

Analysis of health and education expenditures in the municipality of governor Celso Ramos, Santa Catarina

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ABSTRACT

The main objective of the research is to verify whether the municipality of Governador Celso Ramos complied with the minimum limits stipulated for spending in the areas of Health and Education between 2016 and 2022. To this end, the data available on the Portal of the Court of Auditors of the State of Santa Catarina were analyzed, considering the constitutional guidelines that determine minimum percentages of tax revenues to be allocated to these areas. In the methodological procedure, initially, the allocations of the municipality in the spheres of health and education were examined. Then, the largest investments were ranked annually to examine the main destinations of these resources, considering the sub-functions of each area. The results indicated that, in Health, the municipality remained consistently above the minimum required of 15% of revenue from taxes, ranging from 19.54% to 26.27%. In Education, the average percentage of investment ranged from 26.55% to 29.46%, exceeding the 25% required. The most significant investments in health were mainly directed to primary care, while in education, primary education and early childhood education stood out. When compared with previous studies, it was observed that the results corroborate the fulfillment of constitutional requirements in both areas. However, other research has highlighted different relationships between public spending, economic development, and political aspects. This highlights the complexity of public policies and their varied impacts on society.

Keywords: Public accounting, Health expenditures, Education expenditures.

INTRODUCTION

The Federal Constitution of 1988 presents a series of norms on government ethics, with emphasis on article 37, which establishes the fundamental principles of public administration, which are legality, impersonality, morality, publicity and efficiency. Consequently, the implementation of transparent measures in the administration of public assets becomes increasingly crucial (DOS SANTOS; SILVA; DE ALMEIDA, 2023; MORAES, et al., 2022; BRASIL, 1988).

Public accounting is in the process of restructuring due to the changes introduced by the Brazilian Accounting Standards Applied to the Public Sector, seeking to align with international accounting standards (SILVERIO, 2022; LIMA, 2022). Previously, public accounting was regulated by Law 4,320/64, which established general financial law guidelines for the preparation and monitoring of budgets and balance sheets of government entities (SANTOS, 2022; GUIMARÃES; COAST; DOS SANTOS RIBEIRO, 2021). However, with Complementary Law 101/2000,

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establishing specific standards for public finances, and later, with the adoption of international accounting standards in the public sector (FRANCO, 2020; SNOWS; GÓMEZ-VILLEGAS, 2020) as determined by Ordinance 184 of 8/25/2008 of the Ministry of Finance, financial control has become a fundamental element in public administration (SAMPAIO, 2017; VILARINO, 2013). This resulted in a significant increase in the importance of accounting information in the planning and decision-making process by public managers, thus generating a greater demand for accounting services and an appreciation of professionals in this area (SILVA; ALMEIDA, 2023).

The premise expressed in Article 196 of the 1988 Magna Carta establishes that "health is a right of all and a duty of the State, guaranteed through social and economic policies that seek to reduce the risks of diseases and other health problems, as well as universal and equal access to actions and services aimed at its promotion, protection and recovery" (BRASIL, 1990).

As Fiocruz (2013, p. 1) points out, "for a country or a society to be considered developed, it is essential that its population has access to the benefits of this growth. One of the ways to measure this development is through citizens' access to health services, as defined by the Unified Health System (SUS) (SALES; PEIXE, 2020).

While article 205 of the CF/1988 provides that "education is a right of all and a duty of the State and of the family, being promoted and encouraged with the collaboration of society, with the objective of providing the full development of the person, preparing him for the exercise of citizenship and qualifying him for work" (BRASIL, 1988).

Education strengthens the critical capacity of the individual and serves as an indicator of a society's level of development (MAZOCCO, 2023). The more developed it is, the easier it will be to understand the role of education. It is also important to mention that, due to the greater capacity for analysis that its citizens have, the greater will be the transmission of knowledge, the greater the level of debate and awareness of the duties and responsibilities in the defense and promotion of human and social rights (PINTO; DIAS, 2018).

In this scenario, it is evident that it is the responsibility of the government, through the Public Administration, to provide health and education services that meet the needs of the entire population (FERNANDO DA SILVA SOUSA.; MORAES DA COSTA NETO; LIMA DE SOUSA PESSOA, 2023). To achieve this purpose, it is up to the State to prepare appropriate legislation, allocate resources, and also constantly monitor (BORGES DE OLIVEIRA; FREITAS DE OLIVEIRA, 2022).

According to ARAÚJO and ARRUDA (2020), public accounting is the branch of Accounting Science focused on the registration, control, and demonstration of measurable facts in currency that affect the assets of the Union, States, and Municipalities, as well as their respective autarchies and foundations, that is, entities governed by internal public law. Law 4.320/64 provides the general



financial rules for the preparation of budgets and balance sheets of the Union, the States, the Municipalities and the Federal District, establishing the revenue and setting the expenditure for the calendar year. Despite having the form of a law, the budget is a form of planning that allows you to control, monitor and evaluate public accounts. Article 2 of the aforementioned Law establishes that "The Budget Law shall contain a breakdown of revenue and expenditure, in order to highlight the Government's economic and financial policy and work program, in compliance with the principles of unity, universality and annuality" (PICANCO; MENDES, 2022). Thus, Public Accounting provides conclusive information that improves decision-making and also promotes transparency in the activities conducted by the Public Administration, guaranteeing all citizens the right to monitor and understand the operations carried out by their representatives (DE MATOS GONÇALVES, 2023).

It analyzes the current panorama of health and education expenditures in Governador Celso Ramos, identifying the main challenges, implemented policies and the crucial need for an efficient allocation of resources in these areas (Elias; Petri; Camargo, 2022; Lopes, 2021). We highlight the relevance of this analysis for the strategic planning of the municipality, underlining its direct impact on the well-being and future of local inhabitants (Elias; Petri; Camargo, 2022).

In view of the above, an investigation of the budget expenses of the municipality of Governador Celso Ramos in the period from 2016 to 2022 is proposed. The central research question is: Which months met the minimum limits established for spending in the areas of Health and Education in the municipality of Governador Celso Ramos between 2016 and 2022? The general objective is to verify whether the Municipality has complied, over this period, with the application of the minimum limits stipulated for expenses related to Health and Education.

In this context, the present study has the specific objective of identifying the budget expenditures with Health and Education of the Municipality of Governador Celso Ramos, in the period between 2016 and 2022; Identify and analyze the main destinations of Health and Education applications, according to Legislation; and to compare the years analyzed with the budget expenditures on Health and Education in the Municipality of Governador Celso Ramos.

The proposed research is justified based on a series of normative, economic, and social contexts that demand an in-depth analysis of public administration, specifically with regard to the health and education sectors (DE JESUS JÚNIOR, 2023). The CF/1988 establishes fundamental principles for public administration, emphasizing the importance of transparency and efficiency in the management of public resources. These principles are reinforced by the implementation of the Brazilian Accounting Standards Applied to the Public Sector, which seek to align public accounting with international standards, making financial control a crucial element in public management (NEVES and GÓMEZ-VILLEGAS, 2020).



The need to provide health and education services to the population is supported by national legislation, which establishes the universal right to these services (LIMA; SILVA, 2024; SANTANA DE CARVALHO, 2023). Public accounting plays an essential role in this context, providing decisive information for planning and decision-making by public managers (COLLINS, 2024; DE JESUS MARQUES 2024). Therefore, understanding how resources are allocated and utilized in these areas is critical to ensuring universal and equitable access to essential services (COLLINS, 2024; DE JESUS MARQUES 2024; FILE; SILVA, 2024; SANTANA DE CARVALHO, 2023).

In addition, the analysis of health and education expenditures in a specific municipality, such as Governador Celso Ramos, offers important insights for local strategic planning. Identifying key challenges, policies implemented, and efficiency in resource allocation in these areas is crucial to promoting community well-being and future development.

The theoretical relevance of this study lies in the contribution to the understanding of municipal budgeting practices, especially with regard to Health and Education. In addition, contribute to making public policies in these areas even better. From a managerial point of view, the results can guide public managers in decision-making, aiming at a more efficient and transparent allocation of available resources. The choice of this specific case is justified by its representativeness and the importance of understanding budget execution in a municipality.

THEORETICAL FRAMEWORK

This section will present itself on the theoretical framework of the present research, starting with the public budget, which is a vital instrument for the planning and management of government resources, determining expenditures and projecting revenue. The budgeting process, consisting of the Multi-Year Plan (PPA), Budget Guidelines Law (LDO), and Annual Budget Law (LOA), is crucial to ensure transparency and control of public sector financial operations. Public education in Brazil, based on the Federal Constitution of 1988, is a right of all and a duty of the State and the family, covering early childhood education, elementary and secondary education. The proper allocation of resources for education, as established in the legislation, is essential to ensure its quality and effectiveness.

PUBLIC BUDGET.

According to the authors Soares et al., (2022); SASAKI, et al., (2023) The public budget is the government instrument that establishes expenditures and revenue projections. It is a piece of planning that analyzes sectoral policies, defines priorities and selects actions for the government plan, respecting the limits of available resources. This process is flexible, continuous, and dynamic,



translating plans and programs into financial terms, adjusting execution to the available budget (MENEZES, et. al., 2022; OLIVEIRA, et al., 2022).

The public budget provides for future debits and credits of the political entity in a specific period, with an authorizing character (SILVA; AZEVEDO, 2022; CASTRO; CAMARGO.; MEZZADRI, 2022). The Federal Constitution of 1988 made it mandatory to adopt budget planning in the three governmental spheres (Federal, State, and Municipal) through the Multiannual Plan (PPA) and the Budget Guidelines Law (LDO) for long- and medium-term goals, linked to annual budgets (MENEZES, et. al., 2022; OLIVEIRA, et al., 2022; SILVA; AZEVEDO, 2022; CASTRO; CAMARGO.; MEZZADRI, 2022).

The entire process for the realization of the public budget and its execution stages are subject to the terms of the legislation in force, in particular Law No. 4,320, of March 17, 1964, which "establishes general rules of financial law for the preparation and control of the budgets and balance sheets of the Union, the states, the municipalities and the Federal District", although, due to the fact that, at the time, it was received as a complementary law, it leaves a gap in the standardization process (SILVA; AZEVEDO, 2022; CASTRO; CAMARGO.; MEZZADRI, 2022).

Article 9 Tax is the derived revenue established by public law entities, including taxes, fees and contributions under the terms of the constitution and the laws in force on financial matters, and its proceeds are intended to fund general or specific activities carried out by these entities. (LAW No. 4,320 of 1964).

The budget must be unique for a given financial period and for a given public entity, with a record of revenues and expenses. It should be presented in an integrated, non-segmented manner and allow revenues to be estimated and expenses fixed for a given financial year, with a clear vision of its objectives for the legislator and society regarding the control of financial operations under the responsibility of public sector managers (SOARES et al., 2022; ZAMBENEDETT; ANGONESE, 2021; LIMA FILHO; FISH, 2020).

According to CONASS (BRASIL, 2016), public accounting involves the classification, recording and analysis of economic and financial transactions of public and private entities, providing situation assessment and administrative control. This includes assets, liabilities, income, expenses, profits, losses, and investors' rights. Public accounting allows you to systematize accounting information, financial execution, accounting records and equity variations, as well as budget programming, in addition to recording acts and events.



Plano plurianual (PPA)

For an efficient management of public resources, it is essential to establish a plan that unfolds in several crucial stages. Among these key steps, the approval of the Multi-Year Plan Law (PPA), the Budget Guidelines Law (LDO) and the Annual Budget Law (LOA) stand out. Together, these steps make up the budget process, which is applied at all three levels of power (federal, state, district, and municipal) (ABREU; C MARA, 2015).

Article 165 of the Constitution of the Federative Republic of Brazil of 1988 provides for the following

Stages: Art. 165. Laws initiated by the Executive Branch shall establish: I - the multi-year plan; II - budget guidelines; III - annual budgets (BRASIL, 1988).

The Multi-Year Plan, as defined by Cavalcante (2007, p. 130), is an essential tool for the implementation of medium and long-term planning in government activities. Its main purpose is to coordinate the actions of governments at the federal, state and municipal levels over a period of four years.

Budget Guidelines LAW (LDO)

The Budget Guidelines Law supports the policies and programs provided for in the PPA (GUEDES, 2022). According to the LRF, the Budget Guidelines Law:

[...] provides for the balance between revenue and expenditure; criteria and form of limitation of commitment, in case the realization of revenue may not entail the fulfillment of the primary or nominal result targets foreseen; rules related to cost control and evaluation of the results of programs financed with budget resources; other conditions and requirements for transfers of resources to public and private entities (GUEDES, 2022, p. 16).

It is worth noting that the LDO does not have the power to establish, increase, suppress, reduce or authorize taxes. Its validity may exceed the financial period, as it may be approved until the end of the first legislative period. The LDO is usually prepared in the second half of the year and guides the execution of the budget rules in the following financial year.

The Annual Budget Law must allocate the necessary resources to achieve the established goals. "In this way, the LDO guides the preparation of the LOA, focusing on administrative goals and priorities, allocating capital expenditures, aiming at the next financial year" (GUEDES, 2022, p. 17). Therefore, it can be seen that the municipal Public Budget is prepared through goals established in the PPA, formulated every four years, and in the LDO, prepared annually.

According to Silva and Vacovsky (2015, p. 24):

[...] the LOA estimates the revenue and expenditure of the public agency, in compliance with



the goals of the PPA and the LDO, evidencing the economic and financial policy of the entities and the government's work program. It is valid for one year, and is governed mainly by Law No. 4,320, of March 17, 1964, and by Complementary Law No. 101, of May 4, 2000.

Therefore, the public budget in Brazil results from a budgetary process that encompasses the Multi-Year Plan (PPA), the Budget Guidelines Law (LDO), and the Annual Budget Law (LOA). The Executive Branch establishes the goals for its mandate and submits these steps to the Legislature for analysis, discussion, amendments, and approval, as highlighted by Abreu and Câmara (2015, p. 78). The combination of these government plans culminates in the budget proposal, which, once approved, becomes the Public Budget.

PUBLIC EDUCATION IN BRAZIL

The Ministry of Education was created around 1930 and, according to Gonçalves (2021) and Palma Filho (2005), its main objective was to unite the education policies of the States, integrating the entire educational system of the country. Along with this, several laws were created standardizing Brazilian education in some ways that can be seen today.

The importance of education in social transformation is a fundamental concept and is supported by the Federal Constitution of 1988, more specifically in Article 205, which defines education as a right of all and a duty of the State and the family. It must be promoted and encouraged with the collaboration of society, aiming at the full development of the person, his preparation for the exercise of citizenship and his qualification for work. (CHAGAS, 2021; BRAZIL, 1988).

The Federal Constitution of 1988 also established the basis for the Law of Guidelines and Bases of Brazilian Education. In Article 11 of this law, States and Municipalities are allowed to form a single education system, covering basic education, as defined in Article 21. Basic education comprises three levels: early childhood education, elementary school, and high school (CURY, 2002).

Within this context, basic education encompasses early childhood education, which includes daycare centers and preschools for children up to five years old; elementary school, which covers the fifth to ninth grades; and high school. Municipalities have a predominant role in early childhood education and elementary education, while states have priority in primary and secondary education (BRASIL, 1988).

In addition, the purpose of basic education is to develop the student, to ensure the common education necessary for the exercise of citizenship and to provide the means for the student to progress in work and in further studies (BRASIL, 1988, LDB, Art. 22).

The Constitution of the Federative Republic of Brazil of 1988 establishes that the different spheres of power - Union, States, Federal District and Municipalities - must allocate a minimum



portion of their resources to investments in the area of Education. In this sense, article 212 of this document stipulates that: "The Union shall invest, annually, at least eighteen percent, while the States, the Federal District and the Municipalities, at least, twenty-five percent of the revenue from taxes, including transfers, in the maintenance and development of education" (BRASIL, 1988).

As Santos and Caffé Filho (2019) highlighted, there are municipalities that are not complying with this determination. This occurs either because they do not apply the mandatory percentage stipulated by law, or because they allocate financial resources to purposes that are not aligned with the maintenance and development of education, as defined in Law No. 9,394, of December 20, 1996, better known as the Law of Guidelines and Bases of National Education (LDB).

Article 70 of the LDB presents a set of expenses that can and should be covered with resources from the constitutional index of application in Education. These expenses include:

Art. 70. Expenses for the maintenance and development of education will be considered as those incurred with the objective of achieving the fundamental objectives of educational institutions at all levels, including those that are intended to:

- I. remuneration and improvement of teaching staff and other education professionals;
- II. acquisition, maintenance, construction and conservation of facilities and equipment necessary for teaching;
- III. use and maintenance of goods and services related to education;
- IV. collection of statistical data, research and studies, with emphasis on improving the quality and expansion of education;
- V. carrying out support activities necessary for the functioning of education systems;
- VI. granting scholarships to students from public and private schools;
- VII. payment and coverage of expenses of credit operations to comply with the provisions of the items of this article;
- VIII. acquisition of didactic and school transportation programs (BRASIL, 1996).

To ensure an effective and adequate allocation of resources from the constitutional index of application in Education, article 71 of the same law (Law No. 9,394/96) specifies the expenses that should not be covered with these resources:

Art. 71. Expenses for the maintenance and development of education will not be considered those incurred with:

- I. research that is not linked to educational institutions or that does not have as its main objective to improve their quality or expand their offer;
- II. subsidies to public or private institutions with a welfare, sports or cultural character;



- III. training of specialized personnel for public administration, whether military or civilian, including diplomatic;
- IV. supplementary programs of food, medical, dental, pharmaceutical, psychological and other forms of social assistance;
- V. infrastructure works, even if they may directly or indirectly benefit the school network; VI - teaching staff and other education professionals when in functions unrelated to the maintenance and development of teaching (BRASIL, 1996).

The Ministry of Education was created around 1930 to unify the educational policies of the Brazilian states. The Federal Constitution of 1988 reinforces the importance of education as a right of all and a duty of the State, promoting personal development, citizenship and qualification for work. The Law of Guidelines and Bases of Brazilian Education, established from this constitution, allows the formation of a single system of basic education, comprising early childhood education, elementary school and high school. However, there are challenges in the proper allocation of resources for education, with some municipalities not complying with the minimum percentages established by law. To ensure the correct allocation of resources, the legislation specifies the expenses that must be covered with education resources, such as the remuneration of teaching staff and the acquisition of teaching materials, while other expenses must not be covered with these resources, such as research not linked to educational institutions. Ensuring an effective and adequate allocation of resources in education is essential to promote the full development of individuals and contribute to a more just and egalitarian society.

PUBLIC HEALTH IN BRAZIL

According to the Universal Declaration of Human Rights of 1948, "everyone has the right to a standard of living sufficient to ensure health and well-being for himself and his family, especially as regards food, clothing, shelter, medical care and necessary social services [...]" (BRAZIL, 1948, Art. 25).

According to the WHO (1948), "Health is the state of complete physical, mental and social well-being and not merely the absence of disease". No human being will be totally healthy or totally sick, will live throughout his life in situations of health and illness. Health is not characterized by the absence of disease, but also concerns quality of life, it is the result of adequate conditions of housing, food, income, environment, work, leisure and education (CECILIO et al., 2012).

The Federal Constitution of 1988 made access to health a right of every citizen, so the state has the duty to keep all individuals assured of access to these services. The costs of this system should be



borne by the federal, state and municipal government resources (BRASIL, 1988). Health is a fundamental right of the human being, and the State must provide the indispensable conditions for its full exercise, through social and economic policies aimed at reducing the risks of diseases and other health problems and establishing conditions that ensure universal and equal access to actions and services for the promotion of health problems. protection and recovery of individual and collective health. The Federal Government shall not intervene in the States or in the Federal District, except to ensure the observance of the following constitutional principles of the rights of the human person (BRASIL, 1990, Art. 2).

Article 7 of Complementary Law No. 141 of January 13, 2012 establishes that: "The Municipalities and the Federal District shall annually invest at least 15% (fifteen percent) of the collection of taxes referred to in article 156 and of the resources they deal with in public health actions and services" (BRASIL, 2012).

Complementary Law No. 141 of 2012 played a crucial role in defining the parameters for the allocation of financial resources in the area of Health, as well as in establishing guidelines for the inspection, evaluation and control of these expenditures. According to this legislation, "the allocation of resources for Health is guided by means of Public Actions and Services aimed at the promotion, preservation and restoration of health" (BRASIL, 2012).

According to Andrade (2017), Public Actions and Services directed to the Health area adhere to the following guidelines:

- i. Health should be universally, equitably and free of charge.
- ii. The actions must be in accordance with the objectives and goals established in the health plans of each federative entity.
- iii. Actions should be the specific responsibility of the health sector, excluding expenses related to other public policies that affect social and economic determinants, even if they have an impact on the health conditions of the population.

In order to clarify these actions, Complementary Law 141/12 recognizes expenses qualified as Public Health Actions and Services:

- I. Health surveillance, including epidemiological and sanitary.
- II. Comprehensive and universal provision of health care at all levels of complexity, including therapeutic assistance and recovery from nutritional deficiencies.
- III. Training of health personnel of the Unified Health System (SUS).
- IV. Promotion of scientific and technological development, as well as quality control, promoted by institutions linked to the SUS.



- V. Production, acquisition and distribution of specific inputs for SUS health services, such as immunobiologicals, blood and blood products, medicines and medical-dental equipment.
- VI. Basic sanitation in households or small communities, provided that it is approved by the Health Council of the entity of the Federation that finances the action and is in accordance with the guidelines established in this Complementary Law.
- VII. Basic sanitation in special indigenous sanitary districts and in remaining quilombo communities.
- VIII. Environmental management directly related to the control of disease vectors.
- IX. Investment in the physical infrastructure of the SUS, including the execution of works for the recovery, renovation, expansion and construction of public health facilities.
- X. Remuneration of active health personnel involved in the aforementioned actions, including social charges.
- XI. Administrative support actions carried out by public institutions linked to the SUS and that are essential for the execution of public health actions and services.
- XII. Management of the public health system and operation of units that provide public health services (BRASIL, 2012).

As observed by Santos and Caffé Filho (2019), the obligation for municipalities to allocate fifteen percent of their revenues from taxes and transfers in actions and in the provision of health services requires that this application be conducted by the Executive Branch. In addition, it is imperative that the execution is monitored and inspected by internal and external control bodies, as well as by the Municipal Health Council.

The monitoring carried out by the internal control body, ideally, should be carried out on a monthly basis. On the other hand, the monitoring carried out by the Municipal Health Council and the external control body, in this case the Court of Auditors of the State of Santa Catarina, must occur at quarterly intervals.

The revenues that contribute to the amount to be applied in the Health sector derive from revenues from net taxes, such as the Urban Property Tax (IPTU), the Tax on the Transfer of Intervivos Assets (ITBI), the Tax on Services of Any Nature (ISS), the Withholding Income Tax (IRRF), as well as fines, interest on arrears and other charges arising from overdue debt (SANTOS; CAFFÉ FILHO, 2019).



PREVIOUS WORKS

The research conducted by Silveira Junior (2022) aimed to examine compliance with the constitutional order related to spending in the areas of education and health in the municipality of Maracaí (SP) during the 2017-2020 administration. Using accounting documents from the period, the study verified whether the municipality met the constitutional requirements that require the allocation of 25% and 15% of Net Current Revenue to education and health, respectively. The results revealed that Maracaí exceeded the constitutional percentages, directing larger amounts to both areas throughout the mandate.

Da Costa Neto (2022) investigated the influence of the efficiency of public spending on the renewal of political parties in 821 municipalities in the Northeast of Brazil, between 2009 and 2012. The research used data from the Superior Electoral Court (TSE), Siconfi, Inep and DATASUS, and the efficiency of spending on education and health was evaluated by Data Envelopment Analysis (DEA). The results indicated that efficiency in health had a positive and significant influence on the party's reappointment, while in education this relationship was not observed.

Guelman Davis and De Souza (2021) sought to compare the allocative efficiency of public expenditures in Brazilian municipalities, employing data mining techniques. The methodological procedures involved the collection, integration and transformation of financial and operational data, with the use of decision trees to identify patterns in socioeconomic indicators, especially in education and health. The results highlighted relevant patterns of efficiency and regional discrepancies, such as the importance of resources in teacher training and discrepancies in SUS performance.

De Sousa, Da Rosa and Ribeiro (2020) aimed to analyze the influence of public spending on the economic growth and development of municipalities in Santa Catarina between 2013 and 2016. The methodology used involved multivariate panel models to examine the relationship between public expenditures and economic growth. The results showed that only total current expenditure had a negative relationship with the gross domestic product, while the Firjan Municipal Development Index showed negative relations with spending on education and health, but positive with spending on urban planning and housing.

Reis, Dos Santos, and Lima Filho (2020) analyzed education and health expenditures in the municipality of Petrolina-PE between 2005 and 2013. Using a descriptive and qualitative approach, the research used data from Government Accounting and the FIRJAN Municipal Development Index. The results indicated variations in per capita spending on education and health, affecting the municipal development index, which oscillated between regular and moderate throughout the analyzed period.

METHODOLOGY

This chapter describes the methodological procedures used in the elaboration of this final paper.

The study in question adopts a quantitative approach of a descriptive nature, since its main purpose lies in the identification of the degree of compliance by the Municipality of Governador Celso Ramos with the minimum requirements of budgetary expenditures related to Health and Education during the period from 2016 to 2022.

According to Richardson (2017, p. 71), "[...] Descriptive studies propose to investigate "what is", that is, to discover the characteristics of a phenomenon as such". In this context, Beuren (2006, p. 81) explains that descriptive research "is an intermediate study between exploratory and explanatory research, it is not as preliminary as the first and not as in-depth as the second". The main objective of descriptive studies, according to Gil (2008, p. 42), "[...] It is the description of the characteristics of a given population or phenomenon, or the establishment of relationships between variables. There are numerous studies that can be classified under this heading."

To deepen the understanding of the minimum requirements of budget expenditures in the area of health and education, we chose to conduct this case study in the municipality of Governador Celso Ramos. The choice of the case was based on the relevance of the context for the municipality and the availability of specific data released by the Court of Auditors of the State of Santa Catarina, covering the period from 2016 to 2022. Thus, the research exclusively covers the data available on the official website of the Court of Auditors of the State of Santa Catarina.

Data collection was performed by consulting the website of the Court of Auditors of the State of Santa Catarina. The focus of the collection of information will be to identify compliance with the minimum limit of budget expenditures for health and education.

The theoretical principles that support this research were obtained through a bibliographic analysis. According to Marconi and Lakatos (2021, p. 179), the fundamental purpose of this approach is to allow the researcher direct access to a wide range of written, oral, or recorded sources that are related to a specific topic, including transcripts of conferences, whether public or recorded. Therefore, we consult books, scientific articles, and academic papers published at conferences and in electronic format.

The documentary technique was the main instrument used to collect data related to the municipality. According to Gil's definition (2008, p. 45), the documentary technique is a research method with a specific purpose and is especially indicated for highly delimited objectives.



The documentary research was conducted in the database of the Court of Auditors of the State of Santa Catarina (TCE/SC), and the period analyzed covered the information made available between the years 2016 and 2022, that is, the last four years available in this data repository.

The data obtained from the TCE/SC database were submitted to a qualitative analysis, since the research, despite including numerical and percentage information, did not seek to quantify variables, but rather to interpret them. The research focused on the municipalities of Governador Celso Ramos in Santa Catarina and the period from 2016 to 2022, according to the filters available on the portal.

After the collection and analysis of the allocations made by each municipality, the allocation of resources in both the Health and Education spheres was examined. Based on this analysis, the years in which there was a greater application of resources in these areas were identified, with the purpose of investigating the main allocations made over this period. According to Beuren (2006, p. 93), the qualitative approach "allows the researcher to deepen his investigation of a social phenomenon in order to understand its nature, and for this, it is necessary to follow a coherent, constant and objective structure".

Thus, it is evident that the qualitative approach fits adequately to the requirements of this research, since it aims to identify the expenses of the municipality of Governador Celso Ramos in relation to Health and Education, considering the fulfillment of the limits stipulated by the Constitution of the Federative Republic of Brazil of 1988.

SURVEY RESULTS AND ANALYSIS

In this chapter, a brief presentation about the research is presented, in addition to the results obtained in the documentary research carried out in the TCE/SC database, followed by its analysis.

ANALYSIS OF RESULTS

The Federal Constitution of 1988 stipulates minimum percentages of tax revenues for investment in education and health actions, as well as sets maximum limits for the expenses of the Municipal Legislative Branch. The Court of Auditors of Santa Catarina, as the entity in charge of supervising the application of public resources, annually verifies compliance with these constitutional guidelines by the Municipalities of Santa Catarina.

Based on the legislation and data collected from the Portal of the Court of Auditors of the State of Santa Catarina, the analysis of the municipality's allocations in the spheres of health and education is initially carried out. After that, the largest allocations will be ranked annually, in order to examine the main allocations of these resources, considering the sub-functions of each area.



Analysis of public spending on health

As previously mentioned, the Constitution of the Federative Republic of Brazil of 1988 establishes the responsibility of the Union, the States and the Municipalities to invest part of their revenues in Public Health, since this is a right of all and an obligation of the State, as explained in the constitutional text.

Art. 196. Health is a right of all and a duty of the State, guaranteed through social and economic policies aimed at reducing the risk of disease and other health problems and at universal and equal access to actions and services for its promotion, protection and recovery (BRASIL, 1988).

From this perspective, it is evident that Health, as a right of all, grants the population the right to inspect whether spending in this area is in compliance with legal requirements and whether the municipality is disclosing this data as stipulated by the Transparency and Access to Information laws (LC No. 131/2009 and Law No. 12,527/2011).

Table 1: Evidence of the Health Application Index. (*) Values in Percentages

Governor Celso Ramos	
Year	Application Index
2016	24,96
2017	26,27
2018	23,60
2019	21,63
2020	23,99
2021	19,54
2022	21,50

Source: Based on survey data (2024)

According to article 77, item III, combined with paragraph 4 of the Transitional Constitutional Provisions Act (ADCT), it is the obligation of Municipalities to allocate at least 15% of the revenue from taxes, including constitutional transfers, to public health actions and services (CITIZEN'S PORTAL, TCE).

By examining compliance with the minimum investment required by the Constitution in public health actions and services, as demonstrated in the Table 1, it is found that all the years analysed are in compliance with the legislation, from 2016 to 2022.

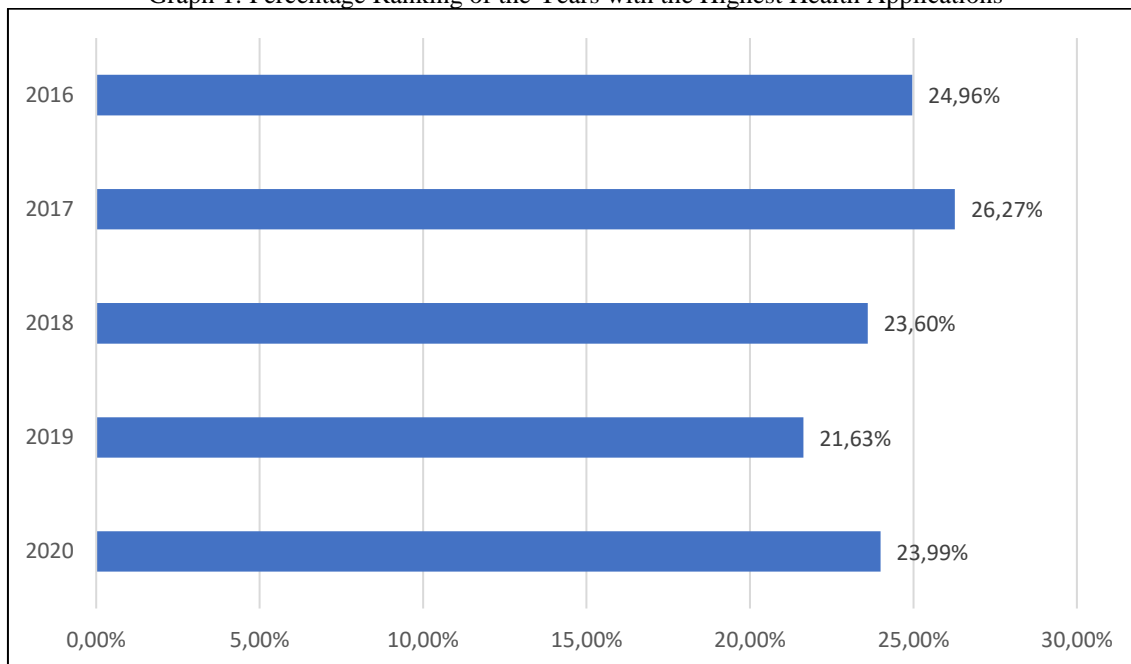
The lowest average percentage recorded was in 2021, with 19.54% of resources allocated to health. Based on the data presented, a ranking of the five years in which the largest investments in the health area were made, in the period from 2016 to 2022, is prepared. They are: 2017, with 26.27% of revenue coming from taxes allocated to the subfunction, representing a surplus of 11.27% in relation to the stipulated minimum; 2016, with 24.96% of the proceeds coming from taxes; in third place, 2020, with 23.99%; followed by 2018, with an average of 23.60%; and 2019, in fifth place, with 21.63%



invested in health, which corresponds to a surplus of 6.63% in relation to the minimum. As can be seen in the

Graph 1.

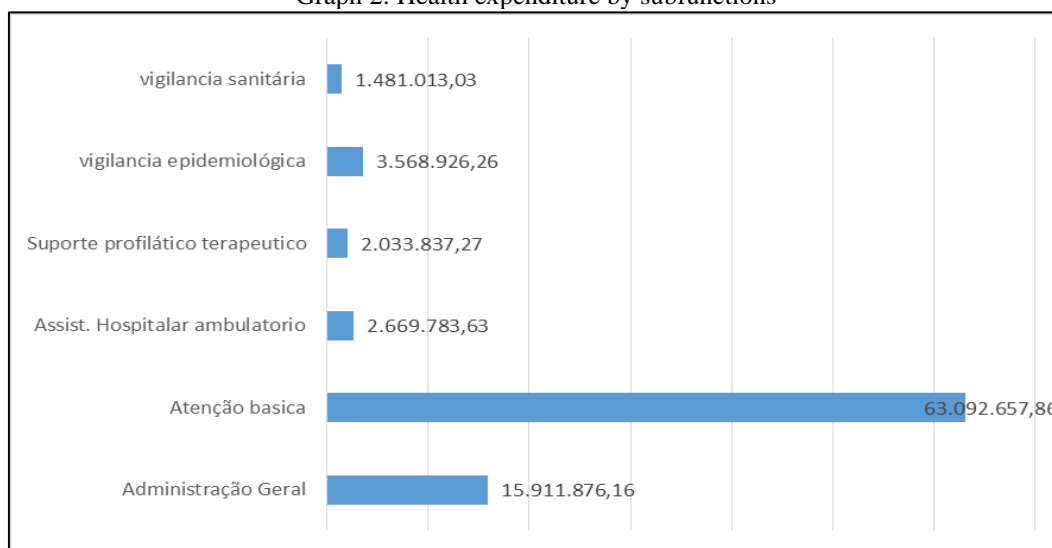
Graph 1: Percentage Ranking of the Years with the Highest Health Applications



Source: Based on survey data (2024)

Or Graph 2. It presents health expenditures, disaggregated by subfunction, representing the total amount of expenditures on public health actions and services, deducted from the total rebates related to such expenses, divided by the total revenue from taxes.

Graph 2: Health expenditure by subfunctions



Source: Based on survey data (2024)



According to the Graph 2, the largest share of health expenditures, with 71.08%, are related to primary care, which, according to Fiocruz, is known as the "gateway" for users to health systems. In other words, it is the initial service. Its objective is to provide guidance on disease prevention, solve possible cases of aggravation, and direct the most serious ones to higher levels of care in complexity. In this sense, it is perceived that these services are responsible for promoting the health of the community and, therefore, contribute to the achievement and preservation of the quality of life of these people.

Several programs are related to primary care, such as the Family Health Strategy (FHS), which brings multidisciplinary services to communities through Basic Health Units (BHUs), for example, in which consultations, exams, vaccines, X-rays and other procedures are made available to users. In addition to initiatives such as the Street Clinic Teams, which serve homeless people; the Better at Home Program, for home care; the Smiling Brazil Program, for oral health; and the Community Health Agents Program (PACS), which seeks alternatives to improve the health conditions of their communities.

Secondly, the expenses with General Administration stand out, which make up 17.93% of the total and aim to ensure the effectiveness and efficiency in the management of resources destined to health, including infrastructure, human resources, technology, medicines and public health programs. This is followed by expenses with epidemiological surveillance, outpatient hospital care, prophylactic support and health surveillance.

Analysis of public spending on education

According to article 212 of the Federal Constitution of 1988, the Municipalities must invest at least 25% of the revenue from taxes, including those from constitutional transfers, in the maintenance and development of education. (CITIZEN'S PORTAL - ECA).

As evidenced in the Table 2, it is initially noted that there was no non-compliance with the minimum established over the years Analyzed. In addition, it is possible to verify that in 2016 there was an application considerably higher than the minimum required, with a percentage of 29.46% of tax revenues allocated to this area, representing the highest percentage applied in the years observed.



Table 2: Disclosure of the Education Application Index. (*) Values in Percentages

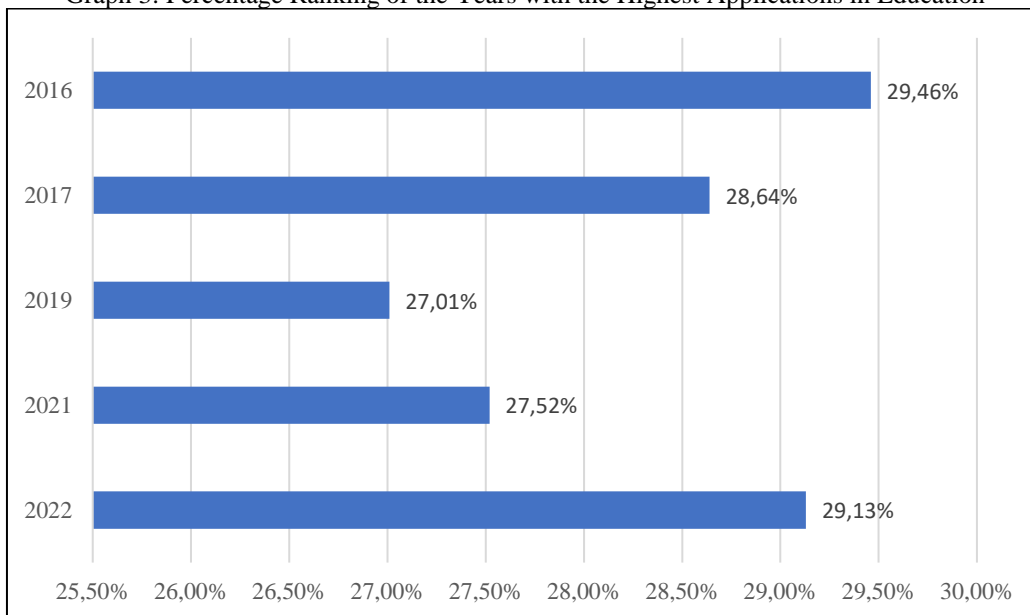
Governor Celso Ramos	
Year	Application Index
2017	28,64
2018	26,88
2019	27,01
2020	26,55
2021	27,52
2022	29,13

Source: Based on survey data (2024)

From the data observed in the Table 2, a ranking is created with the five years that obtained the highest percentage averages of application of resources for health, between 2016 and 2022. First of all, it's 2016 (

Graph 3), with an average of 29.46%, i.e. 4.46% above the mandatory minimum. Next, in second position, is 2022, with 29.13% average percentage of application. 2017 appears in third place, with 28.64%. 2021 in fourth place, with 27.52% and, in fifth place, 2019 with 27.01%, having applied 2.01% above the minimum.

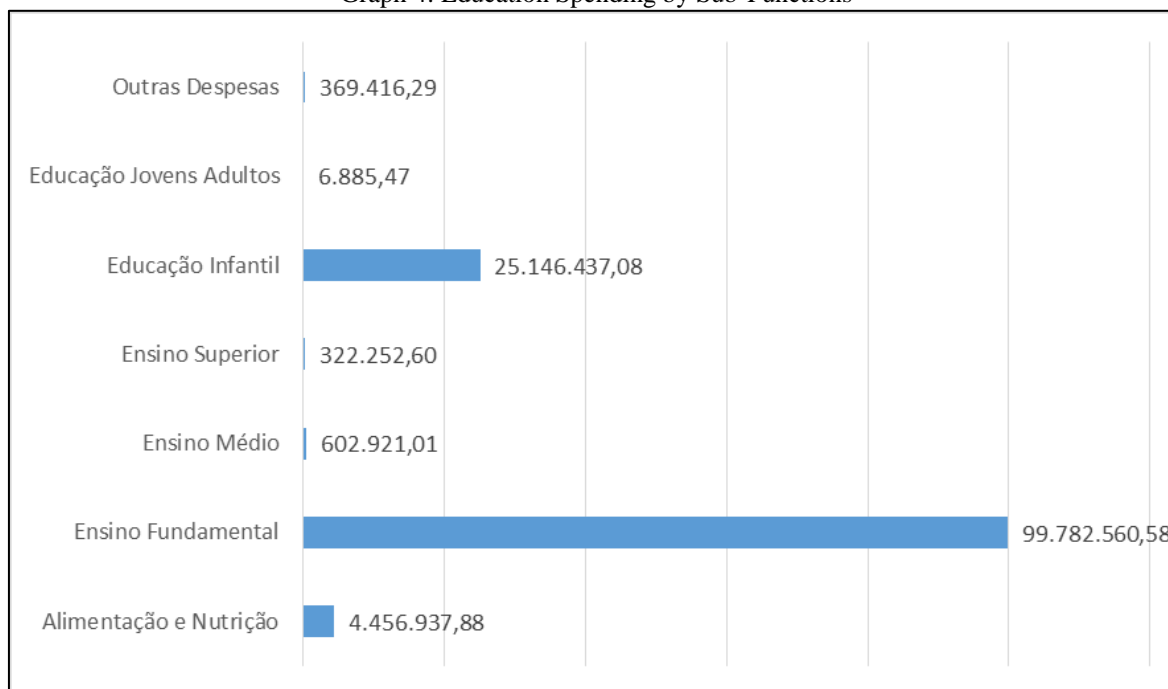
Graph 3: Percentage Ranking of the Years with the Highest Applications in Education



Source: Based on survey data (2024)

Based on the five municipalities with the highest applications of resources in the area of education, an analysis of the existing sub-functions is carried out, observing to which of them most of the resources are allocated and which need greater attention, as observed in the Graph 4.

Graph 4: Education Spending by Sub-Functions



Source: Based on survey data (2024)

The graph above shows the analysis made in the period from 2016 to 2022. From it, it can be seen that the areas that gain greater prominence are in relation to elementary education and early childhood education. Of the total of R\$130,687,410.91, R\$99,782,560.58 is allocated to elementary school, that is, 76.35% is applied to elementary school. In early childhood education, the total invested in this period was R\$ 25,146,437.08, i.e., 19.24% of the total. In both, the nature group with the highest concentration is related to personnel and charges. The remaining portion, 4.41%, was allocated to food and nutrition, secondary education, other expenses, higher education and, finally, young adult education.

ANALYSIS OF RESULTS

Comparing the results of the current survey with previous studies, one can observe some significant similarities and differences in relation to public spending on health and education.

Starting with the analysis of public spending on health, the current research reveals that the municipality of Governador Celso Ramos, in Santa Catarina, has consistently complied with the minimum required by the Federal Constitution of 1988, which establishes the allocation of at least 15% of revenue from taxes to public health. The data show that, from 2016 to 2022, the municipality maintained an average percentage above this minimum threshold, ranging from 19.54% to 26.27%. These results corroborate the study by Silveira Junior (2022), who also analyzed compliance with the constitutional order related to expenditures in the areas of education and health, finding that the



municipality of Maracaí (SP) directed larger amounts than what is constitutionally required for both areas.

With regard to public spending on education, the results of the current survey also indicate consistent compliance with the minimum established by the Federal Constitution, which determines the allocation of at least 25% of tax revenues to this area. Throughout the years analyzed, the municipality of Governador Celso Ramos maintained an average percentage above this minimum, ranging from 26.55% to 29.46%. These results are in line with the study by Silveira Junior (2022), which evidenced compliance with the constitutional order in relation to spending on education in the municipality of Maracaí (SP).

On the other hand, the study by Da Costa Neto (2022) analyzed the influence of the efficiency of public spending on the renewal of political parties, highlighting that efficiency in health had a positive and significant influence on the renewal of the party, while in education no such relationship was observed. This finding differs from the results of the current survey, which did not directly address the reappointment of political parties, but showed consistent compliance with the minimum constitutional percentages in both areas.

Therefore, while the current research and the study by Silveira Junior (2022) show compliance with constitutional requirements related to public spending on health and education, other studies highlight different relationships between these expenditures and aspects such as economic development and political renewal. These divergences highlight the complexity and multifaceted nature of public policies and their impacts on various areas of society.

FINAL THOUGHTS

The conclusions of the research indicate that, throughout the period from 2016 to 2022, the municipality of Governador Celso Ramos, in Santa Catarina, consistently maintained the minimum percentages required by the Federal Constitution for investments in the areas of Health and Education. In the area of Health, the municipality allocated resources ranging from 19.54% to 26.27% of revenue from taxes, always exceeding the established minimum of 15%. The years with the highest investments were 2017, 2016, 2020, 2018 and 2019. These results reflect a continuous commitment to the allocation of resources for the promotion of the population's health, in accordance with constitutional guidelines. As for Education, Governor Celso Ramos allocated resources ranging from 26.55% to 29.46% of tax revenue, consistently exceeding the mandatory minimum of 25%. The years with the highest investments were 2016, 2022, 2017, 2021 and 2019. These figures show a commitment to guarantee resources for the maintenance and development of education, contributing to universal access to education.



The Public Administration's spending on Health and Education is highlighted, since a large part of the population depends on these services for the exercise of their fundamental rights. Investments in these areas are shared by all spheres of power, but municipalities play a crucial role because they are closer to the population and are responsible for providing access to these services. The research carried out demonstrates the prioritization of the municipality of Governador Celso Ramos in investments in Health and Education, exceeding the minimum limits established by the Constitution. These results not only contribute to improving the quality of life of the population, but also strengthen essential programs such as the SUS and ensure equitable access to education for all.

Reinforcing the importance of monitoring and inspecting public spending in these areas, the results of this research corroborate previous studies that also pointed to compliance with the minimum constitutional percentages in health and education. This consistency underlines the need for a comprehensive and multidisciplinary approach in the formulation of public policies for socioeconomic development and the promotion of societal well-being. Considering the relevance of these results, it is suggested to expand future research to cover other municipalities and states, also exploring other sectors of public investment.



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