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# Brazilian Fiscal Challenge With Growing Mandatory Expenses

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***Abstract:***
***Background****: Brazil faces a significant fiscal challenge, marked by the rapid growth of mandatory expenditures, which limits the capacity to adjust the public budget and compromises the sustainability of public accounts. This article analyzes the structure of mandatory expenditures in the country, their impact on fiscal dynamics, and possible solutions to balance the budget without compromising social rights and essential investments. Thus, it is demonstrated that budgetary rigidity, combined with population aging and pressure for more social spending, requires structural reforms to avoid a prolonged fiscal crisis.*
***Discussion and Findings:*** *The growth of mandatory spending in Brazil represents a structural challenge that requires profound reforms to avoid fiscal collapse, so this study does not claim to be exhaustive. Brazil is a country of continental dimensions, with immense social and regional inequalities, and thus, any solution that fails to consider these aspects is doomed to failure. Furthermore, although measures such as the Pension Reform were important steps, it is necessary to advance budgetary flexibility, control personnel expenses, and improve public sector efficiency. Without these changes, the country will remain vulnerable to fiscal crises, with reduced investment and risks to macroeconomic stability.*
***Conclusion:*** *Based on the above, it appears that Brazil faces a significant fiscal challenge, marked by the accelerated growth of mandatory expenditures, which limits the public budget's capacity for adjustment and compromises the sustainability of public accounts. This article analyzed the structure of mandatory expenditures in the country, their impact on fiscal dynamics, and possible solutions to balance the budget without compromising social rights and essential investments. Thus, it demonstrates that budgetary rigidity, coupled with an aging population and pressure for increased social spending, requires structural reforms to avoid a prolonged fiscal crisis.*
***Key Word:*** *Fiscal Challenge; Mandatory Expenses; Budget; Fiscal Sustainability: Structural Reforms.*

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## I. Introduction

In the current context, there is growing discussion about public finances and their impact on the lives of ordinary citizens with each new government decision, making the study of public finances relevant given the challenges facing fiscal balance. In these terms, it is pertinent to understand that public finances refer to the financial activity of the State, which is oriented toward obtaining and employing material resources and services to meet the needs of the community, which are of general interest, met through the public service process. To this end, the State requires financial resources, which are obtained from various sources, to provide the services essential to the smooth functioning of state activities and the common good of the population (Matias-Pereira, 2017).

Furthermore, a brief overview of the evolution of the State's role shows that, beyond guarantees of protection of primary rights (prohibitive and protective norms), public authorities have increasingly been required to act toward the expansion of social rights. This process was accompanied by the insertion into constitutional and legal texts of principles and norms that progressively assign to the state entity, in step with social transformations, broad powers and the responsibility to implement a wide variety of public policies, whether in the social or infrastructure areas (Greggianin, Mendes, & Volpe, 2018).

Furthermore, it should be added that the choices made by public officials influence the generation of public revenue and the use of public resources through public expenditures, including the role of public debt, when necessary, in delivering the goods and services demanded by citizens. Based on this understanding, the current legal system aims to guarantee fiscal sustainability by defining limits and parameters for the actions of public administrators, ensuring the proper and regular use of public resources for the benefit of the community. It is also worth mentioning that control of public finances is carried out mainly through the actions of government structures for external and internal control, based on defined limits for expenditure, especially regarding personnel expenses, and through debt ceilings, both set at different levels for the respective spheres - federal, state and municipal.

From this perspective, it is important to highlight the terms of Complementary Law No. 101, of May 4, 2000, called the Fiscal Responsibility Law (LRF), which establishes public finance standards aimed at responsibility in fiscal management, providing in its art. 1st, "Responsible fiscal management presupposes planned and transparent action, preventing risks and correcting deviations that could affect the balance of public accounts by meeting revenue and expenditure targets and adhering to limits and conditions regarding revenue foregone, personnel, social security, and other expenses, consolidated and secured debt, credit operations, including revenue anticipation, granting of guarantees, and registration in Accounts Payable. It is also evident that the Brazilian public budget presents particularities that distinguish it from other countries, especially those of the Organization for Economic Cooperation and Development (OECD). Among these differences are budgetary rigidity, limited social participation, strong political influence, and difficulties in aligning planning and execution (Dias & Wilbert, 2023).

Having gained this introductory understanding, it is important to assert that, currently, the greatest challenges facing public finances lie in the context of high public debt and the Control of public spending through spending cuts, especially regarding ongoing mandatory expenditures, those over which public administrators have no discretion, with no room for maneuver in public budget choices. This compromises the ability of government officials to implement new public policies due to reduced budget space for so-called discretionary expenditures. To resolve this issue, many approaches are being evaluated, with measures aimed at slowing the growth trajectory of mandatory expenditures, which increase annually, often through indexation to the minimum wage, standing out. On the other hand, there is a need to resume socioeconomic growth, so the Sustainable Fiscal Regime seeks sustainable growth in discretionary primary expenditures, safeguarding public debt stability and maintaining a balanced public accounts (Bijos, 2024).

Therefore, it is pertinent to discuss the complex challenges of fiscal management within the federation, especially at the federal level, given that the Union generally faces difficulties in reducing spending, especially social security and personnel expenses, as well as in controlling debt levels. It is worth noting that the trajectory of Brazilian public finances in recent decades has been marked by a continuous increase in mandatory expenditures, compressing the space for so-called discretionary spending. Thus, these expenditures linked to constitutional rights and specific legislation (such as Social Security, healthcare, education, and civil service) reduce the government's flexibility in making fiscal adjustments in times of economic crisis, in addition to hindering the implementation of new public policies due to limited fiscal space.

Furthermore, the problem is exacerbated by demographic growth and an aging population, which put pressure on pension spending. However, given the depth of the topic, this article does not intend to delve into the aspects related to a necessary pension reform, which would require a specific study. In this context, this article discusses the main fiscal challenges arising from the increase in mandatory expenditures, addressing political aspects that complicate the issue, such as parliamentary amendments. It also seeks to evaluate possible paths to ensuring fiscal sustainability in the medium and long term.

To this end, the objective of this study is to analyze the federal government's mandatory expenditures set forth in the 2025 Budget (Budget, 2025), using primary expenditures as a reference. This allows for an understanding of the current scenario and the identification of possible alternatives that could contribute to addressing this challenge. It is worth noting that primary expenditures are the expenditures a government makes to provide public goods and services, such as health care and education, excluding interest costs and other public debt obligations. These expenditures, in theory, should be supported by tax revenues and non-financial revenues (National School of Public Administration - ENAP, 2017).

Therefore, the work is structured into three main sections to better understand the topic, as follows: I. Introduction; II. Mandatory Expenses; and III. Analysis of alternatives. That said, this work is justified by the relevance of the topic, contributing to the understanding of the factors that explain the country's complex fiscal situation.

## II. Mandatory Expenses: Concept And Structure

From the perspective of the LRF, which addresses a more restrictive concept, so-called mandatory ongoing expenses refer solely to "current expenditures derived from a law, provisional measure, or normative administrative act that establish a legal obligation for the entity to execute them for a period exceeding two fiscal years." For the purposes of this study, a broader approach will be adopted, given that the Union has a series of other obligations and revenue allocations, which the government is legally compelled to execute, regardless of its fiscal situation (Brasil, 2000).

Discretionary expenditures are understood as those that the government can, on its own, incur or not, as the decision to incur these expenditures is not legally mandated. Considering that whether or not to incur these expenditures depends on a government decision, these are the expenditures over which the government, in principle, has the greatest control. They are also called costing and investment, and this is the case for certain social programs, infrastructure projects, and incentive programs over which the Executive Branch has budgetary and financial autonomy to decide their application according to its convenience and ideology (Meira et al., 2023).

Moving forward, in 2025, the budget set a volume of R$2,385.80 billion in primary expenses, with mandatory expenses at R$2,152.2 billion, representing 90.2% of the total. From this perspective, the following situation is observed:

I. Social Security – General Social Security Regime (RGPS): responsible for approximately 47% of mandatory expenses, with a growing trend due to the aging population;

II. Personnel: expenditures on civil servants, including active and retired employees, pensioners, and other expenses, accounting for approximately 20% of mandatory expenses;

III. Other obligations – Mandatory transfers and constitutional obligations: absorb 33% of mandatory expenses.

Indeed, there is limited margin for discretionary expenses, accounting for 9.8% of the total, equivalent to R$233.60 billion, of which almost 30% is taken up by parliamentary amendments, a topic that will be discussed in a separate section. In short, budgetary rigidity is evident due to the high volume of mandatory expenses and the linkage between revenues and expenses. In such a scenario, the allocation process becomes highly conflictual due to the reduced discretionary margin. In this sense, Giacomoni (2011) emphasizes that budgetary rigidity addresses at least three challenges to public management: i) less freedom and flexibility in resource planning; ii) political difficulties in reviewing mandatory expenditures; and, finally, iii) inefficiency of managers of protected areas due to earmarking (apud Oliveira, Nóbrega, & Maia, 2022).

Thus, Mandatory Expenses play a central role in the fiscal structure of federal entities, being one of the elements with the greatest impact on budgetary sustainability. As stated in the Manual of Fiscal Statements (MDF), such expenses must be monitored and detailed in Statement 8 – Margin for Expansion of Ongoing Mandatory Expenses, part of the Fiscal Targets Annex. This statement seeks to demonstrate the compatibility between the expansion of ongoing expenses and the existence of permanent revenues to support them, in line with the requirement set forth in art. 17 of the LRF (Silva & Ramos Junior, 2025).

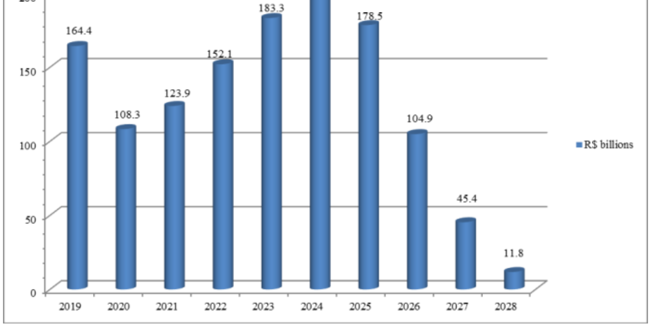
Finally, it can be inferred that in a continental and heterogeneous country, linear constitutional ties, such as those related to education and health, may need to be reconsidered, taking into account Brazil's regional characteristics. Thus, countries that have greater flexibility in managing public resources and consider spending prioritization offer more satisfactory services to society, thus reflecting on the quality of services and well-being of their citizens (Gomes, Bezerra Filho, & Nascimento, 2020).

## III. Evolution And Challenges

As demonstrated, the high share of mandatory expenditures in the budget limits the capacity for adjustment in periods of recession or declining revenue. While countries like Chile and Australia maintain around 50-60% discretionary spending, Brazil has less than 10%, making countercyclical policies difficult. Furthermore, population aging increases pension spending. The 2019 Pension Reform (EC 103/2019) brought relief, but pension spending will continue to grow in real terms due to demographic dynamics. Furthermore, court decisions that mandate expenditures (such as high-cost medications and salary adjustments) increase spending without budgetary planning, worsening the deficit.

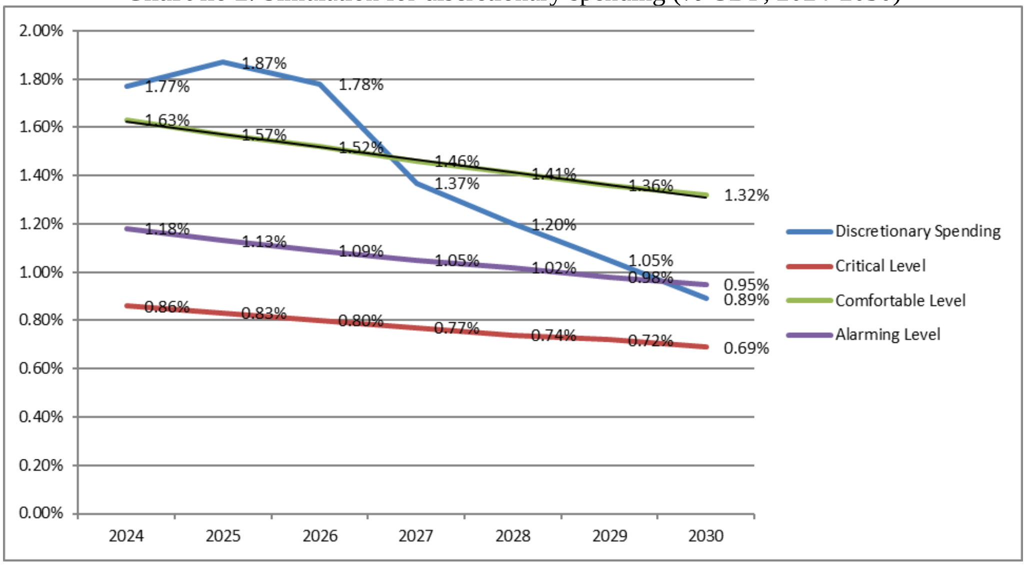
In this regard, data from the National Treasury points to a worrying situation in the coming years, as shown in chart 1. Starting in 2026, if there are no rule changes, the space for discretionary spending will decrease drastically, as the increase in mandatory expenditures will squeeze other expenditures. Furthermore, the Federal Court of Auditors indicates the risk of a shutdown by 2028, when the government presents partial or total paralysis in the implementation of public policies due to the limitation of discretionary spending (Federal Court of Auditors, 2024).

**Chart no 1:** Shows Evolution of Discretionary Expenses – Source: National Treasury



Furthermore, simulations produced by the specialized consultancy BRCG also suggest that this compression will be quite significant, as can be seen in Chart 2. The discretionary expenditure line considers the official projection through 2028, as available in the 2025 PLDO Joint Report (National Congress). For 2029 and 2030, there is no data in the PLDO, and adjustments were made to the government's most recent long-term estimates, which are contained in the 2023.2 Fiscal Projections Report (STN). Compared to the official scenario, three different benchmarks were drawn, adjusted by the annual IPCA until the end of the relevant horizon: (i) the "comfortable level" is the execution of discretionary expenditures in 2023, after the restoration of public investment and current expenditures permitted by the Transition Constitution; (ii) the “alarming level” is the execution of discretionary expenses in 2020, the year in which there was, in real terms, the lowest expenditure on discretionary expenses in recent history[14]; and (iii) the “critical level”, calibrated at R$ 70 billion (at 2017 prices), as the minimum necessary for the provision of basic services to the population according to a study by the Independent Fiscal Institution (Ribeiro & Ribeiro, 2024).

**Chart no 2**: Simulation for discretionary spending (% GDP, 2024-2030)




Source: BRCG, based on information from PLDO 2025, IFI and RPF (STN).

## IV. Political Aspects

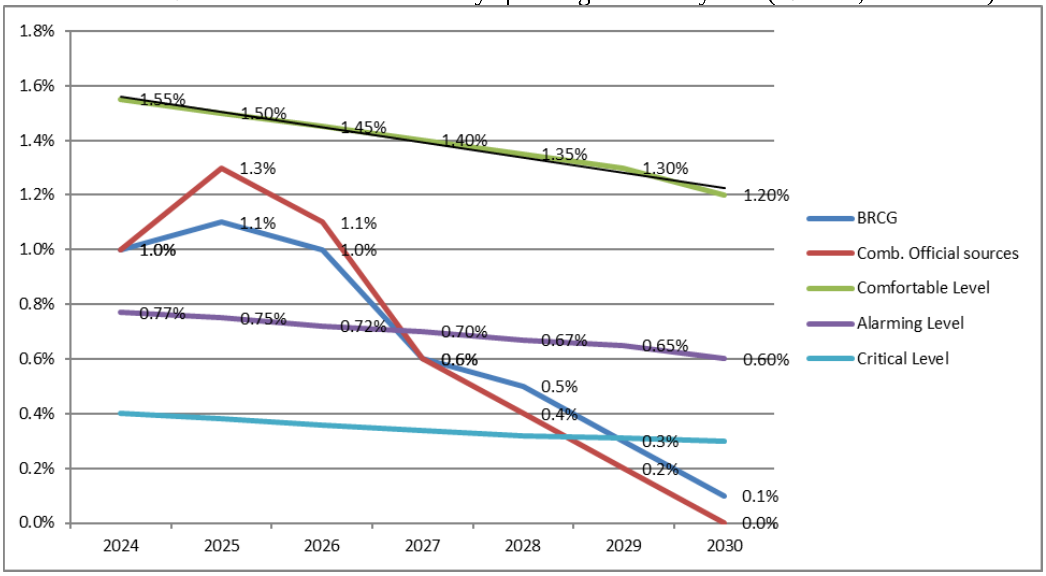
Continuing the reasoning presented thus far, it is important to reference the political dynamics that influence the process of generating public expenditures, especially regarding the relationship between the branches of government. In this regard, the mandatory execution of parliamentary amendments altered the balance of political forces, overcoming coalition presidentialism, giving way to a new reality with a leading Legislative Branch, no longer dependent on the Executive Branch in budgetary matters.

This occurred primarily with the enactment of Constitutional Amendments, which do not require the Executive Branch's participation in the legislative process, and substantially shifted the budgetary paradigm from authoritative to mandatory, to some extent. Constitutional Amendment No. 86 of 2015 established the mandatory budgetary and financial execution of individual parliamentary amendments. In addition to the "mandatory" requirement, the amount of resources allocated to parliamentary amendments was established, as well as the budgetary functions that would benefit from these resources. Later, through Constitutional Amendment No. 100/2019, the mandatory nature of amendments by parliamentary groups was extended, also setting a funding amount but without defining the budgetary functions that would benefit from the funds. In the same year, through Constitutional Amendment No. 105/2019, individual amendments authorized the direct transfer of funds to states and municipalities (Bassi, 2022).

Thus, at the federal level, the public budget would theoretically be considered mandatory starting in 2020, but this mandatory nature can be mitigated based on the need to meet fiscal targets and expenditure limits. Since then, parliamentary amendments have increasingly occupied budgetary space, reducing the Executive Branch's autonomy over discretionary primary spending, currently accounting for approximately 30% of the already limited total budget. This fact poses an additional challenge to finding political and fiscal solutions that can balance the country's fiscal situation and ensure the sustainability of public finances. Indeed, it is clear that the problem is not simple and has become even more complex given the current dynamics of Brazilian politics.

It may seem strange, but in fact, a rigid concept of discretionary spending has been created in Brazil, further compressing the effective free space for budget execution—which, in other words, means that the State's room for fiscal maneuvering is even smaller than a first reading suggests. Thus, it is necessary to reframe the analyses previously performed, adapting them to the effectively free portion of the Federal Budget. The result of this exercise can be seen in Chart 3. There are two estimates for this subset of discretionary spending, as a % of GDP. The solid line ("BRCG") contains our own projections that take into account the official scenarios for discretionary spending, multi-year revenue projections, and a breakdown of 2023 spending, via access to the Integrated Planning and Budget System (SIOP). The dashed line ("combined official sources") seeks to align official projections from two distinct sources, combining information contained in the 2025 PLDO and the Fiscal Projections Report of the National Treasury Secretariat (STN). Finally, in terms of benchmarks, the "comfortable" level follows the logic of the previous exercise, maintaining the actual values, until the end of the simulated horizon, of discretionary spending observed in the 2023 Budget (post-Transition EC). In this exercise, the "alarming" and "critical" levels were assumed to be, respectively, 50% and 25% of the values used in the "comfortable" benchmark (Ribeiro & Ribeiro, 2024).

**Chart no 3**: Simulation for discretionary spending effectively free (% GDP, 2024-2030)




Source: BRCG, based on information from PLDO 2025, IFI and RPF (STN).

## V. Analysis Of Alternatives

The growth of mandatory spending in Brazil represents a structural challenge that requires profound reforms to avoid fiscal collapse. Therefore, this study does not claim to be exhaustive. Brazil is a country of continental dimensions, with immense social and regional inequalities, and thus, any solution that fails to address these aspects is doomed to failure. Furthermore, while measures such as the Pension Reform have been important steps, progress is needed on budgetary flexibility, control of personnel expenses, and public sector efficiency. Without these changes, the country will remain vulnerable to fiscal crises, with reduced investment and risks to macroeconomic stability.

The current fiscal climate, in fact, demands an intensified agenda of public spending reviews under new guises. The next step is to move beyond efficiency reviews and initiate a more structural review of public spending, as emphasized by the government since October 2024. Otherwise, the consequence will be a stranglehold on discretionary spending and a growing perception that the current fiscal framework will become unsustainable and ineffective in improving fiscal results and controlling public debt (Bijos, 2024).

In this regard, a possible path is initially seen as revising constitutional mandates to adapt to the current reality, where Brazilian challenges have become more heterogeneous and complex. Thus, reducing mandatory minimums for health and education could increase budgetary flexibility for the Federal Government's implementation of public policies, particularly those with greater scope and impact on the population. Of course, it's not an easy path to take, but the coming years hold no change in terms of the fiscal situation, at least that's what public finance projections show.

On another front, the urgent need for a new pension reform is undeniable. Despite Constitutional Amendment 103/2019, it's necessary to discuss the inclusion of special regimes, such as the outdated benefits for military personnel, who still constitute a class with benefits that are unavailable in today's world. Another example is the review of the Continuous Benefit Payment (BPC), which primarily benefits the elderly and people with disabilities not in the labor market. Currently tied to the minimum wage, it requires a new model of inclusion and continuity in the program, or it risks becoming unsustainable. This fundamentally involves reviewing the entry rules to alter the growth trajectory of these expenditures, as decoupling from the minimum wage may not be viable in the short and medium term—as is anticipated based on the behavior of recent administrations. Indeed, these are unpopular measures with a strong impact on political and electoral plans, but one possible path is to seek to modernize this public policy, especially with stricter entry rules.

Finally, another necessary path is to review government programs with a view to improving the efficiency of public spending, with greater transparency and evaluation of public policies to direct resources to programs with better cost-benefit. It is worth noting that social programs that made a lot of sense in past contexts can (and should) be revised to benefit other, more current public policies. In this regard, it is important to emphasize that governments with different ideological affiliations have been unwilling to face this challenge. An example of this is the Bolsa Família program, launched during the first Lula administration in 2003 and contributing to lifting people out of poverty in that context, but which was not updated by subsequent right-wing governments, such as Michel Temer and Bolsonaro.

Indeed, reviewing such programs would contribute to addressing fiscal challenges, as in the current scenario of virtually "full employment," it would no longer make sense to maintain such government actions. Indeed, current fiscal challenges demand relevant and up-to-date solutions that meet the current needs of the country and its people. Past solutions will not guarantee the future, especially in a context of deepening budgetary constraints. Courage and creativity, however, do not appear to be the ingredients to be used in the "recipe" for fiscal sustainability in the coming years.

## VI. Conclusion

Based on the above, it appears that Brazil faces a significant fiscal challenge, marked by the accelerated growth of mandatory expenditures, which limits the public budget's capacity for adjustment and compromises the sustainability of public accounts. This article analyzed the structure of mandatory expenditures in the country, their impact on fiscal dynamics, and possible solutions to balance the budget without compromising social rights and essential investments. Thus, it demonstrates that budgetary rigidity, coupled with an aging population and pressure for increased social spending, requires structural reforms to avoid a prolonged fiscal crisis.

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