

VOLUNTARY TRANSFERS FROM THE UNION: A PROFILE OF THE AGREEMENTS SIGNED BY THE MINISTRY OF EDUCATION

TRANSFERÊNCIAS VOLUNTÁRIAS DA UNIÃO: UM PERFIL DOS CONVÊNIOS CELEBRADOS PELO MINISTÉRIO DA EDUCAÇÃO

TRANSFERENCIAS VOLUNTARIAS DE LA UNIÓN: UN PERFIL DE LOS CONVENIOS FIRMADOS POR EL MINISTERIO DE EDUCACIÓN



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ABSTRACT: This article is part of the discussions on education financing. The objective is to explore the profile of non-mandatory transfer agreements signed by the Ministry of Education (MEC) with subnational entities in the period from 2008 to 2021. Data relating to the phenomenon were collected on the Mais Brasil Platform and subjected to content analysis. It was found that 3,590 agreements were signed between the MEC and subnational entities, 83% of which had universities and higher education institutions as the contracting body, and the majority of resources were allocated to the country's southern region. The article demonstrates that the profile of voluntary transfers given by the MEC means that these agreements are instrumentalized in order to generate concentrations of resource transfers, which generates distribution inequality.

KEYWORDS: Agreements. Voluntary Transfers. Ministry of Education. Education Financing. Federalism.

RESUMO: O presente artigo se insere nas discussões sobre o financiamento da educação, tendo objetivo explorar o perfil dos convênios de transferências não obrigatórias celebrados pelo Ministério da Educação (MEC) com os entes subnacionais no período de 2008 a 2021. A coleta de dados foi realizada através da Plataforma Mais Brasil, e submetida à análise de conteúdo. Verificou-se que 3.590 convênios foram celebrados entre o MEC e os entes subnacionais, sendo que 83% deles tiveram como órgão conveniente universidades e instituições de ensino superior, sendo a maioria dos recursos destinados à região Sul do país. O artigo demonstra que o perfil das transferências voluntárias dadas pelo MEC faz com que estes convênios sejam instrumentalizados de modo a gerar concentrações de transferências de recursos, podendo gerar desigualdade de distribuição.

PALAVRAS-CHAVE: Convênios. Transferências Voluntárias. Ministério da Educação. Financiamento da Educação. Federalismo.

RESUMEN: Este artículo es parte de las discusiones sobre financiamiento de la educación. El objetivo es explorar el perfil de los acuerdos de transferencia no obligatoria firmados por el Ministerio de Educación (MEC) con entidades subnacionales en el período de 2008 a 2021. Los datos relativos al fenómeno fueron recopilados en la Plataforma Mais Brasil y sometidos a análisis de contenido. Se encontró que se firmaron 3,590 convenios entre el MEC y entidades subnacionales, el 83% de los cuales tuvieron como ente contratante a universidades e instituciones de educación superior, y la mayoría de los recursos fueron destinados a la región sur del país. El artículo demuestra que el perfil de transferencias voluntarias dado por el MEC hace que estos acuerdos sean instrumentalizados con el fin de generar concentraciones de transferencias de recursos, lo que genera desigualdad en la distribución.

PALABRAS CLAVE: Acuerdos. Transferencias voluntarias. Ministério de Educação. Financiamento de la educación. Federalismo.

Introduction

The present article is part of the discussions on education funding, where studies demonstrate that this is a complex area of debate, given that the autonomy of the federated entities depends on their revenue collection levels to implement and apply educational policies (Gutierrez, Farias, Terto, 2021; Mendes, Gutierrez, 2021). Thus, in fiscal federalism, there are inequalities in terms of resource collection and distribution, which impacts the entities' ability to provide public services, such as educational public policies (Rezende, 2023). For this reason, legislators established a minimum amount that each federated entity must invest in education, in addition to implementing the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (FUNDEB) to ensure quality assessment through a minimum per-student investment (Brasil, 1988). Although Brazil has a system linking tax revenues to mitigate inequality and improve education quality, there is discretionary power in budgetary matters within the federation. This discretionary level is mainly represented by voluntary transfers from the Union, which can be established through National Fund for the Development of Education (FNDE) programs and via agreements with subnational entities. This article will explore the agreements established by the Ministry of Education with subnational entities.

It is understood that the agreements are a type of public policy instrument, given their allocative nature of public resources. However, as indicated by Lascoumes and Le Galès (2007) and Lima, Aguiar, and Lui (2021), public policies, through their instruments, guide social actions, impacting the production, distribution, and use of collective goods. Specifically, this instrument depends on the political arrangement and the interests of social actors in allocating resources. Thus, we adopt the authors' proposition that public policy instruments are not neutral, as they generate specific outcomes, even when the stated goal is different.

Based on this understanding of the agreement as an instrument, the aim is to map its arrangement and its possible effects on education funding. In practical terms, the decision was made to analyze the distribution of resources by year, funding agency (National Congress or MEC), state and region, and type of agreement. This article, in addition to the introduction, contains six more sections. In "Federative Framework and Education: From Funding to Voluntary Transfers," there is a brief contextualization of the field of education funding in Brazil. In the sections "The Literature on Voluntary Transfers" and "The Literature on Voluntary Transfers in Education," there is first a general discussion on voluntary transfers,

followed by a specific discussion in the field of education. Finally, the methodology chapter, the presentation and discussion of data, and the conclusion are provided.

Federative Framework and Education: From Funding to Voluntary Transfers

In Brazil, educational policies pose challenges that encompass the federal pact and legislative frameworks. The legal framework (Brasil, 1988; Brasil, 1996) provides for the coordination of the Brazilian educational system by stipulating the responsibilities of each federative entity. Within the competencies established by the 1988 Federal Constitution and transposed into the 1996 Law of Guidelines and Bases for National Education, the federative model at the educational level aims to create multiple centers of power and different decision-making arenas (Gutierrez, Farias, Terto, 2021). Linked to these responsibilities is fiscal decentralization, where, according to the 1988 Constitution, a portion of tax revenue must be invested in education by each federative entity (Brasil, 1988), which amounts to 25% of the budget for each state and municipality, and 18% of the Union's budget³.

Despite this earmarking, according to Mendes and Gutierrez (2021), the potential to improve access to public goods at the local level depends on the management and taxation capacity of the federative entity. Given the territorial scope, the large number of states and municipalities, and the inequality related to taxation capacity, there are mechanisms aimed at ensuring equity among entities to provide a minimum standard of education quality (Gutierrez, Farias, Terto, 2021). For this reason, Brazilian education, whether through funding or the proposal of public policies, assigns the Union a coordinating role by exercising normative, redistributive, and supplementary functions in relation to other educational bodies (Brasil, 1996).

To fulfill the redistributive and supplementary role, there are mechanisms and arrangements concerning education programs and public policies, such as direct and automatic transfers⁴. Additionally, there is the dimension of voluntary transfers, which are discretionary and established through agreements. Regarding voluntary transfers, at the federal level, the budget is allocated to the Ministry of Education, parliamentary amendments, and the National

³ This constitutional provision is inactive due to the change in tax regimes since 2016, see Constitutional Amendment No. 95 (Brasil, 1988).

⁴ Direct transfers are transfers determined by the constitution or by legislation, which are transferred directly to subnational entities (Cruz, 2011). Automatic transfers, on the other hand, are aimed at education promotion programs that do not require the signing of agreements (Cruz, 2011).

Fund for the Development of Education (FNDE). In this case, the recipients of the resource transfers, or the agreement holders, are subnational entities and non-profit civil society organizations.

The Literature on Voluntary Transfers

In general, voluntary transfers of resources involve the allocation of federal or state funds to another federative entity (states, municipalities, Federal District) or third-sector organizations for cooperation, assistance, or financial aid, without being constitutionally or legally mandated. The absence of regulations defining the volume and proportionality of voluntary transfers grants autonomy and discretion to the government level that provides them. Generally, two forms of transfers to subnational entities through voluntary transfers are highlighted: the first is through parliamentary amendments directed to the Ministry, and the second form is through transfers established by the Ministries based on their criteria, programs, and resources.

The literature also demonstrates the changing profile of the institutional arrangement regarding voluntary transfers in recent years. Since 2016, the participation and power of the Legislative branch have increased, especially concerning the allocation of resources through parliamentary amendments (Silva; Teixeira, 2022) and the so-called mandatory budget (Menezes; Pederiva, 2015). In recent years, as shown by Lui and Miquelino (2023), the Legislative branch has increasingly gained access to larger portions of the public budget, which is reflected in the allocation of resources, through agreements, to subnational entities. It is important to highlight that this budget allocation profile increases the discretionary level of fund allocation. Although the number of amendments is provided for in the Union's planning and budget instruments⁵ (Brasil, 1988), the allocation of these amendments is not. In this sense, by moving away from planning instruments, there is a risk that the amendments may be used solely for electoral and patrimonial purposes, without their due establishment for the republican purpose of public policies aimed at providing services to the population. Furthermore, the allocation through amendments does not guarantee the proportional distribution of resources in terms of addressing regional and social inequalities.

⁵ The instruments are the Multi-Year Plan, the Budget Guidelines Law, and the Annual Budget Law (Brasil, 1988).

Based on the analysis of the proposal by Bichir, Simoni Junior, and Pereira (2020), it is possible to critique the institutional framework related to the process in question. This critique stems from the need to create a coordination system at the federal level in order to reconcile legislative discretion with the agenda established by the Union. Without such coordination, there is a risk of overlapping resources in certain regions, which could exacerbate inequalities. In this specific case, the agreements resulting from parliamentary amendments follow the particular logic of legislators, who are primarily concerned with satisfying their electorate (Meireles, 2019).

As Lascoumes and Le Galés (2007) argue, public policy instruments are more than mere technical tools; they shape the relationships between the State and society, defining who accesses which resources and how. Because they carry specific representations and interests, these instruments are not neutral and reflect the priorities of the groups in power. Thus, to reduce inequalities in resource distribution, voluntary transfers must be integrated into a more equitable and efficient national system.

The Literature on Voluntary Transfers in Education

In the field of studies on education funding, there are debates regarding the legal framework, the redistribution of resources, the funding goals stipulated by the National Education Plan, the reforms implemented by elected governments, and the quality of education in terms of the minimum value to be invested per student (Abreu, 2018; Alves, Silveira, Schneider, 2019; Cavalvanti, 2020; Conte, 2018; Cury, 2018; Davies, 2018; Davies, Alcântara, 2020; De Rezende Pinto, 2019; Farenzena, 2020; Ferreira, 2020; Silva, Giareta, 2020; Jacomini *et al.*, 2019; Politi, Reis, 2019; Rolim, *et al.* 2021; Stockmann, 2021; Torres, 2020). In general, the literature emphasizes, directly or indirectly, the Union's direct and automatic transfers, such as the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (FUNDEB), the Direct Money to School Program (PDDE), the National School Feeding Program (PNAE), etc. These types of transfers, according to studies, aim to reduce inequalities among entities in order to provide quality education.

Studies on voluntary transfers, on the other hand, focus on agreements established by the FNDE and parliamentary amendments. Among these studies, Rosana Evangelista da Cruz asserts that from 1995 to 1996, voluntary transfers were predominant, but over the years, direct

and automatic transfers became predominant in the total executed resources (Cruz, 2011). Furthermore, according to Cruz (2011), when analyzing voluntary transfers from 1995 to 2006 from the FNDE's perspective, the profile of these transfers is one of policy induction; that is, funding is conditioned by priorities defined by the Ministry of Education, leading federative entities and the third sector to implement public policies aligned with federal government actions. Thus, there is an emphasis on the political-partisan interests of a specific policy rather than addressing the actual needs of education systems (Cruz, 2011).

In an article analyzing voluntary transfers from the Union during the period from 1999 to 2012, Cavalcanti (2014) develops several vital points for the debate. According to the author, the data show that voluntary transfers have been largely regulated by the FNDE without the effective participation of other federative entities, indicating a unilateral definition by the Union of the criteria and procedures for the transfers (Cavalcanti; Oliveira 2014). There is also evidence of an increase in the number of transfer programs; however, this increase has also brought about a higher level of conditionality for these transfers. For the author, this scenario imposes a limitation on subnational entities regarding the planning and execution of educational policies, as the conditions of the voluntary transfer programs give centrality to public policies designed and instituted by the federal government.

After 2016, according to Cavalcanti (2019), there was a shift in the profile of education funding, including voluntary transfers. Previously, the quantitative increase in these transfers was seen as strategic for inducing subnational governments to implement education programs and policies under the guidance of the Union. However, there has been a significant reduction in the amount of funds and the number of programs offered to subnational entities. Despite the cuts, Cavalcanti identified an increase in the number of programs aimed at secondary education within the scope of FNDE's voluntary transfers and parliamentary amendments, as well as a prioritization of resource allocation based on political-partisan bargaining between the executive and legislative branches, as evidenced by the association between voluntary transfers and parliamentary amendments (Cavalcanti, 2019).

Other studies (Neto, 2018; Silva, 2019) analyze voluntary transfers unrelated to the FNDE. These works focus on voluntary transfers between the Ministry of Education and Higher Education Institutions (HEIs). Neto (2018) investigated the specific case of UFPB in light of the fiscal crisis, aiming to analyze the impacts of this crisis on the establishment of agreements. A negative effect was found on the functioning of some UFPB programs due to the reduction in financial resources and the number of agreements offered. Silva (2019) analyzed voluntary

transfers between the Ministry of Education and the support foundations of Brazilian public universities (federal, state, and municipal) from 2008 to 2018. The author observed inequality in the redistribution of resources by region, with the Southeast and South regions receiving the majority of the resources. Additionally, it was found that foundations linked to the Union tend to receive a higher average release of funds.

Methodology

This study is characterized as qualitative research with data collection of the documentary type. According to Sampaio and Lycarião (2018), this technique aims to understand the information present in original documents through systematization and categorization procedures. The object of analysis of this article is the voluntary transfers from the Ministry of Education made to subnational entities from 2008 to 2022. The chosen timeframe is justified by the fact that the database contains detailed information on agreements only from 2008 onward. A total of 3,590 agreements were analyzed. It is noteworthy that this research does not involve human subjects, sensitive information, or confidential data.

An exploratory and descriptive approach was adopted. The exploratory nature of the study is due to the aim of identifying an overview of voluntary transfers over the defined period. The descriptive aspect is present in the absence of an intention to relate variables to obtain internal or external validity. Thus, the main objective is, after exploring the movement of voluntary transfers, to map their profile by visualizing, grouping, and comparing regularities and distinctions.

The documentary sources analyzed were extracted from the Mais Brasil Platform, which gathers data on agreements made by the Union with subnational entities (Brazil, 2022). In September 2022, the agreements made between the Ministry of Education and subnational entities were accessed, available on the Federal Union's Transparency Portal, referring to the period from 2008 to 2022. As a filtering criterion, only data where the granting agency was the Ministry of Education, excluding the FNDE, were extracted. This choice is based on the fact that, in the literature on voluntary transfers in education, there are more studies focused on the FNDE than on the Ministry of Education.

After collecting the information, the material was organized in a spreadsheet, and the characteristics of the agreements were examined. The data compilation observed the following

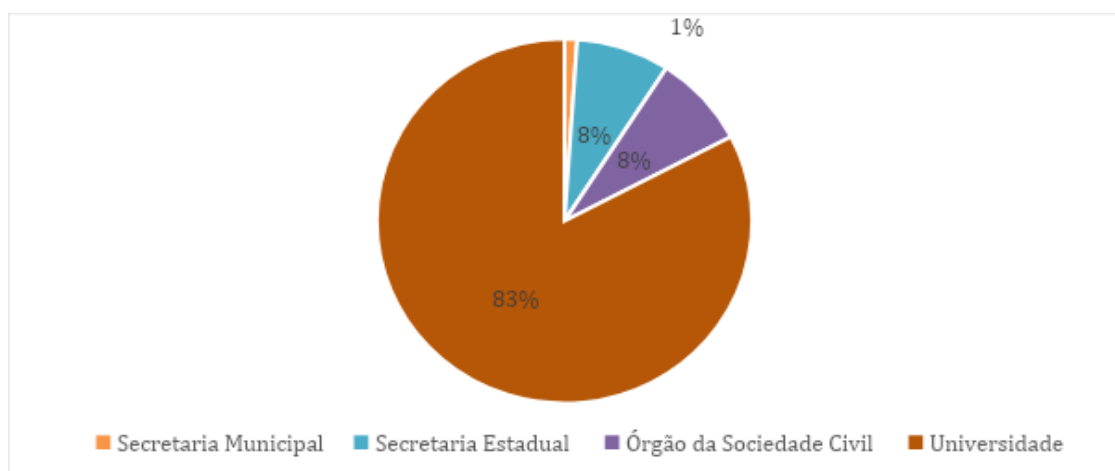
analytical categories: characterization of the recipient agency of the funds, distribution of resources by year, funding agency (National Congress or MEC), state and region, and type of agreement. For data analysis, descriptive statistics techniques were used, encompassing all agreements made by the MEC with subnational entities.

Data and Discussion

From the data extraction focused on the granting agency, the Ministry of Education (MEC), the goal was to explore and describe the profile of the agreements made by this institution. Initially, as illustrated in Graph I, it was identified that of the 3,590 agreements signed between the MEC and subnational entities, 83% of them had universities and higher education institutions as the granting agencies. In the adopted classification, “universities” includes all educational institutions and/or their maintainers linked to this type of institution that received funds during the analyzed period. Examples of this include foundations associated with higher education institutions.

State education secretariats, mostly state secretariats of education, and civil society organizations represented 8% of the total entities that entered into agreements with the MEC, respectively. Lastly, municipal secretariats constituted only 1% of the total agreements made, as indicated in Graph 1.

Graph 1 – Percentage of agreements made between the MEC and subnational entities, by type of agreement, 2008-2022⁶

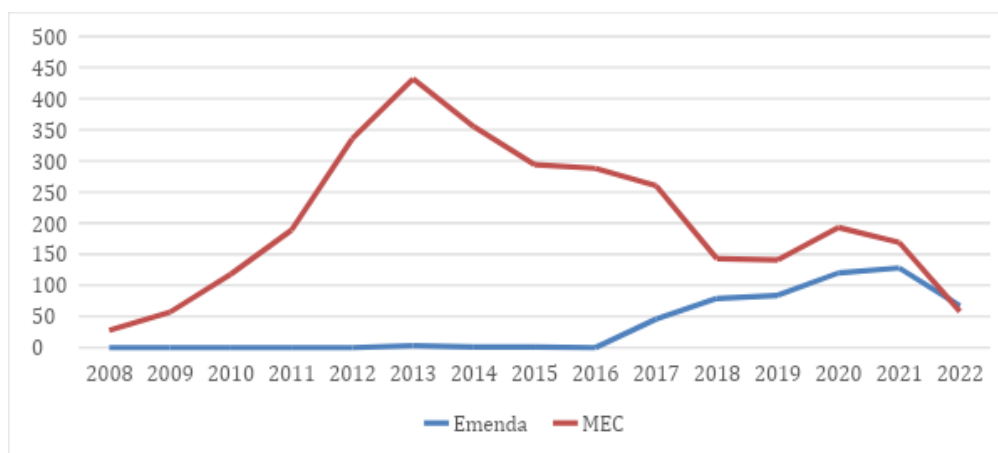


Source: Brazil, 2022.

⁶ Translation from left to right: Orange: Municipal Secretariat; Blue: State Secretariat; Purple: Civil Society Body; Brown: University.

Regarding the distribution of agreements in terms of the origin of funds over time, as shown in Graph II, the period between 2013 and 2015 saw the highest number of voluntary transfers made by the Ministry of Education (MEC). Starting in 2016, however, parliamentary amendments began to represent a more significant volume of transfers, even surpassing the voluntary transfers from the MEC in 2022. Furthermore, since 2016, there has been a decrease in the total number of agreements signed, as indicated in Graph 2.

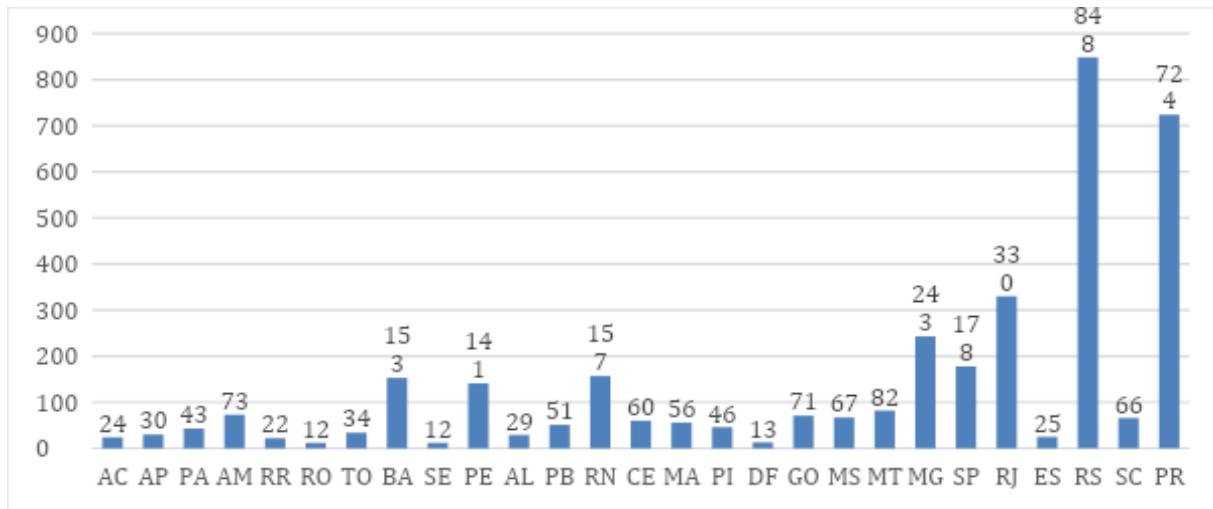
Graph 2 – Number of agreements by source of funds, 2008-2022



Source: Brazil, 2022.

The objective of the study was to verify the distribution of funds across the Federative Units (UF). Here, Graph 3 demonstrates a concentration of agreements, indicating that there is a disparity among the Federative Units, primarily benefiting institutions in the southern and southeastern regions of the country, particularly those in the states of Paraná and Rio Grande do Sul.

Graph 3 – Distribution by Federative Unit



Source: Brazil, 2022.

In general, the data indicates that there is a greater allocation of resources to higher education institutions and agencies and foundations linked to them. After an increase in the distribution of these resources, a decline was observed starting in 2014, with a pronounced drop in 2016. The main proposal agent for resources continues to be the Ministry of Education (MEC), although the participation in parliamentary amendments has significantly increased since 2016. Regarding the distribution by the Federative Unit, there is a concentration of resources directed towards institutions in the South and Southeast regions, particularly in the states of Paraná and Rio Grande do Sul.

However, this study does not seek to definitively explain the reasons behind this concentration, whether in higher education institutions or the states of the South and Southeast. By referring to other fields of study dedicated to analyzing the distribution of voluntary resources from the federal government, it is possible to gather evidence that aids in understanding this phenomenon.

For example, when analyzing the provision of credit for family farming through the National Program for Strengthening Family Farming (Pronaf), the study coordinated by Grisa, Wesz Junior, and Buchweitz (2014) identified a concentration of resources in the states of Rio Grande do Sul, Minas Gerais, Bahia, Paraná, and Santa Catarina. Similarly, a study on agreements from the Ministry of Agriculture for subnational entities found that 44% of the agreements were concentrated in the states of the Southern Region, while 25% were allocated to the Southeastern Region. This pattern is also supported by Moutinho's (2016) study, which

highlights the concentration of resources directed towards the South of Brazil when parliamentary amendments originate from deputies.

Although such a trend reiterated in the literature does not directly explain the data of this study, in another direction, Meireles (2019) indicates that local party bureaucracies and their instruments for coordination with actors located in the federal government are important variables for explaining the concentration of resources. At this point, it is possible to suggest that these entities have developed some form of organizational learning that allows them to access resources repeatedly over time. However, there is a need for future studies to delve deeper into this phenomenon to understand the type of coordination capacity that political actors from the South and Southeast regions of Brazil possess regarding the voluntary transfer of federal resources.

In the field of education financing, there is a historical discussion about distributive equity concerning funding and educational provision (Abreu, 2018; Curry, 2018; Davies, 2006; Davies, 2018; Farenzena, 2020). Although there have been advances in automatic and direct transfers, especially with the creation of FUNDEB, the present study, which analyzes voluntary transfers from the Ministry of Education (MEC), aligns with the profile discussed in the literature about voluntary transfers established by the National Fund for Educational Development (FNDE) (Cavalcanti; Oliveira, 2014; Cavalcanti, 2019), as it expresses concern about inequality in the distribution of resources among Federative Units.

The literature on the voluntary transfers established by FNDE points to limitations for subnational entities in planning and executing educational policies, prioritization of the allocation of these funds based on political-party bargaining between the executive and legislative powers, and the gradual decrease in the amount of available resources. In the article in question, there is an observed increase in the distribution of parliamentary amendments, which may indicate the influence of political-party bargaining in the allocation of resources, as these funds have become scarcer according to the data presented. Therefore, future studies may relate the scarcity of resources to the increased participation of parliamentarians in fund distribution to measure the political aspect of voluntary transfers.

Furthermore, regarding parliamentary amendments, new studies could investigate the qualitative profile of these allocations. In this sense, it will be possible to better understand the dimension of planning and executing educational policies. From these investigations, it will be feasible to determine whether the allocation of the amendments results from public participation in the decision-making process or if it is used solely for patrimonial and electoral purposes.

Finally, in addition to what has already been presented in the literature on voluntary transfers established by FNDE, which discusses planning and political bargaining, this article identified another variable that generates inequality in terms of funding: the concentration of resources. In a country marked by profound economic and social inequalities, it is imperative that any political and institutional arrangement, especially those aimed at education, focuses efforts on implementing public policies that promote the construction of a fairer society.

Final considerations

The aim of this article was to explore the profile of voluntary federal transfers allocated to education, opting to filter data where the granting agency is the Ministry of Education. This methodological approach resulted in a predominant profile of higher education institutions as beneficiaries. Additionally, a concentration of resource transfers in the country's southern states was observed. In terms of temporal analysis, an increase in the distribution of parliamentary amendments was noted starting in 2016. However, in 2016, there was an overall decline in the total number of agreements concluded.

Based on this analysis, it is possible to make some considerations regarding the field of education financing. Given the profile and dominant region in the allocation of resources, it is understood that the current institutional arrangement disproportionately privileges a restricted set of actors and regions. Thus, it is assessed that, through voluntary transfer agreements, the federal government's redistributive function is not adequately fulfilled.

From this finding, it is understood that, in institutional terms, it is necessary to establish coordination instruments to avoid the concentration or scarcity of resources in certain regions, ensuring coverage of all areas of public policy. By carrying out these actions, the federal government can fulfill its important normative, redistributive, and supplementary role in educational policies, considering the inequalities resulting from the social, cultural, economic, and fiscal dynamics of the various regions of Brazil and their respective federative entities.

However, this study has limitations due to the scope of the analysis and its exploratory and descriptive nature. In this regard, new studies in the field of education financing could analyze and understand the profile of federal voluntary transfers based on the findings of this article. In this way, it will be possible to understand the dynamics of inequality in participation, planning, and resource distribution.

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