

UNWANTED EFFECTS OF THE BRAZILIAN EDUCATION FINANCING MODEL
*EFEITOS NÃO DESEJADOS DO MODELO DE FINANCIAMENTO DA EDUCAÇÃO
BRASILEIRA*

*EFFECTOS NO DESEADOS DEL MODELO BRASILEÑO DE FINANCIACIÓN DE LA
EDUCACIÓN*



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ABSTRACT: The article describes the model of decentralization of education resources and the history of the institutionalization of universal educational programs, in order to analyze the autonomy of subnational entities to develop policies and plan investments. To this end, in-depth interviews were carried out with employees of the National Education Development Fund - FNDE, using oral history methodology, complemented with research into historical documents and published legislation (1968 to 2020). It concludes that, through programs and funds, the Union defines rules and deadlines on how resources should be used, reducing the autonomy of subnational entities. The text analyzes the result as an unintended consequence of the administrative reforms carried out, which did not break with the centralized management model. The state machinery remains focused on formal control activities, rather than directing its capacity to negotiate institutional arrangements and partnerships.

KEYWORDS: Decentralization. Educational policies. State capacity. Education financing.

RESUMO: O artigo descreve o modelo de descentralização de recursos da educação e a história da institucionalização dos programas educacionais universais, a fim de analisar a autonomia dos entes subnacionais para elaborar políticas e planejar investimentos. Para tanto, foram realizadas entrevistas em profundidade com servidores do Fundo Nacional de Desenvolvimento da Educação - FNDE, por meio de metodologia de história oral, complementadas com pesquisa em documentos históricos e legislação publicada (1968 a 2020). Conclui que, por meio de programas e fundos, a União define regras e prazos sobre como os recursos devem ser empregados, reduzindo a autonomia dos entes subnacionais. O texto analisa o resultado como consequência não intencional das reformas administrativas realizadas, que não romperam com o modelo centralizado de gestão. A máquina estatal continua voltada para atividades formais de controle, em vez de direcionar sua capacidade para negociar arranjos institucionais e parcerias.

PALAVRAS-CHAVE: Descentralização. Políticas educacionais. Capacidade estatal. Financiamento da educação.

RESUMEN: El artículo describe el modelo de descentralización de los recursos educativos y la historia de la institucionalización de los programas educativos universales, con el fin de analizar la autonomía de las entidades subnacionales para desarrollar políticas y planificar inversiones. Para ello, se realizaron entrevistas en profundidad a funcionarios del Fondo Nacional de Desarrollo Educativo - FNDE, utilizando la metodología de la historia oral, complementadas con investigaciones en documentos históricos y legislación publicada (1968 a 2020). Concluye que, a través de programas y fondos, la Unión define reglas y plazos sobre cómo deben usarse los recursos, reduciendo la autonomía de las entidades subnacionales. El texto analiza el resultado como una consecuencia no deseada de las reformas administrativas llevadas a cabo, que no rompieron con el modelo de gestión centralizada. La maquinaria estatal sigue centrada en actividades de control formal, en lugar de dirigir su capacidad para negociar acuerdos y asociaciones institucionales.

PALABRAS CLAVE: Descentralización. Políticas educativas. Capacidad del Estado. Financiación de la educación.

Introduction

Any public manager in the area of basic education, regardless of the level of government they represent, will be faced with little budgetary and legal flexibility to design and implement specific, customized policies aimed at responding to the socioeconomic and cultural differences of students enrolled in schools. Brazilian public institutions. Most of the financial resources for education have a pre-established destination, rules and routines that define how they should be used, in addition to generally short deadlines for their use. Although Brazil is a continental country, where several cultures coexist, people who speak different languages (the IBGE counts 305 different types of indigenous ethnicities and 274 languages³), where lifestyles and problems change radically from one region to the other; Local managers have little autonomy to define how they will use the budget allocated to education.

Standardization in the allocation of decentralized resources by the federal government results in loss of autonomy for the local manager, making policy design, investments in infrastructure (classroom renovations, construction of laboratories, school buildings, etc.) and planning of long-term shares. Such results are unintended consequences of the numerous reforms that the programs have undergone and the State's bureaucratic structure set up to manage educational resources.

The argument we will develop in this text is that the current structure of education financing maintains the *top-down model* of public policies, combining decentralization of resources with centralization on how to apply them (Arretche, 2005). At the same time, it also proposes to discuss the coordination role that the federal government has with subnational entities (Abrucio, 2002; 2005; Arretche, 2006), in a horizontal relationship and not vertically, as is currently the case.

To achieve these objectives, the text initially describes the financing structure of Brazilian education, based on budget data, taken from Siope - Information System on Public Budgets in Education. Based on documentary analysis, research on legislation published since 1968 and in-depth interviews with FNDE employees⁴, the article reports how control

³Available at: <https://educa.ibge.gov.br/jovens/conheca-o-brasil/populacao/20506-indigenas.html>. Accessed on: 03 Jan. 2023.

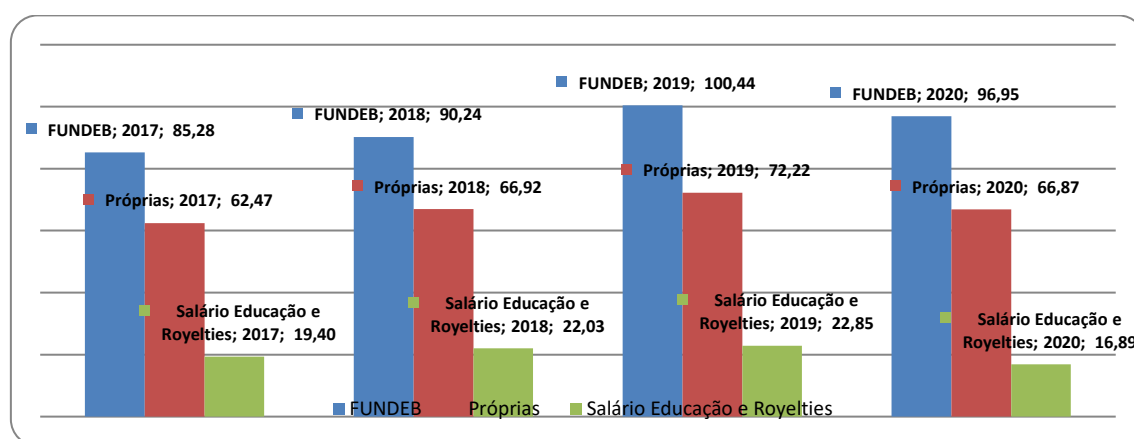
⁴The interviews were carried out using oral history methodology, as part of the FNDE's Rescue and Strengthening of Corporate Education Actions Project. The methodology for collecting oral history statements adopted by the project was the same as that developed by the Center for Culture, Image Studies, Orality and Memory, from the Center for Advanced Multidisciplinary Studies, at the University of Brasília. To carry out the interviews, key people were selected who met the following criteria: a) they worked at FNDE and retired between 2013 and 2018, being a reference for knowledge of its main programs and actions; b) worked at FNDE until 2013 and worked on relevant processes related to its creation and consolidation and c) worked at FNDE until 2023 and were a reference

instruments emerged, the changes that occurred in the administrative reform carried out during the administration of the President of the Republic Fernando Henrique Cardoso and the process of institutionalization of educational programs. In the end, it presents suggestions to correct current bureaucratic distortions, giving greater autonomy to subnational governments and flexibility to public management to interpret and respond in a timely and customized manner to the problems of Brazilian education.

The financing structure of public basic education

Currently, financing for public basic education has four sources: the Fund for Maintenance and Development of Basic Education and Valorization of Education Professionals (Fundeb), the Education Salary, oil royalties and the financial resources of subnational entities themselves. In 2020, in the municipal education network, Fundeb alone represented an investment of R\$ 96.95 billion (53.65%), while the resources of the federated entities themselves represented R\$ 66.87 billion (37%) and the Education Salary and oil royalties together totaled R\$16.89 billion (9.35%) (Graph 1).

Graph 1 - Expenditure on public basic education, in the municipal network, according to the source of resources – 2017 to 2020.



Source: Prepared by the authors based on data from Siope, 2017-2020.

The 1988 Federal Constitution establishes, in its article 212-A, that States and municipalities must allocate 25% of part of the taxes they collect to education (IPTU, ITBI, ISS, IRRF and ITR), while 20% of a basket of other taxes are committed to Fundeb (FPM, FPE, ICMS, IPIexp, ITCD, ITR-m, IPVA). According to Law No. 14,113/2020, at least 70% of the

for knowledge of its main programs and actions. The interviews were carried out between March 11 and 29, 2019, in the FNDE auditorium.

Fund must be used to pay salaries of public basic education professionals and the remainder in Education Maintenance and Development (MDE) actions. Therefore, 30% or less remains for more generic expenses, related to “expenses that aim to achieve the basic objectives of educational institutions at all levels” (Brasil; Mec, 2021, p. 44, our translation; Brasil, 2020).

Research activities that do not have the objective of improving the quality of teaching or its expansion, transfer of resources to institutions that carry out assistance, sporting or cultural actions, costs for training professionals who are part of the administration, supplementary programs of food, medical and dental assistance and other forms of social assistance, among other expenses (*idem*, p. 59). Therefore, even Fundeb, one of the main sources of financing for basic public education, has rules that limit and direct its application.

In relation to the Education Salary, the manager has greater discretion to use his share, but his freedom is reduced when it comes to using the Union's share. The Education Salary is a social contribution owed by companies, in value of 2.5% on the total remuneration paid or credited, in any capacity to its employees. Of the total collected, 10% goes to the Union and the other 90% is distributed as follows: one third makes up the federal quota and the other two thirds go to the States and Municipalities, transferred directly into their current accounts. The Union's share is directed towards financing federal programs such as Direct Money at School (PDDE), School Transport (PNATE), School Meals (PNAE), Caminho da Escola, among others.

All of these programs have specific rules that define how and when the money must be used. Annually, the FNDE publishes resolutions making small adjustments to the execution process, but the general guidelines remain. Thus, for example, the PDDE can be used to acquire almost everything the school needs, but it cannot be used to build classrooms or carry out significant renovations (Brasil; Mec; Fnde, 2022, p. 12). The PNATE must be used to maintain school transport, but not to purchase a new bus, even if there are accumulated resources (Brazil; Mec; Fnde, 2019b, p. 4). With PNAE money it is allowed to purchase food, but not kitchen equipment (FNDE Resolution nº 6/2020, art. 51). It should be noted that leftovers from one program cannot be added to those from others to purchase products or hire services.

Another part of the education budget that allows subnational entities to define how they will apply the resources is that which derives from their own budgets: the 5% that remains from the Fundeb tax basket and the 25% of the other taxes that must be used in education. Although it represents the second most important portion of the education budget (Graph 1), the values are not as representative in the case of the most socioeconomically vulnerable municipalities,

with lower revenue, where the poor and needy population generally resides. Finally, there are also oil royalties, over which the federal government has little management, as the resources are not significant and do not reach all Brazilian states.

Therefore, considering the legislation that governs the funds that finance Brazilian public basic education, the Union has some type of influence in the execution of more than half of the resources, including Fundeb and universal programs. The Union's control over execution is done both through standardization, defining the rules on how the money should be used, and through the monitoring and/or accountability instrument.

All subnational entities must inform the federal government how they used the resources received through decentralization programs, entering the data in the Accountability Management System (Sigpc), or in the Integrated Monitoring, Execution and Control System (Simec) or in Siope – despite their particularities, they function as monitoring systems (as is the case with Siope) and/or accountability. Data analysis is carried out by technicians from the National Education Development Fund (FNDE), who will validate or not the information released. If the financial statement is not approved or has not been sent, the federated entity becomes delinquent and disqualified from receiving new federal transfers⁵.

A bureaucratic villain of subnational entities, accountability requires a great deal of administrative effort to carry it out, as well as requiring a robust bureaucratic structure from the federal government to validate the reports that arrive from across the country. To get an idea of what this means in terms of administrative effort, according to the FNDE management report, in 2019, there were 282,830 financial statements to be analyzed, totaling R\$71.7 billion in resources transferred and applied, which they had not been evaluated by the Autarchy bureaucracy (Brasil; Fnde, 2020a, p. 49). The FNDE, that year, managed to verify only 7,022 financial statements. If it continued at the same pace, it would take 40 years to overcome the liability. However, per year, the entity estimated that 35 thousand new processes arrived for analysis (Brasil, 2019a, p. 37), of which only 10% were completed (*idem*). In addition to the volume of processes pending analysis, there were still liabilities of 5,781 processes to be set up to legally investigate the irregularities found (Brasil; Fnde, 2020a, p. 49).

The task of providing accountability is onerous for the federal government, but it has an even greater administrative cost for city halls and state administrations that need to spend

⁵ In the case of Fundeb, control over the execution of resources falls not to the FNDE, but to the Audit Courts and the Fundeb Monitoring and Social Control Council, even though the Autarchy is responsible for maintaining and improving SIOPE.

money and scarce human resources to collect data and enter them into systems. The requirement for accountability extends the federal government's interference beyond the execution of education resources and even reaches the way in which states and municipalities are bureaucratically structured to manage them. Instead of focusing efforts on building partnerships, designing policies, developing solutions to improve learning and school performance; they are forced to invest disproportionately in control.

It should be noted that accountability does not mean greater or lesser transparency, as the data reported in the systems is difficult to understand for ordinary citizens, councilors and even local administrators. Nor does it bring gains in terms of monitoring the achievement of concrete results, such as reducing dropout rates and increasing school performance. The objective of the systems is simply to verify that the programs do not deviate from the purposes for which they were directed or that they meet the formal execution requirements.

Control requirements do not look at results, but in most cases merely formal issues. A school, for example, may be prevented from receiving a transfer from the Union via PDDE because it improperly used funds allocated for capital expenditure. Or it may happen that the local manager has to return resources from his own assets, because he used PNAE money to buy a missing stove. Failure to provide accountability punishes not only the manager, but the entire community, which stops receiving public resources. Sometimes poor schools and municipalities that really need federal funds are affected.

Therefore, observing the financing structure of Brazilian education, it appears that the regulatory rigidity of the programs removes autonomy from local managers, making it impossible to coordinate them in public policies and align them in favor of common medium and long-term guidelines. The accountability instrument, in turn, controls and punishes formal failures at the execution stage, consuming human and financial resources from both the federal government and subnational entities. To these problems is added one more: the limitations that the resource decentralization model brings to investment planning.

All of the aforementioned programs – PNAE, PNATE, PDDE and even Fundeb – have very short deadlines to be implemented, just one year. If the school manager or the secretary of education is unable to carry them out within the deadline, the federated entity may be penalized, receiving less resources the following year in some cases or even responding to administrative proceedings for not applying resources to existing demands. in education networks. This requirement makes it difficult to accumulate resources for more significant infrastructure works, such as renovations, building classrooms, setting up laboratories, etc. These actions

generally require projects and long bidding processes, which take longer to execute, in addition to consuming more significant investments.

Despite the rigidity of the legislation that guides the execution of programs, the Ministry of Education, when dealing with strategies to achieve the goals defined in the National Education Plan (PNE), constantly refers to them as if they were flexible, as if it were possible to guide them to achieve goals that require continuous long-term efforts from the state administrative machinery (Brasil; Mec; Sase, 2014). The programs are standardized and, yet, there is no complementary relationship between the needs of the school community and transfers from the federal government. Funds are transferred automatically, regardless of the federated entity's needs. Thus, for example, a municipality may receive resources from the PDDE to implement full-time education, but not have classrooms to extend the school day. In this case, the most urgent need would be to renovate existing classrooms or build new ones, actions that could not be carried out with PDDE money.

The mathematics to be able to apply the available budget in favor of policies that result in expanding access to public basic education, reducing school dropouts or improving student performance or any other structuring result; It is engineering that will depend on the ability of local managers to circumvent the rules that restrict programs and funding sources and reach the desired goals. In other words, it will depend on the state capacity (Kajaer; Hansen, 2002; Carbonetti, 2012) of the state or municipality to be able to direct resources in favor of medium and long-term actions, whilst also covering maintenance and personnel expenses. But such managerial skill will require meritocratic and experienced bureaucracy, which is difficult to find in the poorest subnational entities and most dependent on federal government transfers (Marengo, 2017). Most of the technical staff in small municipalities are made up of temporary contracts. Public employees are changed with each new election, preventing the formation of specialized labor in financing and managing educational policies.

Finally, we want to highlight yet another negative consequence of the legal rigidity of the education financing structure in Brazil: it makes intersectorality unfeasible (Ximenes, 2014; Ximenes; Agatte, 2011), that is, it prevents actions from different areas (health, education, social assistance, environment, etc.) come together to expand the reach and social results of the policy. It also makes it difficult for subnational entities to build institutional arrangements and partnerships to solve common problems or enhance policy gains (Gomide; Pires, 2014). In a situation where public management needs to promote the active search for children and adolescents in situations of social risk and who are not attending school, for example, the

manager will find it difficult to obtain resources that can be used for these purposes. Fundeb funds, despite being significant, should not be used in activities that are not characterized as MDE actions. The PDDE is a small amount that the mayor or the secretary of education cannot interfere in the application: the school community is sovereign to say how it will be used. PNATE and PNAE cover, respectively, expenses for maintaining school transport and food. Therefore, there may be some money in the area of social assistance and health available for this type of spending, but not in the context of education.

Therefore, the model of decentralization of education resources is characterized by the low autonomy given to local managers in defining the application of resources due to the standardization and rigid vertical control of programs, which mainly observe whether formal aspects have been fulfilled to the detriment of achieving effective results for society. These characteristics in the financing structure of Brazilian public basic education are the result of numerous bureaucratic reforms carried out, which made adjustments here and there, without building a new financing structure, consistent with the objectives of a democratic state, where all federated entities have equal autonomy and must act collaboratively. To demonstrate how Brazil reached its current result, let's look back a little at the history of education financing in the country.

Education funds and the PNE

The first National Education Guidelines and Bases Law (Law 4,024/1961) divided the federal education budget into three funds, each relating to a stage of education: primary, secondary and higher (Brasil, 1961). For each fund, an education plan was drawn up, under the responsibility of the Federal Education Council, and the three plans together constituted the PNE. In turn, each state of the federation, in conjunction with the municipalities, should prepare its state plan that would define how to put into practice, at the local level, the planning lines established at the national level. With this organization, the federal government tried to plan educational policy and coordinate the efforts of the three levels of government, as the PNE set goals and defined a set of norms and principles that should follow state education plans, in addition to directing resources to finance the necessary actions.

The federal budget, made up of the three funds, was supplementary to the budgets of states and municipalities and could only be accessed after subnational entities used 20% of their own budgets in actions to maintain and develop education, as defined by the constitutional text. The transfers that the federal government made were aimed at achieving the PNE goals, they were not standardized resources in programs, but aimed at complementing state and municipal spending, according to guidelines defined at the national level, but meeting the needs and priorities identified by local managers. In this way, the Law of Guidelines and Bases encouraged the articulation and planning of the three spheres of government to achieve common goals (Teixeira, 1964).

This model of financing education in the country suffered its first shock shortly after the military coup, in 1967. The new Federal Constitution of Brazil changes the taxation system, eliminating the allocation of a specific percentage of revenue for education, therefore, the funds are emptied and, consequently, the PNE ends up weakened, losing its validity before the end of its validity, which would occur in 1970. With the State administrative reform promoted by the Costa e Silva government, the FNDE is given the legal personality of an autarchy and it receives the balance of resources from educational funds. The same team that participated in the PNE Executive Secretariat at the Ministry of Education and Culture (MEC), where educational funds were previously managed, now forms part of the FNDE's staff. Professor Ecilda Ramos de Souza, who headed this secretariat, is appointed president and, upon taking office, takes with her not only her team, but all the responsibilities of the former Executive Secretariat of the MEC, including the management of the balances of the funds, which still exist.

After the creation of the FNDE, the federal government's funding logic for basic education, which at the time corresponded to primary and secondary education, changed, becoming more case-by-case. According to Arlindo Lopes Corrêa, who was coordinator of the Education and Labor Sector of the Institute of Applied Economic Research - IPEA, the area that proposed the creation of the FNDE, the initial objective was to establish a fund that would finance good practices in the area of education, coming from both the public and private sectors. He explains that, at that time, IPEA was formed by economists and engineers who had a practical vision of education, while the area had always been thought of from a pedagogical and academic point of view⁶. As a representative of IPEA, Corrêa says he sought to give the Autarchy a practical perspective. To this end, it was based on the experience of having carried out some projects for the BNDE⁷, and proposed an institution with similar characteristics in the area of education:

What was the idea ? (...) Brazil is rich in diversity, not only in biodiversity, but rich in diversity of ideas, enterprises, entrepreneurs (...). The FNDE was, in my opinion, the place where anyone who had a good idea, a good education program, could obtain resources to carry out their project. If the project was good, it could be multiplied throughout the national territory by anyone who wanted to do it. The FNDE would be the germinator of great ideas and, later, their financier (Corrêa, 2020, our translation).

The FNDE was created through Law 5,537, of November 21, 1968, with the name of National Institute for Economic Development of Education and Research (INDEP) and, before it even came into operation, it was transformed into FNDE by Decree-Law n° 872/1969. Its function was to capture financial resources and channel them to finance teaching and research projects, including school meals and scholarships (Brasil, 1968a; 1969a).

The FNDE's main source of resources came from the Education Salary, but its budget comprised funds from twelve different sources, as detailed in Decree No. 872/1969: tax incentives; 20% from the Special Federal Lottery Fund (Law 5,525/1968); 30% of the net revenue of the Federal Sports Lottery (Decree n° 594/1969); transfers from states,

⁶ Durmeval Trigueiro Mendes (Mendes, apud Favero, 2010, p. 38) also makes reference to the different conceptions about the role of education between the educators participating in the Federal Education Council (of which he was a member in the period 1964-1969) and the IPEA technicians : "It is curious to note that IPEA, having been created to carry out studies, research and analyzes required by the economic-social program of immediate interest to the Ministry of Planning and, when necessary, to the other Ministries, had risen from this restricted position and subsidiary to the leading role in Brazilian educational planning. It is not a specific planning body, and makes plans; it is not specifically linked to education and draws up educational plans" (Mendes, *apud*, Monteiro, 1979, p. 29).

⁷At that historical moment, the National Bank for Economic and Social Development - BNDES was called the National Development Bank - BNDE.

municipalities and the Federal District in return for financial assistance; 1.5% of the value of oil, shale or gas extracted by Petrobras from the continental shelf (Decree n° 523/1969 and Law n° 2,004/53); refunds of programs and projects; property income, donations, bank interest on their accounts and other sources (Brazil, 1969a; 1968b; 1969b; 1969c; 1953). To manage significant capital, the Fund was given authorization to carry out any necessary financial operation, including investing in external credit operations (Falcão Filho, 2019).

The strategy on how to apply the resources should be given by the MEC and the expenses approved by the Deliberative Council of the FNDE, formed by representatives of the Ministry of Finance, the Planning Secretariat, the MEC, teaching staff, students and the national business community and having the MEC minister as president (Brazil, 1975a). Corrêa (2020), appointed as Planning representative on the Council, said that he was never invited to a meeting in the three years that he was in office (period established by Decree-Law No. 1,053/1969). In relation to policies, the MEC did not define them due to the fragility of its bureaucratic structure, it focused mainly on the analysis of projects, while transfers were the responsibility of the FNDE. They could present projects to the FNDE, federation units and private entities. FNDE resources were decentralized to states and municipalities through agreements and subject to accountability when finalized – this is where the accountability instrument was born.

With a significant volume of resources, distributed in the areas of education, culture and sport, and without policies that defined priorities and strategies; the budget was fragmented into countless actions whose priority followed the manager's discretion. Furthermore, a significant part of the Education Salary was used to finance the complex scholarship granting system.

Until 1996, the Education Salary legislation allowed companies, instead of collecting resources for the Union, to deduct the expenses with elementary education for their employees and dependents in four different ways: paying for their own educational system, sponsoring scholarships studies, compensating employees for their education expenses and those of their dependents and a mixed scheme⁸. The entire system of scholarships funded with resources from the Education Salary, whether paid directly by companies or by the FNDE, was called the Basic Education Maintenance and Development System (SME). Of the value of the Education Salary paid by companies, one third remained with the Union and was managed by the FNDE, and the rest went to the states. The amount that remained with FNDE was applied to MEC initiative

⁸Decree 76,923/1975 extends the possibility that companies could sponsor scholarships or offer places in their educational establishments for “any adults or children” and not just their employees and dependents (Brasil, 1975b).

programs in the area of research, planning, school materials and granting of scholarships (Brazil, 1975c; 1982). In the states, the Education Salary received the same allocation, but according to criteria established by them (Dutra Filho, 2019; Velloso, 1987).

To control the application of public resources spread across hundreds of projects by states, municipalities and private entities, in addition to the money used to finance the complex scholarship system, the government needed to set up a bureaucratic control machine. In each Brazilian state, regional and sectional inspectorates, coordination and state representations of MEC bodies were installed, later grouped into regional MEC departments (Demecs).

Headed by a delegate (department chief), the Demecs had the role of monitoring the application that states made of Education Salary resources, as well as the direct investments made by companies in maintaining schools and reimbursing scholarships, as participants in the SME. Demecs provided technical assistance to local managers in the preparation of educational projects and analyzed the results of investments, issuing opinions regarding the rendering of accounts presented (Dutra Filho, 2019; Franco, 2008).

The model of decentralization of resources for public and private projects, operationalized by the FNDE, with the support of Demecs, will only be modified following the administrative reform implemented by Fernando Henrique Cardoso. Although his reform will eliminate the casuistry of project financing and give greater structure to education financing policy, by strengthening educational programs, it cannot eliminate the instrument of accountability, nor does it contribute to structuring public policies.

The FAE and FNDE merger

In 1997, the federal government abolished the Education Assistance Foundation, as well as its representations in the states (called Refaes – State Representation of the FAE), and all programs that were managed by this institution were incorporated into the FNDE (Law 9,649/98). In the same period in which the FAE was extinguished, the Demecs were also extinguished (Brazil, 1998a) and their responsibilities were also transferred to the FNDE (Franco, 2008). Dutra Filho (2019), who held the vice-presidency of the FNDE at the time, said that, initially, they even considered creating a new institution, but they declined the idea and opted for the merger, transferring human, material, patrimonial, and FAE finances. Dutra says that there were major operational challenges, as Demecs had a strong partnership with the FNDE and provided valuable technical support:

Because the MEC Departments, in fact, were part of the MEC structure, but no one used the work of the Departments like the FNDE, so much so that the FNDE financed the MEC departments. We were the ones who financed it financially. For us, the MEC Departments were our lungs, our arms, our legs there in the state (Dutra Filho, 2019, p. 40, our translation).

When Demecs and Refaes are extinguished, the functions of monitoring and analyzing financial statements⁹ pass to the FNDE. The military control system does not cease to exist; is incorporated into the FNDE, but without the previous operating conditions. Provisional Measure 1,784, of December 14, 1998, makes the agreements extinct and establishes a new mechanism for automatic transfers of resources to states and municipalities, through the opening of a specific bank account (Brasil, 1998b). Although the measure was initially valid only for PNAE and PDDE, the model came to replace agreements and served to expand the reach of educational programs and simplify processes. It meant the automation of transfer routines, which no longer depended on projects, goal setting and documentation analysis to be entitled to transfers from the federal government, as explained by Adalberto da Paz, retired FNDE economist:

Most municipalities were unable to sign agreements with the federal government due to some social security debt (...). So, most municipalities had problems with this, not to mention the hassle of having to be accountable (...) Imagine what it would be like to have to negotiate agreements with schools. If automatic transfer is no longer simple, imagine if you had to make agreements... (Paz, 2020, our translation).

General criteria came to regulate the execution and transfers to the programs, standardized through FNDE resolutions. The annual frequency of the School Census allowed the FNDE to use the variable number of students to calculate the amounts to be transferred to states and municipalities:

We developed a project financing system that established criteria that did not exist until then, so that, when accepting a project, some conditions were taken into account for that project to be approved or not and under what terms. (...) School transport (...) could not receive it if it had already received a bus in the last five years, which was the useful life we imagined a bus should have (Dutra Filho, 2019, p. 69, our translation).

From the government of Fernando Henrique Cardoso, but mainly, from the government of Luís Inácio Lula da Silva, specific laws were enacted institutionalizing the programs and

⁹The transfer of tasks was not accompanied by the redirection of personnel, as 70% of the Demecs staff were made up of employees seconded from the municipal and state administrations, which is why less than 1% became part of the FNDE staff (Franco, 2008, p. 52).

making them no longer subject to unstable sources of resources, subject to contingency by the federal government (Table 1). In this way, the programs structured spending on education, corrected the casuistry of the military government's projects, made it possible to institutionalize transparent and democratic criteria for the transfer of resources and make transfers regular.

Table 1 – Legislation governing educational programs.

Program	Acronym	Start	Institutionalization
National Textbook Program	PNLD	Decree-Law No. 93 of 12/21/1937 creates the National Book Institute	Decree No. 7,084/2010 modified by Decree No. 9,099/2017.
National School Feeding Program	PNAE	Decree No. 37,106 of 03/31/1955 creates the School Lunch Campaign.	Law No. 11,947/2009
Direct Money at School Program and aggregate actions	PDDE	Resolution No. 12 of 10/05/1995 creates the Elementary Education Maintenance and Development Program	Law No. 11,947/2009
National School Transport Program	PNATE	Ministerial Ordinance No. 955 of 06/21/1994	Law No. 10,880/2004
Articulated Actions Program	PAR	Decree No. 6,094 of 04/24/2007, within the scope of the All Commitment to Education Targets Plan	Law No. 12,695/2012

Source: Prepared by the authors.

* The table only includes the main programs, those with the largest share in the FNDE budget.

However, the programs continued to use the same control structure as in the military period, forcing states, municipalities and schools to account for the resources used to remain in compliance with the FNDE and continue to receive money from the federal government. A study carried out by the Autarchy found that, in 2018, 80% of accountability liabilities came from automatic transfers, mainly concentrated in the PNATE, PDDE and PNAE programs (Brasil; Mec; Fnde, 2019a, p. 37).

PDDE, by transferring resources directly to schools, began to produce a significant number of accounts to be analyzed, because each school covered by the program generated a new account. From 2007 onwards, several MEC policies used the PDDE operational and regulatory model to allocate resources to the country's public schools, being called aggregate actions¹⁰. These, once again, multiplied the volume of accountability, as each aggregate action, each new transfer carried out by the federal government to a specific destination generated a

¹⁰While the traditional PDDE has a more generic and flexible character, almost everything can be acquired with its resources, as long as it is focused on school maintenance and didactic-pedagogical activities; the aggregated actions served specific purposes, which ranged from the adaptation of school buildings to guarantee the supply of drinking water, sanitation and accessibility, for example, to financial incentives to improve the Basic Education Development Index - Ideb.

new obligation to account, a new demand for analysis and, if a deviation from purpose was proven, the establishment of special account taking. In this way, the supervisory aspect of the FNDE expanded and a significant part of its administrative force turned to control without being able to dedicate itself exclusively to program management activities.

There were several discussions between FNDE and the Federal Audit Court (TCU), during the implementation of the PDDE, regarding the obligation to provide accounts and who would be responsible for controlling the amounts transferred. The understanding of FNDE employees was that accountability should not be required from schools, as the transfers were of low value. However, the TCU did not accept the argument and the FNDE had to institute the control mechanism (Albuquerque, 2019; Paz, 2019).

Thus, although the decentralization process advanced with direct transfers, greater participation of states and municipalities in execution, periodicity of transfers, access criteria and standards for operationalizing programs; processes related to control continued to be guided by old models. The Fund continued to receive and analyze accounts, in a clear demonstration of the subordination of states, municipalities and the Federal District in relation to the Union, despite the Federal Constitution defining them as autonomous entities, which should act collaboratively in financing and implementing social policies. Furthermore, reforms beginning with FHC strengthened programs to the detriment of public policies, and reduced the autonomy of local managers to plan and develop policies.

Final remarks

The obligation to provide accounts is supported by article 70 of the 1988 Federal Constitution, which establishes that any natural or legal person, public or private, who uses, collects, stores, manages or administers money, goods and public values has the obligation to provide accounts to control bodies and society. However, there is no single way of reporting. The federal government can agree with subnational entities on political strategies to achieve the goals defined in the PNE and condition the transfer of resources to their achievement. In this way, accountability will no longer be a merely bureaucratic instrument and will become an assessment of the achievement of established objectives. The federal education budget will gain greater flexibility in its application, as it will not be conditioned on the execution of programs.

In recent years, gains have been recorded in the institutionalization of programs, in the simplification of processes and in the development of specific technical knowledge to carry out

transfers to federated entities (Paz, 2019; Dutra, 2019), however, the changes did not break with the design *top down* of typical policies of the military government: policy formulation continued to be concentrated in the Ministry of Education, while states, municipalities and the Federal District executed and reported on the application of public resources to the Union. The effort of the federal administrative machine was directed towards supervision and control of the application of public money instead of focusing on building coordinated solutions with subnational entities. The hierarchical relationship between federated entities is clear in the management model in which the federal government issues resolutions and ordinances that establish the rules for accessing programs and the penalties for those who fail to comply.

In this way, basic education educational programs suffered the effect of what is called institutional inertia, when “*social programs are influenced by the institutional legacy of previous programs*” (Arretche, 2000, p. 30, our translation). Despite the changes that took place in the management sphere from the 1990s onwards, the established practices were not completely transformed. Control rules and regulations from the military period continued to be present, influencing the execution of programs. Even though the participation of councils and civil organizations in management has been expanded, these actors have not been given political status to define policy rules and priorities.

The democratization of educational policies necessarily involves giving greater autonomy to subnational entities and expanding the space for participation of organized society, so that they can contribute to defining priorities, building governmental arrangements, and designing policies. The management emphasis on supervision and control is a typical orientation of the military government, in which policies are centralized and governors and mayors are bionic. It is not justified, after the 1988 Constitution, which granted autonomy to subnational entities and established a complementary role for the three levels of government in the management of social policies.

Furthermore, the FNDE is an execution institution, it is not responsible for monitoring and controlling the application of public resources, nor does it have police powers for this function. The Fund has the function of execution, so it should be concerned with the management of public policies, with the coordination of efforts between federated entities, with the construction of institutional arrangements that improve the reach of programs and their results. Its range of duties would also include monitoring and evaluating educational policies, as these are important steps that allow for the correction of flaws in the implementation process and increasing the effectiveness and efficiency of programs (Vaitsman, 2009).

In a country with the dimensions and cultural diversity of Brazil, decentralization is necessary and centralized control is impossible. If the federal government really wants to control, it will need to set up a gigantic bureaucratic structure, larger than what is necessary to coordinate the management of educational policies in a democratic way. The decentralization of public policies now requires the improvement of state capacity at all levels of government to jointly construct policies, negotiate strategies, execute them and evaluate results (Abrucio; Franzese, 2007). This is another form of knowledge, which, overcoming bureaucratic formalism, enters the field of political agency.

In addition to improving the state capacity of the three levels of government, it is also essential to define rules that specify the responsibilities of each one and how they will work in a complementary way, that is, the institutionalization of the National Education System is necessary (Saviani, 2008; Araújo, 2018; Duarte, 2014). Today, the activities of the three governmental levels in the area of education are compartmentalized, each one concentrating its actions on the stage that the Constitution establishes as a priority: the federal administration takes care of higher education, the state administration of secondary education and the municipal administration of elementary education. The programs, in turn, unfold as independent units and are not intertwined in long-term political strategies. They became bureaucratic routines for transferring resources or distributing services and goods, when it would be necessary to combine policies from different sectors (health, economy, social assistance, etc.) to overcome the country's historical social problems.

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