


FINANCING PUBLIC EDUCATION IN PERSPECTIVE: BUDGET CUTS AND INSTITUTIONAL CHALLENGES IN IFRO <https://doi.org/10.56238/sevened2025.019-015>**Jackson Bezerra Nunes¹, José Lucas Pedreira Bueno² and Josemir Almeida Barros³****ABSTRACT**

The dynamics of the public budget and public policies for educational financing are analyzed based on the experience of the Federal Institute of Education, Science and Technology of Rondônia (IFRO), evidencing the impacts of fiscal restrictions and resource constraints on the quality of public education. Based on a theoretical foundation, the historical and legal foundations of the public budget, the functioning of the Brazilian budget process and the main guidelines for financing education are discussed. The specific analysis of the financing model of the Federal Network is highlighted, with emphasis on the Matrix of the National Council of Institutions of the Federal Network of Professional, Scientific and Technological Education (CONIF) and the particularities faced by IFRO in the face of successive budget cuts, especially after Constitutional Amendment 95/2016. The methodology adopted is qualitative, of documentary and bibliographic nature, with an institutional focus. The results demonstrate that the budget is a strategic management instrument, but it is restricted by macroeconomic and political constraints, which limits the advancement of educational policies. The study contributes to the debate on the urgency of more stable and structured financing policies, capable of effectively guaranteeing the right to quality education.

Keywords: Public Budget. Financing of Education. Educational Policies. IFRO. Budget Contingency.

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INTRODUCTION

The public budget occupies a strategic position in the administration of the contemporary State. In addition to its classic function of allocating revenues and expenditures, the budget represents one of the main instruments for planning, executing and controlling government actions, according to Lima (2000, p. 19):

Public Budget is the planning made by the Public Administration to meet, during a certain period, the plans and work programs developed by it, through the planning of revenues to be obtained and the expenditures to be made, aiming at the continuity and quantitative and qualitative improvement of the services provided to society.

In the educational field, this importance is amplified, as budgetary decisions directly affect the realization of the right to education, the maintenance and expansion of school infrastructure, the appreciation of education professionals and the development of pedagogical projects. In the case of institutions of the Federal Network of Professional, Scientific and Technological Education, such as the Federal Institute of Education, Science and Technology of Rondônia (IFRO), the budget plays a decisive role in ensuring the fulfillment of the institutional mission.

The historical trajectory of budget construction in Brazil shows a process of continuous improvement, marked by political, constitutional and legislative transformations. Since the advent of the constitutional model of 1988, which established principles such as legality, annuality, transparency and balance, through the creation of instruments such as the Multi-Year Plan (PPA), the Budget Guidelines Law (LDO) and the Annual Budget Law (LOA), the budget has come to be conceived as part of a broader system of public planning, According to Giacomoni (2023, p.197):

The budget document (the budget law with its annexes) is the clearest expression that can be called the budget system. Unlike what happened in the past, today the budget must be seen as part of a larger system, integrated by plans and programs from which the definitions and elements that will enable the budget preparation itself come out.

In this scenario, the role of the Fiscal Responsibility Law (LRF), enacted in 2000, stands out as a watershed, by introducing mechanisms to control expenses and rules of fiscal balance that still shape the dynamics of public management today. However, the technical and normative evolution of the budget process coexists with structural and conjunctural challenges, especially in the educational field. The enactment of Constitutional Amendment 95 in 2016, which established a ceiling on public spending for twenty years, generated significant impacts in the area of education, as it reduced the margin for expanding investments in the sector, even in the face of growing social demands.

Stagnation and successive budget cuts and contingencies have become a recurrent practice in federal educational institutions, compromising not only the maintenance of services, but also medium and long-term planning. As Pimenta (2023) points out:

The low execution of most of the 20 goals established in the PNE for the 2014-2024 decade is largely a reflection of the budget cuts that the education area has suffered, especially in recent years. In the 2019-2021 triennium, the execution of the Union Budget for the education function did not exceed 80%. (source: Senate Agency)

In the context of the Federal Network of Professional Education, the financing model is operationalized through the CONIF Matrix, a technical instrument that aims to distribute resources equitably among federal institutes based on objective criteria, such as the number of enrollments, courses offered and built area. Although this model promotes a certain degree of standardization, it is also vulnerable to political decisions and fiscal adjustments by the federal government. Thus, the approved budget does not always correspond to the budget actually executed, due to the contingency measures adopted throughout the financial year. This limitation affects personnel management, investments in infrastructure, and the provision of continuing education for civil servants, undermining the institutional capacity to promote quality education.

The Federal Institute of Rondônia, the locus of this research, illustrates in a concrete way the tensions between the need to expand educational services and the rigidity of the national budget system. Created in 2008, IFRO has undergone a process of rapid expansion, expanding its presence in different regions of the state and diversifying the training offer. However, as of 2015, with the intensification of fiscal crises, the institute began to face cuts in the funding and investment budget, a situation aggravated by the contingency of discretionary funds that directly affect the execution of essential actions, such as research projects, extension, teacher training and student assistance. From data extracted from the SIAFI System, the Nilo Peçanha Platform, SUAP and IFRO reports, it is possible to observe a progressive shrinkage of available resources, especially for capital expenditures.

In this context, it is essential to understand how the public budget, as a political and technical instrument, is formulated, approved, executed and controlled, as well as to analyze the implications for public educational policies. This research proposes, therefore, to discuss the dynamics of the public budget in Brazil with emphasis on education financing policies, articulating the legal frameworks, structural challenges and practical impacts on the daily life of federal educational institutions.

The case of IFRO is taken as a reference to examine the effects of budget contingency in the period from 2010 to 2024, especially with regard to the continuing education of civil servants and institutional management.

The main objective of the study is to understand how the current budget model in Brazil, especially between 2010 and 2024, has influenced the educational management of IFRO, with emphasis on the effects of budget contingency. To this end, the investigation was structured with six central themes:

- I. understand the fundamentals of the public budget in the Brazilian context;
- II. to examine its legal and historical evolution;
- III. discuss education financing policies;
- IV. analyze the budget structure of the Federal Institutes;
- V. highlight the impacts of the contingency on the functioning of the IFRO;
- VI. propose reflections on the challenges and perspectives of strengthening educational financing.

The research adopts a qualitative approach, of documentary and bibliographic nature, based on institutional reports, legislation, financial data and reference studies on public budget and educational policies.

The relevance of the present investigation lies in the need to contribute to the public and academic debate on the financial sustainability of public education, especially in a period in which budget disputes intensify due to economic crises, fiscal reforms and changes in government priorities. By considering the case of IFRO as a reference, it seeks not only to describe the effects of budget contingency, but also to propose reflections on the urgency of structuring policies that guarantee the continuity of educational actions, respecting the constitutional principles of the right to education, equity and democratic management.

METHODOLOGY

The research that underlies this article is part of the field of qualitative investigations, of a documentary and bibliographic nature, with an analytical-descriptive approach. Considering the objective of understanding the impacts of the public budget and financing policies on the performance of the Federal Institute of Rondônia (IFRO), particularly with regard to the effects of contingency on educational management, the methodology adopted was structured to provide an in-depth analysis of legal documents, budget data and relevant academic production on the subject.

The choice of the qualitative approach is justified by the fact that the problem in question, the budget and its impact on public education, involves not only measurable variables, but also political, historical, social and institutional aspects that demand interpretation and contextualization. According to Minayo (2001), qualitative research is appropriate when it seeks to understand the meanings attributed to social practices and the structures that condition them. In the present study, this type of approach allows us to explore how fiscal and budgetary policies have repercussions on institutional autonomy and the quality of education offered.

From the point of view of technical procedures, two main strategies were used: documentary analysis and bibliographic research. The document analysis consisted of collecting, reading and interpreting legislation, ordinances, decrees, laws, institutional reports, development plans, budget data and indicator panels related to IFRO. Among the main documentary sources are:

- Federal Constitution of 1988;
- Law of Guidelines and Bases of National Education (LDB) – Law 9.394/1996;
- Complementary Law 101/2000 (Fiscal Responsibility Law);
- Constitutional Amendment 95/2016;
- National Education Plan (Law 13.005/2014);
- Reports of the Institutional Development Plan (PDI) of IFRO;
- Nilo Peçanha Platform (PNP);
- SUAP Platform;
- Integrated Financial Administration System (SIAFI);
- IFRO Indicator Panels available on the institutional website.

The analysis of these documents followed the interpretative reading technique, with emphasis on the identification of patterns, limitations, objectives and budgetary impacts over the years. We sought to correlate financial data, such as amounts committed and executed, current and capital expenditure limits, and PDI targets, with the normative framework and contingency events reported in the literature and institutional sources. This process allowed to evidence the relationship between budgetary decisions and the feasibility of implementing the planned educational policies. In addition, the documentary analysis revealed how the changes in the legal and fiscal framework directly influenced the ability to plan strategic actions in IFRO.

Parallel to the documentary analysis, the bibliographic research served as a basis for the theoretical and contextual basis. Works by renowned authors in the areas of public

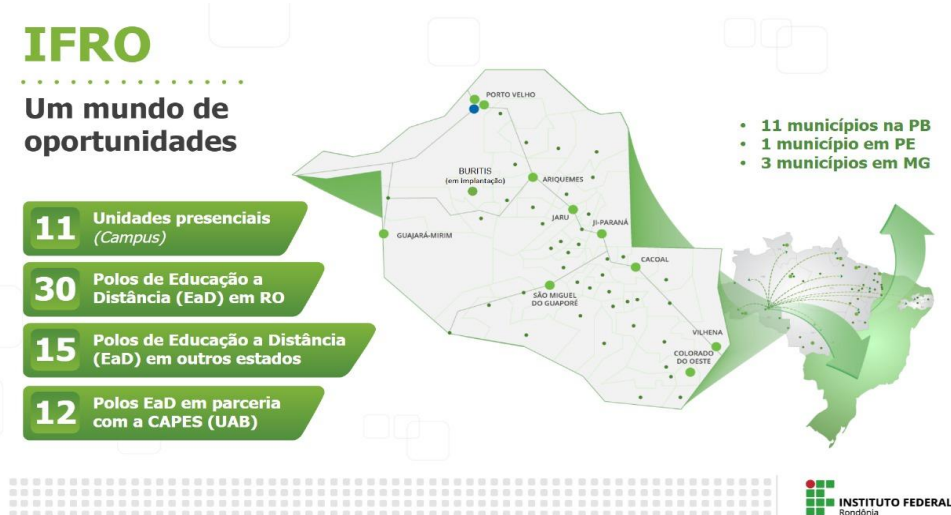
budgeting, education financing policies, public administration and educational management were selected, such as Giacomoni (2023), Lima (2000), Santos (2016), Pimenta (2022), among others. In addition to these productions, other bibliographic sources were consulted in recognized academic databases, such as Scielo, Google Scholar, CAPES Periodicals and institutional repositories, contributing to the consistency and depth of the theoretical foundation.

The systematization of empirical and theoretical data was organized into thematic categories, according to the objectives of the research. The main categories of analysis were:

- I. concepts and foundations of the public budget;
- II. legal and historical evolution of the budget process in Brazil;
- III. public policies for financing education;
- IV. budget structure of the Federal Institutes;
- V. contingency and its effects on IFRO;
- VI. challenges and proposals for the financing of public education.

The time frame of the analysis covers the period from 2010 to 2024, considering the creation and consolidation of IFRO as an institution, as well as the most recent cycle of fiscal crises and successive budget contingencies. The choice of IFRO as the locus of the research is associated with the regional relevance in the process of internalization of technical and technological education, as well as the insertion in the Federal Network of Professional, Scientific and Technological Education, whose financing model presents specificities that require in-depth analysis.

Figure 1 - Distribution of IFRO Units



Source: ASCOM/IFRO.

The motivation for the study stems from the professional experience of one of the authors in the field of institutional management, which enabled a critical and situated reading of the challenges faced by the institution, especially with regard to institutional goals and the budget execution of actions aimed at teaching, research and extension. Such experience allowed not only qualified access to decision-making sources and processes, but also the perception of the limitations imposed by fiscal regulations on institutional strategic planning. The coexistence with management teams and the participation in internal commissions reinforced the understanding of the dynamics between national guidelines and the local reality, evidencing the need for an in-depth analysis of the sustainability of educational policies.

In this sense, the research seeks to contribute with concrete subsidies for the improvement of management practices and the valorization of the critical training of education professionals. This is not a conventional case study with interviews or direct observation, but rather a documentary case study, centered on the institution's budget trajectory and the management strategies adopted in the face of the limitations imposed by the macroeconomic and legal scenario. In this sense, Cechinel *et al.* (2016), point out, when examining the developments of Document Analysis, that:

[...] It begins with the preliminary evaluation of each document, examining and critiquing it, under the eyes of the following elements: context, authors, interests, reliability, nature of the text and key concepts. The elements of analysis may vary according to the needs of the researcher. After the analysis of each document, the documentary analysis itself follows [...] (CECHINEL *et al.*, 2016, p. 4).

To ensure the results, different types of triangulation were used:

- I. triangulation of sources, by cross-referencing data from official reports with academic publications and current legislation;
- II. theoretical triangulation, by using different analytical frameworks on budget, management and financing of education;
- III. temporal triangulation, by comparing data from different years to identify patterns and changes over time.

The data analysis followed the interpretive-analytical method, with the objective of understanding the meanings and implications of the budgetary elements in the configuration of institutional policies. The critical approach adopted allowed not only to describe the institutional reality of IFRO, but also to problematize the effects of

macroeconomic policies on educational management, especially in times of fiscal austerity.

According to Tripodi, Peres and Alves (2022. P. 4):

The structural economic and social problems in Brazil, in the context of federalism, added to the reduction of resources in recent years due to the economic crisis aggravated by the consequences of the Covid-19 pandemic and fiscal austerity policies, increases the need for studies and debates on possible financing strategies to ensure the quality and equity of education in Brazil, the quality of investment in the area, as well as the social control that must accompany the use of public resources.

The methodology adopted is also based on the understanding of the budget as a political instrument, as proposed by Santos (2016), when he highlights that the definition of budget priorities is the result of disputes, choices and correlations of power within the State. This perspective was decisive in interpreting contingency decisions not only as technical measures, but as expressions of a technical rationality, which can compromise social rights.

Finally, the present research is inserted in the field of studies on education financing and budget management in public institutions, contributing to the critical reflection on the limits and possibilities of the current model. The methodological proposal presented here aims to provide theoretical and empirical support to the analyses developed in the following sections, especially with regard to the results, discussion and conclusions of the work.

RESULTS

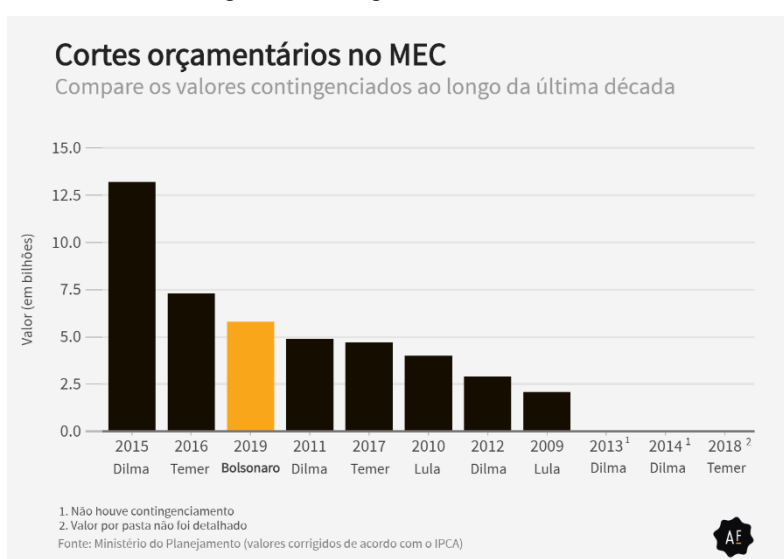
The documentary analysis carried out on the budgetary aspects of IFRO, between the years 2010 and 2024, reveals a picture marked by recurrent tensions between institutional planning and budget execution. The data analyzed, extracted from official sources such as the Nilo Peçanha Platform (PNP), the Integrated System of Financial Administration of the Federal Government (SIAFI), the Unified System of Public Administration (SUAP) and reports of the Institutional Development Plan (PDI), demonstrate that, although IFRO has experienced growth in terms of course offer, number of enrollments and physical expansion, This process was systematically impacted by the insufficiency and instability of public resources.

Between 2010 and 2014, IFRO experienced a significant expansion phase, with the opening of new campuses, an increase in the number of servers and diversification of the training offer. During this period, there was a gradual increase in the budget allocated to the institution, especially due to the investments of the Program for the Expansion of the Federal Network of Professional and Technological Education (phase III), as well as induction policies such as Pronatec and the Decentralized Execution Terms (TEDs) linked

to federal projects. However, the resources were mostly applied to infrastructure, which limited investments in other institutional development actions.

From 2015 onwards, the budget scenario began to change. With the intensification of the economic crisis and the redirection of fiscal policies, the Federal Institutes began to face more severe contingencies, compromising the predictability of resources. IFRO began to operate with increasingly restricted budgets, being forced to review institutional goals, reduce contracts and postpone planned actions. The cuts intensified after the enactment of Constitutional Amendment 95/2016, which imposed a ceiling on primary spending for 20 years.

Figure 2 - Budget cuts in the MEC



Source: Ministry of Planning (2020).

As of 2016, the effects of budget contingency became more noticeable in IFRO, directly affecting the maintenance of campus infrastructure, the cost of pedagogical activities and the policy of continuing education of civil servants. As a consequence, there was a need to reconfigure management strategies on the part of institutional leaders. The analysis of the reports of the Institutional Development Plan (PDI) and the records in internal systems indicates that, in view of the scarcity of resources, the core activities were prioritized, to the detriment of strategic planning and institutional innovation. In the field of continuing education, the growing dependence on external partnerships and projects stands out, which weakens the consolidation of a sustainable institutional policy of professional qualification.

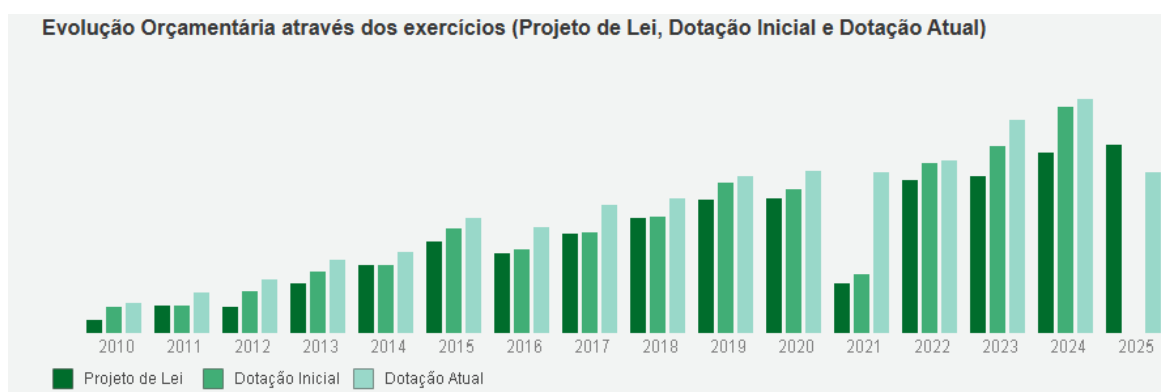
Even with this scenario of restriction, it was observed that IFRO sought alternative mechanisms to ensure the continuity of actions, such as adherence to financing programs via the Decentralized Execution Term, training through the School of Government and

participation in interinstitutional collaboration networks. Even so, the growing dependence on these external mechanisms demonstrates the fragility of the current financing model, which does not ensure the autonomy and stability necessary for the development of a long-term educational project.

In the years 2020 to 2022, the worsening of the fiscal crisis was enhanced by the effects of the COVID-19 pandemic, which required restructuring of actions, emergency investments in technologies, and adaptation of pedagogical methodologies. Educational institutions, including IFRO, had to reorganize administrative and pedagogical practices in a reduced time, facing even more severe budget limitations.

Finally, the most recent data (2023-2024) indicate a slight recovery in the committed budget, but still below the institutional needs accumulated over the last decade. Execution remains below what is needed to fully resume strategic actions. The analysis of the IFRO documents reveals a constant tension between the institutional mission of offering quality public education and the limitations imposed by the current fiscal policy.

Figure 3 - Evolution of the IFRO Budget 2010 to 2025



Source: Budget Panel (Federal Senate)

In summary, the results demonstrate that the budget contingency directly affects the capacity of the IFRO to fully perform the social function. The absence of a continuous and stable funding policy compromises the implementation of structuring actions and weakens the role of the Federal Institutes as promoters of regional development, innovation and professional training. This evidence will be deepened in the following section, in the light of the specialized literature and a critical analysis of public policies for financing education

DISCUSSION

The analysis of documentary and institutional data regarding the Federal Institute of Education, Science and Technology of Rondônia (IFRO) clearly demonstrates how the budgetary dynamics directly affect the conditions of public education provision, especially in

institutions that make up the Federal Network of Professional, Scientific and Technological Education. The results point to a continuous tension between institutional planning, financial execution and budget contingency, which raises a series of reflections on the current financing model, its contradictions and possibilities of overcoming.

THE PUBLIC BUDGET AS A POLITICAL-EDUCATIONAL INSTRUMENT

The specialized literature points out that the public budget, more than a technical-accounting document, is a tool for planning and implementing public policies. For Santos (2016), the budget is also a political instrument, insofar as it expresses social choices mediated by the correlations of power within the State. This perspective is essential to understand that budget decisions are not neutral, but rather the result of ideological and economic disputes, which can favor or restrict social rights, such as the right to education. In this context, budget analysis needs to consider not only the numbers and goals, but also the subjects impacted by the decisions and the structural effects of these choices on public institutions. Understanding the budget as a field of dispute allows us to broaden the debate on the responsibility of the State in guaranteeing sustainable and democratic educational policies.

The Brazilian budget process is legally structured by the Federal Constitution of 1988, which defined the instruments of the Multi-Year Plan (PPA), the Budget Guidelines Law (LDO), and the Annual Budget Law (LOA), aiming to ensure predictability, rationality, and control in the management of public resources (Giacomoni, 2023). However, this legal framework is limited in practice, due to measures such as contingency and financial programming decrees, which often reduce the ability to execute the resources approved by the Legislative Branch.

In the case of IFRO, the dissonance between authorized and executed budgets has been aggravated by fiscal austerity policies, such as Constitutional Amendment 95/2016, which froze primary spending for two decades. According to Lacerda *et al.* (2019), the budget restriction contained in EC 95/2016 negatively affected public investments and basic services offered to the population, especially the most vulnerable segments, which can further increase social inequalities. It is also argued that measures such as this can generate serious problems in the financing of the main areas of activity of the State, with direct impacts on economic and social development.

EC 95/2016 was revoked in 2023, by Complementary Law (LC) 200/2023, which established the New Fiscal Framework, replacing the spending cap rule.

Frame 1 - Comparison between EC 95/2016 and LC 200/2023

Aspects	EC No. 95/2016 (Spending Ceiling)	LC No. 200/2023 (New Sustainable Fiscal Regime)
Main objective	Freeze the Union's primary expenditures, limiting them to the inflation of the previous year, with a focus on controlling the public debt.	Establish a more flexible fiscal framework, which reconciles fiscal responsibility with sustainable growth and expansion of social and public investments.
Expected duration	20 years (2017 to 2036), with the possibility of revision from the tenth year.	A permanent regime, it replaces the previous spending cap, with periodic reviews through fiscal targets and spending limits.
Calculation basis for growth	IPCA (inflation of the previous year) — limited the real growth of public expenditures to 0%.	Real growth in primary expenditure limited to 70% of the growth in primary revenue in the previous year, with a floor of 0.6% and a ceiling of 2.5%.
Budget flexibility	Very restricted: it prohibited real increases in primary expenditures, even in essential areas such as health and education.	More flexible: it allows for the growth of expenditures in line with revenue, respecting fiscal goals and expansion limits.
Impact on education	It reduced the capacity to expand educational policies and limited the correction of investments, directly affecting the quality and continuity of programs.	It enables the gradual resumption of investment capacity in education, as long as it is compatible with the fiscal performance and goals of the new regime.
Criticism	Considered an excessive austerity policy, with negative impacts on social rights and essential public services.	Seen as an attempt to balance fiscal responsibility and the resumption of public policies; Criticism points to the risk of excessive conditioning of the recipe.
Control instruments	Fixed ceiling on expenses, with punishments in case of non-compliance, such as prohibitions on the creation of positions, competitions and salary adjustments.	More dynamic rules, with limits linked to revenue performance and correction and monitoring mechanisms via the Budget Guidelines Law (LDO).

Source: Prepared by the authors based on EC 95/2016 and Complementary Law 200/2023

The table prepared presents a systematic comparison between Constitutional Amendment No. 95/2016 and Complementary Law No. 200/2023, evidencing the fundamental differences between the two fiscal frameworks that have guided the budget management of the Brazilian State. While EC 95/2016 instituted a rigid ceiling for the growth of public expenditures, limited to the variation of inflation, LC 200/2023 establishes a new regime with more dynamic parameters, linked to tax collection and performance. This change allows greater flexibility in the definition and execution of the public budget, opening the door to the resumption of investments in strategic areas.

The transition between the two models represents a significant inflection in the conduct of fiscal policy, with direct effects on the State's ability to implement social and educational policies. In the context of federal educational institutions, such as the Federal Institutes, the new legislation can contribute to the strengthening of actions aimed at improving infrastructure, expanding educational programs, fostering research and innovation, as well as valuing and permanently qualifying civil servants. Such possibilities

indicate an institutional environment more conducive to the resumption of structuring public policies, especially in areas historically affected by contingencies.

It is necessary to recognize, however, that the cumulative effects of EC 95/2016, in force from 2017 until its repeal by LC 200/2023, imposed significant restrictions on the financing of essential public policies, including education. During this period, the fulfillment of the goals of the National Education Plan (PNE) was directly impacted, especially those aimed at valuing education professionals and increasing public investment in education to 10% of GDP by 2024 (Brasil, 2014). The PNE also establishes that educational financing must be anchored in the principles of equity and efficiency, with attention to regional inequalities and the specific needs of each stage and modality of education. Therefore, although the new fiscal rule represents an advance, its effectiveness will depend on the political and institutional commitment to the adequate allocation of resources to educational policies.

THE CONTRADICTIONS OF EDUCATIONAL FINANCING

Public policies for financing education in Brazil were significantly strengthened after the 1988 Constitution, with the establishment of minimum percentages for the application of resources in education (18% by the Union and 25% by states and municipalities), in addition to the creation of specific funds such as Fundef and, later, Fundeb. However, as Dias Sobrinho (2002. P.172):

Financing is a crucial issue in the context of changes in the relationship between the State and educational institutions, especially public ones. The new forms of financing have some specific characteristics that are so important that they end up setting the tone for the content of the reforms.

In the context of the Federal Network, the budget distribution model via the CONIF Matrix sought to respond to this challenge by establishing technical parameters for the allocation of resources. However, even this model suffers direct interference from the political-fiscal decisions of the federal government. Budget cuts and contingencies often occur without considering the criteria of the matrix, which disorganizes the planning logic and undermines institutional autonomy. In this sense, Caetano and Campos (2019. P. 5) report:

Thus, when it comes to financing the IFES, they are subject to the legal framework established to regulate the total budget of the Union, a factor that becomes decisive for them to be subject to the guidelines and managerial and economic criteria influenced by the economic situation and previously established by the government managers of the Ministry of Planning, Development and Management and the Ministry of Finance and, by stage, to the political decisions of the MEC.

The Federal Institutions of Higher Education (IFES), although formally autonomous, are subject to budget limits defined by central bodies of the Executive Branch, which compromises the materialization of democratic management and the inseparability between teaching, research and extension.

The case of IFRO reveals this fragility. As the results of the survey show, the institution has faced constant difficulties to fully execute the PDI, especially in the areas of continuing education of civil servants, maintenance of infrastructure and expansion of courses. This situation is not isolated. The financing model for professional education in Brazil is fragmented, unstable and insufficient, being supported by temporary programs and complementary sources, which do not guarantee continuity of actions, as pointed out by Grabowski and Ribeiro (2006. P. 61):

This reality of the financing of professional education in Brazil requires further studies and investigations around the model, forms and sources of financing; requires a new integrated management model articulated between the administrative, political and pedagogical dimensions; it implies a public offer, at least, higher than the private offer, since the recipients are young people and workers who do not have financing conditions; demands greater articulation and transparency of all resources applied to professional education in Brazil and correction of distortions; and, it presupposes a State Public Policy that effectively coordinates education and technological training in Brazil, with systematic and permanent resources.

IMPACTS OF BUDGET CONTINGENCY ON THE TRAINING OF CIVIL SERVANTS

The continuing education of civil servants is one of the pillars for the quality of public education, as it is directly related to professional updating, pedagogical innovation and teacher appreciation. For Pimenta (2022, p. 21):

Continuous education is not reduced to training or qualification and goes beyond the understanding that was had of permanent education. Based on the valorization of research and practice in the process of teacher training, it is proposed that this be configured as a project of initial and continuing education articulated between training bodies (universities and schools).

However, as demonstrated in the data analyzed, the contingency of resources has directly affected the area of Education. The reduction of investments in teacher qualification compromises institutional development and the fulfillment of the educational mission of the Federal Institutes. According to Pimenta (2022), teacher training cannot be understood as a one-off event, but rather as a permanent policy, articulated with the institutional pedagogical project and with the contemporary challenges of education. This understanding demands regular investments, institutional training policies and an institutional environment that values training as a structuring axis of the teaching and technical-administrative career.

In the case of IFRO, the policy of continuing education has been weakened over the years due to the lack of specific items and the reduction of the discretionary budget. The alternatives found, such as conducting internal training with volunteer employees and raising funds through external projects, although important, do not replace the need for a systematic, stable institutional policy with its own budget. As Grabowski (2010) and Fernandez et al. (2019) argue, dependence on external sources and the fragmentation of policies compromise the sustainability of vocational training and make it difficult to overcome regional inequalities.

THE LOGIC OF AUSTERITY VERSUS THE RIGHT TO EDUCATION

The fiscal policy adopted in recent years, centered on the logic of austerity, has prioritized the adjustment of public accounts to the detriment of social investment. This logic, according to Lima and Rezende (2019), compromises the State's ability to guarantee social rights, such as access to free public education of social quality. The setting of spending ceilings and the prioritization of the primary surplus have become obstacles to the expansion of public services, transforming the budget into a field of restriction, and not of guarantee of rights.

In the educational field, the impacts of austerity are manifold. Budget cuts affect everything from the maintenance of schools to the offer of scholarships, affirmative actions and student permanence policies. In the case of Federal Institutes, the scenario is even more serious, as they are multi-campus institutions, operating in regions of social vulnerability and requiring greater investment capacity, to ensure equity in care. As pointed out by the final document of CONAE 2024, the freezing of resources caused by EC 95 generated stagnation in educational investment and compromised the achievement of the goals of the PNE, requiring a new goal of 10% of GDP in public investment exclusively for education (CONAE, 2024).

The defense of the budget as an instrument of citizenship, equity and social justice is essential to reverse this situation. As Abreu and Oliveira (2022) propose, the public budget should be treated as a mechanism of fiscal democracy, with broad transparency, social participation, and linkage to fundamental rights. For this, it is necessary to break with the logic of limiting spending and build a new budgetary rationality, based on sufficiency, distributive justice and commitment to the common good.

POSSIBLE PATHS: STRUCTURING POLICIES AND CONTINUOUS FINANCING

Overcoming the challenges identified in this research requires the construction of structuring policies for educational financing. In addition to temporary funds and fragmented programs, it is necessary to institute a State policy aimed at professional, scientific and technological education, with stable funding, multi-year planning and federative articulation. This implies reviewing the model of resource distribution, strengthening institutional autonomy and ensuring legal mechanisms that shield education from the cyclical effects of fiscal crises.

It is essential to strengthen the mechanisms of participation and social control over the budget, with the involvement of institutional councils, organized civil society and external control bodies. Budget transparency must be expanded through accessible portals, public hearings, and clear performance indicators, as a way to legitimize the use of public resources and ensure application in the collective interest. Also in this sense, Santos (2016, p. 44) says:

Transparency and Participation: plans, budgets, budget guidelines; Accountability and budget execution reports should be instruments of transparency in fiscal management, and the budget process should encourage popular participation.

Finally, the reconstruction of the federative pact around education is indispensable. The Union must assume its responsibility for coordinating and financing educational policies, ensuring that states and municipalities receive technical and financial support to implement their goals. The educational budget, in this sense, must be treated as a national priority, not only in speeches, but in concrete actions of resource allocation, planning, and evaluation of results.

CONCLUSION

The main objective of this study was to understand how the current budget model in Brazil, especially in the period from 2010 to 2024, has influenced the educational management of the Federal Institute of Education, Science and Technology of Rondônia (IFRO). Throughout the documentary analysis and theoretical reflection, it was possible to verify that the public budget, more than a technical instrument, constitutes a political and strategic mechanism for the realization of social rights, with education being one of the most directly affected by the fiscal and budgetary options adopted by the State.

In the case of IFRO, the research evidenced a process of institutional expansion accompanied by successive budget restrictions, which generated significant contradictions between the expansion of the educational offer and the limitation of resources for its

support. The reduction in investments, especially from 2016 onwards, added to the validity of Constitutional Amendment 95 and the impacts of the COVID-19 pandemic, compromised essential actions such as the continued training of civil servants, the development of strategic projects and the execution of student assistance and innovation policies.

The absence of a continuous financing policy, combined with the recurrent practice of contingency, weakens institutional autonomy, weakens medium and long-term planning, and makes the execution of the Institutional Development Plan (PDI) unstable. The analysis of the IFRO case, in this sense, revealed the limits of the current financing model of the Federal Network, even with advances such as the CONIF Matrix. Such limits impose challenges to the effectiveness of the institutional mission, which requires budget predictability, equity in the distribution of resources, and strengthening of management capacity.

The survey also pointed out that, in contexts of fiscal restriction, institutions are forced to prioritize emergency actions to the detriment of structuring policies, such as continuing professional training. At IFRO, this translated into dependence on external partnerships and a reduction in the supply of internal qualification, which compromises the consolidation of an institutional project for the valorization and development of civil servants.

In view of this scenario, the need to reposition education as a strategic priority in public policies is reaffirmed, not only at the discursive level, but also in budgetary practice. The financing of education must be guided by the logic of social justice, regional equity and the promotion of human development, overcoming the current fiscal paradigm that has limited investments in essential areas. The experience of IFRO, analyzed in this research, clearly illustrates the impacts of this logic on institutions that work in the interiorization of teaching, educational inclusion and citizenship formation.

The reform of the educational financing model is urgent and should include measures such as the guarantee of specific items for continuing education, the expansion of the financial autonomy of institutions, the improvement of the CONIF Matrix and the strengthening of social participation in budget processes. In addition, it is essential to invest in the technical and political training of public managers, so that they can act competently at all stages of the budget cycle, ensuring the proper application of resources and the uncompromising defense of education as a constitutional right.

IFRO, as an institution of the Federal Network, plays a strategic role in the development of the Legal Amazon, promoting access to technical, higher and technological education in historically underserved regions. The challenges faced by this institution, as



demonstrated in this study, reflect a reality common to other Federal Institutes, but also reveal the power of an educational model committed to social transformation. Recognizing and strengthening this mission requires more than rhetoric: it requires stable, fair, and consistent public funding with the constitutional principles that govern the right to education.

It is concluded, therefore, that reaffirming the centrality of public education as the structuring axis of a national development project necessarily involves overcoming the budgetary restrictions imposed by austerity policies. The defense of adequate, stable funding guided by real educational demands is part of an ethical, political and civilizing commitment to the construction of a more just, democratic and egalitarian country. In this context, the experience of IFRO offers relevant subsidies for the deepening of the debate on the financing of education in Brazil, while demanding concrete responses from the State and society.

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