

Public health expenditures in Vitória/ES: priority for primary care

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Abstract *This study analyzed public spending on health actions and services, especially on primary care, in the municipality of Vitória/ES from 2009 to 2019. It is a quantitative and documentary study that analyzed health expenditure data, based on indicators from the Public Health Budget Information System. The average total expenditure per capita in Vitória corresponded to R\$ 1,091.84 per inhabitant per year, with a reduction of 7.83%, caused by the decrease in available revenue. The per capita expenditure on own resources corresponded to an average of R\$ 811.02 per inhabitant per year, which represented 74.28% of the total per capita expenditure and was the main source of financing of the system. In terms of the direction of expenditure, there was a predominance of current expenditure to the detriment of capital expenditure. In terms of spending per level of health care, basic care suffered a drastic lowering in per capita spending per year (43.47%), representing 8.52% of total per capita health spending. This scenario is linked to the fiscal austerity policy of the Union, characterized by a reduction in resources for primary care and the lack of priority given to this sub-function by the municipal management.*

Key words Public health expenditure, Primary health care, Health care financing

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Introduction

The Unified Health System (SUS) has, in the past 30 years, enabled significant advancements in providing and granting access to health actions and services, especially in primary care. However, since its establishment by the Federal Constitution of 1988 (CF/88), SUS has faced political, economic, and social constraints, marked by counter-reforms of the Brazilian state for its consolidation as a universal and equitable system. According to Mendes¹, there was no “[...] material basis to ensure public funding compatible with universality [...]” in order to meet the population’s health needs.

Conversely, there have been state efforts to meet capital-driven demands. This was initially evidenced by non-compliance with the requirement to allocate 30% of the Social Security Budget to the health sector, as stipulated in Article 55 of the Transitional Constitutional Provisions Act. Then, there was the institutionalization of the Union’s Revenue Decoupling, which targeted Social Security funds for fiscal adjustments. Subsequently, the push towards systematizing public subsidies for the health insurance and plans market. Thereafter, the government’s veto against open debate and voting on the Bill of Popular Initiative No. 321/2013, which proposed allocating 10% of the Union’s Gross Current Revenue to SUS. In 2015, this process continued with the enactment of the Constitutional Amendment No. 86, on March 17, 2015, requiring the Union to allocate an annual amount equivalent to the Net Current Revenue for public health actions and services, which should not go below 15%. Finally, the Constitutional Amendment No. 95, enacted on December 15, 2016 (CA No. 95/2016), established a New Fiscal Regime that froze public spending in real terms between 2018 and 2036², including health expenditures, with adjustments based exclusively on inflation and the imposition of a spending cap on social policies, which led to SUS’s defunding.

Therefore, the contradictions resulting from the historical process of the system’s chronic underfunding allow us to understand the “attacks” of capital aimed at preventing the establishment of stable funding sources and their expansion for SUS financing. Furthermore, they allow us to understand its defunding, primarily through the introduction of new market mechanisms and cost containment measures in health and other social rights.

In this context, the decentralization of health actions and services resulting from the tension between the advancement of the neoliberal project and the universalizing principles of SUS, was not followed by instruments aimed at reducing inequality in fund allocation between municipalities³.

According to data from the World Health Organization, total health expenditure in Brazil as a proportion of Gross Domestic Product (GDP) was 9.6% in 2019, similar to countries with universal access systems. However, total public health expenditure was only 3.9% of GDP, which amounts to 41% of total expenditure. This is considered low if compared to other countries with similar systems, which allocate on average 70% to 80% of total expenditure to public health⁴. Therefore, Brazil allocates insufficient public funds for the consolidation of SUS.

In this sense, financing health actions and services, especially primary care, has become a constant challenge for the sustainability and consolidation of municipal health systems. The model of federal financing introduced by Ordinance No. 2,979 of November 12, 2019 to cover primary care costs, known as the *Previne Brasil Program*⁵, is particularly noteworthy. It eliminated the criteria previously used in the Basic Care Minimum Standard and established a mixed system comprising weighted capitation, performance-based payment, and incentives for strategic actions. Consequently, this system finances primary care in a restricted and targeted manner.

In this scenario, studies on public expenditure allow us to check whether funds earmarked for health are actually being applied to health actions and services. According to Mendes⁶, public health expenditure is undoubtedly one of the important instruments through which the State influences income distribution. A higher state share in social spending, particularly in health (SUS), means public investment in this policy, since, according to Weiller⁷, it generates positive effects on growth and economic stabilization amid the cyclical crises of the capitalist system.

In this perspective, this study aims to delve into the specifics of health expenditure in municipalities, as well as help federative entities develop funding policies to strengthen primary care. Therefore, this study seeks to analyze public spending on health actions and services, especially primary care, in the Municipality of Vitória, State of Espírito Santo, between 2009 and 2019.

Methodology

This is a documentary and quantitative research that used secondary data on health expenditures to understand and analyze the pattern of health spending in the municipality of Vitória, State of Espírito Santo.

The documentary research was conducted first. It initially aimed to identify the political and social context the document was produced, its authenticity, confidentiality, and the nature of the text. Subsequently, data were organized in Excel spreadsheets, identifying nominal and percentage sums, followed by the creation of line graphs to analyze data trends in accordance with the study's objectives. In the third phase, document analysis was conducted, gathering elements of the issue and the theoretical framework to provide coherent interpretations aligned with the research purposes.

For this study, the concept defined by Mendes et al.,⁸ referred to as *SUS expenditure made* by the municipality, was applied. This expenditure includes municipal government funds directly allocated by the Municipal Health Department. For the analysis of health expenditures in this municipality, the methodology used to compile and analyze data was similar to other studies,^{6,8,9} using the calculation basis of indicators provided by the Ministry of Health's Information System on Public Health Budgets (SIOPS). Therefore, the following health expenditure indicators from SIOPS's Summary Report on Budgetary Execution were used to analyze the magnitude of expenditures¹⁰:

Magnitude of total expenditure:

- ✓ total per capita expenditure on health;
- ✓ per capita SUS expenditure financed by municipal funds;
- ✓ percentage of own funds allocated to health.

Direction of expenditure:

- ✓ by expenditure purpose – expenditure by economic category:
 - percentage of expenditure on personnel;
 - percentage of expenditure on third-party services;
 - percentage of expenditure on medication;
 - percentage of expenditure on investments
- ✓ by health care level – expenditure by subfunction:
 - Primary Care;
 - Hospital and outpatient care;
 - Prophylactic and therapeutic support;
 - Sanitary surveillance;
 - Epidemiological surveillance.

It should be noted that data on indicators referring to the purpose of expenditure were not available. Therefore, an email was sent to the system (siops@saude.gov.br) requesting information on health expenditure in the municipality of Vitória between 2009 and 2019. Regarding financial information, this study used the concept of liquidated expenditure, which means that sums do not include those under “outstanding payments” of the same year. These funds are considered effective disbursements of the fiscal year in which their liquidation occurred, recorded under the “Expenditure of Previous Years” account.

For the analysis of revenue sources for expenditure on the Primary Care subfunction, we used the statement “Calculation of % applied to Health – as per Complementary Law No. 141/2012” available at the SIOPS portal, which breaks down the calculation of the percentage applied to health (states, Federal District, and municipalities) and the amount applied to health (Union).

In studying expenditure data by health subfunction, there are limitations in the analysis because, as Vieira *et al.*¹¹ pointed out, the information is declared by municipalities, and expenditures allocated to primary care may be registered under other subfunctions, contributing to underestimation of expenditure in this subfunction. Therefore, caution is necessary, according to the authors, in using disaggregated expenditure data.

The budgetary expenditure data used encompass a historical series of data. For comparison and analysis purposes, the data were adjusted using the National Consumer Price Index (IPCA) from the Brazilian Institute of Geography and Statistics (IBGE), based on December 2022. The research complied with the ethical and scientific principles of Resolution No. 466, dated December 12, 2012, of the National Health Council,¹² and did not require submission to the Research Ethics Committee, as it did not involve human subjects and used information collected from systems that are public domain.

Results and discussion

Magnitude of health expenditure in the municipality of Vitória

Total per capita SUS expenditure

When analyzing the magnitude of total per capita SUS expenditure made by the municipal-

ity of Vitória between 2009 and 2019, we found that it averaged R\$ 1,091.84 per inhabitant per year. It is important to note that this includes the municipalities' own funds as well as federal and state transfers¹³, as shown in Graph 1.

There was a decrease of 7.83% in total per capita SUS expenditure between 2009 and 2019. Despite variations during this period, the highest expenditures occurred in 2013 and 2012, amounting to R\$ 1,286.45 and R\$ 1,255.91 respectively. Conversely, the lowest expenditures were recorded in 2016 (R\$ 952.30) and 2017 (R\$ 938.58). This scenario can be attributed to fluctuations in the Brazilian economy, marked by periods of growth (2004-2014) and recession (2015-2019)¹³. The results in Vitória were similar to other studies analyzing total per capita expenditure in Brazilian municipalities^{9,13-15}.

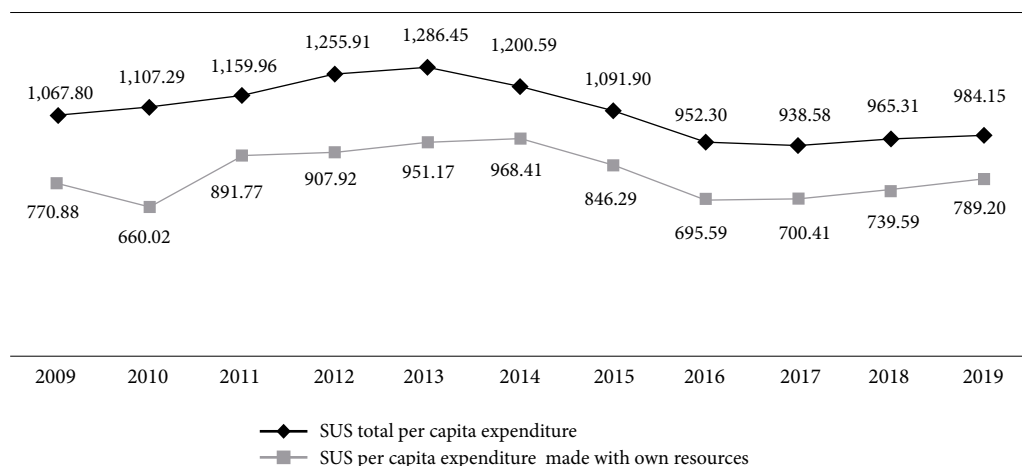
Therefore, the 7.83% reduction in total per capita expenditure in Vitória was due to a 17.77% decrease in available revenue (taxes and constitutional transfers), averaging R\$ 4,941.77 per inhabitant per year, according to SIOPS data¹⁰. This reduction led to fewer funds available for health. The average expenditure between 2009 and 2019 (R\$ 1,091.84 per inhabitant per year) matched the expenditure level of 2015, indicating that the funds allocated to health in the municipality did not allow for increased spending during this period.

However, this decrease could also be attributed to macropolitical and macroeconomic scenarios, marked by the political struggle over public funds between capital and social rights at the state level. This process has led to the redirection of expenditures towards debt amortization and interest through fiscal adjustments and cuts in social spending¹⁶.

Per capita SUS expenditure financed by own funds

The average SUS per capita expenditure with municipal funds was R\$ 811.02 per inhabitant per year. The evolution of these expenditures (Graph 1) showed fluctuations over the period; however, between 2009 and 2019, there was an increase of 2.37% in per capita expenditure with own funds, rising from R\$ 770.88 to R\$ 789.20 per inhabitant per year.

In analyzing the per capita expenditure with own funds in the two four-year periods of the study (2010 to 2013 and 2014 to 2017), we found that in the first period, there was a 44.11% increase in expenditures. In the second period, however, there was a 27.67% reduction, dropping from R\$ 968.41 to R\$ 700.41 per inhabitant per year. Thus, the administration between 2010 and 2013 spent more of its own funds on health expenditure than the administration between 2014 and 2017. It is worth noting that between



Graph 1. Evolution of total per capita SUS expenditure and SUS per capita expenditure with own funds in Vitória between 2009 and 2019.

Sums updated based on the IPCA/IBGE index as of December 2022.

Source: Authors, based on Brazil¹⁰.

2009 and 2012, the municipality was governed by the Workers' Party (PT), and in the second period, it was led by the mayor from the Popular Socialist Party (PPS).

Therefore, when analyzing SUS per capita expenditure with own funds in Vitória, we found that there was low growth between 2009 and 2019. However, own funds were responsible for 74.28% of the total per capita SUS expenditure, making them the main financier of the municipal health system.

Ever since Complementary Law No. 141 of January 13, 2012 regulated the linkage of funds, municipalities have increased their share in own funds allocation to the public health system². However, given the current fiscal crisis, it is unlikely that these entities will be able to increase their share in system financing, as they were already applying percentages above the constitutional minimum of their own revenues¹⁷.

Thus, municipal revenue contributed to the increase in municipal income during the period due to a 20.22%¹⁰ increase in own taxes, which ensured per capita health expenditures with own funds did not decline. The decrease in total per capita health expenditure was not greater because SUS transfers increased by 53.8% during the period¹⁰, representing a municipal effort in health management to secure funds from ministerial programs.

Percentage of own revenue applied to health

Complementary Law No. 141/2012 provides that municipalities and the Federal District must allocate at least 15% of tax revenues to Public Health Actions and Services (ASPS) annually¹⁸. Thus, the percentage (%) of Own Revenue applied to Health in Vitória between 2009 and 2019 is presented in Graph 2.

We found that the average percentage of own revenue applied was 16.87% between 2009 and 2019. Thus, the municipality of Vitória met the minimum requirement (15%) for the allocation of its own funds to ASPS, according to Complementary Law No. 141/2012.

During the period under examination, the municipality increased the percentage applied to health from its own funds by 24.52%, rising from 14.19% in 2009 to 17.67% in 2019. This shed light to the municipality's effort to invest in health actions and services. Thus, despite the reduction in available revenue during the period, the municipality increased the amounts spent on health from its own funds.

On the other hand, it is important to highlight the limits on increasing own revenues applied to health, as municipalities were already meeting percentages above the constitutional minimum¹⁷. In this regard, there is a need to ensure more financial funds for the development of SUS at the municipal level, addressing the imbalance among federative entities by increasing the state and the Union's share. The Union needs to fulfill a constitutional commitment and address a "historical debt" in the allocation of funds for health⁹.

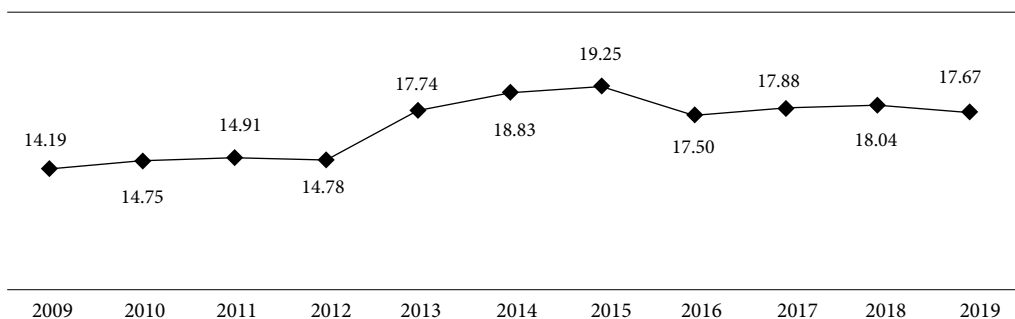
Direction of health expenditure in the municipality of Vitória

This section addresses the allocation of public funds to health in Vitória between 2009 and 2019 through the analysis of indicators, categorized by economic purpose of expenditure – current expenditure and capital expenditure – and by level of health care, represented by health expenditures by subfunction: Primary Care, Hospital and Outpatient Care, Prophylactic and Therapeutic Support, Sanitary Surveillance, Epidemiological Surveillance, and Food and Nutrition.

By expenditure purpose – expenditure by economic category

The assessment of the direction of SUS expenditure in Vitória was initially analyzed according to its purpose by economic category of expenditure – current expenditure (personnel, third-party services, and medication) and capital expenditure (investments), as presented in Graph 3.

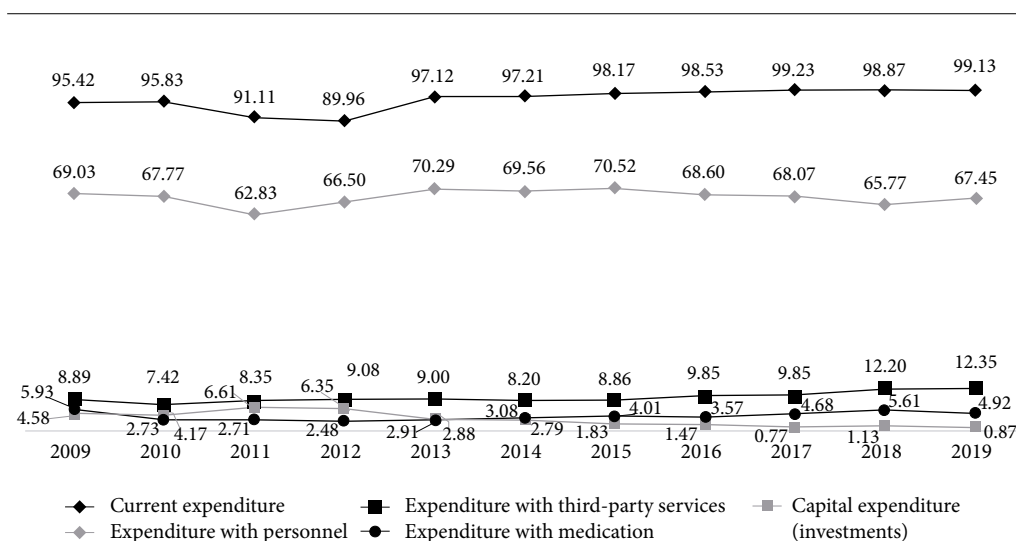
During the period between 2009 and 2019, there was a predominance of current expenditure (average 96.42%) over capital expenditure (3.04%). Regarding current expenditure, the share of personnel in the municipality's total health expenditure averaged 68.85%. Thus, almost 70% of health expenditures in current expenditure are used for personnel payments. These data show that Vitória adopted a model of direct hiring of personnel through the creation and provision of public positions and jobs, corroborating other studies⁶⁻⁹. However, in analyzing this trajectory (Graph 3), a decrease of 2.29% was identified between 2009 and 2019. This reduction in the share of personnel in total health expenditure was due to a reduction in direct hiring of personnel, as will be confirmed in the analysis of the next element of current expenditure.



Graph 2. Evolution (in percentage) of the municipality's own revenue applied to health according to Complementary Law No. 141/2012 in Vitória between 2009 and 2019.

Sums updated based on the IPCA/IBGE index as of December 2022.

Source: Authors, based on Brazil¹⁰.



Graph 3. Evolution of the direction of health expenditure by economic category (current and capital expenditure) in Vitória between 2009 and 2019.

Sums updated based on the IPCA/IBGE index as of December 2022.

Source: Authors, based on Brazil¹⁰.

Regarding the share of expenditure with third-party services – legal entities – in the total health expenditure in Vitória between 2009 and 2019, an average share of approximately 9.46% was observed. During this period, there was a growth of 38.90% in the evolution of this element in the municipality's total health expenditure (Graph 3). We observed that this was an

upward trend in the last three years (2017, 2018, and 2019).

Therefore, reduction in the share of personnel expenditure was compensated by the increase in expenditure with third-party services – legal entities – as, according to Santos Neto *et al.*⁹, a higher percentage of third-party services indicates that the municipality opted not to use

direct personnel hires, but rather to contract third-party companies and/or partnerships with non-profit private entities.

These data can also be confirmed by the conduction of few public health entrance examinations, namely in 2007, 2011, and 2019¹⁹⁻²¹, which led to an increase in the hiring of third-party companies for service provision. This is also evidenced by the progressive increase in the share of third-party service in total health expenditure in Vitória (38.90%) during the same period. Additionally, expenditure with the network of private providers – contracted and affiliated – were recorded in this category, which can constitute support for the public SUS network, indicating signs of outsourcing in the management of health policies⁸.

The outsourcing of public health, regardless of how it is established (contract, agreement, or management partnership term), is characterized by the transfer of public health management to private entities contracted for management, execution, and provision of public services²². In this sense, public management is no longer direct but indirect, responsible for paying for the contracted and executed service²³. In this controversial trend, public management transfers significant amounts of funds to private providers by delegating the provision of health services to third parties, to the detriment of investing in the expansion of the public service network.

The share of medication expenditure in total health expenditure between 2009 and 2019 averaged 3.88%, corroborating Mendes's study¹³, which evidenced its low share. In analyzing the evolution of this expenditure element's share in the total health expenditure in the municipality (Graph 3), there was a growth of 17.01% during the period. The highest medication expenditure occurred in the last two years, namely 5.61% in 2018 and 4.92% in 2019.

Regarding expenditure by economic category related to capital expenditure, the average share of investment expenditure in total health expenditure was 3.04%, representing a low percentage directed towards investment expenditure compared to the significant volume of funds directed towards current expenditure.

In the evolution of this expenditure's share between 2009 and 2019 (Graph 3), an 81% reduction in total health expenditure was observed. Thus, from 2012 onward, the municipality showed a downward trend in the share of investment expenditure in total health expenditure. These percentages demonstrate that the municipality's administration directed few

funds toward the acquisition of permanent assets. Other studies^{6,8,9,13} have also found a low percentage of these expenditures in the analyzed municipalities. According to Mendes *et al.*⁸, the low level of investment indicates that the municipality did not significantly contribute to improving the availability of equipment and infrastructure.

In summary, regarding expenditure by economic category between 2009 and 2019, we observed that the direction was focused on current expenditure, that is, for the maintenance and operation of health services offered by the municipality, to the detriment of capital expenditure. There was a predominance of personnel expenditure over other current expenditures (third-party services and medications), representing 68% of the municipality's health expenditure. However, the 38.90% increase in the share of third parties – legal entities – evidenced risks regarding the precariousness of public ties and the expansion of outsourcing in the provision of health actions and services at the municipal level.

This outsourcing scenario may be linked to the political choices of the municipality's administration, which has increasingly introduced the private sector in the provision of health actions and services, based on the conception that private management is more effective, flexible, and innovative than public administration.²⁴ This conception is aligned with the macroeconomic policy adopted in Brazil, with the implementation of fiscal adjustment instruments by the federal government for the appropriation of public funds, and associated with the establishment of the Fiscal Responsibility Law (Complementary Law No. 141/2000), which imposed fiscal rules and strict standards for managing public accounts,¹⁶ limiting personnel expenditure in municipalities. Thus, the differentiated role of the State – as an integral part of the capitalist system – favors the expansion of market mechanisms and the intensification of strategies for capital accumulation, while simultaneously limiting expenditures on social rights.

By level of health care – expenditure by subfunction

The assessment of the direction of SUS expenditure in the municipality of Vitória was also conducted by level of health care (Graphs 4 and 5), through the representation of health expenditures by the five main subfunctions: Primary Care, Hospital and Outpatient Care, Prophylactic and Therapeutic Support, Sanitary Surveillance, and Epidemiological Surveillance.

From the percentage of expenditure by subfunction in relation to total health expenditure in Vitória, shown in Graph 4, we found that the subfunction Hospital and Outpatient Care accounted for the largest percentage, averaging about 10.7% of total health expenditure between 2009 and 2019. Second, the Primary Care subfunction represented an average of approximately 8.5% during the same period. The Prophylactic and Therapeutic Support subfunction accounted for an average of 3.4%, taking the third place. Then there were the subfunctions Epidemiological Surveillance and Sanitary Surveillance, which accounted for an average of 1.82% and 0.19%, respectively.

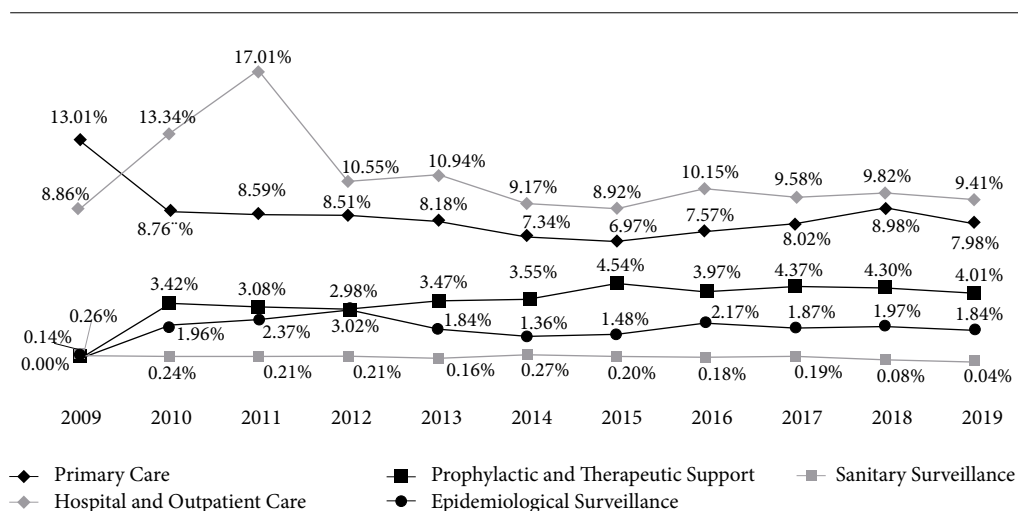
The findings of the study corroborate Mendes's analysis¹² of expenditure allocation in São Bernardo do Campo, where the Hospital and Outpatient Care subfunction also accounted for the majority of expenditure (65%) and the Primary Care subfunction represented approximately 19% between 2013 and 2015. However, the difference is that São Bernardo do Campo has a large hospital network, justifying the greater allocation of funds to Hospital and Outpatient Care. In contrast, the municipality of Vitória does not have its own hospital network, so the funds allocated to this subfunction are related to medium complexity expenditure,

expressed in outpatient care and specialized exams.

Regarding per capita public health expenditure by subfunctions, presented in Graph 5, we observed that for the Hospital and Outpatient Care subfunction, the municipality spent an average of R\$ 117.64 per inhabitant per year, with this expenditure amounting to R\$ 94.56 in 2009 and R\$ 92.58 per inhabitant in 2019, showing a decrease of 2.9% over the period.

For per capita public health expenditure on primary care in Vitória, the amount spent was R\$ 138.90 per inhabitant in 2009 and R\$ 78.52 per inhabitant in 2019, representing a reduction of approximately 43.47% over the period. The average per capita expenditure on Primary Care was R\$ 93.13 per inhabitant per year between 2009 and 2019, representing 8.52% of total per capita health expenditure in the municipality during the period, taking second place among the subfunctions that spent the most funds. It is worth noting that primary care should be the main focus of the municipal health policy, but the decrease in expenditure on this subfunction means that this policy has not been prioritized in the municipality.

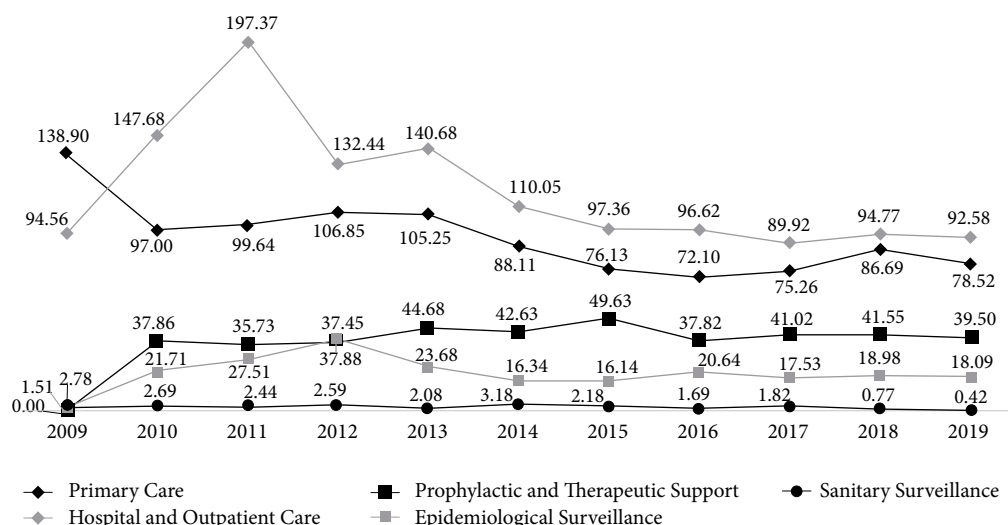
When comparing per capita public expenditure of these two subfunctions, we observed that in 2009, expenditures on the Primary Care



Graph 4. Direction of expenditure in the municipality of Vitória, according to the percentage of expenditure by subfunction in relation to total health expenditure between 2009 and 2019.

Sums updated based on the IPCA/IBGE index as of December 2022.

Source: Authors, based on Brazil¹⁰.



Graph 5. Evolution of public health expenditure per capita by subfunction in Vitória between 2009 and 2019.

Sums updated based on the IPCA/IBGE index as of December 2022

Source: Authors, based on Brazil¹⁰.

subfunction were 46.89% higher than those on the Hospital and Outpatient Care subfunction. In 2010, there was a sharp reversal of this trend, with expenditures on the Hospital and Outpatient Care subfunction being 52.24% higher than on primary care. In 2011, this difference increased to 98.08%. From 2012 onward, this percentage showed a reduction, with the expenditure percentages between the two functions becoming closer, but in 2019, expenditures on the Hospital and Outpatient Care subfunction were still 17.91% higher than on primary care. This shows that the municipality allocated more funds to hospital and outpatient care at the expense of primary care. The results of this study corroborate Gomes's study²⁵, according to which the highest percentage of expenditure in municipalities in Rio de Janeiro was directed to medium and high complexity hospital care.

It is important to note that in 2018 and 2019, the revenues for primary care expenditures mostly came from federal government fund-to-fund transfers of SUS funds (86.09% in 2018 and 89.68% in 2019), while revenues with own taxes and constitutional transfers accounted for 13.91% and 10.32% respectively¹⁰. Thus, primary care in the municipality in the last two years

analyzed was predominantly financed by federal fund transfers, but these federal transfers during the study period showed a decrease of 32.48%, according to SIOPS data¹⁰. This indicates a reduction in federal funds allocated to primary care financing.

Regarding public health expenditure by subfunctions, it is worth noting that Epidemiological Surveillance showed a growth of 1,098%, rising from R\$ 1.51 in 2009 to R\$ 18.09 per inhabitant in 2019. The years with the highest increases were 2010 (R\$ 21.71), 2011 (R\$ 27.51), 2012 (R\$ 37.88), 2013 (R\$ 23.68), and 2016 (R\$ 20.64).

Municipal data on the notification of diseases in the municipality^{21,26} enabled the understanding of the increase in expenditures on this subfunction, as in the first three years (2010, 2011, 2012, and 2013), there was a high number of dengue notifications, and in the last year (2016), there was a Zika virus epidemic and a high number of influenza notifications, which may have contributed to generating a significant volume of expenditure on this subfunction. This increase in funds for epidemiological surveillance in municipalities was verified in a study by Vieira and Benevides²⁷ that analyzed

the Ministry of Health's expenditures on Health Surveillance in Brazil between 2010 and 2019, corroborating the findings of this study.

Fabre *et al.*²⁸ identified that a higher number of cases of disease implies higher expenditures on epidemiological surveillance. Thus, the increase in notifications of reported diseases in Vitória between 2009 and 2019 may be associated with the increase in expenditure on the Epidemiological Surveillance subfunction, but further studies need to be conducted to detail the assessment of this association.

The Prophylactic and Therapeutic Support subfunction did not show health expenditures in 2009. As of 2010, this expenditure started being recorded, amounting to R\$ 37.86, and R\$ 39.50 per inhabitant in 2019, representing a decrease of 4.34% between 2010 and 2019. Meanwhile, the Sanitary Surveillance subfunction showed a decrease of 84.83%, from R\$ 2.78 in 2009 to R\$ 0.42 per inhabitant. Thus, we observed that these subfunctions had the lowest percentages of funds allocated to their actions.

The analysis of expenditure information by subfunction in Vitória allowed the understanding of the direction of public spending – by level of care – in the municipal health network. In this study, we found that the Hospital and Outpatient Care subfunction had the highest expenditure among the subfunctions between 2009 and 2019. Meanwhile, Epidemiological Surveillance was the subfunction that recorded the highest growth during the analyzed years. In contrast, primary care showed a drastic reduction in its per capita expenditure per year.

In the last two years, most of the funds for spending on this subfunction came from SUS fund transfers – from the federal government. Therefore, the financing of primary care at the municipal level demonstrates a need for federal fund transfers to continue its execution.

In this context, the new federal funding model for Primary Health Care in SUS – the Previnha Brasil Program – may pose a threat to the consolidation of this policy at the municipal level, as, according to some studies already conducted^{29,30}, it may result in a decrease in the amount of funds to be transferred for the financing of health actions and services in the municipality.

Final remarks

The analysis of public health expenditures is fundamental for understanding the allocation of public funds, their application, and the viability of health policy. In this regard, this article aimed to analyze public expenditures on health actions and services, especially primary care, in the municipality of Vitória between 2009 and 2019.

From the analysis of total expenditure per inhabitant in the municipality of Vitória, a reduction was observed over the period between 2009 and 2019 (7.83%), caused by lower availability of funds for health expenditure. The decrease in total expenditure was not greater because SUS transfers increased during the period, representing an effort by the municipal health management to collect funds from ministerial programs.

The per capita SUS expenditure with own funds in Vitória showed low growth (2.37%) during the period, explained by the increased share of municipal revenue. Thus, there was an increase in the percentage applied to health with the municipality's own funds (24.52%), demonstrating the municipality's effort to apply funds to health actions and services. It is noteworthy that municipal funds accounted for about 74.28% of SUS's total per capita expenditure, therefore being the main financier of the municipal health system.

The evaluation of the direction of SUS expenditure in Vitória focused on current expenditure – primarily for personnel payments – and few funds were spent on capital expenditure. Additionally, outsourcing has been increasing in the municipality in the provision of actions and/or services, which may indicate intensified commercialization strategies within the state's apparatus, enabling conditions for the expansion of the private sector within the public sector.

Regarding the purpose of expenditure by level of health care with expenditure by subfunction, we found that the Hospital and Outpatient Care subfunction had the highest expenditure among the subfunctions between 2009 and 2019. Meanwhile, Epidemiological Surveillance was the subfunction that recorded the highest growth during the years under analysis. In contrast, Primary Care showed drastic reduction in per capita expenditure per year. It is worth highlighting that during the study period, expenditure on this subfunction represented 8.52% of the municipality's total per capita health expenditure. In the last two years, most

of the funds for spending on this subfunction came from SUS fund transfers – from the federal government.

In this sense, with primary care policy being mainly financed with federal funds, the reduction of funds for this subfunction from federal transfers (32.48%) during the study period implied a reduction in expenditure on primary care. This impact on expenditures may be even more drastic with the implementation of the new primary care funding model in Brazil, which altered the federal funding pattern.

Thus, this study made it possible to verify that, although the municipality is primarily responsible for primary care, this subfunction has not been a priority for the municipal management, as the majority of its expenditure have been covered by federal funds. It is also worth noting that the increase in expenditure with own funds does not reflect an increase in spending on primary care and that other subfunctions showed growth in expenditure to the detriment of primary care, which showed a decrease during the study period.

In this sense, although health policies have emphasized primary care as the coordinator of actions and services and the coordinator of care in the health care network over the years, we observed from the data analyzed at the municipal level that, despite a convergence in expenditure sums between 2012 and 2018, expenditures

on primary care always remained below those on hospital and outpatient care. Therefore, the majority of health expenditures may have been allocated to the medium complexity care level, represented by the provision of specialized care and exams. It is worth adding that the analyzed period is before the COVID-19 pandemic.

The study of public health expenditures in the municipality of Vitória can reveal the consequences of neoliberal macroeconomic policies implemented in the country since the 1990s, with a retraction of investments in social policies, particularly health, resulting from the capital's appropriation of public funds. It should be noted that the findings of this study refer to the municipal health system of Vitória, but the observations can be extended to other municipalities, as they are subject to the same SUS fund transfer rules and economic policies in Brazil.

From this perspective, the study points to the need for greater contribution of funds for financing health expenditures, mainly from the federal government, a fact that has not been observed in the country's fiscal adjustment, starting from EC No. 95/2016, which causes curtailments and reduces public expenditures on social policies. Thus, health expenditures may have been insufficient to provide comprehensive care, despite the municipal government's efforts to increase health expenditures with its own funds.

Collaborations

MG França: conception, design, analysis and interpretation of data and writing of the article. AI Silva: design, critical review and final writing. R Zuccolotto: design, critical review and final writing.

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