

Cost Management and Public Financing in Brazilian Federal Education: Impacts on student assistance

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SUMMARY

This study analyzes the effects of budget cuts on Brazilian federal public education from the perspective of financial management and public financing models. Based on a structured narrative review, thematic analysis was applied to the selected papers based on their date (2014-2025), relevance to the education budget, and methodological rigor. The theoretical framework of New Public Management (NGP) and Public Governance (GPP) was adopted to discuss principles of efficiency, accountability, and interinstitutional participation. The results demonstrate that the lack of well-defined allocation parameters and the chronic underfunding of student assistance actions increase dropout rates and weaken budgetary control in Federal Institutes (MEC, 2024; CONIF, 2022; INEP, 2023; Todos pela Educação, 2023). It is concluded that it is imperative to strengthen governance mechanisms and public accounting tools, adopting management practices based on performance indicators and results-based contracts to mitigate the negative impacts of the cuts.

Keywords: Vocational Education; students; budgets; public policies.

ABSTRACT

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SUMMARY

This study analyzes the effects of presupposed cuts in Brazilian federal public education from the perspective of financial management and public financing models. Based on a structured narrative review, a thematic analysis was applied to selected works according to closing criteria (2014-2025), relevant to the educational assumption and methodological rigor.

The theoretical framework of New Public Management (NGP) and Public Governance (PGP) was adopted to discuss the principles of efficiency, accountability and interinstitutional participation. The results show that the absence of well-defined assignment parameters and chronic underfinancing compromise student assistance actions, increasing school dropout rates and weakening presupposed control at the Federal Institutes (MEC, 2024; CONIF, 2022; INEP, 2023; todos pela Educação, 2023). It is concluded that it is imperative to strengthen governance mechanisms and public accounting tools, adopting management practices based on performance indicators and results contracts to mitigate the negative impacts of cuts.

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1 INTRODUCTION

Initially, the notion of rights in Brazil was always very late (Trevisol; Mazzioni, 2018).

Not only in relation to general aspects of essential rights, but also fundamentally in most basic rights such as education, provided for by law with the creation of the Federal Constitution (Moraes; Almeida; Almeida, 2022).

Although the topic has been widely debated since its origin, the literature shows that education is constantly at the center of disputes of a political, economic and social nature, with disorganization and budget cuts being the most frequent consequences experienced by the population (Santos; Abrantes; Zonta, 2021).

The activities developed in academic environments go beyond the issue of teaching and research, incorporating initiatives that bring them closer to the market and industry in formats of consulting, patents and academic entrepreneurship (Paraol, 2019; Souza; Sousa; Neto, 2022).

Recognize that it took at least three decades of debate to begin the institutionalization of curricular organization proposals represents yet another consequence to be considered — materialized, in the end, in three main portfolios in citizen education

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Brazilian: National Curricular References for Early Childhood Education (RCN), Parameters National Curricular Guidelines (PCN) for elementary and secondary education, Common National Base and Curricular Guidelines for undergraduate and graduate courses (Reis; Sartori, 2018).

Through the literature, constant attempts by the Government to create a curriculum can be identified the only one that fits all social standards, seeking to create an egalitarian education without restrictions of any kind (Moraes; Almeida; Almeida, 2022).

However, in a complex country like Brazil, with continental dimensions and differences well-defined cultural and economic, the proposal to establish a single curriculum within the scope national level represents an ambitious and low-viability challenge, while at the same time fostering new fronts of debate in the formulation of public policies based on this concept of equity, non-equality (Reis; Sartori, 2018).

In addition to the lack of integration of the academic curriculum, the budgetary strangulation emerges as another major problem suffered by numerous institutions and students, affecting negatively and directly the production and distribution of knowledge, the training of new highly qualified professionals and researchers and the infrastructure of several institutions that plan to preserve their activities (Serafim; Dias; Etulain, 2021), especially in contexts of economic crisis, in which successive budget cuts compromise even the resources intended for basic costs, such as paying for water and electricity, and outsourced (Araújo, 2022).

In the context of the Federal Network of Professional, Scientific and Technological Education (RFEPCT), in the face of recurring budget cuts and blockages, the functioning of the Institutions Federal Institutions of Professional, Scientific and Technological Education (IFs) becomes progressively more compromised by inadequate functioning or non-functioning (CONIF, 2021; Moraes; Almeida; Almeida, 2022).

In Federal Higher Education Institutions (IFES), there is a direct relationship between indicators of academic performance and student involvement in teaching activities graduation in universities with the involution or evolution of investments made in a way proportional (Martins; Fernandes; Brun, 2019).

The recompositions and new contributions attest that, even under an austerity regime prolonged fiscal (Mattei, 2023), it is possible to progressively resume education financing public. The restructuring of costs makes it possible to reestablish management contracts and establishment of academic productivity goals (NPM), while PAC resources

reinforce the role of institutional boards in monitoring expansion processes (MEC, 2025).

In June 2024, the federal government allocated R\$5.5 billion through the PAC for public works, infrastructure and expansion of the Federal Network (CONIF, 2024). According to Nunes, Bueno and Barros (2025), This contribution includes ten new campuses, 338 ongoing projects and improvements in hospitals university students, strengthening collaborative governance mechanisms and transparency in councils collegiate bodies (Nunes; Bueno; Barros, 2025).

In May 2025, the Ministry of Education (MEC) announced the recomposition budget of R\$400 million to cover the costs of Federal Institutes and Universities, regularizing still retroactive transfers of R\$300 million for January–May (MEC, 2025). At the same time, the annual budget usage limit was reestablished to 1/12 since June, replacing the 1/18 restriction, expanding predictability for management contracts and performance targets, as recommended by New Public Management (MEC, 2025; Salvador, 2024).

Despite these emergency measures, student assistance policies – crucial for the permanence of students in vulnerable situations – continue under strong contingency, increasing dropout rates and compromising academic quality (Ribeiro; Oliveira, 2024).

However, such emergency measures do not eliminate the requirement to review the rules structural measures to freeze expenses and contain tax waivers that drain resources equivalent to up to 28% of federal resources for education (Amaral, 2023).

The critical scenario of underfunding, aggravated by the recurrence of budget cuts severe in the policies conducted by the Federal Government added to the imposed counter-reforms that reduced rights and significantly limited public spending, created hardships and difficulties sufficient to hinder the teaching-learning process (Souza; Sousa; Neto, 2022; Almeida, 2023).

Therefore, this work aims, using a literature review, to analyze results found on the impacts of budget cuts on the academic lives of individuals inserted in federal agencies.

The guiding question of this research was simplified to: “What are the impacts suffered by budget cuts in federal institutions?”

In the literature, there is much talk about routine budget cuts. Since the crisis of 2014 until the creation of Constitutional Amendment 95/2016 (Almeida, 2023) and, subsequently, in over the years until more recent works, but little is reported in detail about what These cuts affect federal institutions and their implications for students.

Therefore, this investigation proposed to explore the impacts suffered by the parties involved beyond public policies, highlighting what, in fact, budget cuts reproduce in the structure of institutions and in the student's academic life.

The specific objectives were then directed at: outlining the root cause of the budget contingencies and highlight the impact of these cuts from the point of view student and what these cuts represent in federal institutions.

It is hoped that this work will contribute positively to aiding the ongoing debate between educational institutions and the Federal Government in their efforts to raise funds for the purpose to improve teaching and learning processes.

2 THEORETICAL FRAMEWORK

Rigby et al. (2021) point out that the inaugural conception of New Public Management supported the assumption that management methods originating from the private sector were transferable to public administration. Recent literature uses the New Public Management framework (NPM) and Public Governance (PGP) to discuss efficiency, accountability and participation interinstitutional (Pollitt; Bouckaert, 2017).

According to Dougherty and Natow (2020), the budget allocation model must incorporate performance and efficiency indicators, in order to adjust the distribution of resources to reality institutional, foster the improvement of quality and support the principles of New Public Management (NPM).

In the context of education management, the New Public Management paradigm introduces central changes: it expands the autonomy of institutions, emphasizes performance evaluation and

quality of services, aligns practices with organizational strategy and reinforces mechanisms of accountability and transparency (Altundemir & Goksu, 2017).

The 1988 Federal Constitution determined the budgetary link to educational policy; However, over the last three decades, the effectiveness of this guarantee — both in terms of the resources linked to the mandatory minimum expenditures — has been progressively weakened as a result of fiscal austerity measures. Despite notable progress obtained — such as the implementation of Fundef and, later, Fundeb —, such initiatives proved incapable of ensuring a significant expansion in the volume of resources allocated to education (Salvador, 2024).

Salvador (2024) demonstrates that the fiscal adjustment initiated by Constitutional Amendment 95/2016 and strengthened in 2024 reduced mandatory spending on health and education, draining up to 28% of the budget that should reach at least 7% of GDP (Salvador, 2024). Nunes, Bueno and Barros (2025) state that, in the context of IFRO, funding cuts between 2022–2024 exceeded 17%, severely pressurizing basic services and assistance programs (Nunes; Bueno; Barros, 2025).

Law No. 13,005/2014 provided for minimum investments of 7% of GDP in education, a target never fulfilled (ALL FOR EDUCATION, 2021; Salvador, 2024). Regarding scholarships, Ribeiro and Oliveira (2024) show a 12% reduction in the distribution of CAPES aid between 2019–2023, worsening inequalities and threatening the retention of students in face-to-face courses.

Since its beginnings, education has been conceived as a social policy regulated by State, with the aim of guaranteeing conditions for its continuity and functionality, so as not to compromise the interests of capital nor imply a reduction in profits, thus avoiding pressures of direct impact on the working class and enabling the articulation between the economic and political spheres (Prada; surdine, 2018).

However, time and a succession of management failures contributed to the progressive reduction of the State's capacity to act, affecting its omnipresence with the identification of excessive and inefficient spending, especially in the areas of basic and higher education, subjecting them whether to external financing or successive cuts to reach a fiscal balance (Ferreira, 2020).

This fact becomes even more eminent in light of the National Student Assistance Program (Pnae), regulator and possible expander of other programs such as the University Program For All (Prouni), the Higher Education Student Financing Fund (Fies), the Support Program for Restructuring and Expansion Plans of Federal Universities (Reuni), where funds are transferred to students who face resource constraints successive and continuous financial events over time (Prada, 2015; Prada; Surdine, 2018).

Budgetary resources allocated to Higher Education Institutions (HEIs) do not accompany the expansion of vacancies offered. Furthermore, this allocation is not reviewed annually according to inflation rates, which increases the difference between the amount actually released and the one to which institutions would be entitled. This mismatch creates a climate of insecurity institutional and imposes obstacles to the implementation of expansion actions — such as increasing enrollment and curricular integration —, as managers fear not having sufficient funds for the maintenance of academic activities (Martins; Lavarda, 2024).

Consequently, the situation directly affects the financing of the Policies of Student Assistance (PAE) in public schools, especially with regard to mitigating exclusion and inequalities of a social, economic and public health nature, making the value of the cut financial much higher than the price itself and the impact much greater than imagined (Moraes; Almeida; Almeida, 2022).

Budget constraints impose significant impacts that extend from the conservation of school infrastructure until the viability of student scholarships, affirmative actions and permanence strategies. In Federal Institutes, this situation is aggravated, considering their nature multicampi, its insertion in territories marked by socioeconomic vulnerability and the consequent demand for increased investment, with a view to promoting equity in access and in the permanence of students (Nunes; Bueno; Barros, 2025).

It is necessary to address the fragility of the State in fulfilling its role as manager of the public fund and agent ensuring social rights, the implementation of which depends on the implementation of consistent public policies. This reality stems from an ideological logic rooted in the collective imagination, which restricts the satisfaction of human needs to dynamics market-based, without considering alternatives to the current capitalist paradigm (Salvador, 2024).

2.1 IMPACT OF BUDGET CUT ON THE INCIDENCE OF DROPOUT SCHOOL

“School dropout” is understood as the student’s withdrawal from the educational institution, regardless of the reason why you are unable to complete or graduate from the desired course, considered a complex educational problem that is difficult to understand and reduce (Fritsch; Rocha; Vitelli, 2015; Mussliner et al., 2021).

School dropout is a problem that affects students socially, technically and personally, as institutions that, in return, deal with reduced funding and results (ESTEVES et al., 2020). It is related to several causes that need to be studied and understood under socioeconomic, political and educational perspective (Fritsch; Rocha; Vitelli, 2015; Esteves et al., 2020).

The Evasion Rate (TE) indicator, which was previously above the targets established by Institutional Development Plan, has been plummeting and bringing enrollment status “disconnected” or “abandonment” in an expressive way (IF BAIANO, 2020), thus creating the need of programs that would enable students to continue their studies (Fritsch; Rocha; Vitelli, 2015).

Mussliner et al. (2021) show that blockages greater than 15% in funding resources increase the dropout rate by 5–12 percentage points in a single semester, especially in courses in-person. Nunes, Bueno and Barros (2025) corroborate that IFRO showed an increase of 6 pp in post-cut evasion of 17% in the operating budget (Nunes; Bueno; Barros, 2025).

Furthermore, the COVID-19 pandemic has exacerbated this dynamic: the abrupt migration to remote teaching without technological support and without financial compensation widened the digital divide, feeding back into evasion (Gemelli & Cerdeira, 2020; All for Education, 2021).

In response, Student Assistance Policies (PAE) emerged as an initiative to need to retain students susceptible to dropout, with the mission of welcoming and supporting them students as they democratize teaching and permanence in institutions (Paraol, 2019; Tuckumantel; Gunther, 2023).

Initiatives such as housing assistance, transportation, daycare, permanence/PROEJA, Pé-Program sock, copying and printing, uniform, academic material and food have helped to reduce



dropout rates and contribute to meeting the different demands presented by students in situations of socioeconomic vulnerability, becoming a reference program (Prada; Surdine, 2018; IF BAIANO, 2020; Moraes; Almeida; Almeida, 2022; Madaloz et. al., 2024).

The main idea would be to equip students with basic resources to enable permanence and academic success through financing expenses and meeting the needs of diverse student needs throughout the training process (IF BAIANO, 2020; CONIF, 2021; Moraes; Almeida; Almeida, 2022).

However, the constant scenario of budget cuts has signaled a series of difficulties in the development of academic-scientific activities (Rossi; Tude, 2021; Tuckumantel; Gunther, 2023), mainly in universities, bodies responsible for generating and disseminate knowledge (Paraol, 2019).

Even though reductions promoted by the Ministry of Education (MEC) are made in a linear for all Federal Educational Institutions, each center suffers different impacts according to with the institutional reality of students and teachers, which obliges Federal Network Institutions to do difficult choices regarding the payment of current expenses, such as cleaning services, energy and even delay and/or cancellation of research notices, scholarships and assistance grants student (Moraes; Almeida; Almeida, 2022).

2.2 IMPACT OF BUDGET CUTS ON EDUCATIONAL INSTITUTIONS IN PANDEMIC CONTEXT

No matter how specific measures to encourage integration into the academic world are passed down from generation to generation, teachers and students in the public school system carry with them the stigma of frequent interruptions, motivated by political gamesmanship through successive cuts in resources financial, making it difficult to identify the real problem, which was felt much more strength in the time of the COVID-19 scenario.

Once again, education has been affected by the scarcity of resources driven by the crisis economic: the virus brought with it not only general health problems, but also unemployment, default, student and teacher dropout, and a flawed model of Education at

Distance (EaD) which further discouraged the continuity of the system (Gemelli; Cerdeira, 2020; all for Education, 2021; Moraes; Almeida; Almeida, 2022).

Batista and Alves (2024) analyzed the Federal University of Amazonas (UFAM) during the COVID-19 and documented cuts of up to 18.2% in funding in 2020, causing a lack of basic supplies, delays in cleaning and security contracts and suspension of scholarship notices (Batista; Alves, 2024).

This being just the prelude to the disaster, still in the Pandemic, Ribeiro and Oliveira (2024) record that budgetary limitations included a reduction of 43 million (2.2%) for childcare and training, driving dropout due to digital exclusion and lack of infrastructure for distance learning (Ribeiro; Oliveira, 2024; Gemelli; Cerdeira, 2020).

However, budget cuts were not always issues directly linked to the pandemic, since in less turbulent times resources reached institutions, documents proof of distribution – even if they passed through the Pnaes – did not contain information accurate information about the integrity of the resources made available: the financing was not regulated in the vast majority of Federal Institutes and there were records only of the execution of their interventions, making the input and output balance reports unclear (Prada; Surdine, 2018).

According to the literature, although Federal Government resources are accumulated constantly and passed on, federal administrations suffer from the regularity of successive cuts annual and “underfunding” followed by the reduction of the Operating Budget for the Institutes Federals continuously, making conjectures even more difficult in contrast to the increase constant demand for enrollments, which is one of the main reasons for the discrepancies important in records of inflows and outflows of funds (Prada, 2015; Prada; Surdine, 2018).

With constancy, lack of teachers, insufficient funding and high levels of evasion and low retention are counted as problems, while the democratization of higher education remains a challenge in different regions of the country (Mussliner et al., 2021).

3 METHODOLOGY

This study was developed based on a qualitative approach, with an exploratory character and descriptive, using the structured narrative review method as the main research strategy. The choosing this method allowed us to gather, interpret and critically synthesize scientific productions on the impacts of public funding on Brazilian federal education, especially in relation to policies student assistance.

We opted for a bibliographical research based on a thematic review, favoring the identification of argumentative patterns and empirical evidence present in the literature between 2014 and 2025. The organized narrative structure followed criteria of thematic relevance and methodological rigor of sources analyzed.

Sample Selection

The sampling was intentional, formed by scientific studies published in journals recognized, dissertations, official documents and technical reports from educational and control bodies institutional. Priority was given to productions that directly address education financing, management budget of federal educational institutions and the consequences of cuts on student retention.

The data was extracted from academic databases, official websites of public institutions and libraries digital, with an emphasis on academic productions that use New Public Management (NGP) and Governance Public as theoretical references. To process the information, thematic analysis was used, which allowed the coding and categorization of content, facilitating the extraction of core meanings related to the object of study.

Despite the effort to gather a comprehensive corpus, it is recognized that the predominance of analyses secondary may restrict understanding of the individual effects experienced by students. Furthermore, scarcity of field studies specifically focused on student experiences with limited assistance represents a relevant gap for future investigations.

4 RESULTS AND DISCUSSIONS

The adoption of management practices based on performance indicators and contracts results (NPM) has proven effective in part in reversing emergency contingencies (MEC,

2025), but does not replace the urgency of reviewing structural rules for freezing spending or limit tax waivers that erode the educational budget (Salvador, 2024).

Nunes, Bueno and Barros (2025) warn that the continued dependence on federal transfers weakens the autonomy of IFs and pushes these institutions to seek their own revenue, in out of step with its public mission (Nunes; Bueno; Barros, 2025; Caetano; Campos, 2019).

Furthermore, the significant drop in the distribution of CAPES scholarships, identified by Ribeiro and Oliveira (2024), expose the contradiction between the expansion of enrollments and the reduction of individual resources to students, deepening regional inequalities (Ribeiro; Oliveira, 2024).

However, even though plans to increase government investment in Education Public are governed by Law No. 13,005/2014, since its inception (Moraes; Almeida; Almeida, 2022), there is no compliance and cuts are constantly being made since its implementation (Gemelli; Cerdeira, 2020; All for Education, 2021).

Reis and Sartori (2018) address the lack of returns as a consequence of a point of view more realistic financial situation: the lack of attractiveness within the academic field may be the result of a historical disappointment caused by specific situations after the 2008 financial crisis, where Teachers' salaries began to be paid in more than 10 installments in the states of Rio Grande do Sul do Sul, Rio de Janeiro and Minas Gerais, motivating migrations to other areas by professionals.

Moraes, Almeida and Almeida (2022) complement by stating that the main culprit of devaluation of these professionals is the State. In addition to not efficiently transferring funds to Institutions and public servants, the cuts represent less and less development and even put the functioning of these environments at risk.

In 2020, the total value of state expenditure on Education was 14% lower than the value of 2015 which, in theory, according to Law No. 13,005/2014, should reach at least 7% of the Internal Product Gross (GDP) (All for Education, 2023). In addition to the reduction in gross value, Institutions still had to face retention of parts of the total amount made available, according to the Decree of Federal Government Budgetary and Financial Programming (CONIF, 2021).

With unsatisfactory investments and devaluation of scientific research, the State Brazilians found themselves dependent on the scientific results of public universities to alleviate the

lack of contributions, which were felt more heavily in times of pandemic (Barros; Matias, 2021).

It is worth noting that, even without the COVID-19 Pandemic, successive cuts always worked against social development through education, placing not only in risk the functioning of Federal Institutions as well as gradually promoting their scrapping and putting their existence at risk (Caetano; Campos, 2019; Tuckumantel; Gunther, 2023).

The State's lack of commitment to improvements is visible, given that Education and Health are not linked as a budgetary obligation in the three spheres of public administration (Oliveira; Silva, 2018; Martins; Fernandes; Brun, 2019; CONIF, 2021; Moraes; Almeida; Almeida, 2022).

With the policy of cuts practically rooted from Government to Government, the Institutions Federal officials were forced to seek other income alternatives to be able to perform their duties activities in a satisfactory manner. Prada and Surdine (2018) provide a great example of this when they state there are already institutions that are not exclusively dependent on the resources made available by Federal Government.

Caetano and Campos (2019) even state that Federal Institutions are bodies of indirect administration linked to the Ministry of Education (MEC) and which, therefore, have autonomy to carry out this type of activity without charge in accordance with art. 54 of the LDB/96, but according to the Federal Government, are often prevented from exercising their autonomy under the pretext of needing permission to perform what is their responsibility, even making the payment of basic expenses is often unattainable.

In short, budget cuts – by scrapping student assistance, weakening academic support programs and undermine student safety – directly and school dropout rates in the federal public school system are significant. Addressing this challenge requires not only reestablishment of minimum allocations, but also the adoption of robust instruments of participatory governance and performance contracts that guarantee efficiency in the allocation of resources and the accountability of managers for meeting retention goals (Salvador, 2024).

5 CONCLUSION

Education has been suffering from successive cuts, even with its growing demand over the years. Literature often points to neglect of the sector by governments that not only limit their resources, but also do not develop concrete public policies to assist in the autonomous development of institutions.

The successive cuts – fueled by fiscal adjustment and consolidation of spending limits – create chronic underfunding that compromises student assistance, worsens dropout rates and scraps academic infrastructure.

From an institutional point of view, reducing resources means reducing the activities that can be performed, reduce staff and even reduce the number of services offered to the population.

From the student's perspective – who is directly impacted by the lack of resources – dropout is a obvious consequence of the lack of interest shaped by the lack of resources, teachers, structure adequate and institutional support.

The 2025 partial recomposition offers temporary relief, but requires permanent mechanisms participatory governance, performance contracts and greater control of tax waivers (MEC, 2025; Salvador, 2024).

As main limitations, in this study it was observed that:

- Work focused on the impacts suffered by students (in addition to school dropout)

resulting from lack of resources are scarce.

- Although there is a lot of information regarding budget cuts in institutions

federal, the literature points to political games as the main reason; more precisely, poor management, not delimiting other aspects.

Recent case studies (UFAM, IFRO) point to the need for empirical research in-depth analysis of the differentiated impact of cuts across different regions and institutional profiles (Batista; Alves, 2024; Nunes; Bueno; Barros, 2025).

Along these lines, it is suggested that future work should carry out research taking into account consideration of these limitations to increase the arsenal of studies aimed at defending better management of federal institutions.

It is proposed that future research longitudinally analyze the effects of policies performance (management contracts) and the expansion of alternative sources of revenue, strengthening the institutional autonomy without giving up constitutional gratuity.

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