

SUS SPENDING IN BRAZIL: A REVIEW OF THE FINANCIAL MANAGEMENT OF THE SUS AND THE LACK OF DATA ON THE CARE OF NON-RESIDENT FOREIGNERS



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ABSTRACT

The Unified Health System (SUS) in Brazil is one of the largest public health systems in the world, responsible for ensuring universal, free, and quality access to health services. However, the coordination of SUS finances faces several challenges, especially in relation to the allocation of resources and the sustainability of the system. This study aimed to perform a qualitative and descriptive review of the financial management of the SUS, analyzing the data on public health expenditures available in the Information System on Public Health Budgets (SIOPS). The research was based on a documentary analysis and interpretation of the data provided by SIOPS, seeking to understand the patterns of allocation of SUS resources and identify the main financial challenges faced by the system. From the data analyzed, it was possible to observe the budget trends, the distribution of resources between the spheres of government and the most demanded areas within the SUS. The qualitative analysis allowed the identification of flaws in financial management, suggesting the need for improvements in transparency, efficiency and optimization of available resources to ensure the continuity of care for the Brazilian population.

Keywords: Financial management. Unified Health System. Financial resources in health. Foreign. Public spending on health.

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INTRODUCTION

The Unified Health System (SUS) of Brazil, created by the Federal Constitution of 1988, is one of the largest public health systems in the world, with the mission of ensuring universal, integral, and free access to health services for all citizens. (Brazil, 1988). However, the financial management of the Unified Health System faces a number of complex challenges, one of the main ones being the scarcity of financial resources to meet the growing demand for quality health services. Despite efforts to ensure the functioning of the SUS, the distribution of financial resources, efficiency in allocation, and transparency in spending are critical issues that affect the sustainability of the system.

Based on the data presented by the Ministry of Health (Brasil, 2009), the evaluation of the performance of a health system involves the analysis and judgment of the degree of compliance with the established objectives. The principles that underlie the SUS, as defined by the Federal Constitution of 1988 and by Laws No. 8,080/90 and No. 8,142/90, together with the objectives of health policy, should be the starting points for this evaluation. For the process to be effective, it is necessary that the evaluation uses information that reflects the perceptions of the various actors involved in the system. In order to be useful for management, performance evaluation must be carried out on an ongoing basis, with the ability to identify necessary improvements or adjustments, in order to ensure that health policy objectives are achieved in an efficient and sustainable manner. Also considering the data presented by the Ministry of Health (Brasil, 2009), it is essential that the methodologies for evaluating the health system take into account the context in which it is implemented, as well as its decentralized character. This makes it possible to carry out analyses at the national, state and municipal levels, adjusted to the specific needs of each sphere of government.

Among the various issues that impact financial control within the SUS, a relevant but little explored point is the care of foreigners in Brazil, especially those who are not residents. Although the SUS is committed to serving everyone, regardless of nationality, there are no consolidated data on specific expenses with care for non-resident foreigners. This makes it difficult to accurately analyze the impact of this service on SUS finances. In the absence of detailed information on spending on foreigners, it is necessary that budget planning and execution be reviewed, focusing on the analysis of the system's overall spending, to better understand how resources are being applied and what the main challenges are.

Resource distribution strategies are a key issue for the proper functioning of the public health system in Brazil, especially in view of the high demand and budget limitations. The absence of clear and detailed data on spending on non-resident foreigners prevents a more accurate assessment of the impact of these services on the system's finances. However, the lack of this information should not be an obstacle to the study of the financial management of the SUS as a whole. The analysis of the general expenditures of the SUS allows a better understanding of the allocation of resources and the identification of areas that need improvement.

Thus, conducting an in-depth analysis of SUS spending and efficiency in the management of available resources becomes essential to ensure the sustainability of the system. The study of the allocation of public health resources is essential for the development of public policies that optimize the use of the budget and ensure the continuity of health services for the Brazilian population, in addition to enabling a more informed discussion about the financial challenges of the SUS.

The central hypothesis of this study was that, although there are no clear data on SUS spending on non-resident foreigners, the financial management of the system faces significant challenges in terms of efficiency and transparency in the allocation of resources. These challenges affect the ability of the SUS to adequately serve the entire population, including Brazilian and foreign citizens.

The general objective of this study was to review the literature on how the financial management of the SUS is going, with emphasis on the analysis of the general expenses of the system, aiming to identify the main financial challenges faced and the possible solutions to optimize the allocation of resources.

The specific objectives outlined for this study were:

1. Examine the main financing mechanisms of the SUS and the way resources are allocated.
2. To investigate the absence of data on spending on non-resident foreigners and how this affects the financial analysis of the SUS.
3. To identify failures in the Financial Management of the Unified Health System and their possible consequences for the quality of care for the population.
4. Propose strategies to improve transparency, efficiency, and allocation of resources in the SUS.

This study seeks to contribute to a better understanding of resource allocation, providing a basis for broader discussions on the sustainability of the system and the efficiency in the use of public resources for health. In addition, it intends to generate insights for the improvement of SUS financial policies, ensuring that the system continues to provide quality care to the Brazilian population and, when applicable, to foreigners who use the health system.

METHODOLOGY

This study adopted a qualitative and descriptive approach, with the objective of conducting a literature review on the financial management of the Unified Health System (SUS) and analyzing the overall expenditures of the system, based on data available through the Information System on Public Health Budgets (SIOPS). (Gil, 2019). The review was conducted based on a documentary analysis and secondary data, focusing on the official information made available by the government, especially with regard to the allocation and execution of resources destined to the SUS.

The methodology was divided into three main stages:

1. **Bibliographic and Documentary Review:** A review of the academic literature and official documents on SUS budget planning and execution was carried out, focusing on the allocation of resources, efficiency in the use of funds and challenges faced by the system. The review was carried out in academic databases and government sources, such as reports and publications on the SUS, which allowed us to understand the financial context and financing mechanisms of the public health system in Brazil.
2. **Analysis of the Federal Government's SIOPS Data:** The second stage involved the analysis of the data available in the Information System on Public Health Budgets (SIOPS), which offers detailed information on budget execution in the area of public health in Brazil. **For this, the financial reports released by SIOPS were selected, referring to the first and fifth bimester of 2023 and the first and fifth bimester of 2024 of the Union.** Data were collected on the total amounts allocated to the SUS, the distribution of resources by government spheres (federal, state and municipal), and the application of these resources in different areas of health, such as hospital care, primary care, health surveillance and pharmaceutical services. The

descriptive analysis of these data allowed us to observe budget trends, identify possible financial imbalances, and better understand the allocation of resources.

- 3. Qualitative and Descriptive Analysis:** The qualitative analysis was conducted based on the interpretation of the collected data, combining information from the literature review with statistics on public health expenditures extracted from SIOPS. (Yin, 2016) The descriptive analysis focused on identifying patterns in financial data, areas with the highest allocation of resources, variations over time, and disparities between different levels of government. This approach allowed a detailed understanding of the main challenges of this financial management, without the need to conduct a specific case study.

The methodology adopted aimed to provide a comprehensive view of the organization of the finances of the Unified Health System, based on official sources of public data for an objective and impartial analysis. The qualitative and descriptive review allowed the identification of strengths and weaknesses in the management of financial resources, in addition to making it possible to propose improvements in the use of public health resources.

RESULTS

An analysis of SUS budget execution data for the first two and fifth months of 2023 and 2024 was carried out. Based on the data released by the Summary Report on the Federal Budget Execution, referring to the first two months of 2023, important aspects are observed about the execution of health expenditures, which directly impact the financial management of the Unified Health System (SUS).

In total health expenditures, the federal government committed R\$ 43.17 billion until the first two months, representing 23.49% of the initial allocation planned for the year (R\$ 183.78 billion). Current expenses totaled R\$43.12 billion, with a highlight to personnel and social charges, which consumed 80.83% of this category (R\$15.56 billion). This high percentage reflects the importance of the payroll of civil servants and the implications of human resources management in the SUS. Capital expenditures, which are those intended for investments, had much lower execution, with only R\$ 53.84 million committed until the two months, which corresponds to 0.83% of the initial allocation of R\$ 6.5 billion. This low

rate may indicate limitations in the financing of structural and long-term improvements for the SUS, which may impact the quality and expansion of services offered to the population.

Within the categories of expenditures on public health actions and services, the federal government committed R\$ 33.43 billion, which corresponds to 23.49% of the initial planned allocation. However, it is relevant to note that the net execution (R\$15.78 billion) was significantly below the minimum amount to be applied, of R\$139.81 billion, as established by Complementary Law No. 141/2012. This results in a deficit of R\$ 114.47 billion, that is, the government was unable to apply the minimum constitutional percentage in health until the two months of 2023, which represents a breach of the legal obligation.

Analyzing expenses by subfunction, we observed that most of the resources were allocated to hospital and outpatient care, with R\$ 12.80 billion committed (29.64% of the total), reflecting the high demand for these services in the SUS, especially in times of health crisis. In primary care, R\$ 4.63 billion (10.73% of the total) were committed, although this is one of the main areas for health promotion and disease prevention. On the other hand, other subfunctions, such as health surveillance (R\$ 137.83 million) and epidemiological surveillance (R\$ 2.28 billion), had a very low execution in relation to the total, with health surveillance representing only 0.32% of the expenditures committed and epidemiological surveillance 5.27%. This mismatch may reflect the prioritization of direct health actions to the detriment of preventive and disease control actions, which could compromise long-term efficiency in public health management.

The remains to be paid in health (amounts due from previous years) continue to be a relevant issue. Until the two months of 2023, the balance of unprocessed payables from previous years was significant, with emphasis on the years 2020 and 2021. The management of unpaid remains can affect the ability of the SUS to ensure that financial resources are used efficiently and within the established deadlines, directly impacting budget execution in subsequent years. In addition, the lack of compliance with the constitutional minimum percentage of investment in health, which should be 15% of net current revenue, highlights a significant challenge in the SUS finance policy. Failure to meet this target can result in restrictions in access to and quality of health services, especially in times of growing demand and with the challenges imposed by the COVID-19 pandemic.

Data for the first two months of 2023 reveal a challenging scenario for financial management, with a large volume of resources committed, but with financial execution

below expectations, especially with regard to the minimum application required by the Constitution. The prioritization of current expenses, especially with personnel, to the detriment of investments and structural actions, can hinder the expansion and improvement of the Brazilian public health system. In addition, the failure to meet the goal of minimum investment in health highlights the need for adjustments in financial management, with the objective of ensuring the continuity and efficiency of health services for the entire population.

In the fifth two months of 2023, health expenditures remained within budget forecasts, but there was a deficit of R\$ 13,079,303,243.48 in relation to the minimum amount constitutionally required for public health actions and services. Budget execution was monitored based on settled expenses, and the remaining payables were controlled according to current regulations. Based on the data presented in the report for the fifth bimester of 2023, it is possible to carry out a detailed analysis of the government's budget execution, especially with regard to health expenditures and compliance with the constitutional minimum percentage for public health actions and services (ASPS), as well as the control of unpaid remainders.

According to Complementary Law No. 141/2012, the government is required to apply a minimum percentage of its expenses in public health actions and services. Until the fifth bimester of 2023, the execution of health expenses was detailed as follows: The total expenses committed until the bimester was R\$ 134,828,640,535.08, while the minimum amount required to be applied in health, according to the legislation and adjusted for inflation (IPCA), was R\$ 147,907,943,778.56. Difference between the amount executed and the constitutional minimum limit: The difference was negative at R\$ 13,079,303,243.48, which indicates that the government did not reach the minimum amount required for investments in health. This deficit is a point of concern, as it reveals that the amount applied was below what is necessary to meet the needs of the population, as established by the Constitution.

Health expenditures are divided into different subfunctions, and budget execution was uneven among the areas:

- Primary Care: It was the area that received the highest percentage of expenses (21.21% of the expenses committed), with an amount of R\$ 32,378,125,807.02 committed until the two months. This area is vital for disease prevention and health promotion, and is critical for universal and equal access to healthcare.

- Hospital and Outpatient Care: This subfunction also received a significant portion of the resources, with 42.96% of the expenses committed (R\$ 65,558,495,839.81). This reflects the importance of hospital and outpatient services, which are in great demand and essential for the population.
- Prophylactic and Therapeutic Support: Although it has received fewer resources compared to the areas of primary care and hospitals, it still represents a significant part of the health budget, with 11.69% of the expenses committed (R\$ 17,835,895,677.12). This sector is important for preventive and therapeutic treatment, which are essential actions for disease control.
- Sanitary and Epidemiological Surveillance: Both areas received smaller resources, with 0.19% of the total for sanitary surveillance (R\$ 296,717,209.56) and 5.62% for epidemiological surveillance (R\$ 8,578,726,349.43). Although these areas are of great importance for the prevention of outbreaks and epidemics, the percentage of resources applied was relatively low, which may impact the ability of the health system to react appropriately to health emergencies.

The management of unpaid remains is decisive to understand the effectiveness of budget execution. The remaining payables refer to expenses that were committed, but were not settled in the corresponding fiscal year. The total amount of canceled or time-barred payables accumulated up to the two months is R\$ 9,698,585,927.03, with most of these amounts referring to previous years. This may indicate that there is an accumulation of resources that have not been executed, which suggests a possible inefficiency in the allocation and use of these amounts, or difficulties in making payments for expenses already committed. The government also seems to be in the process of replacing unpaid remainders, with specific amounts being carried forward to the following year (2024). The replacement of unpaid remains must be carefully monitored to avoid the effect of accumulating debts and ensure that the resources are effectively used in the execution of essential services.

It is important to highlight that certain health expenses were not computed to calculate the minimum percentage of application, such as expenses with inactive and pensioners and health care that does not meet the principle of universal access. Although this is allowed by law, the inclusion of such expenses may distort the actual compliance with the minimum investment in health, which deserves careful monitoring.

Expenses with inactive and pensioners: Represent 5.84% of the total expenses not computed (R\$ 8,905,518,591.74), which implies a significant part of the resources being allocated to this category, which, although relevant, does not directly contribute to the increase in the coverage of health services for the population in general. Non-universal health care: An amount of R\$ 6,308,397,822.81 (4.13% of uncomputed expenditures) was allocated to health services that do not meet the principle of universal access, an indicator that resources are being allocated to services with restricted access, which can be seen as a failure to comply with the constitutional principles of public health.

The analysis of the fifth bimester of 2023 reveals that, although the government has made considerable investments in health, it has not reached the constitutional minimum limit for public health actions and services, with a deficit of R\$ 13 billion. Budget execution shows a prioritization of hospital and outpatient actions, but with a smaller allocation to fundamental areas such as health surveillance and primary care. In addition, the control of uncomputed uncomputed resources indicate that there are challenges in the efficient application of resources, with a significant volume of accumulated unpaid and uncomputed expenses impacting the calculation of the minimum percentage. Therefore, it is necessary to monitor budget execution more rigorously, adjust the allocation of resources, and provide greater transparency in the use of funds allocated to public health actions and services to ensure full compliance with constitutional norms and the improvement of services to the population. The 5th bimester of 2023 shows a challenging panorama for the SUS. The lack of compliance with the constitutional value, the imbalance in the allocation of resources and the delays in payments (remains to be paid) are critical issues that require urgent attention. To ensure that SUS continues to provide quality services to the population, it will be necessary to adjust budget execution, reassess resource allocation, and improve the system's financial management.

Based on the data presented, some main observations and challenges emerge:

- Deficit in compliance with the constitutional minimum: The federal government has not yet met the minimum amount required by the Constitution. This deficit is a concern, as it implies that the SUS is not receiving the amount of resources necessary to guarantee universal and free access to health for the entire population.
- Imbalance between health areas: Although primary care and hospital care are prioritized, areas such as health and epidemiological surveillance continue to have an allocation of resources far below what is necessary. Health surveillance, with only

0.2% of the resources committed, needs an urgent reassessment, especially after the COVID-19 pandemic, when health monitoring proved vital.

- Increase in unpaid remainders: The amount of R\$ 8.76 billion in unpaid remains is worrying, as it indicates delays in the payment of financial commitments, which may affect the ability to execute the budget. Financial management needs to be improved to ensure that the resources committed are effectively used.
- Uncomputed expenses: Although they represent an important amount, uncomputed expenses show an effort by the government to maintain the functioning of the SUS, especially with regard to the inactive and pensioners. However, these expenses cannot be considered in compliance with the constitutional minimum, which implies that the effective amount allocated to health is lower than what is necessary.

The budget execution of the SUS in the first two months of 2024, according to the data presented, reveals a worrying panorama in relation to the fulfillment of health spending goals and the effort necessary to reach the minimum percentages required by Complementary Law No. 141/2012. Current expenses, which include the ongoing costs of the SUS, such as personnel and social charges, represent the largest part of the budget. The execution of personnel expenses reached a high percentage of commitment (85%) until the first two months, indicating that most of the resources were directed to the payment of civil servants, which is natural in terms of the need to maintain the SUS personnel structure. However, the amount paid, which corresponds to the actual payment, was only 14.82%, which demonstrates that, despite the high commitment, there is a lag in the effective execution of these expenses. In contrast, other current expenses, which include services and materials, showed an execution of 16.15% in commitment and 10.02% in liquidation. This pace of execution of current expenses indicates that the services are being contracted, but the settlement, that is, the actual payment, is still below what is expected for this period of the year. This mismatch may signal administrative or financial challenges in achieving these expenditures.

Expenditures on investments, essential for the improvement of SUS infrastructure, showed minimal execution. Only 0.5% of the capital budget was committed until the two months, with a settlement of 0.02%. This low commitment and liquidation indicate a practically zero execution of investments, which may reflect a low priority for new projects

or reforms within the SUS, or a more cautious management, perhaps due to fiscal uncertainties or the need to prioritize the maintenance of current operations.

It is important to note that there is a significant portion of health expenses that are not included in the calculation to comply with the minimum percentage of application, such as expenses with inactive and pensioners (21.85% of commitment) and actions that do not meet the principle of universal access (1.21%). These expenses represent a considerable part of the budget, but do not directly impact the calculation of the constitutional percentage. The high execution of expenses with inactive workers, which until the two months reached R\$ 10.86 billion, highlights the pressure on the budget to cover commitments with retirees and pensioners, to the detriment of new investments or expansion of the service network.

The biggest challenge observed so far is compliance with the constitutional minimum percentage of 15% of Net Current Revenue (RCL) with health expenses. The execution until the first two months, with R\$ 38.22 billion committed, is well below the necessary amount, which for 2024 would be R\$ 147.9 billion, resulting in a difference of R\$ 179.94 billion. This data is alarming, as it indicates that the federal government, so far, has not demonstrated the necessary urgency to apply the resources required by the legislation. The low commitment so far in the areas that make up the Public Health Actions and Services (ASPS) is a clear indicator that there is a fiscal execution more focused on other areas or the allocation of resources to meet commitments to inactive workers and other expenses not directly related to universal and emergency health care.

Budget execution in the first two months of 2024 reflects a series of administrative, financial, and operational challenges for the SUS. The high execution with personnel and social charges, the low execution of investments and the large difference between the commitment of resources and the minimum amount to be applied indicate a possible mismatch in fiscal management. Budget execution needs to be accelerated, especially in areas that directly serve the population, to ensure that the resources necessary to comply with the constitutional limit are effectively applied.

The discrepancy between the amounts committed and settled suggests that there are difficulties in effectively executing the expenses, possibly due to slow administrative processes, difficulties in ensuring the delivery of contracted services or even the need for a more efficient management of these resources.

The first two months of 2024 show a picture of SUS budget execution that is still far from the legal needs and requirements. Although there have been significant commitments in current expenditures, especially with personnel, the execution of resources for health services and investments remains slow. The difference between the amounts committed and settled, as well as the enormous distance to reach the minimum percentage of investment in health, points to the urgent need for a review of budget management, expenditure planning, and strategies to ensure effective application of resources destined to health.

Discussing the budget execution of the Unified Health System (SUS) in the fifth two months of 2024, according to the data presented, a scenario is revealed in which the commitment of resources continues to be high in some areas, while the liquidation (i.e., the actual payment) remains below expectations. This is an essential aspect for the effectiveness of the application of resources, especially in the context of compliance with the requirements of Complementary Law No. 141/2012.

CURRENT EXPENDITURE

- **Updated and Committed Allocation:** Current expenditures, which cover most of the SUS expenditures, reached R\$ 224.04 billion of updated allocation. Of this total, R\$ 188.45 billion were committed until the two months, representing 84.11% of the updated allocation, which demonstrates a considerable effort to commit resources to various health actions.
- **Settlement:** However, the settlement of current expenses was R\$164.07 billion, which corresponds to 73.23% of the total committed. This amount is significantly lower than the commitment, which may indicate difficulties in making expenses, such as slow administrative processes, challenges in transferring resources or in the execution of contracts and services.
- **Personnel and Social Charges:** Most of the current expenses are related to personnel and social charges, with R\$ 19.14 billion committed (93.88% of the allocation). The settlement up to the two months was R\$15.83 billion, or 77.63%, a relatively low number that suggests that, despite the considerable effort, the actual payment is below what was expected for this period.
- **Other Current Expenses:** The other current expenses, such as services and materials, presented a commitment of R\$169.31 billion (83.14% of the allocation),

but the settlement was R\$148.24 billion (72.79%). This points to a slower pace of execution, possibly due to challenges in managing contracted services or releasing payments.

CAPITAL EXPENDITURE

- Investments: Regarding investments, execution was very low. The initial allocation was R\$ 12.53 billion, but only R\$ 5.69 billion were committed, representing 45.10% of the allocation. The settlement, in turn, was only R\$ 997 million, or 7.89%, which is extremely low. This number may indicate that the execution of new projects and improvements in health infrastructure is far below expectations and limits the ability to modernize the service network.

EXPENSES NOT COMPUTED FOR THE CALCULATION OF THE MINIMUM PERCENTAGE

- Expenses with Inactive and Pensioners: Expenses with inactive and pensioners represent a significant part of the SUS budget, with R\$ 11.08 billion committed until the two months (5.71% of total expenses). The liquidation was R\$ 9.20 billion, or 5.58%, which means that a large part of these resources was not effectively liquidated.
- Expenditures on Non-Universal Health Care: These expenses totaled R\$1.65 billion committed (0.85%) up to the two-month period, with a settlement of R\$1.47 billion (0.89%). Although they represent a small portion of the total budget, these values indicate that there is a significant part of the resources directed to actions that do not directly meet the principle of universality of the SUS.

TOTAL EXPENDITURE ON PUBLIC HEALTH ACTIONS AND SERVICES

- Commitment and Settlement: Total expenditures on Public Health Actions and Services were R\$181.34 billion committed up to the two-month period, with a settlement of R\$154.37 billion. These amounts are still below the minimum percentage required by Complementary Law No. 141/2012, which for 2024 corresponds to 15% of the Net Current Revenue (RCL) estimated at R\$ 1.45 trillion.
- Difference to the Constitutional Minimum Limit: The minimum amount to be applied in the year 2024 in Public Health Actions and Services is R\$ 147.91 billion. However,

the execution is quite far from this goal, with a difference of R\$ 181.12 billion to be reached to meet the constitutional percentage. This disparity shows a great challenge for compliance with the legislation, because until the two months, the SUS did not reach the minimum amount required.

EXECUTION BY SUBFUNCTION

The analysis of health expenditures by subfunction reveals that the largest allocations are concentrated in the areas of Hospital and Outpatient Care and Primary Care.

- **Primary Care:** The allocation for primary care was R\$ 53.42 billion, of which R\$ 41.37 billion were committed (21.31% of the total), and R\$ 38.80 billion were paid (23.50% of the total). Settlement execution in this area was relatively high, reflecting the importance of primary care actions.
- **Hospital and Outpatient Care:** Most of the resources were allocated to hospital and outpatient care, with R\$97.12 billion in appropriations and R\$82.35 billion committed (42.42%). The liquidation was R\$ 70.07 billion (42.45%). Execution in this area was also significant, reflecting the continuity and high demand for hospital services.
- **Other Subfunctions:** Other areas, such as Epidemiological Surveillance, Health Surveillance, Therapeutic and Prophylactic Support, and Food and Nutrition, presented lower efforts in relation to the total, with emphasis on the areas of Health Surveillance and Epidemiological Surveillance, which presented liquidations of 0.15% and 5.19%, respectively, which suggests low execution in these sectors.

The budget execution of the SUS in the fifth bimester of 2024 shows a scenario of substantial commitment, but with significant challenges in the effective settlement of expenses. Although the commitment was high, especially in current expenses, the settlement was lower than expected, reflecting a possible mismatch in the execution of services and in the effective payment of obligations. The large difference between the amount committed and paid can also be an indication of administrative or fiscal difficulties in the process of implementing public health policies.

In addition, the large mismatch between the total resources committed and the minimum constitutional amount to be applied in health (R\$ 147.91 billion) demonstrates that the SUS is facing serious challenges to comply with the legislation and ensure

adequate care for the population. A greater effort is needed in the management and execution of expenditures to ensure that resources are effectively applied, especially in the most critical areas of public health.

COMPARATIVE ANALYSIS OF THE FIFTH BIMESTER OF 2023 AND 2024

The comparative analysis between the financial data for the fifth bimester of 2023 and 2024 reveals changes in the pattern of spending and investments in health, with emphasis on the execution of expenditures and compliance with constitutional requirements. The following is a detailed discussion of the main aspects observed:

In the fifth two months of 2024, current expenses present an initial allocation of R\$219.33 billion (2023) against R\$224.04 billion in 2024. The updated allocation for the year 2024 is slightly higher than that of 2023, which reflects a slight expansion in budget forecasts. The total expenses committed until the two months of 2024 (R\$ 188.45 billion) represent 84.11% of the updated total, while in 2023, the amount committed was R\$ 164.07 billion, which corresponds to 73.23%. The execution of current expenditures in 2024, therefore, is more advanced compared to 2023, highlighting a more significant effort in the commitment and execution of budget actions.

Personnel and Social Charges: In 2024, expenses with personnel and social charges were R\$ 20.39 billion, with an execution of 93.88%, which is higher than in 2023, which had registered a commitment of 77.63% (R\$ 15.83 billion). This indicates a trend toward greater commitment to server-related costs, which in 2024 already represent significant execution.

Other Current Expenses: The difference between other current expenses in 2023 and 2024 also stands out, with an execution of 83.14% (R\$ 169.31 billion) in 2023 and 72.79% (R\$ 148.24 billion) in 2024. This drop in execution, which can be interpreted as an effort to control or reduce non-essential spending, reflects a trend toward greater expenditure restraint.

With regard to capital expenditures, there is a significant drop in 2024. The commitment to investments in 2024 was only 45.10% (R\$ 5.69 billion) compared to 2023, which was 7.89% (R\$ 997.04 million). This drop in investment commitment may be related to a reassessment of budget priorities or a more contained execution in 2024, in a potentially more restrictive economic scenario.

The total expenditure on health also changed. In 2024, expenditures on public health actions and services totaled R\$181.34 billion in committed expenditures, which correspond to 81.96% of the updated allocation, with a net execution of R\$154.37 billion, or 69.69% of the total. Compared to 2023, the execution of health was more balanced, with a value of R\$ 181.34 billion committed, but with a lower net total (R\$ 147.90 billion), which represents 69.69% of execution.

The variation between the percentages of execution of health actions and services is interesting, especially considering that the net execution in 2024 exceeded initial expectations, highlighting a good performance in the application of resources in public health, considering that the difference between the minimum amount to be applied and the amount executed was R\$ 181.12 billion. This suggests an effort to apply resources effectively, reflecting the priority of health in public management.

The control over the remaining payables (amounts that were not paid in the current year, but that were left for the following year) is also a relevant area in the comparative analysis. In 2024, the amount of canceled payables was R\$987.8 million, which corresponds to a strict control of financial commitments, compared to the values of previous years that indicated a considerable volume of canceled payables.

Finally, an essential point of comparison is compliance with the minimum constitutional percentage required for health expenditures, which is 15% of Net Current Revenue (RCL). In 2024, with an estimated RCL of R\$ 1.454 billion, the minimum amount to be invested in health was R\$ 216.63 billion, and the effective execution of R\$ 181.12 billion indicated a difference of R\$ 35.51 billion. This represents a failure to comply with the minimum constitutional value, which may generate legal or financial repercussions for public management. In summary, the comparison between the two years points to an increase in committed expenses in 2024, with emphasis on the advance in current expenses, especially with personnel and social charges. However, growth in health expenditures has not yet reached the level required by the constitution, which poses a challenge for fiscal management and the provision of essential services to the population. The drop in investments and the control of the remaining payables are positive points, but the non-full execution of the minimum value in health raises questions about the fulfillment of tax obligations and the impact on public health policies for next year.

DISCUSSION

The Unified Health System (SUS) faces significant financial challenges, reflected in the scarcity of resources and the increased demand for health services. The analysis of data from the fifth bimester of 2024, compared to 2023, reveals a scenario of growing budget execution, but which is still not enough to fully meet the needs of the population. Although the budget for current expenditures increased from R\$219.33 billion in 2023 to R\$224.04 billion in 2024, the actual execution of expenditures, especially with public health actions and services, was below the minimum constitutional amount required.

In 2024, the net execution of health expenditures was R\$ 181.12 billion, which did not reach the minimum percentage of 15% of Net Current Revenue (RCL), required by the Constitution. This gap of R\$ 35.51 billion between the minimum necessary and the amount effectively committed highlights the scarcity of resources that the SUS faces, making it difficult to provide adequate services to the population, especially in a context of growing demand.

The increased demand for health services, driven by factors such as an aging population, an increase in chronic diseases, and health crises, amplifies the impact of this shortage. The budget insufficiency compromises the ability of the SUS to expand its infrastructure, acquire new equipment and hire trained professionals to meet the growing demand. The reflection of this reality is the overload of public services, with queues for low-quality health care and services, which undermines the efficiency of the system as a whole.

Another crucial challenge in the SUS financial analysis process is the absence of detailed data on spending on non-resident foreigners. These data are essential to assess the financial impact of policies to serve foreigners on the public health system. The lack of transparency in this aspect makes it difficult to understand how SUS resources are being allocated and whether the costs of care for non-residents are being properly compensated, which could reduce the pressure on the resources destined to the Brazilian population.

The absence of clear data on these expenditures makes the analysis of SUS budget management even more complex. Without this data, it is impossible to make an accurate assessment of the financial impact that the service to non-resident foreigners generates on the public coffers. In addition, the lack of this information prevents the development of more appropriate health policies that take into account the costs of care for this specific population. One solution would be the implementation of a detailed recording system for these expenses, with data segregation and its subsequent availability for public analysis.

The analysis of failures in the use of public resources is another decisive point for the improvement of the health system. Although the resources allocated to public health are significant, the execution of the budget still has significant flaws. In 2024, the execution of health expenditures was 69.69% of the total forecast, reflecting an underutilization of available resources. This mismatch between the planned budget and the execution of expenditures may be related to planning problems, inadequate allocation of resources, or inefficiency in the process of implementing public policies.

In addition, the volume of unpaid surpluses and delays in the payment of expenses compromise the efficiency of the health system, since suppliers and service providers face difficulties in honoring their commitments. This can affect the quality of service to the population, since services depend on financial resources continuously and without interruptions. The lack of efficient fiscal management also leads to compromised quality of care and the unsustainability of health policies in the long term.

To overcome the budgetary challenges faced by the SUS, it is essential to implement strategies that improve transparency, efficiency, and resource allocation in the health system.

1. **Improved Transparency of Public Spending:** The creation of a real-time monitoring system for health spending and more accessible disclosure of budget data are key to ensuring that resources are allocated efficiently. This includes the implementation of platforms that allow detailed monitoring **of spending on care, including those of non-resident foreigners**. Transparency will allow society and managers to evaluate the performance of the SUS and identify areas that need more investments or cuts.
2. **Redesign in Resource Allocation:** A detailed review of the criteria for resource allocation between different regions and health services is needed. Management must be able to identify critical areas that need more resources and prioritize investments in infrastructure, such as health units, hospital beds, and training of professionals. Efficient allocation can be improved through decentralized management models, which ensure that resources reach the places with the greatest demand more accurately.
3. **Efficient Fiscal Management and Prevention of Outstanding Payables:** Implementing stricter tax practices and speeding up expense payments is key to improving financial management. The management of unpaid remains must be carefully monitored, avoiding the accumulation of unhonored financial commitments. The

creation of mechanisms to control budget execution and continuous monitoring of expenditures can ensure that resources are applied more efficiently.

4. Promotion of Public-Private Partnership: One way to relieve pressure on the SUS budget is to seek partnerships with the private sector, especially in areas such as hospital management and the purchase of medicines and equipment. Public-private partnerships can increase the capacity of the health system without significantly compromising the public budget.
5. Management Training and Budget Planning: Improving the training of public managers and developing more accurate budget planning adapted to the local reality are essential steps to improve the execution of resources. Strengthening the teams responsible for executing the budget should be a priority in order to minimize errors and inefficiencies.

CONCLUSION

The Unified Health System (SUS) is, without a doubt, one of Brazil's greatest achievements, offering universal and free access to health care for millions of citizens. However, the current scenario reveals structural and budgetary flaws that compromise its effectiveness and the quality of the services provided. The scarcity of resources, combined with the overload of demand and inefficiency in budget execution, puts the sustainability of the system at risk, compromising the right to health of the entire population, especially the most vulnerable groups.

The analysis of budget execution data in the fifth bimester of 2024 reveals an alarming discrepancy between the minimum amount constitutionally required for health spending and the amount actually committed. Although there has been an increase in the resources allocated to the unified health system compared to 2023, the fact that the total committed is still below the minimum required by the Constitution is a clear sign of failures in the fiscal and budgetary management of the system. The mismatch between the planned budget and the execution of expenditures can be attributed, in large part, to a lack of efficient planning, excessive bureaucracy and low management capacity at local and regional levels. In addition, the absence of specific data on spending on non-resident foreigners aggravates the situation. The lack of transparency in this field makes it impossible to accurately assess the financial impact of care for this population, which may be consuming resources that could be allocated to those who actually reside in Brazil and

depend on the SUS. This denotes a greater problem of governance and control of the allocation of resources, which is reflected in inefficiency in the use of the public budget. Whether due to the scarcity of resources, inefficiency in budget execution, or the lack of essential data for a complete analysis, the system faces a worrying scenario. The persistence of these failures not only threatens the quality of care for the population, but also puts at risk the very viability of the SUS as a universal and free public health system. At a time of so many economic, political and health crises, the strengthening of the Unified Health System is more urgent than ever.

The financial challenges are complex, with scarce resources and increased demand for health services. The lack of detailed data on spending on non-resident foreigners, added to failures in financial management and budget execution, compromises the effectiveness of the health system. However, with the implementation of strategies focused on transparency, efficiency in the allocation of resources, and improvement of fiscal management, it is possible to strengthen the SUS, ensuring quality health care for the entire Brazilian population.

Therefore, in order to fulfill its constitutional role of guaranteeing the right to health for all, it is imperative that a more rigorous posture be adopted in financial and budgetary management. The implementation of public policies that promote transparency, efficiency, and the correct allocation of resources is a fundamental step. However, this change will only be possible with a transformation in the management model, with the adoption of more modern, technological practices focused on the local reality. The SUS cannot continue to be a half-baked, underfunded and poorly managed solution; it needs to be strengthened, so that it remains a pillar of public health in Brazil and continues to guarantee the health of millions of Brazilians.

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