁶, occurs when resources transferred by the National Social Assistance Fund (FNAS) are executed by private non-profit entities, through the formalization of partnership instruments.¹⁷

¹¹ Reference teams: those made up of permanent public servants, temporary or commissioned, responsible for the organization and provision of services, programs, projects and benefits of basic and special social protection. Article 2. IX. BRAZIL, 2025a.

¹² Article 22. IV. BRAZIL, 2025a.

¹³ The federal resources transferred to the Financing Blocks, as well as those destined to programs and projects, cannot be used to fund temporary benefits. According to BRASIL, 1993, the financing of temporary benefits is the exclusive competence of the Municipalities, States and the Federal District, and it is not appropriate to use Union resources to pay expenses for the acquisition of items that are configured in this way. Art. 27, I and II. BRAZIL, 2025a.

¹⁴ Article 27. III and IV. BRAZIL, 2025a.

¹⁵ Art. 20, paragraph VII; Article 25. BRAZIL, 2025a.

¹⁶ Art. 26 § 1 - Indirect execution, within the scope of SUAS actions, is understood to be that carried out through partnerships signed by federative entities with social assistance entities and organizations, which include resources transferred by FNAS. BRAZIL, 2025a.

¹⁷ Art. 25 and Art. 26 § 1. BRAZIL, 2025a.



Within the scope of these partnerships, resources are allowed to be applied in current expenses essential to the provision of the social assistance service, such as acquisition of consumer goods, contracting of services directly related to the final activity and remuneration of the team responsible for the execution of the service. This remuneration may include salaries, social contributions, Guarantee Fund for Length of Service (FGTS), vacations, thirteenth salary, proportional salaries, severance payments and other social and labor charges¹⁸.

On the other hand, the use of resources for purposes not directly linked to the provision of the service is prohibited. Its application in middle or administrative activities of CSOs is not allowed, nor in the payment of managers, or in the execution of works, repairs or maintenance in the entity's own or rented properties. The acquisition of assets that represent an increase in the entity's assets, such as equipment, permanent materials or vehicles, is also prohibited, and only expenses linked to the cost of activities, compatible with Expense Nature Groups 1 and 3 (GND 1 and GND 3), are authorized.¹⁹

It is up to federative entities to follow, monitor and analyze the accountability of partner entities, since they are directly responsible for proper execution of transferred resources. In case of evidence of irregularities, FNAS will call the managing body of respective federate entities to adopt appropriate measures²⁰.

2.3. Voluntary transfers

Voluntary transfers are made possible from budgetary resources from the Ministry of Development and Social Assistance, Family and Fight against Hunger (MDS) and individual or bench parliamentary amendments, not linked to the continuous co-financing of SUAS services and programs.²¹ Unlike mandatory transfers, these transfers do not follow automatic sharing criteria and are subject to budget availability and the discretionary decision of public administration or parliamentary allocation.

The financing of social assistance policy in Brazil went through a process of progressive institutionalization, following the consolidation of SUAS. An important milestone in this movement was the 2005 SUAS Basic Operational Norm (NOB-SUAS), which unified rules, defined responsibilities and established fund-to-fund transfer as the main form of federal co-financing.²² Despite this, voluntary transfers continued to be operationalized by agreements or transfer contracts, instruments that historically characterize this type of transfer. As of 2017, this scenario has undergone significant changes, with the progressive adoption of the fund-to-fund model to also operationalize voluntary transfers. This change represented an advance towards simplification and integration with SUAS dynamics. The exception is works and renovations, which, due to their

¹⁸ Art. 25 § 3. BRAZIL, 2025a.

¹⁹ Art. 25 § 4 and Notes to Art. 25. BRAZIL, 2025a.

²⁰ Article 26. BRAZIL, 2025a.

²¹ Transfers of resources by the Ministry of Development and Social Assistance, Family and Fight against Hunger, in the fund-to-fund modality, within the scope of SUAS, allocated in Budget Action 219G - Structuring of the Service Network and Strengthening of the Management of the Unified Social Assistance System - SUAS resulting from the following primary results: primary result RP 6 - individual amendments, RP 7 - Bench amendments, PR 8 - Committee amendments and PR 2 - discretionary resources.

²² BRAZIL, 2005.



specificities, continue to be financed through transfer contracts, an instrument formalized in the TransfereGov computerized system, aimed exclusively at managing this type of expense.²³

Although voluntary transfers have been carried out mostly in the fund-to-fund modality, the execution must comply with its own regulations governing the purpose of resources, deadlines for use and accountability procedures. The transfer process begins with the programming stage, which consists of registering, in the EstruturaSUAS system, the request for transfer of resources from the federal budget activity for social assistance. EstruturaSUAS, managed by the National Social Assistance Fund (FNAS), is the system responsible for managing and formalizing these transfers. When resources come from parliamentary amendments, the author of the amendment must indicate the beneficiary unit or, alternatively, delegate this assignment to the manager of the social assistance policy of the federated entity, who will choose the beneficiary unit linked to the programming. In cases of appeals arising from claims, it is directly up to the local social assistance manager to make this indication.²⁴

The beneficiary unit can be a public unit, in cases of direct execution of resources by the federative entity itself, or a referenced unit, when resources are executed indirectly, through partnership with a civil society organization (CSO) linked to SUAS. For an entity to be indicated as a referenced unit, it must be duly registered in the system, with completed status in the National Registry of Social Assistance Entities (CNEAS), in addition to being registered with the respective social assistance council²⁵.

Regardless of the form of execution — direct or indirect — resources of voluntary transfers are always received by the Social Assistance Fund of the federative entity, which is responsible for their management and movement. In the case of direct execution, the indicated beneficiary unit is the Social Assistance Fund itself, which remains responsible for managing resources. In this modality, the amounts are executed directly by the federative entity, being applied in the maintenance and operation of public units that are part of the social assistance network. When the execution occurs indirectly, through partnerships with civil society organizations, the fund receives the resource and transfers it to the beneficiary unit indicated in the programming registered in EstruturaSUAS, according to the partnership instrument signed between the municipal, state or FD management and this entity²⁶.

When the beneficiary unit indicated in the program is the Social Assistance Fund itself, resources must be allocated exclusively to the direct provision of social assistance services carried out by the government, in state instruments, or to the strengthening of activities related to the management of SUAS. In these cases, resources are executed directly by public administration, and entering into partnerships with civil society organizations for their execution is not allowed. It is, therefore, an application aimed at the public social assistance network and management structures²⁷.

Execution of voluntary transfers must also observe the way in which the amounts will be applied, according to the budget classification defined at the time of programming. When resources are classified in the Expenditure Nature Group – GND 3, their use must be restricted to costing

²³ BRAZIL, 2025b.

²⁴ Art. 12 and 13. BRAZIL, 2025b.

²⁵ Art. 2 and Notes. BRAZIL, 2025b.

²⁶ Art. 2 and Notes. BRAZIL, 2025b.

²⁷ Art. 14 and Notes. BRAZIL, 2025b.



expenses, intended for the temporary increase of regular and automatic transfers, which means that they must be carried out to maintain the supply of nationally recognized social assistance services, as well as to activities linked to the management of SUAS. When allocated to public units, resources from programs classified as GND 3 can be used to pay for training of professionals in reference teams and for the management of SUAS. These resources, due to their nature of temporary increase to federal co-financing, must be executed exclusively by public administration, and their transfer to social assistance entities is prohibited²⁸. Resources transferred to social assistance entities can be used for consumables and services necessary to offer services, including paying the team that works directly with users. However, using these amounts to cover the entity's administrative expenses or to pay its officers is forbidden.²⁹

In addition, resources classified in Expense Nature Group – GND 4 must be used exclusively in the acquisition of equipment, permanent materials and vehicles, linked to the provision of services or management, whereas any cost expense is prohibited. It is up to the manager of the social assistance policy of the federated entity to define whether, when executing the programming resources, he will carry out the procedure of acquiring the investment asset and transferring this asset to the referenced unit or whether he will transfer the financial resource to the social assistance entity so that it can carry out the acquisition of equipment, permanent materials or vehicles, as stipulated in the Work Plan agreed upon in the partnership.

In summary, the financing of social assistance in Brazil has undergone an important process of institutionalization and improvement over the last decades, culminating in a decentralized, transparent co-financing model guided by specific regulations. The fund-to-fund modality has consolidated itself as the structuring axis of the transfer of federal resources, both on a regular and on a voluntary basis, ensuring greater predictability, autonomy and responsibility to federative entities.

3. BASIC SOCIAL PROTECTION FLOORS

With regard to federal co-financing of social assistance services, NOB-SUAS 2012 establishes general principles and the architecture of financing, advising that the distribution of resources should follow the sharing criteria capable of reflecting the demand of the territories — expressed by the number of families referenced, the capacity to meet the requirements, and local vulnerabilities. Concrete definition of these criteria, as well as the amounts effectively transferred, is detailed in specific ordinances, which operationalize such principles according to each type of service. These values correspond to the social protection floors.

Social protection floors represent the minimum amount of federal co-financing allocated to each social assistance offer in SUAS. They are defined considering the level of protection (basic or special), the degree of complexity of the service, and the expected service capacity. In practice, they function as national reference parameters, indicating how much each federated entity must receive to ensure the continuous maintenance of services. Thus, while the blocks structure how

²⁸ Art. 43 and Notes. BRAZIL, 2025b.

²⁹ Art. 44 and Notes. BRAZIL, 2025b.



the financing is organized, the floors specify how much the federal government transfers to each service within these blocks, ensuring a minimum level of financing for its execution.

The Basic Social Protection Block is structured around two main components: the Fixed Basic Floor and the Variable Basic Floor.

The Fixed Basic Floor (PBF) is intended to fund actions of the Family Protection and Integral Care Service (PAIF), offered continuously by Social Assistance Reference Centers (CRAS). Transfer of funds is calculated based on the number of families referenced³⁰ per CRAS unit. The amount of federal co-financing is R\$ 2.40 per referenced family, observing the classification by size of Municipalities.³¹

Variable Basic Floor (PBV) complements the financing of Basic Social Protection and is mainly intended for co-financing the Service of Coexistence and Strengthening of Bonds (SCFV), as well as complementary actions such as mobile teams in remote areas and maintenance of boats for service in riverside regions. The reference value per user is R\$ 50.00 per month, and the transfer amount is defined by multiplying this value by the estimated service capacity.³²

To calculate SCFV service capacity, children and adolescents up to 17 years of age are counted and adults 60 years of age and older, from families with a per capita income equal to or less than half a minimum wage, considering data from *CadÚnico*. From this universe, staggered percentages are applied: 6% for the first 3,000 individuals, 4% for the range between 3,001 and 10,000, and 2% for those who exceed 10,000. This calculation results in the estimated service capacity, that is, the number of users eligible for co-financing, respecting the maximum limits of service per CRAS, defined according to the size of the Municipality: up to 600 users per CRAS for Small Municipalities I; 800 for Small Municipalities II; and 1,000 for Medium, Large and Metropolises.

To ensure predictability and induce quality, PBV is composed of two elements: Component I (permanent) and Component II (variable). Component I represents 50% of the total value of PBV and aims to ensure the sustainability of the agreed service capacity. No Municipality or the Federal District can receive less than R\$ 4,500 per month in this component, as long as it meets at least 25% of the agreed service capacity. Component II has an inductive character and is linked to serving priority audiences, defined annually by the Tripartite Inter-Management Commission (CIT) and the National Council of Social Assistance (CNAS). In the absence of a specific definition, a standard target of 50% of the priority public is adopted. The value of Component II is calculated proportionally to the achievement of this goal and may be equal to the value of Component I in cases where the Municipality fully serves the public established as a priority. As a safeguard, no Municipality or the Federal District can receive less than 10% of the amount corresponding to the target of this public. (Ordinance 134 of 2013/MDS)

In addition to ensuring greater equity in distribution of resources, this co-financing model values efficiency of local management, promotes induction of strategic priorities, and ensures a

³⁰ According to PNAS 2004, "A referenced family is considered to be one that lives in areas characterized as vulnerable, defined based on indicators established by a federal agency, agreed upon and deliberated." The document adds: "The referenced family unit of measure must reach the families of beneficiaries of the Continuous Cash Benefit, financial benefits in the form of a family grant, financial aid aimed at actions for the Eradication of Child Labor, a youth grant, with adolescents under socio-educational measures, children and adolescents under a provisional shelter measure and other risk situations."

³¹ BRAZIL, 2013b.

³² BRAZIL, 2013c.



minimum level of transfer to federated entities, based on objective parameters. The existence of two components — one fixed and the other variable — makes it possible to adjust funding both to the installed capacity and to the performance in caring for the most vulnerable audiences.

A summary of the Basic Social Protection floors can be seen in Table 1.



Table 1. Basic Social Protection Floors

FINANCING BLOCKS	FLOOR	OFFER	UNIT	Small-sized I (less than 20 thousand)	Small-sized II (20 to 50 thousand)	Medium-sized (over 50 to 100 thousand)	Large-scale (over 100 to 900 thousand)	Metropolises (over 900 thousand)	FD
Basic Social Protection Block	Basic Fixed Floor (PBF)	Family Protection and Integral Care Service (PAIF)	CRAS	R\$2.40 per referenced family, observing the classification by size					
	Variable Basic Floor (PBV)	Service of Coexistence and Strengthening of Bonds (SCFV)	CRAS; COMMUNITY CENTER	The amount to be co-financed is calculated based on the number of people up to 17 years of age, and those over 60 years old, who are in <i>CadÚnico</i> and have a per capita family income $\leq 1/2$ minimum wage. Percentages applied by population group: Up to 3,000 people: 6% of attendance is considered. From 3,001 to 10,000 people: 4% applies on what exceeds 3,000. Above 10,000 people: 2% applies on what exceeds 10,000. This calculation generates the estimated service capacity, that is, the number of users that the Municipality or FD will be able to co-finance via PBV. PBV reference value: R\$ 50.00 per user/month. The total amount will be: service capacity \times R\$ 50.00 PBV structure: Component I + Component II; Component I (permanent): corresponds to 50% of the total value of the PBV; Component II (variable): corresponds to Component I \times B \times C, where B = percentage of attendances of the total capacity. In the absence of definition, 50% is the default target. C= percentage of achievement of this goal.					
		Mobile Teams	In the territory	R\$4,500 per CRAS					
		Maintenance of Social Assistance Boats	In the territory	R\$ 7,000 per Municipality					



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