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# ANALYSIS OF THE NEW FUNDEB IN BASIC EDUCATION IN THE MUNICIPALITY OF MARAVILHA-SC

## Fabiana Grando

Master's degree in Education Sciences from Ivy Enber Christian University. Teacher in the state and private school system in Maravilha, Santa Catarina. Technical advisor for projects at the Municipal Department of Education.

## Sawana Araújo Lopes de Souza

Advising Professor in the Education Sciences Program at Ivy Enber Christian University. PhD in Education from the Graduate Program in Education (PPGE/UFPB). Graduated in Pedagogy from UFPB.



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**Abstract:** The Basic Education Maintenance and Development Fund (FUNDEB) is a public policy that aims to finance basic education throughout Brazil, guaranteeing resources for states and municipalities. Although it benefits elementary education and contributes to reducing regional disparities, it faces challenges such as a lack of sufficient resources to meet all needs, especially in the most disadvantaged areas. In addition, there are concerns about the efficient use of resources, affecting the quality of education. Thus, it is essential to improve the financing model, increase the participation of the federal government, and ensure transparent and efficient management of resources, seeking alternatives to increase their availability and adequately meet educational demands. In this study, the objective is to analyze the impacts of the New Fundeb in the states covered by the financing fund, with an emphasis on education in the municipal network of Maravilha-SC, describing the changes that have occurred in the new fund. The methodology applied was bibliographic and documentary. The research found that in the municipality of Maravilha-SC, the changes with the New Fundeb have had a positive impact on education. The municipality has been able to invest in improvements in schools, teacher training, and the provision of adequate teaching materials. In 2022, the municipality invested R\$30.2 million in education, and in 2023, this amount rose to R\$33.5 million. In addition, education professionals have been valued, which directly reflects on the quality of education offered to students.

**Keywords:** New Fundeb. Basic education. Maravilha-SC.

## Introduction

Education is recognized as a fundamental right and is essential for the sustainable development of a nation. In Brazil, the 1988 Federal Constitution enshrines the right to education, establishing that it is the duty of the State to guarantee quality education for all. The Basic Education Maintenance and Development Fund (FUNDEB) is one of the main public policies aimed at ensuring adequate funding for basic education, contributing to the reduction of regional inequalities and the improvement of teaching quality (Gluz, 2021).

Established in 2007 and reformulated by Constitutional Amendment No. 108/2020, Fundeb became permanent, expanding the federal government's participation to 23% in 2026, with new redistribution criteria, a minimum allocation of 70% of resources to the remuneration of education professionals, and the adoption of the Student-Quality Cost (CAQ) as a normative reference for financing.

These changes demonstrate an attempt to strengthen equity in the allocation of resources and to raise the quality of education offered in municipal and state systems (Davies, 2021). In the municipality of Maravilha-SC, these changes have the potential to directly impact the quality of education offered in municipal schools.

The municipality of Maravilha-SC, located in Santa Catarina, provides a favorable context for analyzing the concrete effects of the New Fundeb, as it has recent budget data and relevant educational indicators. The investigation is justified by the need to understand whether the additional resources have been applied efficiently and whether they result in improvements in

school infrastructure, teacher appreciation, and student academic performance. To this end, the relevance of this study lies in analyzing the concrete impacts of the New Fundeb on the municipal education network of Maravilha-SC.

Thus, analyzing the impact of the New Fundeb in Maravilha-SC allows us to assess whether the changes introduced in the financing policy are effectively achieving their objectives. Among the aspects to be considered are the improvement of school infrastructure conditions, the appreciation and training of education professionals, and access to adequate teaching materials. It is also relevant to investigate how these changes influence students' academic performance and equity in access to quality education.

Based on this assumption, the central issue guiding this research is to understand whether the New Fundeb is fulfilling its objective of improving the quality of basic education in Maravilha-SC. Considering the socioeconomic peculiarities of the municipality and the new financing guidelines, it is necessary to investigate whether the resources are being used efficiently and whether there are noticeable improvements in school infrastructure and student academic performance. The guiding question of this study is: What are the main impacts of the New Fundeb on education in the municipal network of Maravilha-SC?

The overall objective of the research is to analyze the impacts of the New Fundeb in the states covered by the financing fund, with an emphasis on education in the municipal network of Maravilha-SC, describing the changes that have occurred in the new fund.

The article is structured in four sections: Methodology, with a description of the qualitative and documentary process; Theoretical Framework, which addresses the constitutional framework and the evolution from FUNDEF to the New Fundeb; Results and Discussion, with empirical analysis of data from Maravilha-SC; and Conclusion, which summarizes the findings and provides recommendations.

## Methodology

The research is qualitative in nature, bibliographic and documentary, with the application of the New Fundeb in the municipality of Maravilha-SC as its object of analysis. The adoption of a qualitative approach is justified by the possibility of understanding social phenomena in their complexity, considering the historical, political, and cultural context in which they are inserted. According to Minayo (2016), qualitative research makes it possible to capture meanings, processes, and relationships that go beyond quantification, making it suitable for the study of public education policies.

The bibliographic stage involved consulting specialized literature, consisting of books, scientific articles, and related legislation, with an emphasis on Constitutional Amendment No. 108/2020 ( ) and Law No. 14,113/2020, normative instruments that structure and regulate the operationalization of the New Fundeb. According to Gil (2019), bibliographic research allows for the examination of already consolidated scientific productions, providing theoretical and historical foundations for the analysis of the object of study.

Studies dealing with the historical evolution of basic education financing mecha-

nisms in Brazil were examined, highlighting normative and institutional advances, but also structural limitations. The analysis shows that the creation of instruments such as Fundef and Fundeb sought to reduce regional inequalities and ensure greater budgetary predictability.

The documentary research was based on the analysis of official reports, regulations, and statistical data from government agencies and educational institutions. At this stage, the management reports of the Municipal Government of Maravilha-SC stood out, detailing the allocation of resources linked to the fund. For Marconi and Lakatos (2018), documentary research differs from bibliographic research in that it draws on original sources, usually produced for practical purposes, but which, once examined scientifically, offer relevant information for understanding the phenomenon under study.

The data provided by the Information System on Public Budgets in Education (SIOPE) was the primary source for the construction of historical series, allowing the identification of investment patterns and comparison of municipal financial performance with state and national parameters. In addition, information from the National Fund for Education Development (FNDE) made it possible to verify the compliance of budget execution with regulatory requirements.

That said, the triangulation between specialized literature and official documents provided a consistent empirical basis, enabling the identification of trends, impacts, and implications of the New Fundeb in the municipal education network of

Maravilha-SC.

## Theoretical Framework

### Educational financing

The 1988 Constitution of the Republic constitutes the fundamental legal framework for the right to education in Brazil. Article 205 establishes that education is a right of all and a duty of the State and the family, and should be promoted with the collaboration of society, while Article 212 determines that the Union, states, Federal District, and municipalities apply minimum percentages of their tax revenues to the maintenance and development of education (Brazil, 1988).

This budgetary commitment, considered by Davies (2021) to be one of the pillars of educational financing, aims to ensure that this constitutional right does not remain a mere programmatic norm, but is effectively implemented through the stable allocation of resources.

To this end, Brazilian educational legislation sought to structure instruments that would enable the effective application of this constitutional precept. The Law of Guidelines and Bases for National Education (Law No. 9,394/1996) reinforced the principle of cooperation between federal entities, establishing common responsibilities for ensuring the quality of basic education. Souza (2021) points out that, in a country with deep regional inequalities, collaboration between federal entities depends on redistributive mechanisms, without which universal access cannot be achieved.

In this vein, the legal-constitutional arrangement of 1988 thus provided the basis for the creation of earmarked funds that sought to correct structural disparities in educational provision. Alves and Pinto

(2020) argue that, without these funds, municipalities with low tax collection capacity would remain in a vulnerable situation, reproducing historical inequalities in access to public education.

## From FUNDEF to FUNDEB

Educational financing in Brazil has undergone constant reformulation, reflecting historical demands for equity and universal access. The Fund for the Maintenance and Development of Primary Education and Valorization of the Teaching Profession (FUNDEF), established in 1996 by Constitutional Amendment 14, represented an initial milestone in this process by allocating resources exclusively to primary education.

According to Jacomini *et al.* (2020), FUNDEF ensured greater budgetary predictability and minimum remuneration for teachers, but proved to be limited, since it disregarded early childhood education and secondary education, perpetuating inequalities between the stages of basic education.

Constitutional Amendment No. 53/2006 created the Basic Education Maintenance and Development Fund (FUNDEB), regulated by Law 11,494/2007. The fund succeeded FUNDEF and expanded its scope to all stages of basic education, from daycare to high school, responding to a social and academic demand for universal coverage (Encinas; Duenhas, 2020). For Silva (2023), the creation of Fundeb represented a step forward by establishing a more comprehensive model, but one that was still insufficient given the low participation of the federal government, which continued to compromise the effectiveness of resource redistribution.

The New Fundeb was instituted by Constitutional Amendment 108/2020, acquiring permanent status in the legal system and progressively expanding the federal government's contribution to the 23% percentage planned for 2026. Thus, the provision represented a milestone in educational financing policy by consolidating the fund's permanence, expanding the redistribution criteria based on equity and quality indicators, and establishing normative parameters.

The regulation was implemented through Law No. 14,113/2020, which established criteria for the redistribution of resources, incorporated equity parameters, and determined the minimum application of 70% of the amount to the remuneration of education professionals. Grillo *et al.* (2024) emphasize that the reformulation of the fund introduced more consistent redistributive guidelines, targeting education networks with lower fiscal capacity, which contributes to mitigating historical asymmetries in the provision of basic education.

The analysis shows that the introduction of new criteria for supplementing the Federal Complementation Fund (União), such as the Total Student Year Value (VAAT)<sup>1</sup> and the Student Year Result Value (VAAR)<sup>2</sup>, strengthens the rationality of public policy by directing additional resources

1 The VAAT is a normative indicator for assessing the fiscal-educational capacity of federal entities, measured by the ratio between the overall availability of resources linked to basic education and the number of enrollments actually registered. Its purpose is to provide an objective parameter for comparison between education networks, allowing the identification of structural asymmetries in financing.

2 In addition to fiscal criteria, the VAAR aggregates indicators of improvement in management and educational performance in order to encourage practices that raise the quality of education, functioning as a mechanism for inducing results within the Fundeb redistribution policy.

to networks with lower fiscal capacity and lower performance in educational indicators (Gluz, 2021). This normative orientation is interpreted as a strategy for historically correcting regional inequalities, reaffirming the fund's role as an instrument of distributive justice.

In addition, the Federal Constitution of 1988, in harmony with the Law of Guidelines and Bases for National Education (Law No. 9,394/1996), establishes that the Union, states, and municipalities shall act collaboratively in the organization of education systems, ensuring the quality and democratic management of education (Souza, 2021). Article 212 of the constitutional text also provides that federal entities must apply at least 25% of tax revenue to the maintenance and development of education, a rule that supports the functioning of Fundeb (Brazil, 1988).

State action in this field plays a decisive role in the formulation of financing policies, the allocation of resources, the conduct of management, and the supervision of its application. Azevedo Braga (2015) emphasizes that the effectiveness of the model requires redistribution mechanisms linked to social control bodies, exemplified by the Fundeb Monitoring and Social Control Councils, which are responsible for ensuring transparency and community participation.

According to Jacomini *et al.* (2020), the integration between public management and social control strengthens the legitimacy of the fund and enhances oversight, increasing the efficiency in the use of funds linked to basic education.

The New Fundeb also incorporated the concept of Student-Quality Cost (CAQ), an instrument provided for in Law

No. 14,113/2020, which establishes minimum investment amounts per student, covering adequate infrastructure, teaching materials, and teacher remuneration (Brazil, 2020). This parameter aims to guarantee national quality standards, allowing school systems with less financial capacity to provide students with conditions similar to those of more consolidated systems.

[...] These reforms were accompanied by the strengthening of oversight and social control mechanisms, requiring periodic accountability and transparency in the management of resources. Competent bodies and social control councils are responsible for monitoring the application of resources, ensuring that they are used efficiently and in accordance with the objectives established by public policy (Azevedo Braga, 2015, p. 184).

The presence of social control bodies shows that education funding is not limited to an accounting dimension, but is part of a public governance policy guided by citizen participation. According to Jacomini *et al.* (2020), by giving civil society the possibility to monitor the allocation of resources, the model increases the legitimacy of administrative decisions and reinforces *accountability*<sup>3</sup> in the educational sphere.

3 In the field of public policy, the concept of accountability refers to the institutional obligation of state agents and agencies to be accountable to society for their actions, decisions, and results, ensuring transparency, accountability, and social control. It is a structuring principle of democratic governance, which articulates mechanisms of oversight, evalu-

Furthermore, it is imperative to emphasize that another fundamental point of the reform is the valorization of education professionals, ensured by the mandatory allocation of at least 70% of the fund's resources to the remuneration of teachers and other workers. Jacomini *et al.* (2020) point out that professional valorization is directly linked to school performance and student retention. For Davies (2021), investment in remuneration and continuing education represents a strategic measure to consolidate a basic education policy guided by equity and quality.

In the municipality of Maravilha-SC, located in the state of Santa Catarina, the use of Fundeb resources has been directed toward essential areas of educational policy. Data from the Maravilha City Hall (2024) indicate investments in school supplies, meals, transportation, teacher training, and improvements in school infrastructure.

The allocation of resources in accordance with legal parameters and constitutional principles of universal education highlights the responsibility of municipal management in ensuring adequate structural and pedagogical conditions for the educational process. Jacomini *et al.* (2020) point out that administrative conduct goes beyond formal compliance with legislation, projecting itself as an exercise of public responsibility aimed at realizing the social right to education. According to Azevedo Braga (2015), management based on transparency and correct budget allocation consolidates the quality of educational policies and strengthens their social legitimacy.

ation, and sanction, ensuring that the exercise of public power remains in accordance with legality, administrative efficiency, and the effectiveness of the policies implemented.

From this perspective, the alignment between fiscal management, constitutional norms, and social monitoring is an essential element in ensuring that the resources allocated to education produce concrete results in the quality of the education offered.

It can be seen that the normative evolution that began with Fundef, followed by Fundeb and later by Novo Fundeb, structured a broader financing model with more consistent redistributive mechanisms. In the municipality of Maravilha-SC, the allocation of resources highlights the concern of local management to reconcile national legal provisions with the specific needs of its education network, ensuring more balanced conditions for access to and retention in basic education.

## Results and discussion

The analysis of the results obtained in Maravilha-SC allows us to understand the different effects that Fundef, Fundeb, and Novo Fundeb had on early childhood education, both in terms of financing and structural impacts. The financial and institutional data show an evolutionary process that highlights the strengthening of policies to enhance basic education in Brazil, in line with constitutional guidelines and the literature on educational financing (Brazil, 2020; Maravilha City Hall, 2024).

The Fundef period (1996–2006) was characterized by a funding policy restricted to elementary school, excluding earlier and later stages of basic education. In Maravilha-SC, **Table 1** shows that in 2006 and 2007, while Fundef was still in force, no resources were allocated to early childhood education, despite the existence of significant transfers.

The series presented for 2006 and 2007 indicates that there were no Fundef allocations for early childhood education in Maravilha-SC, even though total transfers reached R\$1,861,463.66 and R\$2,463,357.01, respectively. The exclusive focus on elementary education led to discontinuity in the provision of services for children aged zero to five, with immediate effects on enrollment expansion, building maintenance, and the provision of teaching materials.

Thus, the lack of investment corroborates the criticism of Azevedo and Amaral (2018), who point to Fundef as a limited instrument, incapable of promoting universal access to education from the early years of schooling. The exclusion of early childhood education during this period contributed to the maintenance of structural inequalities and delayed the expansion of enrollment at this stage.

The transition to Fundeb in 2007 changed the financing architecture by including all basic education, which opens up space to verify concrete changes in the allocation of resources for early childhood education. The analytical expectation, in light of the new regulatory design, is to identify an increase in funds allocated to daycare centers and preschools, with a recomposition of personnel expenses and the beginning of maintenance costs. Table 2 allows us to examine this transition, showing that there has been continuous growth in the amounts allocated to early childhood education in Maravilha, SC.

Data from 2008 to 2020 show an upward trend in the total volume of Fundeb and, correlatively, in the amount allocated to early childhood education in Maravilha-SC. In 2008, the allocation for early childhood

education was entirely appropriated for personnel, signaling a prioritization of the workforce; in 2009, there was a distribution between personnel and maintenance, with a more balanced composition of spending. In 2011, the appropriation was recorded only as maintenance, and from 2012 onwards, there was a jump in the allocation for early childhood education, with a prevalence of personnel expenses and residual maintenance, a pattern that repeated itself until 2020 with a continuous increase in the total amount allocated to early childhood education (FNDE, 2024a; FNDE, 2024b).

In this regard, teacher appreciation is a relevant aspect, since, according to Article 22 of Law No. 11,494/2007 and, subsequently, Article 26 of Law No. 14,113/2020, at least 60% of the fund's resources must be applied to the remuneration of basic education professionals in active service. This requirement has contributed to the retention and motivation of teachers, as argued by Silva and Sobrinho (2022), who emphasize that adequate remuneration is a structural factor in the quality of education.

Furthermore, the establishment of the New Fundeb, through Constitutional Amendment 108/2020 and regulated by Law No. 14,113/2020, represented a decisive milestone in the financing policy for basic education by giving the fund a permanent character and incorporating the normative link to the Student-Quality Cost (CAQ). To this end, an analysis of Table 3 ( ) shows that, between 2021 and 2023, the resources allocated to early childhood education in Maravilha-SC increased from R\$9,076,665.61 to R\$13,411,734.55, thus demonstrating a trajectory of continuous growth in the resources allocated to early childhood education.

| YEAR | TOTAL FUNDEF<br>AMOUNT (R\$) | AMOUNT<br>SPENT (R\$) | PERSONNEL<br>EXPENSES (R\$) | MAINTENANCE<br>EXPENSES (R\$) |
|------|------------------------------|-----------------------|-----------------------------|-------------------------------|
| 2006 | 1,861,463.66                 | 0                     | 0                           | 0                             |
| 2007 | 2,463,357.01                 | 0                     | 0                           | 0                             |

**Table 1.** Resources Allocated to Early Childhood Education in Maravilha (FUNDEF 2006-2007)

Source: FNDE (2024a; 2024b).

| YEAR | TOTAL FUNDEB<br>AMOUNT (R\$) | AMOUNT<br>SPENT (R\$) | PERSONNEL<br>EXPENSES (R\$) | MAINTENANCE<br>EXPENSES (R\$) |
|------|------------------------------|-----------------------|-----------------------------|-------------------------------|
| 2008 | 3,407,193.19                 | 1,040,743.19          | 1,040,743.19                | 0                             |
| 2009 | 4,116,927.68                 | 1,086,194.60          | 583,767.09                  | 502,427.57                    |
| 2010 | 4,790,502.79                 | 1,151,006.36          | \$874,683.00                | 276,323.36                    |
| 2011 | 5,585,064.84                 | 1,375,516.24          | 0                           | 1,375,516.24                  |
| 2012 | 6,315,561.27                 | 3,233,000.01          | 3,084,008.94                | 148,991.07                    |
| 2013 | 7,091,875.10                 | 3,677,674.44          | 3,319,539.34                | 358,135.10                    |
| 2014 | 8,044,005.50                 | 3,725,497.88          | 3,601,270.55                | 124,227.33                    |
| 2015 | 7,882,553.84                 | 4,099,477.14          | 3,849,879.03                | 249,598.11                    |
| 2016 | 8,241,430.01                 | 4,505,523.12          | 4,350,080.96                | 155,432.16                    |
| 2017 | 9,042,029.07                 | 5,047,284.93          | 4,829,947.85                | 217,337.03                    |
| 2018 | 10,056,921.36                | 6,039,105.57          | 5,554,759.73                | 484,345.87                    |
| 2019 | 11,382,847.67                | 6,897,085.28          | 6,409,585.29                | 487,499.99                    |
| 2020 | 11,589,437.24                | 7,230,117.31          | 6,932,451.75                | 297,665.56                    |

**Table 2.** Resources allocated to early childhood education in Maravilha (FUNDEB 2008–2020)

Source: FNDE (2024a; 2024b).

| YEAR | TOTAL FUNDEB<br>AMOUNT (R\$) | AMOUNT<br>SPENT (R\$) | PERSONNEL<br>EXPENSES (R\$) | MAINTENANCE<br>EXPENSES (R\$) |
|------|------------------------------|-----------------------|-----------------------------|-------------------------------|
| 2021 | 15,441,982.29                | 9,076,665.61          | 8,109,205.75                | 967,459.86                    |
| 2022 | 18,387,350.13                | 11,199,734.51         | 10,676,150.31               | 523,584.20                    |
| 2023 | 20,755,046.50                | 13,411,734.55         | 11,883,000.00               | 1,528,734.55                  |

**Table 3.** Funds allocated to early childhood education in Maravilha (New FUNDEB 2021–2023)

Source: FNDE (2024a; 2024b).

Table 3 shows, in percentage terms, the evolution of the allocation of resources from the New Fundeb for early childhood education in Maravilha-SC between 2021 and 2023. In the first fiscal year of the series, out of a total of R\$15,441,982.29, approximately 58.8% was allocated to early childhood education, with 89.3% of this amount going toward professional salaries and 10.7% toward maintenance. In 2022, the total amount was R\$18,387,350.13, of which 60.9% was allocated to early childhood education, with 95.3% allocated to personnel and 4.7% to maintenance. In 2023, of the total amount of R\$20,755,046.50, approximately 64.6% was spent on early childhood education, with 88.6% committed to personnel and 11.4% to maintenance.

In this regard, the percentage analysis shows three key trends: growth in the weight of early childhood education in the municipal Fundeb budget, majority concentration of resources in teacher remuneration, and gradual expansion of maintenance participation throughout the series.

The increase in the proportion of early childhood education in total transfers, from 58.8% in 2021 to 64.6% in 2023, indicates a progressive prioritization of this stage in local budget planning. The predominance of the personnel item, above 88% in all years, confirms compliance with the legal requirement of a minimum application of 70%, while revealing the centrality of professional valorization in the financing arrangement. In turn, the relative increase in maintenance, which rose from 4.7% in 2022 to 11.4% in 2023, signals an effort at structural recomposition, which is fundamental to ensuring material conditions of supply, as guided by the CAQ.

Thus, the budgetary behavior confirms the alignment of the municipality of Maravilha-SC with the normative provisions of the New Fundeb and highlights the materialization of redistributive guidelines that link educational financing to equity and quality, reinforcing the role of early childhood education as a strategic stage in the consolidation of the constitutional right to education.

That said, the upward trajectory identified in the financial data of the New Fundeb between 2021 and 2023 shows reflections in the expansion of the municipal school network. This movement can be observed in Table 4, which shows the evolution of early childhood education institutions in Maravilha, including dates of foundation, initial number of enrollments, and current number of students.

The data in **Table 4** show the expansion and consolidation of the municipal early childhood education network in Maravilha, Santa Catarina, both through the establishment of new institutions and the expansion of the capacity of existing ones.

It can be seen that the creation of Early Childhood Education Centers (CEIs) is distributed over four decades, with older units, such as CEI Patrícia Roman (1982) and CEI Cantinho Feliz (1983), coexisting with more recent units. Such as CEI Mágico de Oz (2023) and CEI Chapeuzinho Vermelho (2023). The combination of old and new institutions demonstrates a continuous effort to expand educational provision in order to respond to demographic growth and local social demands.

The evolution in the number of students served clearly illustrates the impact of funding from FUNDEB and, more re-

| SCHOOL  | FOUNDATION     | INITIAL NUMBER OF STUDENTS | CURRENT NUMBER OF STUDENTS |
|---|----------------|----------------------------|----------------------------|
| CEI Mágico de Oz                              | 03/23/2023     | 50                         | 101                        |
| CEI Little Thumb                              | 08/05/2022     | 69                         | 120                        |
| CEI Luísa Wildner Schmitt                     | 03/30/2023     | 182                        | 193                        |
| CEI Little Red Riding Hood                    | 10/18/2023     | 72                         | 151                        |
| CEI Erica Maldaner                            | 11/21/2001     | 54                         | 77                         |
| CEI Patricia Roman                            | May 12, 1982   | 67                         | 105                        |
| CEI Snow White                                | 05/02/1985     | 0                          | 124                        |
| CEI Happy Corner                              | 1983           | 62                         | 102                        |
| CEI Cinderella                                | July 24, 1994  | 54                         | 182                        |
| CEI Happy Child                               | 1993           | 83                         | 254                        |
| CEI Proinfância Criança Sorriso (Happy Child) | March 26, 2012 | 130                        | 200                        |
| CEI Little Prince                             | 2002           | 13                         | 97                         |
| CEI Sílvia Ebert                              | March 20, 2003 | 54                         | 172                        |
| CEI Paulo Roberto Bruch                       | 08/27/1993     | 0                          | 60                         |

**Table 4.** Early Childhood Education Schools in the Maravilha Municipal Network

**Source:** Adapted from own work (2025).

| PERIOD / YEAR     | TOTAL FUND VALUE (R\$) | AMOUNT SPENT (R\$) | PERSONNEL EXPENSES (R\$) | MAINTENANCE EXPENSES (R\$) |
|-------------------|------------------------|--------------------|--------------------------|----------------------------|
| <b>FUNDEF</b>     |                        |                    |                          |                            |
| 2006              | 1,861,463.66           | -                  | -                        | -                          |
| 2007              | 2,463,357.01           | -                  | -                        | -                          |
| <b>FUNDEB</b>     |                        |                    |                          |                            |
| 2008              | 3,407,193.19           | 1,040,743.19       | 1,040,743.19             | -                          |
| 2009              | 4,116,927.68           | 1,086,194.60       | 583,767.09               | 502,427.57                 |
| 2010              | 4,790,502.79           | 1,151,006.36       | 874,683.00               | 276,323.36                 |
| 2011              | \$5,585,064.84         | 1,375,516.24       | -                        | 1,375,516.24               |
| 2012              | 6,315,561.27           | 3,233,000.01       | 3,084,008.94             | 148,991.07                 |
| 2013              | 7,091,875.10           | 3,677,674.44       | 3,319,539.34             | 358,135.10                 |
| 2014              | 8,044,005.50           | 3,725,497.88       | 3,601,270.55             | 124,227.33                 |
| 2015              | 7,882,553.84           | 4,099,477.14       | 3,849,879.03             | 249,598.11                 |
| 2016              | 8,241,430.01           | 4,505,523.12       | 4,350,080.96             | 155,432.16                 |
| 2017              | 9,042,029.07           | 5,047,284.93       | 4,829,947.85             | 217,337.03                 |
| 2018              | 10,056,921.36          | 6,039,105.57       | 5,554,759.73             | 484,345.87                 |
| 2019              | 11,382,847.67          | 6,897,085.28       | 6,409,585.29             | 487,499.99                 |
| 2020              | 11,589,437.24          | 7,230,117.31       | 6,932,451.75             | 297,665.56                 |
| <b>New FUNDEB</b> |                        |                    |                          |                            |
| 2021              | 15,441,982.29          | 9,076,665.61       | 8,109,205.75             | 967,459.86                 |
| 2022              | 18,387,350.13          | 11,199,734.51      | 10,676,150.31            | 523,584.20                 |
| 2023              | 20,755,046.50          | 13,411,734.55      | 11,883,000.00            | 1,528,734.55               |

**Table 5.** Evolution of Early Childhood Education Funding in Maravilha-SC (Fundef, Fundeb, and Novo Fundeb)

**Source:** Adapted from own work (2025).

cently, from Novo Fundeb. Newer units have shown significant growth in their first years of operation.

CEI Mágico de Oz, founded in March 2023, almost doubled its number of students in less than a year, from 50 to 101 enrollments. In this educational space, CEI Chapeuzinho Vermelho, founded in October 2023, saw its initial enrollment of 72 increase to 151, revealing a pent-up demand that was quickly absorbed with the opening of new places.

In older institutions, the data confirms a gradual consolidation of service capacity. CEI Criança Feliz, founded in 1993, started with 83 students and currently serves 254, demonstrating both the strengthening of infrastructure and the confidence of families in the quality of the service provided. Similar results can be seen at CEI Cinderela, founded in 1994, which tripled its enrollment from 54 to 182, and at CEI Sílvia Ebert, founded in 2003, which expanded its enrollment from 54 to 172 students.

Another relevant aspect is the existence of schools founded decades ago that registered zero enrollment at the beginning of their activities, such as CEI Branca de Neve (1985) and CEI Paulo Roberto Bruch (1993). Therefore, the data may be related to administrative transition processes or gradual implementation phases, in which the school was formally created but only received students at a later date. Currently, both serve significant numbers of students (124 and 60, respectively), indicating that, even after periods of initial inactivity, they have become an integral part of the service network.

In this sense, based on the above, the link between the financial contribution

shown in Table 3 and the institutional expansion presented in Table 4 confirmed the materialization of the redistributive objective of the New Fundeb, by allowing the municipality to expand access to early childhood education and advance in complying with the constitutional guidelines of universalization and quality. As Santos (2019) points out, early childhood education is a strategic stage in citizenship training, and investment in it is crucial for human and social development.

The improvement resulted in an increase in enrollment and better teaching conditions, contributing to the valorization of education professionals and the quality of education offered to students. Thus, the cross-referencing of financial data (Tables 1, 2, and 3) with information on the school network (Table 4) demonstrates continuous progress both in the amounts allocated and in the capacity to service provision.

Between 2006 and 2007, during the Fundeb period, resources for early childhood education remained non-existent, reinforcing historical inequalities (FNDE, 2024a; FNDE, 2024b). Starting in 2008, with Fundeb, there was a systematic increase in appropriations, which in 2020 reached R\$7.23 million, with a prevalence of personnel expenses and residual participation in maintenance. Between 2021 and 2023, through the New Fundeb, the amounts exceeded R\$13.4 million, corresponding to 64.6% of the total municipal fund, with a more visible balance between remuneration and maintenance.

As previously stated, it can be understood that the direct reflection of this budgetary behavior was the expansion of the municipal early childhood education network, evidenced by new foundations, such as CEI

Mágico de Oz and CEI Chapeuzinho Vermelho, and by the progressive increase in enrollment in consolidated institutions, such as CEI Criança Feliz and CEI Cinderela. The joint analysis confirms that the increase in resources, combined with their correct allocation, was decisive for expanding service capacity and improving teaching and learning conditions in the municipality.

To illustrate this progression in the historical trajectory of early childhood education funding in Maravilha-SC, it is essential to compare the three regulatory instruments that have structured educational policy in Brazil in recent decades: Fundef (1996–2006), Fundeb (2007–2020), and Novo Fundeb (from 2021 onwards). Table 5 shows the total amounts transferred to the municipality, the resources effectively allocated to early childhood education, and their composition in terms of personnel and maintenance expenses.

The consolidated analysis of the data highlights three distinct moments in the history of early childhood education funding in Maravilha, SC. The period corresponding to Fundef (1996–2006), specifically in the 2006 and 2007 fiscal years, is characterized by a complete absence of resources allocated to this stage of basic education, a circumstance that confirms the restrictive nature of the fund and its exclusive link to elementary education.

This limitation was at odds with the constitutional principles of universalization and equity, provided for in Article 206 of the 1988 Federal Constitution, which ensures equal conditions for access to and permanence in school. According to Santos (2019), Fundef reproduced structural inequalities by privileging only one stage of the educational cycle, relegating early chil-

hood education to a secondary position and making more comprehensive policies unfeasible.

With the establishment of Fundeb in 2007, the scope of funding was expanded to all stages of basic education, including early childhood education. Empirical data confirm that this regulatory change resulted in a progressive increase in the amounts allocated and an expansion in the number of enrollments.

This change is supported by the analysis of Santos (2018), who states that early childhood education is a strategic stage in the formation of citizens and, as such, depends on consistent public funding to be effective as a social right. In Maravilha-SC, this redirection of resources contributed to the strengthening of infrastructure, the valorization of teachers, and the progressive improvement of educational indicators, even though challenges related to management and equitable distribution among different levels of education persist.

The third phase corresponds to the New Fundeb, established by Constitutional Amendment No. 108/2020 and regulated by Law No. 14,113/2020. Data from Maravilha-SC indicate progress in this stage: the share of early childhood education in the total fund rose from 58.78% (2021) to 60.91% (2022) and 64.62% (2023), as shown in Table 3.

It should be noted that the movement was not limited to increasing the budget share for this stage; there was also strong adherence to the legal requirement to allocate at least 70% to the remuneration of professionals in active service, with 89.34% (2021), 95.33% (2022), and 88.60% (2023) of the early childhood education budget com-

mitted to personnel. The recomposition of maintenance costs, from 10.66% in 2021 to a drop to 4.67% in 2022 and a recovery to 11.40% in 2023, indicates a recent effort to sustain infrastructure and educational inputs, a condition that is in line with the CAQ provided for in the legislation.

The correlation between financial allocation and expansion of supply is clearly evident when the above percentages are compared with the dynamics of enrollment in the network's units, as shown in Table 4. Between 2023 and 2024, new schools began operating with rapid occupancy rates: CEI Mágico de Oz grew from 50 to 101 enrollments (+102%), and CEI Chapeuzinho Vermelho from 72 to 151 (+110%).

In established institutions, growth remained high: CEI Criança Feliz went from 83 to 254 (+206%), and CEI Cinderela from 54 to 182 (+237%). This set of variations, associated with the increase in early childhood education's share of the fund, supports the interpretation that the increase in resources under the New Fundeb was accompanied by an effective expansion in service capacity. For Silva and Sobrinho (2022), the variation in maintenance spending in 2023, after the reduced level in 2022, is consistent with the need to equip and maintain newly created units and to update the infrastructure of older schools.

Thus, municipal evidence also converges with the trajectory of aggregate educational spending: the education budget in Maravilha-SC was R\$30.2 million in 2022 and reached R\$33.5 million in 2023, an approximate variation of +10.9% in the period.

This evolution reinforces the local capacity to absorb transfers from the fund

and convert them into network expansion, professional development, and funding for routine teaching activities. In terms of governance, the stability of personnel expenditures at high levels contributes to reducing volatility in the workforce and sustaining educational continuity, while the recovery of maintenance costs in 2023 favors the preservation of material conditions for supply (Castioni *et al.*, 2020).

However, the effectiveness of the New Fundeb must be analyzed in correlation with the current fiscal environment. The approval of Constitutional Amendment No. 95/2016, which established a spending cap for the federal government's primary expenditures, imposed severe restrictions on the expansion of funding for social policies, including education.

In this regard, Santos (2019) points out that the limitation makes it impossible to meet the goals of the National Education Plan, such as the allocation of 10% of GDP to the sector, compromising the consolidation of advances achieved with the new regulatory arrangement. In this context, although the New Fundeb has increased redistributive capacity and ensured minimum quality standards through the CAQ, its full effectiveness is conditional on overcoming macroeconomic and legal barriers that restrict the expansion of investments.

The case of Maravilha-SC illustrates this dual movement. On the one hand, the municipality benefited from increased transfers and the mandatory link to teacher remuneration, factors that allowed for increased enrollment and strengthened the school network. On the other hand, the continuity of these advances depends on fiscal conditions that enable sustainable growth in federal transfers.

In this regard, empirical data show that, in Maravilha-SC, the increase in transfers resulted in continuous growth in enrollment, strengthening of the physical network, and a better balance between personnel and maintenance expenses, in line with the constitutional principles of equity and universalization provided for in Article 206 of the Constitution.

However, the effectiveness of these advances remains subject to the fiscal restrictions imposed by Constitutional Amendment No. 95/2016, which compromises the expansion of investments necessary to meet the goals of the National Education Plan. Overcoming this limitation depends on political choices and social mobilization that ensure regulations compatible with the concrete demands of public schools, especially with regard to the CAQ.

For this reason, it is essential to maintain social vigilance and political mobilization so that CAQ regulations address the real needs of public schools and ensure sufficient resources to reduce historical inequalities. With this balance between regulatory framework, efficient management, and adequate fiscal conditions, it may be possible to consolidate early childhood education as a strategic stage of citizen formation, in line with the constitutional guidelines of equity and universalization.

## Conclusion

The overall objective was to analyze the impacts of the New Fundeb, with an emphasis on the municipal network of Maravilha-SC, describing the changes introduced by the recent regulatory arrangement and its repercussions on educational provision. The issue investigated asked whether

the financing policy has promoted effective improvement in the quality of local basic education in terms of efficient use of resources, professional development, adequate infrastructure, and educational outcomes. The guiding question defined the verification of the main impacts in the municipality, considering compliance with legal requirements and budgetary materiality observed in the reference years.

Returning to the objective and the problem, it is concluded that the current financing design produced favorable results in the period studied, lacking fiscal stability and evidence-based management to consolidate gains and reduce remaining asymmetries.

That said, the findings indicate a progressive increase in the share of early childhood education in the fund as a whole, rising from 58.8% (2021) to 64.6% (2023), with a predominance of allocations to teacher remuneration at levels above the legal minimum and a recomposition of maintenance costs in the last fiscal year analyzed.

Correlatively, there was an expansion in the number of units and enrollments in Early Childhood Education Centers, signaling the ability to convert financial contributions into expanded services and improved material conditions. The triangulation between financial series and municipal administrative data supports the conclusion that the municipality has consistently internalized the provisions of the New Fundeb, with positive effects on access, equity, and quality in the segment evaluated.

However, external fiscal and regulatory constraints still persist that may limit continued progress, notably primary spending restrictions at the federal level and the need

for full CAQ parameterization to ensure adequate levels of educational inputs.

It is recommended to maintain the prioritization of early childhood education, improve the governance of maintenance expenses, enhance active transparency in execution reports, and continue monitoring learning indicators to assess the effectiveness of spending.

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