



## QUALITY IN EDUCATION: WHAT'S THE SUITABLE FUNDING TO THE BASIC EDUCATION?

## QUALIDADE NA EDUCAÇÃO: QUAL É O FINANCIAMENTO ADEQUADO À EDUCAÇÃO BÁSICA?

## CALIDAD EN LA EDUCACIÓN: ¿CUÁL ES EL FONDO ADECUADO A LA EDUCACIÓN BÁSICA?

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**Abstract:** In this paper we will discuss the basis of Brazilian educational funding regarding basic education. The FUNDEB, which ends in 2020, enabled the decentralization of basic education by transferring funds according to the number of student enrollments per school network. This model considers the budget capacity of the Federal Government and other federal entities, with no initial minimum that allows school units to meet their operating expenses. Currently, we discuss the design of a new standard, based on a minimum value per student.

**Keywords:** Educational funding. Quality. FUNDEB.

**Resumo:** O artigo discute as bases do financiamento educacional brasileiro, no que se refere à Educação Básica. O FUNDEB, que deve se encerrar em 2020, viabilizou a descentralização do Ensino Fundamental ao transferir recursos de acordo com a quantidade de matrículas de alunos por rede. O modelo leva em consideração a capacidade de arrecadação orçamentária da União e dos demais entes federativos, sem que haja um piso inicial que possibilite às unidades escolares fazer frente aos seus gastos de funcionamento. Hoje, discute-se o desenho de uma nova norma, pautada em um valor mínimo por aluno.

**Palavras-chave:** Financiamento educacional. Qualidade. FUNDEB.

**Resumen:** En el trabajo serán discutidas las bases de los fondos para el sistema educacional brasileño, en lo que respecta a la Educación Básica. El FUNDEB, que se encierra en 2020, viabilizó la descentralización en la Enseñanza Primaria al transferir presupuestos de acuerdo con la cantidad de matrículas de alumnos por red. Este modelo tiene en cuenta la capacidad de recaudación

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presupuestaria de la Unión y de los demás entes federativos, y no un piso inicial que posibilite que las unidades escolares enfrenten a sus gastos de funcionamiento. Ahora, se discute el diseño de una nueva norma, pautada en un valor mínimo por alumno.

**Palabras clave:** Financiamiento Educativo. Calidad. FUNDEB.

## 1 INTRODUCTION

In 2020, FUNDEB – Portuguese initials for Fund for Maintenance and Development of Elementary Education and Valorization of the Teaching Profession - completes 13 years, and ends its validity. At the moment, discussions are taking place both in the National Congress and in civil society about which financing model should replace it (CALLEGARI, 2019; FARIA; SALDANÑA, 2018).

Thus, Education, as an essential service to be offered through the state, has always obtained, in general, a consensus - just as it happens with health. Due to the way in which the Brazilian legal framework has historically been configured, instructing the population is a function of the State, albeit with the addition of private institutions. However, it was never clear - at least until the enactment of the LDB in 1996 - which federative sphere would assume what level of education; or whether they would be offered concomitantly by the Union, states and municipalities; or if each would pay for the its maintained schools in an integral way; or even if the different spheres of public administration would share specific expenses - such as, school meals, material, school transport. Defining such responsibilities was a task that began to be designed throughout the twentieth century, but was only completed in its final years, albeit with difficulties of consensus among the federated entities.

The growing importance of Education in the international scenario also occurred during the twentieth century, when the level of education of the population started to be largely related to the economic performance of each country. Indices were developed that correlate, in most cases positively, the level of education reached with individual income. It is in this context that educational policies gain relevance and the provision of quality education on a large scale is seen as one of the determinants for the development of the economy in the long term (NASCIMENTO; BARROS, 2018). In Brazil, the first problem to be solved was access: with high levels of illiteracy and a large part of the population with few years of formal education, the country opted, before quality, for quantitative educational assistance: increasing the number of enrollments. There is little discussion of the appropriation of educational content (DARIDO; BIZELLI, 2015).



The Union, on the national sphere, has a fundamental role in defining the country's educational paths, as it is the strongest link in terms of tax collection and in the definition of parameters to be followed. The responsibilities of states and municipalities, constitutionally defined, do not overlap centuries of inequality that have marked numerous Brazilian regions, making them dependent on the instructions, guidelines and resources passed on by the federal government. The autonomy of subnational entities, also guaranteed in the Magna Carta, makes the Union's role focused on the establishment of agreements and specific collaboration formats, so that each location chooses the best way of implementing policies, taking into account the regional reality in the management of their education systems.

The municipalization mechanism itself was not unanimously accepted by local managers. With the implementation of FUNDEF, created with the objective of equalizing the resources available to Brazilian states and municipalities - these, in the vast majority, unable to afford their own education network, since they are totally dependent on state or federal transfers -, cities started to receive revenues according to the enrollment in Elementary School they held. If the state remained responsible for the demand for elementary schooling, the municipality would not be entitled to the financing portion: some cities in the state of São Paulo, like Campinas, did so.

Nationally, decentralization has been supported by both so-called conservative and progressive sectors. The manifesto of the Pioneers of New Education (*Pioneiros da Educação Nova*), published in 1932 and signed by intellectuals in the field, such as Fernando de Azevedo and Anísio Teixeira, proposed the decentralization and autonomy of schools, as described in the excerpt below:

a) The unity of the educational role:

[...] given the shown impotence of the current school system and the insufficiency of the solutions given to questions of an educational nature, they only prove the irreparable disaster that results, for public education, from strange influences and interventions that managed to subject it to their secondary ideals and subordinate interests. Hence the need for ample technical, administrative and economic autonomy, with which technicians and educators, who are responsible and must therefore have the direction and administration of the educational function, have ensured the material means to be able to carry it out. These means, however, cannot be reduced to the funds that, in the budgets, are allocated to this public service and, for this reason, subject to the crises of the State treasuries or to the oscillations "of the government's interest in education". Economic autonomy cannot be realized, unless the institution of a "special or school fund", which, constituted of its own assets, taxes and income, is managed and applied exclusively in the development of the educational work, by the teaching bodies themselves, charged with its direction. [...]

c) The decentralization

The organization of Brazilian unitary education on the basis and principles of the State, in the spirit of the true popular community and in the care of national unity,



does not imply a sterile and hateful centralism, which is opposed to the country's geographical conditions and the need for adaptation school to regional interests and requirements. Unity does not mean uniformity. Unity presupposes multiplicity. However it may seem, at first glance, it is not, therefore, in centralization, but in the application of the federative and decentralizing doctrine, that we will have to look for the means to carry out, in the whole Republic, a methodical and coordinated work, according with a common plan, of complete efficiency, both in intensity and in extension. The Union, in the capital, and the states, in their respective territories, should be responsible for education at all levels, within the general principles set out in the new constitution, which must contain, with the definition of duties and obligations, the fundamentals of national education. The central government, through the Ministry of Education, will be responsible for monitoring compliance with these principles, making the general guidelines and directions of the educational function, established in the constitutional charter and in ordinary laws, helping where there is a lack of resources, facilitating pedagogical exchange and cultural development of states and intensifying their spiritual relations in every way. The educational unity, that immense work that the Union will have to carry out under pain of perishing as a nationality, will then manifest itself as a living force, a common spirit, a state of national spirit, in this regime free of exchange, solidarity and cooperation that, taking states to avoid all waste in their school expenses in order to produce the greatest results with the least expenses, will open the door to an uninterrupted succession of fruitful efforts in creations and initiatives (AZEVEDO *et al.*, 2010, p. 46).<sup>4</sup>

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<sup>4</sup> a) A unidade da função educacional:

[...] dada a impotência manifesta do sistema escolar atual e a insuficiência das soluções dadas às questões de caráter educativo não provam senão o desastre irreparável que resulta, para a educação pública, de influências e intervenções estranhas que conseguiram sujeitá-la a seus ideais secundários e interesses subalternos. Daí decorre a necessidade de uma ampla autonomia técnica, administrativa e econômica, com que os técnicos e educadores, que têm a responsabilidade e devem ter, por isto, a direção e administração da função educacional, tenham assegurados os meios materiais para poderem realizá-la. Esses meios, porém, não podem reduzir-se às verbas que, nos orçamentos, são consignadas a esse serviço público e, por isto, sujeitas às crises dos erários do Estado ou às oscilações “do interesse dos governos pela educação”. A autonomia econômica não se poderá realizar, a não ser pela instituição de um “fundo especial ou escolar”, que, constituído de patrimônios, impostos e rendas próprias, seja administrado e aplicado exclusivamente no desenvolvimento da obra educacional, pelos próprios órgãos do ensino, incumbidos de sua direção. [...]

c) A descentralização

A organização da educação brasileira unitária sobre a base e os princípios do Estado, no espírito da verdadeira comunidade popular e no cuidado da unidade nacional, não implica um centralismo estéril e odioso, ao qual se opõem as condições geográficas do país e a necessidade de adaptação crescente da escola aos interesses e às exigências regionais. Unidade não significa uniformidade. A unidade pressupõe multiplicidade. Por menos que pareça, à primeira vista, não é, pois, na centralização, mas na aplicação da doutrina federativa e descentralizadora, que teremos de buscar o meio de levar a cabo, em toda a República, uma obra metódica e coordenada, de acordo com um plano comum, de completa eficiência, tanto em intensidade como em extensão. À União, na capital, e aos estados, nos seus respectivos territórios, é que deve competir a educação em todos os graus, dentro dos princípios gerais fixados na nova constituição, que deve conter, com a definição de atribuições e deveres, os fundamentos da educação nacional. Ao governo central, pelo Ministério da Educação, caberá vigiar sobre a obediência a esses princípios, fazendo executar as orientações e os rumos gerais da função educacional, estabelecidos na carta constitucional e em leis ordinárias, socorrendo onde haja deficiência de meios, facilitando o intercâmbio pedagógico e cultural dos Estados e intensificando por todas as formas as suas relações espirituais. A unidade educativa, essa obra imensa que a União terá de realizar sob pena de perecer como nacionalidade, se manifestará então como uma força viva, um espírito comum, um estado de ânimo nacional, nesse regime livre de intercâmbio, solidariedade e cooperação que, levando os Estados a evitar todo desperdício nas suas despesas escolares a fim de produzir os maiores resultados com as menores despesas, abrirá margem a uma sucessão ininterrupta de esforços fecundos em criações e iniciativas (AZEVEDO *et al.*, 2010, p. 46).



The advent of the Estado Novo and the promulgation of the 1937 Constitution interrupted the articulation of movements for educational reform in the country for years. With the re-democratization that took place in 1945, advances such as the creation of the National Research Council (CNPq, Portuguese initials) and the Coordination for the Improvement of Higher Education Personnel (Capes, Portuguese initials) and the edition of the first Law of Guidelines and Bases of National Education were achieved, but again interrupted with the establishment of another authoritarian period starting in 1964. As already mentioned, only after the democratic opening that took place throughout the 1980s, and the advent of neoliberal policies during the 1990s, the real conditions for the decentralization of the educational system occurred, with the flags of local participation in school management and the autonomy of the community and managers in school administration.

## **2 FINANCING FUNDS AND THE SEARCH FOR MINIMUM VALUE GUARANTEE**

As a result of these efforts, FUNDEB came into effect from 2007 to replace FUNDEF - which operated from 1998 to 2006 - and expanded the distribution of resources and the levels of education contemplated. While FUNDEF was composed of 15% of the revenues of states, the Federal District and municipalities, in addition to complementing the Union, FUNDEB accounts for 20% of the revenue. The allocation has also ceased to be based solely on the number of enrollments in Elementary School: the municipalities have included early childhood education and the states now have funds for High School. Both maintained the logic of per capita spending, annually calculated by the federal government, with the objective of ensuring, with the amount passed on, a minimum expenditure per student in all locations in the country.

The minimum value, however, does not take into account the calculation of how much a school needs, financially, to function according to a certain quality standard. It is done based on the estimated revenue collection that will make up the fund. In other words, the resources available for Brazilian Education depend on the annual budget availability, and not on a commitment to quality defined a priori.

If there is - as at the present moment - a decrease in collection, the amounts transferred also decrease, which compromises the execution of long-term projects, in addition to the maintenance of current expenses. The Union's complementation, of only 10% of the total amount collected by all other administrative spheres, also fluctuates according to the level of economic activity - since the



most significant tax in the composition of FUNDEB is the ICMS, which decreases in periods of economic recession.

From the implementation of FUNDEF, therefore, the measurement and use of the concept of annual expenditure/student become part of the vocabulary of the educational area, being used as a parameter in several surveys carried out on the financing of Education (PINTO, 2015). However, the term appears in 1961, in Law no. 4,024, which aimed to establish the Guidelines and Bases of National Education - the first of its kind: currently, the third LDB is in force - during the ten-year period in which it was in force.

In its article 96, the aforementioned Law determines that the Federal Education Council and the states' Education Councils within the scope of their respective competencies make efforts to improve the quality and raise the productivity levels of education in relation to its cost, by promoting the annual publication of education statistics and complementary data, which should be used in the preparation of resource allocation plans for the following year, study the cost composition of public education and propose appropriate measures to adjust it to the best level of productivity (BRASIL, 1961).

Still on the quality of education, the Federal Constitution provides, in Art. 212, third paragraph, as follows:

Art. 212. The Federal Government will apply, annually, no less than eighteen, and the States, the Federal District and the Municipalities twenty-five percent, at least, of the revenue resulting from taxes, including that derived from transfers, in the maintenance and development of education.

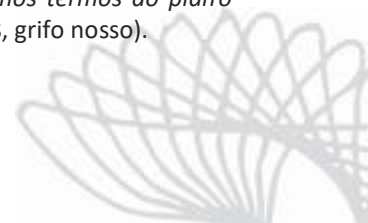
[...] § 3 The distribution of public resources *will ensure priority to meet the needs of compulsory education, with regard to universalization, guarantee of quality and equity standards, under the terms of the national education plan.* (Wording given by Constitutional Amendment no. 59, 2009). (BRASIL, 1988, authors' highlights).<sup>5</sup>

In other words: the resources allocated to Education must be sufficient to guarantee the quality of education. The same term is mentioned again in article 214 of the FC:

Art. 214. *The law will establish the national education plan, lasting ten years, with the objective of articulating the national education system in collaboration regime and defining guidelines, objectives, goals and implementation strategies to ensure the maintenance and development of education at its various levels, stages and modalities through integrated actions by public authorities from different federal*

<sup>5</sup> Art. 212. A União aplicará, anualmente, nunca menos de dezoito, e os Estados, o Distrito Federal e os Municípios vinte e cinco por cento, no mínimo, da receita resultante de impostos, compreendida a proveniente de transferências, na manutenção e desenvolvimento do ensino.

[...] § 3º A distribuição dos recursos públicos *assegurará prioridade ao atendimento das necessidades do ensino obrigatório, no que se refere a universalização, garantia de padrão de qualidade e equidade, nos termos do plano nacional de educação.* (Redação dada pela Emenda Constitucional nº. 59, de 2009). (BRASIL, 1988, grifo nosso).



*spheres that lead to* (Wording given by Constitutional Amendment no. 59, 2009): I - eradication of illiteracy; II - universal school attendance; III - improving the quality of education. (BRASIL, 1988, authors' highlights).<sup>6</sup>

Again, in the Transitional Constitutional Provisions Act, the issue of educational quality is referred to in the first paragraph of Article 60:

§ 1 The Union, the States, the Federal District and the Municipalities shall ensure, in the financing of basic education, the improvement of the quality of education, in order to guarantee a minimum standard defined nationally. (Wording given by Constitutional Amendment no. 53, 2006). (BRASIL, 1988).<sup>7</sup>

The Law of Directives and Bases of National Education also counts, in its article four, 74 and 75 - just to mention those who deal with the theme explicitly -, of the mandatory quality component in the teaching offer:

Art. 4 *The duty of the State with public school education will be carried out by guaranteeing: [...] IX - minimum standards of teaching quality, defined as the minimum variety and quantity, per student, of inputs essential to the development of the process teaching-learning.*

Art. 74. The Union, in collaboration with the States, the Federal District and the Municipalities, will establish a minimum standard of educational opportunities for elementary education, *based on the calculation of the minimum cost per student, capable of ensuring quality education.*

Art. 75. *The supplementary and redistributive action of the Union and the States will be exercised in order to progressively correct the disparities in access and guarantee the minimum standard of teaching quality.*

[...] § 2 The capacity of service of each government will be defined by the ratio between the resources of constitutionally mandatory use in the maintenance and development of education and the annual cost of the student, relative to the minimum quality standard (BRASIL, 1996, authors' highlights)<sup>8</sup>.

<sup>6</sup> Art. 214. *A lei estabelecerá o plano nacional de educação, de duração decenal, com o objetivo de articular o sistema nacional de educação em regime de colaboração e definir diretrizes, objetivos, metas e estratégias de implementação para assegurar a manutenção e desenvolvimento do ensino em seus diversos níveis, etapas e modalidades por meio de ações integradas dos poderes públicos das diferentes esferas federativas que conduzam a* (Redação dada pela Emenda Constitucional nº 59, de 2009): I - erradicação do analfabetismo; II - universalização do atendimento escolar; III - melhoria da qualidade do ensino. (BRASIL, 1988, grifo nosso).

<sup>7</sup> § 1º A União, os Estados, o Distrito Federal e os Municípios deverão assegurar, no financiamento da educação básica, a melhoria da qualidade de ensino, de forma a garantir padrão mínimo definido nacionalmente. (Redação dada pela Emenda Constitucional nº 53, de 2006). (BRASIL, 1988).

<sup>8</sup> Art. 4º *O dever do Estado com educação escolar pública será efetivado mediante a garantia de: [...] IX - padrões mínimos de qualidade de ensino, definidos como a variedade e quantidade mínimas, por aluno, de insumos indispensáveis ao desenvolvimento do processo de ensino-aprendizagem.*

Art. 74. A União, em colaboração com os Estados, o Distrito Federal e os Municípios, estabelecerá padrão mínimo de oportunidades educacionais para o ensino fundamental, baseado no *cálculo do custo mínimo por aluno, capaz de assegurar ensino de qualidade.*

Art. 75. *A ação supletiva e redistributiva da União e dos Estados será exercida de modo a corrigir, progressivamente, as disparidades de acesso e garantir o padrão mínimo de qualidade de ensino.*

[...] § 2º A capacidade de atendimento de cada governo será definida pela razão entre os recursos de uso constitucionalmente obrigatório na manutenção e desenvolvimento do ensino e o custo anual do aluno, relativo ao padrão mínimo de qualidade. (BRASIL, 1996, grifo nosso)



In law no. 13,005, of June 25, 2014, which approves the National Education Plan (PNE), the term quality appears 38 times. However, the annual cost per student, as previously mentioned, is not defined, taking into account a certain minimum quality standard, but the budgetary capacity of the entity in question, disregarding various legal provisions mentioned above.

This fact led to the elaboration of the so-called CAQ (Portuguese initials for Student-Quality Cost), a concept defined by civil society organized in the mobilizations that took place during the National Campaign for the Right to Education, in 2002. Based on debates carried out between different actors in the educational field in Brazil, the conclusion was reached that the improvement of teaching processes would only occur from the establishment of a minimum national standard of quality to be followed by all school establishments - and, mainly, from the guarantee of sufficient inputs for this. The definition of this value per student, at national level, would take place initially from the CAQi (initial cost-student cost).

The implementation of the CAQ would break with the logic of educational financing being subject to the budget availability of each year, or being restricted to the required constitutional minimum. It would make it possible to implement the educational commitments established in Brazilian legislation, and balance regional disparities in the provision of basic education. Its establishment was included as a strategy in the PNE approved in 2014:

Strategies:

20.6) *within 2 (two) years of the validity of this PNE*, the initial Student-Quality Cost (CAQi) will be implemented, referenced in the set of minimum standards established in the educational legislation and whose financing will be calculated based on the respective inputs indispensable to the process of teaching-learning and will be progressively readjusted until the full implementation of the Student Quality Cost - CAQ;

20.7) implement the Quality Student Cost - CAQ as a parameter for financing education in all stages and modalities of basic education, based on the calculation and regular monitoring of educational spending indicators with investments in qualification and remuneration of teaching staff and others public education professionals, in the acquisition, maintenance, construction and safekeeping of facilities and equipment necessary for teaching and in the acquisition of didactic-school material, food and school transport;

20.8) the CAQ will be defined within 3 (three) years and will be continuously adjusted, based on a methodology formulated by the Ministry of Education - MEC, and accompanied by the National Education Forum - FNE, the National Education Council - CNE and the Education Commissions of the Chamber of Deputies and Education, Culture and Sports of the Federal Senate (BRASIL, 2014, authors' highlights)<sup>9</sup>.

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<sup>9</sup> Estratégias:





The importance of a minimum value that guides the cost/student resides in the establishment of objective standards that enable the provision of quality education: adequate physical space, didactic materials in sufficient quantity for all students, equipment such as sports courts, cafeterias, libraries and laboratories in good condition and use, faculty and technicians constantly capacitated, among other aspects to be considered.

However, the Committee that should carry out the studies that would support the calculation of the CAQ was only established after four years of the PNE, with the publication of Ordinance no. 233, on March 15, 2018, which provides as follows:

THE MINISTER OF STATE OF EDUCATION, using the powers conferred on him by art. 87, sole paragraph, item II, of the Constitution, and due to the need to provide mechanisms for assessing the costs of the inputs that are essential to the teaching-learning process in view of the provisions of Law no. 13,005, of June 25, 2014, which establishes the National Education Plan - PNE 2014-2024, resolves:  
Article 1 - The Permanent Committee for the Evaluation of Costs in Basic Education of the Ministry of Education - CPACEB [...] is hereby established (BRASIL, 2018).<sup>10</sup>

In other words, even though civil society - through pressures and mobilizations carried out throughout the first decade of the 21st century - managed to include this important mechanism in an attempt to adapt the educational resources available to the needs of the area, the Brazilian Executive Branch has not fulfilled the established in normative acts. Since the Committee for the calculation of the CAQ was established two years after the deadline for the implementation of the CAQi, it is questioned how long it will take for the law to become effective.

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20.6) no prazo de 2 (dois) anos da vigência deste PNE, será implantado o Custo Aluno-Qualidade inicial - CAQi, referenciado no conjunto de padrões mínimos estabelecidos na legislação educacional e cujo financiamento será calculado com base nos respectivos insumos indispensáveis ao processo de ensino-aprendizagem e será progressivamente reajustado até a implementação plena do Custo Aluno Qualidade - CAQ;

20.7) implementar o Custo Aluno Qualidade - CAQ como parâmetro para o financiamento da educação de todas etapas e modalidades da educação básica, a partir do cálculo e do acompanhamento regular dos indicadores de gastos educacionais com investimentos em qualificação e remuneração do pessoal docente e dos demais profissionais da educação pública, em aquisição, manutenção, construção e conservação de instalações e equipamentos necessários ao ensino e em aquisição de material didático-escolar, alimentação e transporte escolar;

20.8) o CAQ será definido no prazo de 3 (três) anos e será continuamente ajustado, com base em metodologia formulada pelo Ministério da Educação - MEC, e acompanhado pelo Fórum Nacional de Educação - FNE, pelo Conselho Nacional de Educação - CNE e pelas Comissões de Educação da Câmara dos Deputados e de Educação, Cultura e Esportes do Senado Federal. (BRASIL, 2014, grifo nosso)

<sup>10</sup> O MINISTRO DE ESTADO DA EDUCAÇÃO, no uso da atribuição que lhe confere o art. 87, parágrafo único, inciso II, da Constituição, e em razão da necessidade de prover mecanismos de avaliação dos custos dos insumos indispensáveis ao processo de ensino-aprendizagem em face do disposto na Lei nº 13.005, de 25 de junho de 2014, que estabelece o Plano Nacional de Educação - PNE 2014-2024, resolve:

Art. 1º - Fica instituído o Comitê Permanente de Avaliação de Custos na Educação Básica do Ministério da Educação - CPACEB [...]. (BRASIL, 2018).



Meanwhile, states with higher tax revenues invest more in Education, while less favored states need the Union's complement to reach the minimum. Leveling down, Brazil is unlikely to be able to equalize its educational offer and be able to provide adequate formation to its population in school-age.

It is worth noting that the logic behind the current educational financing fund is made constitutionally explicit. Both the Federal Constitution, in its article 211, and the current Law of Guidelines and Bases of National Education, in art. 9, provide that the Union, the states, the Federal District and the municipalities will organize their respective education systems in collaboration. The federal government is responsible for the redistributive and supplementary function (characteristics of FUNDEF and FUNDEB), as well as providing technical and financial assistance to other federated entities with regard to the educational sector. The priority role of the municipalities - in elementary and early childhood education - and of the states - elementary and high school - is also constitutionally defined, as previously mentioned.

### **3 QUALITY OF EDUCATION AND SPENDING IN THE AREA: IS THERE A RELATION?**

It is important to ask whether the increase in resources is always related to better educational results. In fact, it is possible to find conclusions in the literature that point to the inexistence of this correlation.

In a survey on education spending in oil-producing municipalities, Monteiro (2015) found that even receiving a significant increase in revenue through the royalties to which they were entitled, which significantly increased local budgets and enabled an increase of educational expenses, producer municipalities did not improve the quality of the education offered, and presented, in the evaluations of the Brazil test (*prova Brasil*), the same level of performance as non-producing municipalities.

According to the author, explanations for this phenomenon may lie in two factors: passive and active waste. The first is linked to poor management of available resources, due to the incapacity or lack of knowledge of those responsible for spending. Active waste, on the other hand, is related to corruption: when public officials decide to embezzle and/or misuse available funds. Another study, carried out in 2008 by Amaral and Menezes-Filho, also aiming to investigate the relation between available resources and quality of education offered at the local level, comes to the conclusion that such correspondence is not established. The authors assume that deficiencies in allocation explain this lack of correlation (AMARAL; MENEZES-FILHO, 2008).



Another disadvantage of the transfer model is the portion of tax liability required by municipalities. When increasing its revenue through tax efforts, the locality no longer receives part of the federal supplementation, as Mendes *et al.* (2008) demonstrate in the example below:

As an example, suppose that a municipality with 10,000 school-age children has a revenue of R\$ 40 million per year. Suppose further that the minimum floor for educational spending with each child is R\$ 1,200.00. If the municipality mandatorily allocates 25% of its revenue to the education of these children, its total expenditure will be R\$ 10 million for this function. However, the minimum expenditure required in this case would be R\$ 12 million (10,000 x 1,200). The federal government would then have to make a complementary contribution of R\$ 2 million. Now, suppose that the municipality made a tax effort and increased its revenue by 10%, reaching R\$ 44 million. Then, the destination for education should increase to R\$ 11 million, reducing the need for federal funding to R\$ 1 million. In summary, of the R\$ 4 million in revenue increase, R\$ 1 million was “returned” to the federal government. Naturally, this process makes the tax effort even more painful for the citizens of the municipality (MENDES; MIRANDA; COSIO, 2008, p. 22).<sup>11</sup>

Thus, there is no longer an incentive for the municipality to improve its collection or be more conscientious in spending. The political calculation of a local manager is unlikely to move in that direction, since there is, from his perspective, no advantage from being unable to receive a federal appeal.

It is essential, therefore, to point out once again the central role of the Union in the design of the educational financing model. The National Education Plan (PNE), in strategy 20.11, provides as follows:

20.11) to approve, within 1 (one) year, the Educational Responsibility Law, ensuring quality standards in basic education, in each system and network of education, measured by the process of quality goals measured by official educational assessment institutes (BRASIL, 2014).<sup>12</sup>

Six years after the Plan's promulgation, that is, five years after the legal term granted, the Educational Responsibility Law is nothing more than a project. Law Project no. 7420/2006 provides

<sup>11</sup> A título de exemplo, suponha-se que um município com 10 mil crianças em idade escolar possua uma receita de R\$ 40 milhões ano. Suponha ainda que o piso mínimo para o gasto educacional com cada criança seja de R\$ 1.200,00. Se o município destinar, obrigatoriamente, 25% de sua receita para a educação dessas crianças, seu gasto total será de R\$ 10 milhões com essa função. No entanto, o gasto mínimo requerido neste caso seria de R\$ 12 milhões (10.000 x 1.200). O governo federal então teria de realizar um aporte complementar de R\$ 2 milhões. Agora, suponha-se que o município realizou um esforço tributário e elevou sua receita em 10%, atingindo R\$ 44 milhões. Então, a destinação para a educação deverá se elevar para R\$ 11 milhões, reduzindo a necessidade do aporte federal para R\$ 1 milhão. Em resumo, dos R\$ 4 milhões de acréscimo de receita, R\$ 1 milhão foi “devolvido” ao governo federal. Naturalmente, esse processo torna o esforço tributário ainda mais penoso para os cidadãos do município. (MENDES; MIRANDA; COSIO, 2008, p. 22).

<sup>12</sup> 20.11) aprovar, no prazo de 1 (um) ano, Lei de Responsabilidade Educacional, assegurando padrão de qualidade na educação básica, em cada sistema e rede de ensino, aferida pelo processo de metas de qualidade aferidas por institutos oficiais de avaliação educacionais. (BRASIL, 2014).



for the quality of basic education and the responsibility of public managers in promoting it. Having its opinion approved in 2017, the Law project has not yet been voted on in plenary.

Its effectiveness is essential for the establishment of an appropriate collaboration regime between the federated entities, with clear definition of goals, resources, quality references for each level of education, and mechanisms for accountability of local managers, in case qualitative setbacks occur in the education network, ensuring the necessary transfers (VICENTE *et al.*, 2015).

The designed scenario will only be possible to be implemented, however, with the advent of a tax reform that reduces the impacts of fiscal wars between states and municipalities, which ends up reducing the collection as a whole and harming social investments. Without it, the resources available for the educational area will continue to be sufficient only to meet current expenses with maintaining the network and payroll, without leaving room for actions to improve the quality of education.

#### 4 CONCLUSION

The recent history of Education in Brazil is confused with the history of democratization in the country: both face dilemmas for their deepening, when their agendas are resumed and expanded from the 1980s, when the Fordist production model goes into crisis. The school space, however, is a privileged place for the debate on the construction of Brazilian democracy. Therefore, it is worth asking: what do we expect from school today? Which strategies in the National Education Plan do we really want to implement, since two of them, mentioned in this paper, are still far from being put into practice? What should be the Union's role in the decentralization, in addition to setting goals and redistributing resources, so that states and municipalities are better supported in their actions?

Answering such questions is a first step so that some of the discussions proposed in the article can be further developed. There is a consensus in the literature that endowing the school with autonomy is advantageous for the quality of the education offered, as it allows its actors to carry out their own projects. However, problems generated by the lack of capacitation of civil servants in small municipalities - as well as the fact that the available funds are fully committed to payroll - make the alleged local autonomy a mere detail, in contrast to the expectations professed in analyzes carried out at the beginning of the municipalization process, as can be seen in the statement below:



Contrary to the previous model, the school will have to be seen as a socially constructed organization; therefore, with an emphasis on the social interaction process that develops there rather than the formal aspects that characterize it, imposing rigid and insurmountable limits. Even though it constitutes a unit within a broader system, each school will have to be seen in its own identity, and for that it needs autonomy (ALONSO, 2003, p. 117).<sup>13</sup>

In order for this objective to be considered as a possible goal to be achieved, it is necessary to strengthen the performance of FUNDEB's resources monitoring and inspection councils; it is necessary to democratize community participation in the process of preparing the educational budget; it is also necessary to promote transparency of spending, engaging parents in decisions about the functioning of the school.

The fundamental question, however, seems far from being answered: it refers to the relationship between the increase in spending on Education and the concomitant increase in its qualitative performance. An important data to be considered is the report published in 2016 by the OECD - Organization for Economic Cooperation and Development, on the results of PISA 2015 - Program for International Student Assessment. This is a comparative assessment, applied on a sample basis to students enrolled from the 7th year of elementary school in the 15-year age group, the age at which the completion of compulsory basic education in most countries is assumed. The performance of Brazilian students is below that shown by students enrolled in education systems in OECD countries in the three areas of knowledge measured by the assessment. In science, Brazilian students obtained 401 points against 493 points from OECD students; in reading, 407 against 493 points; and in mathematics, 377 against 490 points.

The results can be related to data on the educational investment made: while OECD countries, in 2015, invested an average of US\$ 90,294 per student in the entire basic education cycle, Brazil invested US\$ 38,190 in the corresponding action. Although remaining below the average, it is possible to notice that there was an improvement: in 2012, the investment was 32% of that made by the OECD and, in 2015, it increased to 42%. Expenditure, of course, is related to the spending capacity of the countries in question: while Brazil's GDP per capita in 2015 was US\$ 15,893, the average for OECD countries was US\$ 39,333.

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<sup>13</sup> Contrariamente ao modelo anterior, a escola terá que ser vista como uma organização construída socialmente; portanto, com ênfase no processo de interação social que aí se desenvolve antes que nos aspectos formais que a caracterizam, impondo limites rígidos e intransponíveis. Ainda que constitua uma unidade dentro de um sistema mais amplo, cada escola terá de ser vista em sua identidade própria, e para tanto ela necessita de autonomia. (ALONSO, 2003, p. 117)



For the OECD, however, Brazil's biggest challenge is to apply investments made directly in actions that lead to improvement in learning. Also, according to the report, countries such as Uruguay, Mexico and Colombia, despite having an average expenditure per student below the Brazilian, achieved better results in the performance evaluation. As an example, Chilean students obtained 477 points in science, from an investment of 40,607 dollars per student (OCDE, 2016). Again, the quality of the expenditure seems to be as or more important than the available budget, corroborating research cited in the course of this article.

Another point to be highlighted, in addition to the misuse of public resources due to the unpreparedness of the responsible managers, is corruption, which is still a serious problem in the country. In a study on how deviations from public funds impact educational performance, Ferraz *et al.* (2010) found the following result:

We link municipal-level corruption measures to data on the educational achievement of primary school students across 1488 public schools located in 365 municipalities throughout Brazil. We use the variation in corrupt practices across municipalities to estimate the effects of “missing resources” on dropout rates, failure rates, and student achievement in a national standardized exam. **We find that the educational outcomes of students residing in municipalities where corruption was uncovered are significantly lower than those of students residing in municipalities where no corruption was detected.** For instance, test scores on a standardized Language and Math exam among 4th graders are 0.30 standard deviations lower in corrupt municipalities. **Corruption is also associated with higher dropout and failure rates among primary school children** (FERRAZ; FINAN; MOREIRA, 2010, p. 2, authors' highlights).

Corruption - particularly that which occurs in Brazilian municipalities, as the study cited points out - has a negative impact on student learning, reversing possible benefits that good local management could bring. Therefore, there is an urgent need for constant monitoring by the state and federal public authorities, on the one hand, in the allocation of resources transferred to municipalities, especially those earmarked for education; and, on the other hand, in verifying the improvement in the capacitation of local civil servants, in order to value the best strategies for facing challenges inherent to the teaching and learning process.

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