Jornal de Assistência Farmacêutica e Farmacoeconomia
v.10, n.1, 2025.
Original Article

Expenditures on medications in Paraíba and compliance with Constitutional Amendment n° 29/2000

Despesas do Estado da Paraíba com medicamentos e o cumprimento da Emenda Constitucional n° 29/2000

Marisa Labara Andrade de Carvalho[1], Tácio de Mendonça Lima[2], Gabriel Rodrigues Martins de Freitas[3]

[1] Universidade Federal da Paraíba – João Pessoa, PB, Brazil.
[2] Department of Pharmacy and Pharmaceutical Administration, Universidade Federal Fluminense, Niterói, Rio de Janeiro, Brazil.
[3] Department of Pharmaceutical Sciences, Universidade Federal da Paraíba, João Pessoa, Paraíba, Brazil.

Corresponding author: Marisa Labara Andrade de Carvalho. Department of Pharmacy and Pharmaceutical Administration, Universidade Federal Fluminense. Rua Dr. Mario Vianna, 523, Santa Rosa, Niterói, Rio de Janeiro, Brazil.
E-mail: cristiano_manetti@yahoo.com.br

How to cite:
Andrade de Carvalho ML, de Mendonça Lima T, Rodrigues Martins de Freitas G. Expenditures on Medications in Paraíba and Compliance with Constitutional Amendment N° 29/2000. JAFF [Internet]. January 31, 2025 [cited October 8, 2025];10(1). Available from: https://ojs.jaff.org.br/ojs/index.php/jaff/article/view/1047

Received on: 06/09/2024

Accepted for publication on: 09/04/2024

doi: 10.22563/2525-7323.2025.v10.e00161e

ABSTRACT

Objectives: To investigate the expenses allocated to medications and Public Health Actions and Services (ASPS) reported in the Health Public Budget Information System (SIOPS) by municipalities in Paraíba and the compliance with Constitutional Amendment (EC) nº 29/2000 by the federative entities. **Methods:** This is a cross-sectional, documentary, and descriptive study. The data collected through SIOPS refer to the period from 2018 to 2022. The investigation adopted in this work comprises the agreement between the declared municipal data, the correspondence of information regarding the compliance with EC-29/2000 in Paraíba, and the comparison between the amounts spent on health and medications. **Results:** The results revealed that spending on medications corresponds, on average, to 2% of the total health expenditure by the municipalities, and that an increase in the "Total Health Expenditure" indicator does not necessarily affect the "Medication Expenditure" indicator. Furthermore, the spending on ASPS by the municipalities exceeds the minimum required by Complementary Law No. 141/2012, differing from the State and the Union, which do not exceed the minimum required by legislation. **Conclusions:** Thus, the burden of financing health care on the municipalities of Paraíba is recognized. Despite their lower revenue and financial constraints, they meet legal requirements above the limit. However, it is urgent to correct disparities in resource distribution to ensure continuous improvements in the local health system.
Keywords: Unified Health System; Health system financing;Information System on Public Health Budgets; Paraíba.

RESUMO

Objetivos: Investigar as despesas destinadas a medicamentos e Ações e Serviços Públicos de Saúde (ASPS) declaradas no Sistema de Informações sobre Orçamentos Públicos em Saúde (SIOPS) pelos municípios paraibanos e o cumprimento da Emenda Constitucional (EC) nº 29/2000 por parte dos entes federativos. **Métodos:** Trata-se de um estudo transversal, de natureza documental e descritiva. Os dados coletados por meio do SIOPS são referentes ao período de 2018 a 2022. A investigação adotada neste trabalho compreende na concordância entre os dados municipais declarados, a correspondência de informações quanto à situação de cumprimento da EC-29/2000 na Paraíba e a comparação entre o quantitativo gasto com saúde e medicamentos. **Resultados:** Os resultados revelaram que o gasto com medicamentos corresponde, em média, 2% da despesa total com saúde pelos municípios e que o aumento no indicador "Despesa Total com Saúde" não afeta necessariamente o indicador "Despesa com medicamentos". Ademais, os gastos com ASPS pelos municípios superam o mínimo exigido pela LC nº 141/2012, diferindo do Estado e da União que não ultrapassam o mínimo exigido pela legislação. **Conclusões:** Dessa forma, reconhece-se a sobrecarga dos municípios paraibanos no financiamento da saúde. Apesar de sua menor arrecadação e das restrições financeiras, cumprem as exigências legais acima do limite. Entretanto, urge corrigir as disparidades na distribuição de recursos para garantir melhorias contínuas no sistema de saúde local.
Palavras-chave: Sistema Único de Saúde; Financiamento dos sistemas de saúde; Sistema de Informações sobre Orçamentos Públicos em Saúde; Paraíba.

Introduction

The Brazilian Federal Constitution (FC) of 1988, in Section II dedicated to health, established the creation of the Unified Health System (SUS), enshrining the right to health as a fundamental right in Article 196. Article 197 provides for the regulation and oversight of health actions and services, emphasizing their public relevance. Article 198, in turn, determines the regionalization and hierarchization of health services, with an emphasis on decentralization, comprehensive care, prioritization of prevention, and community participation.[1]

The FC/1988 would later be regulated by organic laws and constitutional amendments, responsible for implementing the public policies that shaped the SUS. However, public investments directed to this system have proven insufficient to ensure the provision of comprehensive, high-quality public health services.[2]

Given that budget planning is directly responsible for financing and implementing Public Health Actions and Services (ASPS), monitoring and evaluating policies and programs is of utmost importance. Budget transparency, which involves citizens' access to information on revenues, resource allocation, and government spending, is fundamental for public participation and government accountability.[3] Investigating financial and budgetary causes is indispensable to understanding the origins and reasons behind crises in the health system.[4] To this end, expenditure analyses provide data to characterize medicine consumption in the country, ensure transparency in the use of public funds for drug spending, and outline a historical perspective on the relevance of such expenditures.[5]

The issue of incorporating technologies into SUS, such as medicines, becomes especially relevant in a context of limited resources. The rising costs of medicines in specific therapeutic areas, such as oncology and rare diseases, raise concerns, as they benefit only small population groups and have high prices.[6,7] This phenomenon may represent inefficient resource allocation in healthcare.[8] In Brazil, this is manifested through the judicialization of health. Thus, inefficient allocation of resources occurs simultaneously with SUS underfunding.[9,10]

In addition to ensuring access to medicines, their use and adverse effects must also be assessed, as they affect patients' health and generate additional costs for both health and social systems, becoming a public health challenge.[11] It is believed that the costs associated with drug-related problems (DRPs) may equal or even exceed the cost of the medicines themselves.[11] Currently, two significant challenges are faced: optimizing health expenditures through strict control and more effective oversight mechanisms, and seeking new sources of funding due to the scarcity of unrestricted public resources.[12]

To ensure transparency and accessibility of information regarding SUS financing, the Health Budget Information System (SIOPS) was established, serving as an essential tool to monitor compliance with the constitutional provision that sets minimum resource allocation for ASPS in the budget.[13] Constitutional Amendment (CA) No. 29/2000 aims to ensure provisions for financing ASPS, setting minimum investment percentages in the sector by the Republic's political entities.[14] Complementary Law (CL) No. 141/2012 was enacted with the purpose of regulating CA No. 29/2000, clearly defining what should be considered health expenditure.[15]

Given the importance of medicines as essential health inputs, which represent a significant share of total health expenditures by a governmental entity, the present study investigated whether investments from municipal own resources in health comply with the minimum stipulated by CA No. 29/2000 and CL No. 141/2012, as well as the amount spent on medicines by municipalities.

Objective

The objective was to analyze and quantify the expenditures allocated to medicines and public health actions and services (ASPS) reported in SIOPS by municipalities in the state of Paraíba between 2018 and 2022. Additionally, to identify the municipalities that complied with the minimum required investments in ASPS, as well as those that spent below the minimum or failed to report data to SIOPS regarding this indicator during the period under analysis.

Methodology

Study Design

This is a cross-sectional study of a documentary, descriptive, and quantitative nature, covering the period from 2018 to 2022.

Study Setting

The state of Paraíba, located in the Northeast Region of Brazil, was chosen as the setting for this research. Paraíba has approximately four million inhabitants and 223 municipalities, divided into four mesoregions: Mata, Borborema, Agreste, and Sertão. The state capital is João Pessoa. According to DataSUS, Paraíba has a life expectancy at birth of 72.1 years and an infant mortality rate of 17.5 per 1,000 live births. Its Human Development Index (HDI) is 0.698, classified within the Medium Human Development range (0.600–0.699).

Inclusion and Exclusion Criteria

The criteria for defining the universe of municipalities and the study period were the regular updating of information systems and the continuous availability of the selected indicators for the largest possible number of municipalities. Consequently, municipalities with any missing or pending information were excluded from the analysis.

Data Collection and Analysis

Data collection was carried out through the retrieval of information from SIOPS, verifying the percentage of resources allocated to medicines and total health expenditure by municipalities in Paraíba between 2018 and 2022. Data were also collected regarding the percentage of own resources spent on health in accordance with Constitutional Amendment (CA) No. 29/2000 and Complementary Law (CL) No. 141/2012, for municipalities in Paraíba, the state itself, and the Federal Government during the same period.

The investigation adopted in this study comprised the following analyses:

a) A comparison between the amounts spent on health and medicines by the municipalities and the state of Paraíba.

b) The agreement between municipal data reported to SIOPS and the corresponding information on compliance with CA No. 29/2000 in Paraíba. CL No. 141/2012 established that 12% of state revenue and 15% of municipal revenue must be allocated to the financing of Public Health Actions and Services (ASPS). CA No. 86/2015 further defined that a minimum of 15% of the Net Current Revenue must be applied annually by the Federal Government to ASPS.[15]

For this purpose, annual series of the indicator "percentage (%) of own health resources EC-29" were prepared for the four mesoregions of the state. The data were compared with the minimum values required to be applied by each municipality, the state of Paraíba, and the Federal Government. Line and column charts were developed with the obtained values using Microsoft® 365 Excel®, version 2405, pre-formatted. Descriptive statistics were conducted, and results were expressed as absolute and/or relative frequencies.

Results

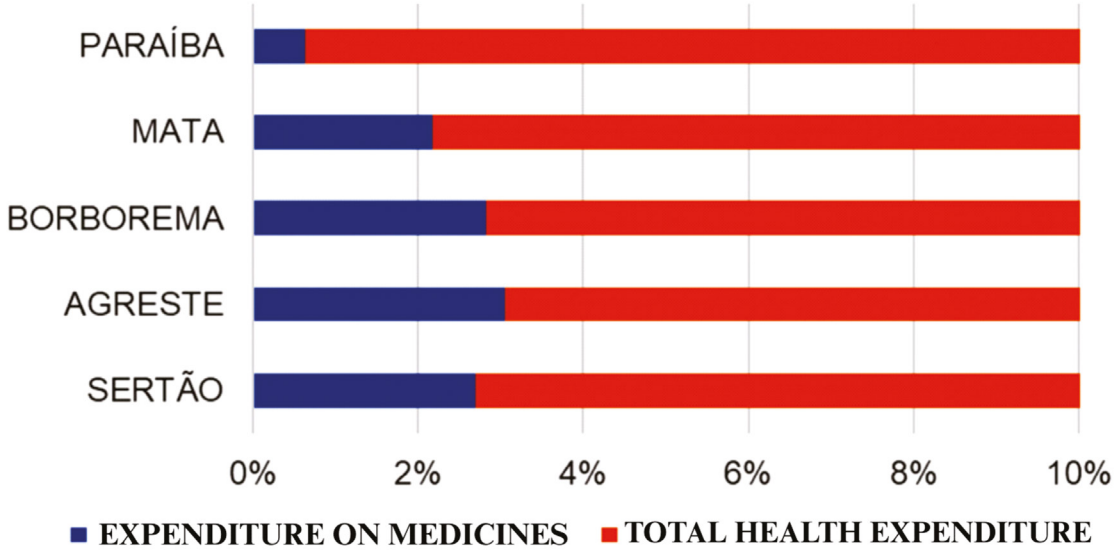
Regarding total health expenditure (from 2018 to 2022), on average just over 2% of this amount refers to municipal spending on medicines by mesoregion. With respect to the expenditure of the state government of Paraíba, this proportion decreases to 0.6, as shown in Figure 1.

Assessment of compliance with EC 29/2000 in the period 2018 to 2022

During the period under analysis (2018 - 2022), almost all municipalities invested at least 15% of their revenue in health. However, the municipalities of Riachão do Poço and Lagoa, both located in the Mata region, invested only 13.71% and 14.59% of their own resources in health, respectively. The municipalities that invested exactly the minimum of 15% were Ouro Velho in 2019 and Livramento in 2021, while all others invested above the minimum. The municipalities with the highest levels of investment are shown in Table 3.

Tables 1 and 2 present the percentage of expenditure on medicines in relation to total health expenditure in the largest municipalities of each mesoregion of the state. The city that showed the highest proportion of spending on medicines was the state capital, João Pessoa, with 1.97% in 2018 and 3.3% in 2022.

Figure 1. Average percentage of expenditures on medicines in relation to total health expenditure in the mesoregions of Paraíba and in the state of Paraíba (2018 - 2022)



Source: SIOPS, 2023. Authors' elaboration, 2023.

Table 1. Values spent in Brazilian reais (R$) on health and on medicines in the largest municipalities of each mesoregion of the state of Paraíba in 2018, and the percentage of medicine expenditure in relation to total health expenditure

	2018		
Municipalities	**Total Health Expenditure (R$)**	**Medicine Expenditure (R$)**	**Medicine Expenditure (%)**
João Pessoa (Mata Region)	683,365,165.84	13,462,293.77	1.97%
Campina Grande (Agreste Region)	315,395,476.87	2,144,689.24	0.68%
Patos (Sertão Region)	79,156,041.19	245,383.73	0.31%
Monteiro (Borborema Region)	28,954,957.06	No record	No record

Source: SIOPS, 2023. Authors' elaboration, 2023.

Table 2. Values spent in Brazilian reais (R$) on health and on medicines in the largest municipalities of each mesoregion of the state of Paraíba in 2022, and the percentage of medicine expenditure in relation to total health expenditure

	2022		
Municipalities	**Total Health Expenditure (R$)**	**Medicine Expenditure (R$)**	**Medicine Expenditure (%)**
João Pessoa (Mata Region)	996,786,482.88	32,893,953.94	3.3%
Campina Grande (Agreste Region)	542,053,242.07	5,041,095.15	0.93%
Patos (Sertão Region)	95,498,340.44	9,549.83	0.01%
Monteiro (Borborema Region)	44,167,440.36	44,167.44	0.1%

Source: SIOPS, 2023. Authors' elaboration, 2023.

Table 3. Municipalities in Paraíba that invested the most own-source resources in health according to each mesoregion, percentage in relation to tax revenue

Mesoregion	2018	2019	2020	2021	2022
SERTÃO	Conceição 28.72%	Belém do Brejo do Cruz 29.47%	Santa Cruz 32.65%	Belém do Brejo do Cruz 32.16%	Princesa Isabel 34.48%
MATA	Pitimbu 28.9%	Rio Tinto 28.68%	Pitimbu 34.14%	Jacaraú 34.25%	Jacaraú 34.33%
BORBOREMA	Coxixola 27.25%	Serra Branca 27.97%	São Mamede 33.11%	Monteiro 33.69%	Cubati 31.72%
AGRESTE	Juarez Távora 31.45%	Nova Floresta 30.41%	Logradouro 29.81%	Queimadas 28.77%	Gado Bravo 30.29%

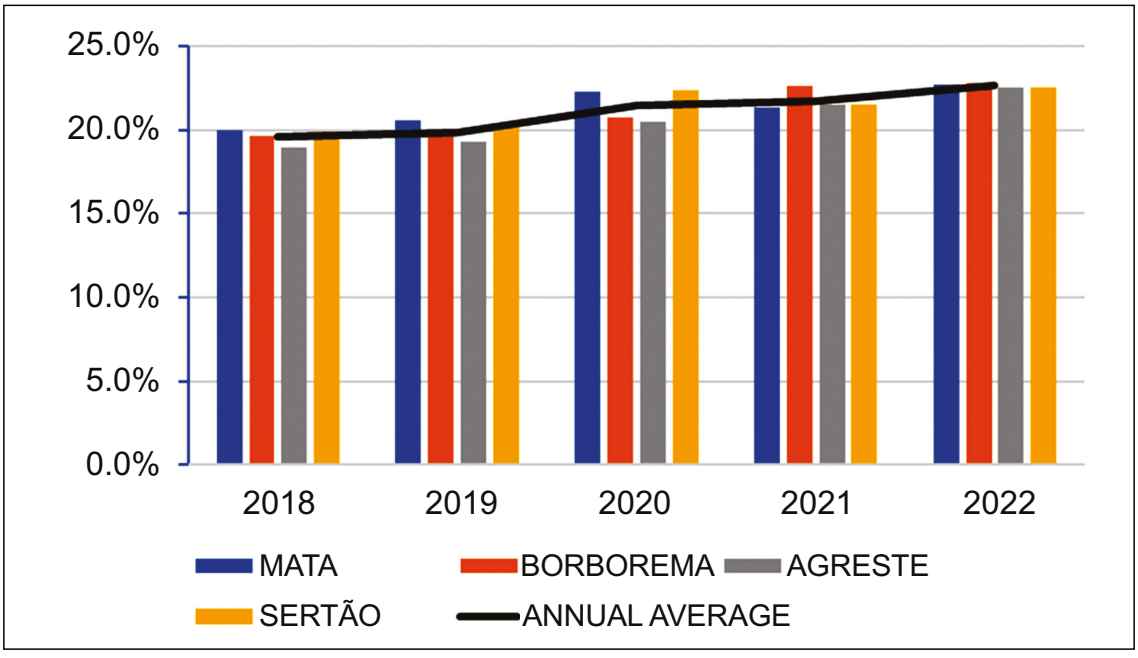
Source: SIOPS, 2023. Authors' elaboration, 2023.

Regarding the evolution of expenditures in this area by mesoregion, it is observed that the annual average does not show major variations, indicating that mesoregions with higher population density and greater revenue, such as the Mata region, where the state capital João Pessoa is located, and the Agreste region, which includes the state's second largest city, Campina Grande, present expenditure percentages similar to those of regions with lower population density and lower revenue, as shown in Figure 2.

Regarding expenditure by level of government, Figure 3 shows a decline in the amounts invested by the Federal Government, given that in 2022 the declared value was zero. Although the Federal Government did not update SIOPS in 2022, this does not mean that there were no investments in health that year. It is also possible to observe an increase in the amounts invested in 2020 compared to the other years.

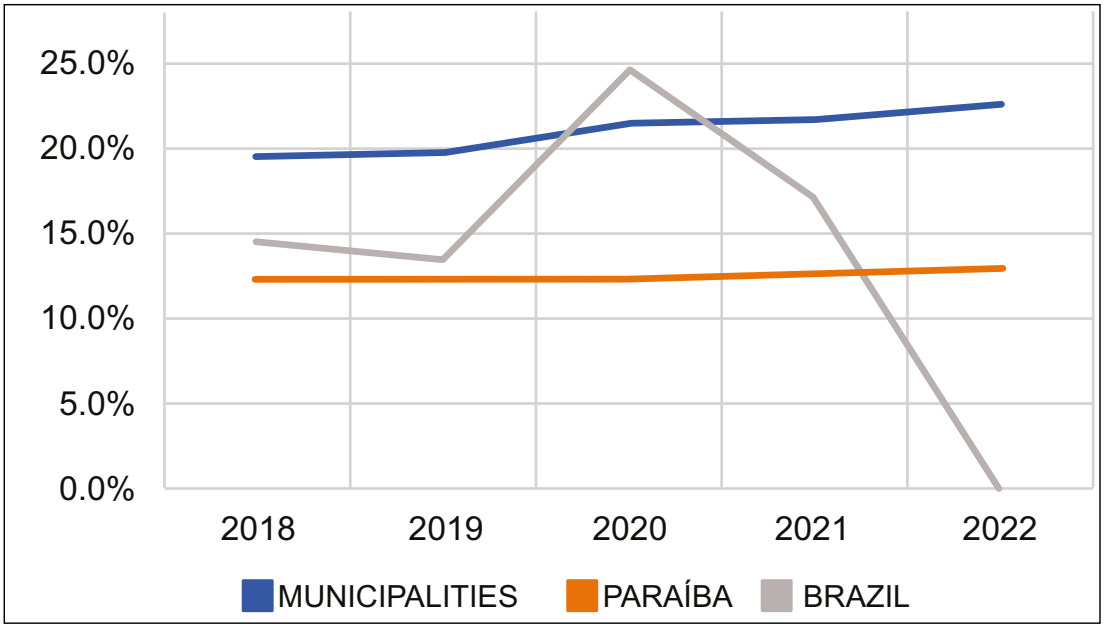
Furthermore, municipalities vary between 19–22% of investment with own-source resources in health, while the state of Paraíba remains constant at 12% of investment with own-source resources in health.

Figure 2. Evolution of the average percentage of municipalities' own-source resources allocated to health by mesoregion in Paraíba, 2018 - 2022



Source: SIOPS, 2023. Authors' elaboration, 2023.

Figure 3. Average percentage of own-source resources allocated to health by level of government, 2018 - 2022



Source: SIOPS, 2023. Authors' elaboration, 2023.

Discussion

The Constitutional Amendment (CA) n° 29/2000 provided a favorable outcome for the health budget by allocating more resources, including a greater contribution from states and municipalities. Before its approval in 2000, the Federal Government was responsible for more than half of the funding for the sector; after the amendment, there was a substantial decrease in this proportion, while the contribution of states and municipalities grew, since the constitutional provision established a decentralized system.[16]

The results presented in Figures 2 and 3 revealed that the average expenditure on Public Health Actions and Services (ASPS) by municipalities exceeded that required by law. As pointed out in other studies, in facing a scenario of chronic underfunding of the health system, aggravated by the need to fill gaps in care, reduce waiting lines, and improve health services for the population, Brazilian municipalities were pressured by citizens seeking quality care. This resulted in investments far beyond the minimum limit of 15% of their own revenues. In 2019, municipal investments in health beyond the constitutional minimum totaled R$ 31.2 billion, equivalent to approximately 25% of the federal floor established for this purpose.[17]

In contrast, ASPS expenditures by the State of Paraíba (Figure 3) remained constant and close to the minimum required by law. Similarly, federal expenditures showed little variation over the years. As had already been indicated in studies using SIOPS to determine the growth of federal spending, linked to the nominal variation of GDP, the continuous allocation of resources close to the constitutional minimum by different governments maintained the participation of such expenditures in GDP between 1.6% and 1.7% during the period from 2000 to 2019.[17]

The calculation premises for ASPS financing differ among the three levels of government. For the Federal Government, resources are limited by fiscal targets established by Complementary Law (CL) n° 200/2023: if the primary target is met, spending increases by 70% of revenue growth; if not, the growth is reduced to 50%, with a minimum limit of 0.6% per year.[18]For the other levels of government, spending follows revenue growth, which affects the shared financing established by the Unified Health System

(SUS). Regardless of spending targets, the reduction of federal participation in sector financing was already a trend, with the burden increasingly concentrated on states and municipalities.[19]

The results of Table 3 corroborate the findings in Figures 2 and 3, showing that the mesoregions invested more of their own resources in health than the State of Paraíba. Likewise, as shown in Figure 1 and in Tables 1 and 2, the mesoregions invested more in medicines than the state government. The problems related to municipalities being the main agents of health system financing lie in the structural limitations of the SUS and the notable disparity among the 5,570 Brazilian municipalities, resulting in different patterns of Family Health Strategy (FHS) expansion and in the diversity of service quality.[20,21]

A study analyzing municipal health expenditures in Brazil found that per capita spending with local resources was lower in the North and Northeast regions and higher in the South and Center-West, indicating that municipalities have very different conditions to fulfill their role in the health system.[22]

Reinforcing previous findings, another study that investigated drug expenditures in the northwest of Minas Gerais state concluded that spending on medicines exceeded the minimum agreed amounts.[23] Similarly, an analysis of pharmaceutical expenditures in a municipality in southern Brazil found that the annual municipal cost per medicine user was, on average, R$ 250.60, representing values 25 times higher than the minimum established by current legislation.[22]

Based on these findings, it becomes evident that the articulation between health and economic policy was not sufficient to increase federal government investment in health during Brazil's period of economic growth. The increase in the health budget was driven by spending to combat Covid-19, especially in the 2020-2022 period. Excluding these expenses, the health budget remained stable over the past decade.[25]

The federal budget allocation for the ASPS floor in 2019 totaled R$ 117.293 billion, corresponding to R$ 560.41 per capita. These amounts were lower than those committed between 2014 and 2018. In percentage terms, they represented 13.87% of the Federal Government's Net Current Revenue (NCR) and 1.65% of Brazilian GDP, showing a decline compared to 2017 and 2018.[12] In 2021, federal funding for public health in Brazil represented 2.37% of GDP, but in 2022 it dropped to only 1.92%.[26]

Thus, underfunding of the SUS by the Federal Government has caused a real increase in health spending by municipalities. This is explained by the current fiscal federalism model, which is characterized by decentralization only in expenditures and not in revenue collection, resulting in fiscal dependence.[27]

In this context, when drug acquisition is affected by budget shortages in health, one of the consequences is judicialization. This phenomenon is complex and involves technical-scientific, legal, and social aspects.[28] Many cases involve lawsuits demanding medicines to be funded by the state, which strains the financing allocated to municipal Pharmaceutical Assistance (FA), leading to higher expenditures due to the unpredictability of procurement planning and negatively affecting public health at the local level.[29,30]

Spending on drug-related lawsuits in the municipality of João Pessoa, PB, accounted for more than 20.69% (R$ 8,679,138.32) of the total liquidated in 2017 for drug purchases. In 2019, about 8.78% (R$ 60,188,797.65) of the pharmaceutical budget was used exclusively for judicialized medicines in the municipality.[29] In the Federal District, lawsuits for medicines increased by 3,220 times between 2005 and 2010.[31]

Therefore, judicialization of access to medicines is not simple to solve, due to its multifaceted nature and the involvement of different government bodies. It may include barriers ranging from the lack of a continuous process for incorporating innovative therapies, based on solid scientific evidence, to challenges related to the patent system.[30]

Currently, paradoxically, Brazil allocates more resources to private health than to public health.[10] Consequently, the SUS remains underfunded, despite its constitutional duty to guarantee universality and comprehensiveness of services. Meanwhile, the private sector consumes a significant share of resources, including health plans, which cover only about 25% of the population, with clearly defined coverage and responsibilities. Families, however, face significant

out-of-pocket expenses, especially for medicines, generating a substantial financial burden.[32]

The financial shortfall in Brazil's health system stemmed from the lack of support for social groups and the neoliberal policies of the 1990s and 2000s. The problem worsened after the approval of the "spending cap" in 2016, further weakening the structural vulnerabilities of the system.[32] The 1988 Constitution, while defining private health as complementary to public health, allowed private health expenditures to be considered in taxable income calculations, harming SUS financing. An analysis of Ministry of Health funding sources shows that most resources come from social contributions, such as the Contribution for Social Security Financing (Cofins) and the Social Contribution on Net Profit of Companies (CSLL).[33]

It is worth noting that revisions of health financing laws and approaches are calculable and scheduled. The 1988 Federal Constitution (CF/1988) requires that the percentages to be applied by states and municipalities, as well as the rules for allocation and oversight defined in complementary law, must be re-evaluated every five years (Art. 198, § 3º). Moreover, significant changes can be implemented through infralegal measures, such as the reformulation of funding blocks in 2017.[17]

It is important to emphasize that financing alone does not guarantee changes in the model, especially considering the specific underfunding and spending limitations in health, since this is a complex issue with multiple determinants. Nevertheless, financing has the capacity to promote equity in the regional distribution of resources, ensuring access, particularly for smaller municipalities. Furthermore, by attracting small municipalities, it becomes a powerful mechanism to disseminate model-changing policies, provided it is complemented mainly by government plans at local, regional, and federal levels, with a focus on strengthening Primary Health Care (PHC). This includes continuous human resource training, fostering a culture of performance monitoring, and ensuring essential community participation in the process.[33]

The main limitation of this study was the lack of data for the years analyzed. Although the Fiscal Responsibility Law is formally complied with through the publication of data, transparency is lacking, as managers do not clearly declare the specific expenses in each area or indicator. Thus, in SIOPS, the actual amounts or percentages allocated by municipalities and by the State of Paraíba to the acquisition of medicines within FA components are not reported , only the total drug expenditure is disclosed.

Conclusion

Based on the results obtained from the analyses in the previous sections, it is possible to conclude that spending on medicines corresponds to an average greater than 2% of the total health expenditure by municipalities. Furthermore, it was demonstrated that the average spending on Public Health Actions and Services (ASPS) by municipalities is higher than that stipulated by Constitutional Amendment (CA) n° 29/2000, while the State of Paraíba and the Federal Government do not follow this increase.

Thus, there is evidence of a deficit in health funding due to the limited participation of the Federal Government, even though it is responsible for collecting the largest share of public revenue. By decentralizing expenditures, the Federal Government places the burden of financing the sector, including drug expenditures, on Brazilian municipalities.

Therefore, this study demonstrates the need for further research involving the statistical analysis of data provided by information systems such as SIOPS, Siga Brasil, FINBRA (Municipal Finances) and others that promote transparency and enable discussions on expenditures made by the political entities of the Republic in different areas. It is also necessary that auditing bodies adopt measures to ensure compliance with data transparency. Regarding civil society, it is essential to strengthen the understanding of popular participation, since this is one of the guiding principles of the SUS. This applies to the importance of demanding greater investment in health from municipalities, the Federal District, states, and the Federal Government.

Authors' contributions
MLAC, TML, GRMF: conception, design, data analysis and interpretation, drafting of the manuscript, critical revision, and approval of the final version to be published.

Conflicts of interest
All authors declare no conflicts of interest.

Funding
No funding was received for the conduct of this research.

Data availability statement
The data will be made available upon request. The datasets generated from the current study are available upon request from the corresponding author.

Responsible editor
Lindemberg Assunção Costa.

References

1. Brasil. [Constituição (1988)]. Constituição da República Federativa do Brasil [Internet]. Brasília, DF: Senado Federal; 2016 [cited on March 13, 2024]. 496 p. Available from: https://www2.senado.leg.br/bdsf/bitstream/handle/id/518231/CF88_Livro_EC91_2016.pdf
2. Souza DO. O subfinanciamento do Sistema Único de Saúde e seus rebatimentos no enfrentamento da Covid-19. Physis: Rev Saúde Coletiva. [Internet] 2020 [cited on March 13, 2024];30(03):e300313. Available from: https://doi.org/10.1590/S0103-73312020300313
3. World Bank. Global stock-take of social accountability initiatives for budget transparency and monitoring: key challenges and lessons learned [Internet]. Washington, DC; 2013 [cited on March 13, 2024]. 166 p. Available from: http://hdl.handle.net/10986/16661
4. Santos RCC. Financiamento da Saúde Pública no Brasil. [Internet]. Belo Horizonte: Fórum, 2016. [cited on March 13, 2024]. 206 p. Available from: https://www.mpc.pa.gov.br/arquivos/ceaf/biblioteca_virtual/l3t5eemzzrjdaj0uon896ttaug6x2updoa8seki43r.pdf
5. Castro MC, Cavalcanti ITN, Barreto AAM, Oliveira AS, Sousa AG, Pereira ACSS, Peters JR, Aragão ES. Panorama estatístico do gasto federal com medicamentos. J Assist Farmac Farmacoecon. [Internet]. Nov 8, 2023 [cited on June 5, 2024];8(2). Available from: https://ojs.jaff.org.br/ojs/index.php/jaff/article/view/743
6. Vieira FS. Desafios do Estado quanto à incorporação de medicamentos no Sistema Único de Saúde [Internet]. Rio de Janeiro: Ipea; 2019 [cited on March 13, 2024]. 44 p. Available from: https://repositorio.ipea.gov.br/bitstream/11058/9357/1/td_2500.pdf
7. Hensher M, Tisdell J, Zimitat C. "Too much medicine": Insights and explanations from economic theory and research. Soc Sci Med. [Internet]. 2017 [cited on March 13, 2024];176:77-84. Available from: https://www.sciencedirect.com/science/article/abs/pii/S0277953617300278?via%3Dihub
8. Vieira FS. Judicialização e direito à saúde no Brasil: uma trajetória de encontros e desencontros. Rev Saúde Pública. [Internet]. 2023 [cited on March 13, 2024];57(1). Available from: https://doi.org/10.11606/s1518-8787.2023057004579
9. Conselho Nacional de Justiça. Judicialização da saúde no Brasil: dados e experiências [Internet]. Brasília: CNJ; 2015 [cited on March 13, 2024]. 64 p. Available from: https://www.cnj.jus.br/wp-content/uploads/2018/01/4292ed5b6a888bdcac178d51740f4066.pdf
10. Andrade EL, Costa AM, Rizzoto MLF. Seguridade Social: caminho para solucionar o desfinanciamento do SUS, combater a desigualdade e reconstruir a democracia. Saúde em Debate. [Internet]. 2023 [cited on March 13, 2024];47(138):5–8. Available from: https://doi.org/10.1590/0103-1104202313700
11. Freitas GRM, Neyeloff JL, Balbinotto Neto G, Heineck I. Drug-Related Morbidity in Brazil: A Cost-of-Illness Model. Value Health Reg Issues. [Internet]. 2018 Dec [cited on June 5, 2024];17:150-157. Available from: doi: 10.1016/j.vhri.2018.07.002
12. Funcia FR. Subfinanciamento e orçamento federal do SUS: referências preliminares para a alocação adicional de recursos. Cien Saude Colet. [Internet]. 2019 [cited on March 13, 2024];24(12):4405–4415. Available from: https://doi.org/10.1590/1413-812320182412.25892019
13. Brasil. Ministério da Saúde. Secretaria de Ciência, Tecnologia, Inovação e Complexo da Saúde. Departamento de Economia da Saúde, Investimento e Desempenho. Cartilha de orientação

SIOPS. [Internet]. Brasil: MS; 2022 [cited on March 13, 2024]. 215 p. Available from: http://bvsms.saude.gov.br/bvs/publicacoes/cartilha_orientacao_siops.pdf

14. Brasil. Emenda Constitucional N° 29, de 13 de setembro de 2000. Assegurar os recursos mínimos para o financiamento das ações e serviços públicos de saúde [Internet]. Brasília, DF: Congresso Nacional; 2000 [cited on Nov 2, 2024]. Available from: https://www.planalto.gov.br/ccivil_03/constituicao/emendas/emc/emc29.htm
15. Brasil. Lei Complementar n° 141, de 13 de janeiro de 2012. Regulamenta o § 3o do art. 198 da Constituição Federal [Internet]. Brasília, DF: Congresso Nacional; 2012 [cited on March 13, 2024]. Available from: https://www.planalto.gov.br/ccivil_03/leis/lcp/lcp141.htm
16. Romão ALP. Financiamento público da saúde: uma história à procura de rumo. Direito Sanitário. [Internet]. 2019 [cited on Nov 14, 2024];20(1):86-106. Available from: https://doi.org/10.11606/issn.2316-9044.v20i1p86-106
17. Tasca R, Benevides RPS. SUS: desafios para tornar eficiente um sistema universal e subfinanciado. In: Ocké-Reis CO, organizador. SUS: avaliação da eficiência do gasto público em saúde. Brasília: Ipea; 2023 [cited on March 13, 2024]. p.41-49. Available from: https://repositorio.ipea.gov.br/bitstream/11058/12029/1/SUS_avalia%C3%A7%C3%A3o_da_eficiencia.pdf
18. Brasil. Lei Complementar nº 200, de 30 de agosto de 2023. Institui o Regime Fiscal Sustentável e dá outras disposições [Internet]. Brasília (DF): Presidência da República; 2023 [cited on Nov 4, 2024]. Available from: https://www.pl.gov.br/ccivil/leis/lcp/lcp200.htm
19. Paulo LFA, Rodrigues JM. Governança orçamentária em saúde e educação: razões para reduzir as garantias constitucionais? In: Couto LF, Rodrigues JM, organizadores. Governança Orçamentária. Rio de Janeiro: IPEA; 2022 [cited on March 13, 2024]. p.475-510. Available from: https://repositorio.ipea.gov.br/handle/11058/11565
20. Facchini LA, Tomasi E, Dilélio AS. Qualidade da Atenção Primária à Saúde no Brasil: avanços, desafios e perspectivas. Saúde em Debate. [Internet]. 2018 [cited on March 13, 2024];42 Suppl 1:208–223. Available from: https://doi.org/10.1590/0103-11042018S114
21. Andrade NN, Silva Júnior AFA. Economicidade na Assistência Farmacêutica Básica: Uma Comparação dos Custos do Programa de Assistência Farmacêutica Básica e do Programa Farmácia Popular do Brasil em Alagoas. Revista da CGU. [Internet]. 2017 [cited on March 14, 2024];9(15):700-737. Available from: https://revista.cgu.gov.br/Revista_da_CGU/article/view/107/pdf_42
22. Araújo CEL, Gonçalves GQ, Machado JA. Os municípios brasileiros e os gastos próprios com saúde: algumas associações. Cien Saude Colet. [Internet]. Mar 2017 [cited on March 13, 2024];22(3):953–63. Available from: https://doi.org/10.1590/1413-81232017223.15542016
23. Almeida RS. Análise dos gastos com medicamentos dos municípios da microrregião de saúde de Unaí, região noroeste do Estado de Minas Gerais, entre o ano de 2012 a 2016 [tese]. Goiânia: Programa de Pós-Graduação em Medicina Tropical e Saúde Pública, Universidade Federal de Goiás; 2018. 25 p.
24. Gewehr DM, Colet CF, Bandeira VAC. Custo de um município do sul do Brasil com medicamentos de uso contínuo dispensados na Atenção Primária à Saúde. J Bras Econ Saúde [Internet]. 2022 [cited on June 5, 2024];14(2):133-9. Available from: https://jbes.com.br/wp-content/uploads/2022/12/JBES_142-p133-139.pdf
25. Nobre V, Faria M. Instituto de Estudos para Políticas de Saúde. Nota Técnica nº 29: Análise do Orçamento da Saúde. [Internet]. São Paulo: IEPS; 2023 [cited on Nov 1, 2024]. 10 p. Available from: https://ieps.org.br/wp-content/uploads/2023/04/IEPS_NT29.pdf
26. Brasil. Ministério da Fazenda. Despesas por Função do Governo Central. Classificação COFOG. [Internet]. Brasília; 2022 [cited on Nov 4, 2024]. 12 p. Available from: https://sisweb.tesouro.gov.br/apex/f?p=2501:9:::::P9_ID_PUBLICACAO:47314
27. Cruz WGN, Barros RD, Souza LEPF. Financiamento da saúde e dependência fiscal dos municípios brasileiros entre 2004 e 2019. Cien

Saude Colet. [Internet]. 2022 [cited on Nov 6, 2024];27(6):2459–69. Available from: https://doi.org/10.1590/1413-81232022276.15062021

28. Vargas-Pelaez CM, Rover MRM, Soares L, Blatt CR, Mantel-Teeuwisse AK, Rossi FA, Restrepo LG, et al. Judicialization of access to medicines in four Latin American countries: a comparative qualitative analysis. Int J Equity Health. [Internet]. 2019 [cited on June 5, 2024];18(1):68. Available from: doi: 10.1186/s12939-019-0960-z
29. Pacheco LF, Pereira LY, Sousa RGS, Silva JMA, Carvalho BCC, Freitas GRM. Ações judiciais relacionadas a medicamentos em João Pessoa, PB, Brasil. Infarma - Ciências Farmacêuticas. [Internet]. 2023 [cited on June 5, 2024];35(2):191-203. Available from: https://www.researchgate.net/publication/372097274_ACOES_JUDICIAIS_RELACIONADAS_A_MEDICAMENTOS_EM_JOAO_PESSOA_PB_BRASIL
30. Braga BSF, Oliveira YM da C, Ferreira MAF. Gastos com a judicialização de medicamentos: uma revisão integrativa. R Dir Sanit. [Internet]. Apr 7, 2021 [cited on June 5, 2024];21:e0003. Available from: https://www.revistas.usp.br/rdisan/article/view/156686
31. Diniz D, Machado TRC, Penalva J. A judicialização da saúde no Distrito Federal, Brasil. Cien Saude Colet. [Internet]. 2014 [cited on June 5, 2024];19:591-598. Available from: doi: 10.1590/1413-81232014192.23072012
32. Marques RM, Piola SF, Roa AC, organizadores. Sistema de Saúde no Brasil: Organização e Financiamento. [Internet]. Rio de Janeiro: ABrES; [cited on March 14, 2024]. 133 p. Available from: https://bvsms.saude.gov.br/bvs/publicacoes/sistema_saude_brasil_organizacao_financiamento.pdf
33. Duarte LS, Viana MMO, Scalco N. Incentivos financeiros para mudança de modelo na atenção básica dos municípios paulistas. Saúde e Sociedade. [Internet]. 2023 [cited on March 14, 2024];32(1):e210401pt. Available from: https://doi.org/10.1590/S0104-12902023210401pt