Expansion of Higher Education and Financing of Basic Education in Brazil

André Nunes¹, Elen da Silva Prado Oliveira², Filipe Rodrigues de Oliveira³

¹(PPGCont, UnB, Brazil) ²(PPGCont, UnB, Brazil) ³(PPGCont, UnB, Brazil)

ABSTRACT

This article aims to conduct a critical analysis of public policies for the expansion of higher education and financing of basic education in Brazil. It analyzes two crucial axes of Brazilian public education policies: the expansion of higher education and the mechanisms for financing basic education, with an emphasis on the Fund for the Maintenance and Development of Basic Education and the Appreciation of Professionals in Education (FUNDEB). It discusses how the expansion of higher education, driven by programs such as Prouni, FIES and REUNI, has provided advances in access, but also challenges related to quality, regulation and financial sustainability, especially in the private sector. At the same time, it examines the role of FUNDEB in reducing regional inequalities and improving the financing of basic education, highlighting important advances, but also limitations, such as the poor articulation between financing and learning outcomes. The research adopts a qualitative approach, based on content analysis and secondary data. It is concluded that Brazilian education lacks policies that integrate expansion, quality and equity, in a structured, sustainable way and capable of guaranteeing the effectiveness of social transformation.

Keywords: Public Policy; Higher Education; Education Financing.

Date of Submission: 02-07-2025

Date of Acceptance: 11-07-2025

1

I. INTRODUCTION

Education, in any country, plays a crucial role in economic, social and human development, and is an indispensable vector for the promotion of citizenship, equity and social justice. In the Brazilian context, however, the historical trajectory of education reveals a scenario permeated by structural inequalities, regional asymmetries, chronic deficiencies in financing and public management, in addition to recurring discontinuities in public education policies. Since the enactment of the Federal Constitution of 1988, which consolidated education as a social right and a duty of the State, there has been an attempt to structure an educational system capable of providing inclusion, development and social transformation. Despite institutional and legal advances, significant challenges remain, ranging from expanding access to effectively guaranteeing the quality and retention of students, especially among the most socially vulnerable groups.

Two structuring agendas have defined the recent transformations in Brazilian education. The first refers to the expansion of higher education, shaped by a transition from a restricted and elitist model to a logic of mass access. This process was intensified from the 2000s onwards, through public policies such as the University for All Program (Prouni), the Student Financing Fund (FIES) and the Federal Universities Restructuring and Expansion Program (REUNI). Despite significant advances in the number of enrollments, mainly in the private sector, this expansion was accompanied by significant challenges, such as increased dropout rates, poor quality, the disorderly expansion of distance learning (EAD) and a costly and socially questionable financing model, especially in the case of FIES, whose defaults affect more than half of contracts. The second structuring agenda refers to the financing of basic education, with the Fund for the Maintenance and Development of Basic Education and the Appreciation of Professionals in Education (FUNDEB) as its main redistributive instrument. The creation of FUNDEB was an attempt to correct and mitigate historical inequalities in education funding between states and municipalities, with the aim of ensuring greater equity in the distribution of public education resources. Although the fund has promoted significant advances, especially in expanding coverage and valuing education professionals, it still faces important limitations, such as the difficulty of articulating funding with effective and practical improvement of learning, low management capacity in many municipalities, and gaps in the collaboration regime between the various federative entities.

Paes de Barros and Machado (2022) emphasize that, despite formal advances, both the expansion of higher education and the consolidation of financing for basic education reveal structural contradictions in the Brazilian education system. In higher education, the strong dependence on the private sector stands out,

DOI: 10.9790/487X-2707050107 www.iosrjournals.org Page | 1

responsible for more than 80% of enrollments, in addition to the accelerated growth of distance learning, which accounts for around 80% of the places offered. The absence of a national higher education policy, combined with a lack of strategic planning and efficient regulation, exacerbates the problems of quality, dropout rates, and misalignment with the demands of the country's social and economic development.

In the case of basic education, despite the increase in per capita investment per student and the expansion of services, learning outcomes remain below expectations, as demonstrated by the SAEB indicators and the unmet goals of the National Education Plan (PNE). Therefore, it is clear that significant inequalities persist between regions, education networks, and socioeconomic groups, compromising the transformative potential of education as a public policy.

In light of this scenario, the article conducts a critical analysis of public policies for the expansion of higher education and financing of basic education in Brazil, based on the contributions of Barros and Machado (2022). In this way, it seeks to understand how institutional choices, financing models, regulatory mechanisms, and the governance structure have impacted the effectiveness of these policies, especially in the articulation between access, quality, and equity.

The fundamental question is to what extent have the models of expansion of higher education and financing of basic education been able to guarantee not only access, but also quality and retention, effectively contributing to the reduction of educational inequalities in Brazil? To answer this question, the article is structured in four sections, in addition to this brief introduction. The second section presents the theoretical framework. The third part provides a brief description of the methodology. The fourth section presents the Results, and finally, the results are represented, and finally, the final considerations are presented, with reflections and proposals for improving educational policies in the country.

II. THEORETICAL FRAMEWORK

The discussion on educational policies in Brazil requires the articulation of several theoretical approaches, which allow us to analyze education not only as a technical-pedagogical process, but also as a political, economic and social phenomenon.

With regard to higher education, the central reference is the work of Martin Trow (1972; 2007), who provided a model of transition between three stages of higher education: elitist (access restricted to intellectual and social elites), mass (expanded access with diversification of institutions and audiences) and universal (higher education as a nearly universal right for all who have completed high school). Thus, the transition from the elitist to the mass model in Brazil occurred abruptly, especially from the 2000s onwards, with a strong role for the private sector. As Schwartzman (2022) points out, this movement occurred without due institutional maturity, resulting in regulatory failures, inefficient public funding (via FIES and Prouni) and degradation of the quality of education offered, especially in low-cost private institutions.

Furthermore, another author of notable relevance for understanding this dynamic is Pierre Bourdieu (1983), who highlights the mechanisms of social reproduction present in the educational system. For Bourdieu, the school – and, by extension, the university – acts as a space for legitimizing social inequalities by transmitting and reinforcing the dominant cultural capital. Thus, this fact is evidenced in the Brazilian case by the persistence of inequalities in access to quality public universities, dominated by middle and upper class students, while low-income students are mostly restricted to lower quality private higher education.

Regarding the financing of basic education, it is observed that the theory of distributive justice, represented by authors such as John Rawls (1971), provides fundamental elements. According to Rawls, public policies should be guided by principles of equity, in order to ensure greater support for the most disadvantaged. FUNDEB is a typical example of a redistributive policy that seeks to correct historical inequalities between states and municipalities. However, as Paes de Barros and Machado (2022) point out, the effectiveness of this redistribution depends on other factors such as local management capacity, the linking of transfers to improving educational results, and social control of spending.

Nunes and Nunes (2023) assess the low efficiency of public spending on primary education in Brazil. Oliveira et al (2023) study issues related to education governance in Brazil, bringing to light several weaknesses of the model in the country.

Finally, the theory of public governance and educational accountability emphasize the importance of analyzing educational policies based on evidence, clear goals, and continuous evaluation systems (Oliveira and Nunes, 2020). Consequently, the absence of these elements in part of the implementation of FUNDEB and in the expansion of higher education in Brazil contributes to unsatisfactory results, even with increasing investments.

III. METHODOLOGY

This study uses a qualitative approach, of an exploratory and analytical nature, associated with documentary analysis and a critical review of specialized literature. The choice of a qualitative approach is justified by the complex and multifaceted nature of the study of public educational policies focused on basic

education and higher education, which require an understanding that transcends simply quantitative analyses and encompasses historical, social, political, economic and institutional aspects. According to Valle and Ferreira (2025), qualitative research aims to understand phenomena in their specific contexts, considering the meanings, discourses and social interactions that constitute them.

Education, as a social public policy, is influenced by ideological disputes, institutional choices, economic clashes and the interests of different social actors. Therefore, the use of the qualitative approach allows us to understand dynamic realities, rich in meanings, in which the processes are as relevant as the results. Thus, understanding the processes of expansion of higher education and the mechanisms for financing basic education requires not only examining statistical data, but also interpreting the meanings, institutional strategies and impacts of these policies on different social groups.

Therefore, the central analysis developed in this work is empirically based on the works of Mendes (2022) and Schwartzman (2022), which critically analyze the trajectory of higher education in Brazil, addressing its phases of expansion, the impacts of public policies such as Prouni, FIES and REUNI, in addition to the implications of the predominance of the private sector. In another sphere, Paes de Barros and Machado (2022) address the virtues and limitations of FUNDEB as a mechanism for financial redistribution and its impacts on the quality and equity of basic education in Brazil.

The methodological procedure used is content analysis, a classic technique in qualitative research. The analysis was conducted in three phases, according to the methodology proposed by the author: (i) pre-analysis, with a cursory reading of the texts to familiarize oneself with the content and organization of the data; (ii) exploration of the material, in which the units of analysis and thematic categories were identified; and (iii) processing of the results and interpretation, a phase in which the data were cross-referenced with the theoretical framework and the empirical data collected in the research.

The analytical categories that guided the exploration of the texts were defined based on the main thematic axes present in the literature and in the documents analyzed themselves, namely: (i) expansion and massification of higher education; (ii) financing and economic sustainability of public policies; (iii) regulation and institutional evaluation; (iv) distributive justice and equity in basic education; and (v) relationship between financing and educational results.

Furthermore, as a complement, secondary data from official and recognized sources were used, such as the National Institute of Studies and Educational Research Anísio Teixeira (INEP), the Ministry of Education (MEC), the Brazilian Institute of Geography and Statistics (IBGE), as well as technical reports from the Federal Court of Auditors (TCU) and international organizations, such as the Organization for Economic Cooperation and Development (OECD) and the World Bank. These data were crucial to contextualize the findings of the documentary analysis, in order to give greater empirical consistency to the interpretations made.

In addition, the data triangulation method was used, which, according to Cavalcanti (2024), contributes to the validation and robustness of the results in qualitative research, by crossing different sources, perspectives and types of data. The triangulation, in this case, occurred between: (a) the theoretical and analytical texts of the selected authors; (b) the statistical and documentary data from institutional databases; and (c) the theoretical framework that underpins the categories of analysis. Based on the above, this methodological development allows not only the description but also the critical interpretation of the processes, results and challenges of public policies for the expansion of higher education and the financing of basic education in Brazil, providing an analysis capable of articulating the historical, economic, institutional and social elements that make up this reality.

IV. RESULTS

Regarding the expansion of higher education, Brazil has experienced exponential growth in university enrollments in recent decades. According to data from INEP, between 2000 and 2020, the number of enrollments in higher education almost tripled, rising from around 2.7 million to over 8.6 million. Most of this growth occurred in the private sector, driven by public policies such as Prouni (2004) and FIES (mainly between 2010 and 2014).

However, as Schwartzman (2022) states, this process was marked by disorderly massification and the absence of effective quality control mechanisms. The creation of universities and courses did not follow a strategic plan that considered regional demands, the needs of the labor market, or the institutional capacity to ensure adequate teaching and research standards. The proliferation of night courses, with generic curricula and poor infrastructure, has compromised and undermined the credibility of higher education as a vector for social mobility.

The lack of a diversified higher education model, which encompasses important academic sectors such as research universities, community colleges, polytechnic institutes and vocational technical education, is also widely criticized. In countries such as Germany, Canada and Finland, institutional diversity allows for the provision of services to different student profiles and social needs. In Brazil, for example, the standardization of the university model, with excessive emphasis on academic courses with little practical applicability in the world of work, has led to frustration among graduates and an imbalance between education and employability.

Recent data released by INEP (2023) show that in 2023 the difference between students who entered universities and those who managed to complete them was approximately 3.6 million, of which 81% are from private institutions, a very significant number. This information confirms the studies carried out by Coimbra et al. (2021) who investigated the definitions of school dropout. They established a typology based on dropout due to exclusion, related to institutional failures or social vulnerabilities, dropout due to inclusion, which involves mobility between courses in search of better opportunities, and dropout due to externalities, that is, due to involuntary causes (Coimbra et al., 2021). The main problems in this regard not only remained without effective solutions, but the programs created for this purpose did not meet the expected results.

The Law of Guidelines and Bases of National Education (LDB, 1996) stipulated the purposes of higher education, which go beyond diplomas, including civic and scientific training, but did not directly address dropout. The National Higher Education Assessment System (SINAES) emphasized the quality and social responsibility of institutions, but did not define clear criteria for assessing dropout, limiting itself to mentioning it as part of institutional studies. On the other hand, the Support Program for Restructuring and Expansion Plans for Federal Universities (REUNI) established the reduction of dropout rates, but did not define it as a concept, leaving gaps in the guidance of institutions. These milestones, although relevant, failed to provide a precise definition of dropout, which makes it difficult to create effective public policies to combat it. Furthermore, it is clear that higher education in Brazil faces significant challenges in expanding its access and quality in line with the goals of the National Education Plan (PNE) published by INEP, based on data from 2023. One of the main objectives is to increase the average schooling of the population aged 18 to 29 to at least 12 years of study, with special attention to rural populations, less developed regions, and the poorest 25%, in addition to reducing disparities between black and non-black people (INEP, 2023).

In addition to increasing the gross enrollment rate in higher education to 50% and the net rate to 33% in the 18-24 age group, in order to ensure that at least 40% of new vacancies are in the public sector. However, data from INEP show that only 21.6% of young people in this age group are enrolled in higher education, and between 2014 and 2022, only 27% of high school graduates entered this educational level, a percentage below expectations. These figures demonstrate the need for more effective policies to expand access, improve quality and reduce educational inequalities in the country.

Higher education presents a scenario marked by the predominance of the private sector and the accelerated expansion of distance learning (EAD). In 2023, of the 24.6 million vacancies offered in the country, 23.6 million (96%) were concentrated in private institutions, 80% of which were in EAD courses - a modality that grew 232% in just five years. This phenomenon is closely linked to public policies such as FIES (Student Financing) and PROUNI (University for All Program), which expanded access to higher education but also consolidated the hegemony of the private sector in the sector. Although these programs have partially democratized access, the model presents challenges, such as the need to guarantee quality in remote education and reduce inequality of opportunities between the public and private systems.

Neves (2020) discusses FIES as a public policy with a historical construction, the result of the State's action as a mediating body of social interests. This program, from the Ministry of Education, was created in 1999 to replace the Educational Credit Program - PCE/CREDUC and instituted by Law No. 10,260 of 2001, with the main objective of granting financing for higher education courses that are not free and with positive evaluations (BRASIL, 2001). The Federal Court of Auditors (TCU), through Ruling 1657 of 2024, identified several weaknesses in the FIES and PROUNI programs in its operational audit. The main criticisms include the lack of a clear National Higher Education Policy, which results in unstructured programs without adequate alignment.

There are deficiencies in the logic of creation and structuring of the programs, such as the lack of logical intervention models, well-defined objectives and goals, in addition to insufficient performance indicators. FIES, which should be an educational credit program, has a high default rate (51.5% on average) and debt renegotiations with discounts of up to 99%, transforming it, in practice, into a non-refundable scholarship program, but with higher operating costs than PROUNI. There is overlap between the target audiences of the programs, with 80.7% of FIES contracts eligible for PROUNI, which suggests inefficiency in the allocation of resources. Furthermore, data disclosure is fragmented and inconsistent, thus hindering transparency and social control. Furthermore, the definition of vacancies and courses does not adequately consider market demands and national development, resulting in idleness and a lack of strategic direction (TCU, 2024).

It is also clear and evident that there is a delay in higher education in Brazil, compared to developed countries. While the average for OECD countries reaches 47.4% of the population between 25 and 34 years of age with higher education, Brazil has a much lower percentage, of only 15%, according to data from INEP (2023). This disparity highlights the country's structural challenges in expanding access to higher education, including socioeconomic inequalities, deficiencies in basic education and limitations in the supply of public vacancies.

In summary, according to De Souza and Campos (2025), free, high-quality and truly democratized public higher education has not yet been consolidated in Brazil. Currently, universities face a scenario of tensions between their transformative social role and market demands, marked by recent attacks on university autonomy and public funding. Given this context, the authors advocate the urgent need for a university model that prioritizes

three fundamental pillars: effective democratization of access, guarantee of institutional autonomy, and a non-negotiable commitment to social justice.

At the same time, in the field of basic education, the results of FUNDEB are ambiguous. On the one hand, there are undeniable advances: the policy managed to reduce regional disparities in funding, significantly increasing investment per student in poorer states. The expansion of resources available for municipal networks allowed for the expansion of coverage of early childhood education and elementary education. Between 2007 and 2020, the average investment per student in basic education increased from R\$1,800 to more than R\$4,000 in constant values, according to data from the National Treasury Secretariat (2021).

However, as Paes de Barros and Machado (2022) point out, FUNDEB failed to link funding to effective learning outcomes. Indicators from SAEB (Basic Education Assessment System) show that progress in Portuguese language and mathematics proficiency was modest, especially in the final years of elementary school and high school. The rigidity of the rules for applying resources, such as the requirement to allocate 70% of the fund to payroll, reduced the managers' autonomy to implement pedagogical innovations, invest in infrastructure or hire school support services. Another critical point is the lack of consistent accountability mechanisms. Few municipalities systematically use educational data to support budgetary or pedagogical decisions. Furthermore, the centralization of rules at the federal level makes it difficult to adapt policies locally, compromising their effectiveness. The New FUNDEB, approved in 2020, introduced relevant improvements, such as the expansion of the Union's supplement (from 10% to 23%) and the creation of a supplement based on educational results (VAAR), but its operationalization is still incipient.

Cury (2002) emphasizes a central challenge in the implementation of this legal framework: the lack of regulation of the collaboration regime between the Union, states and municipalities. This gap caused competition between the federative entities, instead of the cooperation necessary to ensure effective and equitable educational policies. As a result, many municipalities and states face difficulties in fulfilling their responsibilities, especially in regions with lower financial capacity. An example of this distortion is FUNDEB. Although it increased resources for elementary education, the program ended up neglecting other equally important stages, such as early childhood education and secondary education. This focus exacerbated inequalities, leaving millions of children and young people without adequate access to quality educational services. Basic education is undoubtedly a citizen's right and a duty of the State, but its effective implementation depends on cooperative and wellcoordinated action among all spheres of government. To date, however, this model of collaboration has not been satisfactorily implemented, perpetuating regional disparities and weakening the system as a whole. Finally, complementing the information already presented, it can be seen that in the last ten years, public spending on education in Brazil has undergone significant changes, influenced by economic factors, government policies and legal frameworks. According to data from INEP (2023) and the Ministry of Education (MEC, 2023), Brazil has allocated, on average, between 5% and 6% of its Gross Domestic Product (GDP) to education in the last decade. In 2013, direct public investment in education corresponded to 6.1% of GDP, one of the highest percentages in the historical series, driven by PNE target 20, which predicted reaching 10% of GDP for the area by 2024. However, this percentage was not maintained, and in 2022, spending was around 5.8% of GDP, according to the OECD's "Education at a Glance" report (2023).

One of the most relevant advances was the maintenance and expansion of Fundeb in 2020, which began to receive greater support from the Union, increasing from 10% to 23% by 2026. Data from the National Treasury show that Fundeb transfers jumped from R\$132 billion (2019) to R\$180 billion (2023). In higher education, there was a reduction of approximately 16% in public spending, according to the Budget Consulting Offices of the Chamber of Deputies and the Senate (Chamber of Deputies, 2023).

V. FINAL CONSIDERATIONS

The critical analysis developed in this article allows us to conclude that both the policies for expanding higher education and the mechanisms for financing basic education in Brazil have produced undeniable advances, but they also reflect structural and operational limitations that compromise their effectiveness as instruments for promoting equity, quality and social development.

In relation to higher education, it was clear that the process of massification was conducted without proper strategic planning, without the construction of a diversified education system and without robust regulatory mechanisms that would guarantee the quality of academic training. The hegemony of the private sector, responsible for more than 80% of enrollments, combined with the exponential growth of distance learning (EAD) — which already accounts for 80% of the places offered — shows that the expansion occurred more due to market interests than to a national project for educational development. The high dropout rates, the high rates of default on FIES payments, the lack of vacancies in certain regions and courses, and the disconnect between academic training and the demands of the job market are concrete indicators of the fragility of this model.

Furthermore, the lack of a national policy for higher education, denounced by the Federal Court of Auditors (TCU), deepens the distortions in the system, resulting in a cycle of disorderly expansion, inefficiency

in the allocation of public resources, and deepening educational inequalities. International experiences, such as the models seen in Germany, Finland and Canada, which work with diversified systems, integrating research universities, polytechnic institutes and community colleges, show that Brazil needs to break with the homogeneous and commercialized model and invest in a more plural, democratic and socially committed institutional architecture.

In the context of basic education, although FUNDEB represents one of the most important institutional innovations in education financing in Brazil, it was not capable, on its own, of transforming financial advances into substantial improvements in learning outcomes. In fact, progress was made in expanding services, increasing the salaries of education professionals and reducing regional disparities. However, the almost automatic allocation of financial transfers without a solid culture of results assessment, accountability and induction of good management practices limited the transformative potential of the fund. Furthermore, historical challenges still persist in consolidating the collaboration regime between the Union, states and municipalities, especially with regard to the articulation of responsibilities, technical cooperation and sharing of good practices. The lack of synergy between the federative entities compromises not only the efficiency of investments, but also the ability to provide basic education with minimum quality standards throughout the national territory. The analysis shows that, in both higher education and basic education, quantitative advances, translated into increased enrollment and increased investment, were not accompanied by a proportional qualitative leap. This reveals that public education policies cannot be based exclusively on the logic of expansion or redistribution of resources. It is essential, therefore, that they are based on three inseparable pillars: quality, equity and efficiency in management.

In view of this situation, it is urgent to formulate a new educational pact in Brazil. In higher education, a profound reform is needed, which includes: (i) diversification of institutional models, recognizing the importance of institutions focused on research, technical-vocational education and extension; (ii) strengthening public higher education, with an increase in vacancies in federal and state universities and federal institutes; (iii) critical review of financing models such as FIES and PROUNI, aligning them with the real social and economic demands of the country; (iv) implementation of a robust system of assessment, regulation and quality control, especially in distance learning, which is currently experiencing uncontrolled and, in many cases, questionable growth.

In the field of basic education, the improvement of FUNDEB, especially with the new rules introduced by Constitutional Amendment No. 108/2020, needs to be accompanied by structural policies that link financing to educational results. This requires: (i) strengthening assessment and monitoring systems; (ii) ongoing training of school administrators and education professionals; (iii) investment in early childhood and early childhood education, internationally recognized as crucial steps for reducing educational inequalities; (iv) consolidation of an effective collaboration regime between federative entities, which goes beyond the distribution of resources and involves technical, pedagogical and managerial cooperation.

Consequently, the diagnosis that emerges from this work is that Brazil needs to overcome the historical dichotomy between expansion and quality, in order to accept that both are equally fundamental and that one cannot be sustained without the other. At the same time, fair financing, although a necessary condition, is not sufficient if it is not accompanied by mechanisms to encourage qualified pedagogical practices, efficient governance and ongoing assessment.

In view of the arguments discussed and cited above, it is concluded that the construction of a free, inclusive and socially referenced public education in Brazil will depend on the ability of public policy makers, managers, civil society and educational institutions to articulate a national project that places education at the center of the country's economic, social and human development strategy. Therefore, this situation is the most challenging, but also the most urgent, task to ensure that education truly fulfills its role as a fundamental right and as an instrument of social transformation for the entire society.

REFERENCES

- [1]. Bourdieu, P. (1983). Class tastes and lifestyles. In Pierre Bourdieu: Sociology (pp. 82–121). São Paulo: Ática.
- [2]. Brasil. (2021). Law No. 9.394 of December 20, 1996: Establishes the guidelines and bases of national education. https://www.planalto.gov.br/ccivil_03/Leis/L9394.htm
- [3]. Cavalcanti, B. E. D. S. R. (2024). Historical sources in the construction of Black identities in the semi-arid context (Master's thesis, Universidade do Estado da Bahia).
- [4]. Chamber of Deputies. (2023). Evolution of education spending from 2012 to 2023 (in billions of BRL). https://www.camara.leg.br/internet/agencia/infograficos-html5/tabelas-emendas/evolucao-gastos-educacao.html
- [5]. Chamber of Deputies. (2023). Siga Brasil: Budget and oversight system. https://www12.senado.leg.br/orcamento/sigabrasil
- [6]. Coimbra, C. L., Silva, L. B., & Costa, N. C. D. (2021). Dropout in higher education: Definitions and trajectories. *Educação e Pesquisa*, 47. https://doi.org/10.1590/s1678-4634202147228764
- [7]. Cury, C. R. J. (2002). Basic education in Brazil. Educação & Sociedade, 23, 168–200. https://doi.org/10.1590/S0101-73302002008000010
- [8]. de Sousa Oliveira, P., & Campos, V. T. B. (2025). Historical overview of the university in Brazil: Revisiting the past to think about the future. *Linguagens, Educação e Sociedade, 29*(60), 1–20. https://doi.org/10.26694/rles.v29i60.5420
- [9]. Federal Court of Accounts. (2024). Judgment 1657/2024 Plenary. https://pesquisa.apps.tcu.gov.br/documento/acordaocompleto/*/KEY%253AACORDAO-COMPLETO2653971/DTRELEVANCIA%2520desc%252C%2520NUMACORDAOINT%2520desc/0

- [10]. Institute of Educational Studies and Research Anísio Teixeira (INEP). (2023). Basic education data and statistics. Ministry of Education, https://www.gov.br/inep
- [11]. Institute of Educational Studies and Research Anísio Teixeira (INEP). (n.d.). *Quality indicators of higher education*. https://www.gov.br/inep/pt-br/acesso-a-informacao/dados-abertos/indicadores-educacionais/indicadores-de-qualidade-da-educacao-superior
- [12]. Ministry of Education (MEC). (2023). Census of higher education 2023: Presentation. https://download.inep.gov.br/educacao_superior/censo_superior/documentos/2023/apresentacao_censo_da_educacao_superior_202 3.pdf
- [13]. National Treasury Secretariat. (2021). Fiscal management report Fundeb: Basic education financing 2007–2020. Ministry of Economy, Federal Government. https://sites.google.com/view/relatriodegestao/resultados-da-gestão/financiamento-ed-básica/fundeb
- [14]. Neves, R. M. das. (2020). Student Financing Fund (Fies) as public policy: Implementation and transformations for Brazilian education (1999–2020) (Doctoral dissertation, Federal University of Rio Grande do Sul).
- [15]. Nunes, R. C., & Nunes, A. (2023). Analysis of the efficiency of public education policy: A political-economic perspective. *Journal of Business and Management*, 25(12, ser.5), December.
- [16]. OECD. (2023, September 12). Education at a glance 2023. OECD. https://www.oecd.org/en/publications/education-at-a-glance-2023 e13bef63-en.html
- [17]. Oliveira, A. S. F., & Nunes, A. (2020). Educational policy: An analysis of the education governance process in Brazil. *Revista Educativa Revista de Educação*, 23, e7992.
- [18]. Oliveira, A. S. F., Nunes, A., & Guerra, M. (2023). Analyzing the literature on education governance over the last 71 years. *Revista de Gestão*, 30(1).
- [19]. Organisation for Economic Co-operation and Development (OECD). (2023). Education at a glance 2023: OECD indicators. OECD Publishing. https://www.oecd.org/education/education-at-a-glance/
- [20]. Paes de Barros, R., & Machado, L. M. (2022). Hits and misses of Fundeb. In S. Pessoa & M. de Bolle (Eds.), *Para não esquecer: Public policies that impoverish Brazil* (pp. 544–575). Rio de Janeiro: Intrínseca.
- [21]. Rawls, J. (1971). A theory of justice: Original edition. Belknap Press of Harvard University Press.
- [22]. Schwartzman, S. (2022). Expansion policies of higher education. In S. Pessoa & M. de Bolle (Eds.), *Para não esquecer: Public policies that impoverish Brazil* (pp. 516–543). Rio de Janeiro: Intrínseca.
- [23]. Trow, M. A. (1972). The expansion and transformation of higher education. Morristown: General Learning Press.
- [24]. Trow, M. A. (2007). Reflections on the transition from elite to mass to universal access: Forms and phases of higher education in modern societies since WWII. In J. J. F. Forest & P. G. Altbach (Eds.), *International handbook of higher education* (pp. 243–280). Dordrecht: Springer.
- [25]. Valle, P. R. D., & Ferreira, J. D. L. (2025). Content analysis from Bardin's perspective: Contributions and limitations for qualitative research in education. *Educação em Revista*, 41, e49377.