


FUNDEB: REVOLUTIONARY BACKGROUND OR FUNDEF COSPLAY?

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ABSTRACT

The current fund in force, FUNDEB, Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals, created in 2006, established as a permanent instrument for financing public education through Constitutional Amendment No. 108, of August 27, 2020, and is regulated by Law No. 14,113, of December 25, 2020. It has as its main proposals: the coverage of early childhood education, high school and EJA and the valorization of teaching professionals, it was idealized by its creators as a "revolutionary" replacement for the gaps left by its predecessor FUNDEF. The present study aims to investigate and present through discussion that there are or are not significant differences between the two funds about education. After conducting a bibliographic research with a qualitative approach to the funds and their tax redistribution mechanisms within the states and municipalities, we arrived at the result, that there are no significant differences between the funds, as soon as the current fund, properly contradicts itself in its proposals, there is a distance between theory and reality. Thus, instead of being a viable solution to the disorder that the educational environment is in, it can be defined as "FUNDEF 2.0", a new image for the same flawed system.

Keywords: Financing of education. Fundeb. Redistribution mechanisms.

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INTRODUCTION

In the governments of the period 1995-2011, a set of policies and measures were implemented that configured the existence of a structuring of basic education, especially a new standard of modernization and management for the educational field, included in the new paradigm of capitalist production and the reform of the State administration. (VALENTE, 2021, FRANCE, 2021).

In the field of education, there was the creation of significant legislation, such as constitutional amendments No. 14, of September 12, 1996 and No. 53, of December 19, 2006, as well as the emergence of the LDB, Law No. 9.394/96, where it formalized the installation of accounting funds for financing the phases of education, through tax redistribution mechanisms.

According to (VALENTE, et al., 2021), the founding axis of the Funds is the policy of decentralization of focused resources, where they had as strategies the access and permanence of basic education, the valorization of education professionals, combined with the purpose of quality education whose political context took place in the administrations of three presidents from 1995 to 2016.

Given these aspects, the main objective of this study is to investigate and present through discussion whether or not there are significant differences between the financing funds, which are the extinct FUNDEF and the current fund in force FUNDEB. Therefore, they have similarities with each other, and because of this it is necessary to briefly evaluate what FUNDEF was, and consequently understand the reason for its extinction.

FUNDEF, referring to the Fund for the Maintenance and Development of Elementary Education and the Valorization of Teaching established by Constitutional Amendment No. 14, of September 1996, and regulated by Law No. 9,424, of December 24 of the same year, and by Decree No. 2,264, of June 1997. The fund was implemented nationally on January 1, 1998, when the new system of redistribution of resources destined to Elementary Education came into force (BRASIL, 2003).

The basic principle of FUNDEF is to provide a national minimum annual value per enrollment in elementary education in each municipal and state network, to enable what the federal government claimed to be sufficient for a minimum standard of quality, never defined, although provided for in Law No. 9,424. Although FUNDEF was an initiative of the federal government, it was and is minuscule and decreasing (in percentage and real terms) its complementation for the state FUNDEFs which, formed by 15% of some taxes (ICMS, FPE, FPM, IPI-export and financial compensation provided for in Complementary Law No. 87/96) of the state

government and the municipalities existing in each state, they cannot reach this minimum value (DAVIES, p. 757, 2006).

The creation of this fund had as its main objective, to guarantee financial resources for elementary education (1st to 9th grade) and the appreciation of education professionals. It was characterized as a Fund of accounting origin, which means that its resources were transferred to the states and municipalities, according to the established distribution value, being composed of 15% of the value of state and municipal taxes collected by the country plus a federal complementation.

In turn, the current fund in force, FUNDEB, the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals, created in 2006, established as a permanent instrument for financing public education through Constitutional Amendment No. 108, of August 27, 2020, and is regulated by Law No. 14,113, of December 25, 2020 (BRASIL, 2018).

The emergence of Fundeb was based on an improvement of Fundef, as soon as unlike the same, Fundeb, obtained an expansion of its scope to basic education: early childhood education, high school and youth and adult education, educational sectors previously excluded from the fund plan. In this sense, the question arises, would FUNDEB be a solution to the gaps left by FUNDEF on the problems of financing education? We understand that Fundeb was responsible for profound changes by PEC 415/2004, which unlike the previous ones made possible changes in the social contribution of the education salary, let's see:

[...] provides that the social contribution of the education salary, national revenue of more than R\$ 6 billion in 2006, will be destined to finance all basic education, that is, from kindergarten to high school, not only elementary education, as is currently the case, with 60% of the state revenue divided between the state and municipal governments, according to the number of enrollments they have in all basic education. The remaining 40% remains with the federal government, which uses them to finance programs such as school lunches and transportation, among others. Regarding this 40%, which constitutes the federal quota, the PEC makes the mistake of not mentioning it, which would be mandatory, given the reference to state and municipal quotas to the 60% of the education salary. Now, as a matter of logic, the PEC, if it wants to provide for a part of this social contribution at 60%, must also provide for the other at 40%, which is only provided for by law, not in the Constitution. (Davies, p. 759, 2006).

According to MEC (2018), the mechanism for distributing FUNDEB resources would be based on the strategy of distributing resources throughout the country, taking into account the social and economic development of the regions, the complementation by the

Union is directed to regions in which the investment per student is lower than the minimum amount set for each year. Therefore, Fundeb's main objective is to promote the redistribution of resources linked to education.

METHODOLOGY

The proposal had as its methodological procedure, a bibliographic research with a qualitative, descriptive approach to the funds and their mechanisms of tax redistribution within the states and municipalities. According to (GIL, 2022), the bibliographic research is based on material already published. Traditionally, this type of research includes a wide variety of printed material, such as books, magazines, newspapers, dissertations, theses, and annals of scientific events. However, due to the dissemination of new communication and information technologies, they began to include materials in other formats, such as records, magnetic tapes, microfilms, CDs, as well as material made available through the Internet.

For the preparation of this work, scientific articles were used, they were obtained from searches carried out on the platforms: Google scholar and SciELO, plus complementary information obtained through the official website of the Ministry of Education (MEC). To search for the articles, the following keywords were used: "Fundef"; "Fundeb" and "Financing funds". The main inclusion criterion was based on studies published between the years 2000 and 2023, while scientific research that did not meet the delimited time was discarded.

RESULTS AND DISCUSSION

After the analysis of the scientific articles selected through the established criterion, it is possible to reach a "common denominator" among all, the collective concept that the Fundeb (Fund for the Maintenance and Development of Basic Education and Valorization of Education Professionals) substitute for the former Fundef (Fund for the Maintenance and Development of Elementary Education), did not correspond, as well as still does not correspond to the expectations and needs related to the educational field.

Although FUNDEB has been presented by the government as the great solution to the ills of education, caution is needed with this salvationist discourse, especially during election season. After all, if Fundeb were so important to the government, it would have forwarded its PEC in 2003, when it had political strength and haste

even to approve the public pension reform, not in June 2005, when it was cornered by the "mensalão" scandal. (DAVIES, p. 765, 2006).

Considering that the government of the time presented the proposal of the current fund in force, not as a solution resulting from concerns with the Brazilian educational system, but as a way of retracting its image before the population, or in popular expression "stop-gap".

In its creation, Fundeb exposed as its maximum praxis, the inclusion of educational sectors previously excluded, thus encompassing education as a whole, with an increase in the percentage of funds redistributed between the state and city halls. However, it should be noted that, in this new system of financing basic education, proportionally more students than funds enter, undermining the positive effect of the expansion of FUNDEB resources promoted by the federal government (SAVIANI, 2008).

Mirroring Fundef, Fundeb acts individually in each state, therefore, there would be no transfers of resources between the Federative Entities, in this way, the redistribution takes place between the state and municipal governments, taking into account the number of existing enrollments in most school stages, however, the same, perhaps, carried out the exclusion of early childhood education, This added to the delimitation that the government itself estimated, in the intention that funds would be distributed only according to the number of enrollments that the governments had in their area of responsibility.

As can be analyzed by (DAVIES, 2006), these modifications were maintained in the Senate's PEC, which stipulated that enrollment is face-to-face. This means that municipal enrollments in high school would not be taken into account in the distribution of Fundeb, because the municipalities should not act primarily in high school, but only in early childhood education and elementary school. Similarly, state enrollments in early childhood education would not be counted in the distribution of Fundeb, because state governments should act primarily in elementary and secondary education. In the case of EJA, state and municipal enrollments in elementary school would be considered and only state enrollments in high school.

In several situations, the fund in question turns against its creation, just like its predecessor, it does not bring a substantial amount of innovation to the educational system in a generalized way, redistribution of a minimum portion does not fit the expectations and promises presented by its creators, as soon as there are gaps, between the idea that originates it and reality.

FINAL CONSIDERATIONS

This article presented a brief overview of the analyses carried out in the scientific productions selected through the established criterion, thus, we understand that it is possible to reach a "common denominator" among all, the collective concept that FUNDEB (Fund for the Maintenance and Development of Basic Education and Valorization of Education Professionals) substitute for the former FUNDEF (Fund for the Maintenance and Development of Elementary Education), did not meet the expectations and needs related to the educational field.

Once FUNDEB has presented itself as a solution to the most urgent problems of education, it is necessary to avoid the salvationist and electoral discourse, after all, its importance should have been linked to the 2003 PEC, for the approval of social security and not later. Thus, even though the government of the time presented the proposal of the current fund in force, not as a solution resulting from concerns about the Brazilian educational system, but as a way of portraying its image before the population.

Therefore, following this thought, FUNDEB, instead of being a reparation of the state for the population, can be defined as "FUNDEF 2.0", a new image for the same flawed system, which is far from being a solution to the disorder that takes place in the educational environment. In this way, it ends up leaving a message of how necessary it is to create a fund that is autonomous, and that adequately corresponds to the current needs of Brazilian education.

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