

The Educational ICMS as an instrument for the institutionalization and management of municipal systems¹

O ICMS Educacional como instrumento para a institucionalização e gestão dos sistemas municipais de educação tocaninenses

El ICMS Educacional como instrumento para la institucionalización y gestión de los sistemas municipales

Celestina Maria Pereira de Souza²
State Department of Education of Tocantins

Paulo Vinícius Santos Sulli Luduvic³
Municipal Department of Education of Palmas

Ítalo Bruno Paiva Gonçalves⁴
State Department of Education of Tocantins

Jocyléia Santana dos Santos⁵
Federal University of Tocantins

Abstract: This article aims to discuss the institutionalization of the Educational ICMS in the Amazon region approved in the Constitutional Amendment No. 108/2020 that regulates the Fund for Maintenance and Development of Basic Education and Valorization of Education Professionals (Fundeb), which establishes discretion of the states to elaborate the criteria for redistribution of the quota part of the ICMS to municipalities. The research was based on the historical-dialectical materialist perspective, with documentary and bibliographic research and revealed that the criteria adopted by the states are related to the performance of students in the large-scale, with innovations from state of Tocantins, that considered the institutionalization of the Teaching/Education System as a conditioning factor. It is concluded that the Educational ICMS can contribute to a ranking and meritocracy policy and enlargement of educational inequalities.

Keywords: Fundeb; Educacional ICMS; Municipal Education; Tocantins

¹ English version by Willian Lima Canedo. E-mail: willianlima.canedo@gmail.com.

² Master in Education (UFT). Teacher of the State Education Network of Tocantins, Tocantins, Brazil. E-mail: celestesouza@gmail.com; Lattes: <http://lattes.cnpq.br/2870066925506572>; ORCID: <https://orcid.org/0000-0002-3674-5560>.

³ Master in Education (UFT). Teacher of the Municipal Education Network of Palmas, Tocantins, Brazil. E-mail: pavisasulu@gmail.com; Lattes: <http://lattes.cnpq.br/8319682605228655>; ORCID: <https://orcid.org/0000-0002-5847-7990>.

⁴ Master in Education (UFT). Teacher of the State Education Network of Tocantins, Tocantins, Brazil. E-mail: italogoncalves@educ.to.gov.br; Lattes: <http://lattes.cnpq.br/5397885351783226>; ORCID: <https://orcid.org/0000-0002-4285-1669>.

⁵ Post-doctorate in Education (UEPA). PhD in History (UFPE). Coordinator of the Tocantins Pole of the Doctorate in Education in the Amazon - EDUCANORTE/PGDEA Network. Coordinator of the Academic Master in Education (PPGE/UFT), Tocantins, Brazil. E-mail: jocyleiasantana@gmail.com; Lattes: <http://lattes.cnpq.br/8198025782417839>; ORCID: <https://orcid.org/0000-0003-2335-121X>.

Resumo: Este artigo tem como objetivo discutir a institucionalização do ICMS Educacional na região amazônica aprovado na Emenda Constitucional nº 108/2020 que regulamenta o Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais da Educação (Fundeb), a qual estabelece discricionariedade dos estados para elaborarem os critérios de redistribuição da cota parte do ICMS aos municípios. A investigação se assentou na perspectiva materialista histórico-dialética, com pesquisa documental e bibliográfica e revelou que os critérios adotados pelos estados estão relacionados ao desempenho dos estudantes nas avaliações de larga escala, com inovações por parte do estado do Tocantins que considerou a institucionalização do Sistema de Ensino/Educação como uma condicionante. Conclui-se que o ICMS Educacional pode contribuir para uma política de ranqueamento e de meritocracia e de ampliação das desigualdades educacionais.

Palavras-chave: Fundeb; ICMS Educacional; Educação Municipal; Tocantins.

Resumen: Este artículo tiene como objetivo discutir la institucionalización del ICMS Educacional en la región amazónica aprobado en la Enmienda Constitucional nº 108/2020 que regula el Fondo de Mantenimiento y Desarrollo de la Educación Básica y de Valorización de los Profesionales de la Educación (Fundeb), que establece la discrecionalidad de los estados para elaborar los criterios de redistribución de la cuota de la ICMS a los municipios. La investigación se basó en la perspectiva materialista histórico-dialéctica, con investigación documental y bibliográfica y reveló que los criterios adoptados por los estados están relacionados con el desempeño de los estudiantes en las evaluaciones a gran escala, con innovaciones por parte del estado de Tocantins que consideró la institucionalización del Sistema de Enseñanza/Educación como una condicionante. Se concluye que el ICMS Educacional puede contribuir para una política de ranqueo y de meritocracia y de ampliación de las desigualdades educativas.

Palabras clave: Fundeb; ICMS Educacional; Educación Municipal; Tocantins.

Received on: September 18, 2023

Accepted on: December 01, 2023

Introduction

The Fund for Maintenance and Development of Education and Valorization of Education Professionals (Fundeb) finished its transitoriness, becoming a permanent fund, with the approval of Constitutional Amendment No. 108 of August 26, 2020, representing new possibilities for the financing of public education in Brazil. Soares et al. (2021) affirm that this new composition and new distributive rules comprise a real possibility of reducing educational inequalities, and a path to equalization of the quality standard of education for the country.

The Amendment grants states the discretionary act of conducting the redistribution of the quota part to the municipalities of ICMS (Tax on Transactions related to the Circulation of Goods and on Interstate and Intermunicipal Transport and Communication Services) by requiring each state to regulate the criteria for measuring the improvement of the quality of education.

This study addresses the regulation of the criteria for redistribution of ICMS Educacional in the states of the northern Amazon region, and seeks to discuss the institutionalization of this financing policy. We started contextualizing the implementation of ICMS Educacional as a tax intended to improve the quality of education in the municipalities.

Then we analyze the criteria and percentages adopted by each state of the northern Amazon region, and finally we discuss the regularity of the criteria, and the adoption of the institutionalization of the Teaching/Education System as a criterion and possibility of expanding the paths in seeking for improvements in the quality of education, based on a historical-dialectical materialist perspective.

The Constitutional Amendment nº108/2020 and the educational ICMS: disputes, advances and contradictions

When we bring to the center of our analysis the laws and formulations on the management of municipal education systems and the financing of basic education, we cannot analyze them as if they were "insipid, odorless and colorless". There is no purity or neutrality in the process of planning, formulation, implementation, monitoring and evaluation of an educational policy, but rather, a perennial dispute for political, financial, ideological and social directions that school education can produce or reproduce in our society. "The 'letter of the law' corresponds only to an institutional form; whereas the structural value (i.e., the principle that effectively governs the reproduction of a certain type of society) remains hidden in social practice" (SAES, 2006, p. 10).

To address the new criteria for the distribution of the municipal quota of the Tax on Transactions Related to the Circulation of Goods and on Interstate and Intermunicipal Transport and Communication Services (ICMS) and its consequences regarding on the provision of accounting data by federated entities, to deal with planning in the social order and to dispose of the Fund for Maintenance and Development of Basic Education and Valorization of Education Professionals (Fundeb), we need to resume even concisely the process of processing in the National Congress that established the Constitutional Amendment No.108/2020 that regulates the Educational ICMS.

As Luduvic (2023) demonstrates, conflicts of interest between classes and fractions of bourgeois classes in the last six years have been decisive in terms of formulation, promulgation and implementation of educational policy in Brazil. These conflicts are more apparent when the theme addressed is the financing of basic education, because they end up gaining greater scope and complexity, because what is in dispute beyond the percentage is the privatization or not of public funds.

The process that culminated in the approval of the Constitutional Amendment No. 08/2020 began, according to the National Campaign for the Right to Education (CNDE), in 2015 and initially extended until 2020, when it was enacted, but its consequences were up to the regulation of the new Fundeb.

The debate in the process of formulation and processing of the new Fundeb, in summary, was centered on two points: a) make the Fundeb a permanent instrument for financing basic education; b) define the percentage that would be invested. Regarding the standardization of the new Fundeb as a permanent instrument turned out not being a subject of great dispute. However, the percentages ended up generating impasses and conflicts that can be translated into the positions of the CNDE, demonstrating from the Initial Student-Quality Cost (CAQi) that it would be necessary to complement the Union in the order of 46,4% to materialize a minimum standard of quality in Brazilian public education and that these funds were only for public education. On the other side of the dispute was the private apparatus of hegemony, the "All for Education", which represents several segments of the internal bourgeoisie, defending the percentage of 15% of complementation of the Union (Luduvic, 2023).

The process of PEC No. 15/2015 ended up being extremely troubled, with successive changes in content, which consequently caused the delay in its approval. As Luduvic (2023) points out, the changes in the voting and approval process of the SGP were not due to technical incompetence or bureaucratism in the procedures of the Legislative Houses, but because of the interests of the bourgeois class fractions in the public fund and the propositions of the organizations and associations of the working classes opposed. Therefore, the notes of Gluz (2021), Soares et al (2021) and CNDE (2020) are correct when they say that EC No. 108/2020 standardized significant advances regarding to the financing of basic education, either in relation to the new permanent Fundeb, and also in relation to the 23% increase in the participation of the Union, incorporation of the Quality, incorporation of the National System of Evaluation of Basic Education and the allocation of at least 70% of the resources of the fund for remuneration of professionals in public basic education.

We also highlight as a progress the new criteria for distribution of the municipal quota of the ICMS. However, it does not mean that there are no contradictions and possibilities of setbacks and advances, since class conflicts and interests will continue to exist in today's society, including these conflicts that have allowed only partial improvements and not a complete victory, given the necessary percentages indicated by the CNDE were approved by half and mitigated for several years.

It is a mistake to think that the constitutionalization of a policy, that is, its insertion in the permanent text of the constitution, is a guarantee of something, because the Brazilian State in general and its various institutions have no commitment to the interests of the majority of the population. (Davies, 2020).

Bringing Art to the center of our analysis Article No. 158, item II of EC 108/2020 that deals with educational ICMS, it is possible to say that the process of processing and approval of the amendment fulfilled more a political function than ideological, the standardized devices are more predisposed to be disputed by class interests and fractions of antagonistic classes, where some will seek their materialization and others will seek their blockade (Saes, 2006).

Let's see what item II of Article No 158 says:

II - up to 35% (thirty-five percent), according to state law, mandatory observed the distribution of at least 10 (ten) percentage points based on indicators of improvement in learning outcomes and increased equity, considered the socioeconomic level of the students." (BRAZIL, 2020).

Having as reference the above mentioned, we demonstrate that the Educational ICMS is one of the devices that is/was in dispute, and may have, depending on state regulation, a fully reproducing function of the foundations of the proposed concept of meritocracy, as could/can claim the principles of democratic management of teaching/education systems.

It is also worth mentioning the attempt of the Bolsonaro government (2019-2022) to reverse the percentage of Educational ICMS through the sanction of the Complementary Bill (PLP) No. 18/2022. In an attempt to block the advances arising from the Educational ICMS, former President Jair Bolsonaro (PL) promoted nine vetoes at the time, seven of them related to the Union's commitments to promote compensation for ICMS losses. According to the CNTE (2022) two of these vetoes would end up directly affecting the areas of health and education with regard to investments and payroll costs.

The technical note of the National Association for Research in Education Financing (Fineduca) of 2022 points out that these vetoes would have profound impacts on the financing of public education, as they would represent the withdrawal of 21 billion reais

from states and municipalities. However, the vetoes were rejected by the National Congress, and so the Union continued to transfer the minimum percentages required for education, according to the Senate Agency (2022).

The facts described and analyzed serve to show that educational policy is a process in dispute, but that not every contradiction allows us interventions, neither puts on dispute what is essential for the transformation of reality. Henceforth we will take with centrality the analysis of the Laws of the Educational ICMS of the states of the northern region, emphasizing the percentages and criteria for evaluating the improvement on the quality of education.

Educational ICMS Laws in the Amazon region

The Federal Constitution (Brazil, 1988) designates that part of the collection of ICMS is State's responsibility, therefore, it is up to it to define the discretionary criteria of its distribution to municipalities.

Constitutional Amendment No.108, of 2020, changed the municipal quota for ICMS, where the operations related to the movement of goods and services performed in the territory now represent 65% and the remaining 35% are in the form of apportionment, according to the criteria defined by the State, however, at least 10% should be distributed according to the improvement of learning outcomes and increased equity.

From this constitutional designation, states had to adapt or elaborate their laws, which produced a diversity of criteria in relation to the 35% discretionary ICMS, mainly related to improving learning outcomes and increasing equity. In this sense, this financial mechanism induces educational management to plan educational public policies aimed to achieving the results and performance of students in large-scale evaluations, therefore, gives rise to the policy of accountability, which makes Accountability a "mechanism of management and mobilization of measures" (Nardi; Lagares; Bearzi, 2021, p. 03).

The Accountability devices in the current context feed a discourse focused on quality control, which permeates the policies of evaluation, accountability and responsabilization. In this horizon, the State ceases to be the executor of public policies and becomes the evaluator and controller, which stimulates competition within the limits of standardization (Freitas, 2013).

Based on this assumption, we understand that the policy of transfer of resources conditioned to educational results, through the Educational ICMS, institutionalizes the

Accountability policy. Regarding this, the present study sought to analyze how the states of the northern region of Brazil organized the indicators of improvement of learning outcomes and increase of equity corresponding to the Educational ICMS, as advocated by Amendment No. 108 (Brazil, 2020).

Briefly, the northern region of Brazil is composed of seven states: Acre, Amapá, Amazonas, Pará, Rondônia, Roraima and Tocantins, having a population of 17,834,762 inhabitants, therefore, which represents the region with the lowest population index, or approximately 9% of the Brazilian population, while its territory comprehends 45% of the entire national territory (IBGE, 2022). Finally, it is a vast territory in which its human formation is marked by uniqueness and at the same time by diversity (Colares, 2011).

From these initial considerations, the research identified the laws and decrees that regulate Educational ICMS, as shown in the chart below:

Chart 1 — Distribution indicators of Educational ICMS in the Amazon region

State	Indicators	Percentage
Acre Law No. 3.976, of September 15, 2022	I - the level, evolution and rate of approval of evaluations;	19%
Amapá Complementary Law No. 120 December 02, 2019	I - Approval rate of students from 1st to 5th grade of elementary school; II - Average obtained by students of 2nd and 5th year of the municipal network in learning evaluations;	18%
Amazonas Decree No. 47,710 DE 29 June 2023	Municipal Education Quality Index - IQEM and the Size and Socio-Economic Level Index - IPS. IQEM: I - performance in the evaluation tests (Basic Education Evaluation System - SAEB); II - performance evolution in the evaluation tests (Basic Education Evaluation System -SAEB); III - approval rates; IV - dropout rates; V - age-series distortion rates. IPS: I - size of school attendance; II - socioeconomic level of students	10%
Pará Decree No. 2.838 of 23 December 2022	I - Number of Registrations II - Rate of abandonment III - Ideb Grades IV - Participation rate in Ideb	10%
Rondônia Decree No. 27.376 of 29 July 2022.	I - average grade obtained by the students of the 2nd and 5th grades of elementary school in the evaluations of Portuguese Language and Mathematics; II - equity III - participation IV - evolution V - performance: approval rate from 1st to 5th year VI - socioeconomic status	10%
Roraima Complementary Law 311 of 14 March 2022	I - Saeb grades is Portuguese language and mathematics of the 5% year Elementary School; II - Abandonment rate from 1st to 5th year in the municipality; III - Age-series distortion rate from 1st to 5th year;	10%
Tocantins Decree No. 6.601 of March 16, 2023.	I - Municipal policy of attendance to early childhood education in preschool and daycare for children. II - Municipal policy of attendance in 9 year elementary school. III - Infrastructure and school transport. IV - Quality of Basic Education. V - Literacy of the population aged 15 (fifteen) years. VI - Ensure collaboration in higher education. VII - Valorization of good practices to Basic Education professionals. VIII - Legal and regimental organization of the municipality.	10%

Source: elaboration of the authors

From the chart, it is perceived that each federated entity established the indicators and measurement mechanisms for distribution of the Educational ICMS, having as common reference the results of performance of students referring to the classes of the 2nd year and 5th year of Elementary School, through large-scale evaluations, in which three states (Amazonas, Pará and Roraima) will use the results of evaluation of the Basic Education Evaluation System (Saeb), while the others will get results from their education systems (Acre, Amapá, Rondônia and Tocantins).

It is important to highlight, in the first case, that the Saeb evaluations occur every two years and in odd years, so the results obtained by the entities in 2023 will also be valid for 2024, Therefore, the practical effects of these years for the distribution of resources will be effectively applied in 2025 and 2026, since the deadline for submission of the proof documentation by the municipalities is until March 31 of the year following the evaluation. In this case, the responsibility of the entity, school and teachers regarding to the results is even greater, a factor that can generate more inequality, since the municipality can not change the learning indicator for two years in a row. As for the entities, whose evaluations will be prepared by their respective education systems, two things must be observed: a) that preferably the evaluation board is external to the municipality and the state, in order to avoid favoring and falsification of the results; b) that annual evaluations enable to municipalities better planning and improving learning and equity indicators.

As a complement to the results of the evaluations, it adds as a rule of calculation of enrollment rate, approval and abandonment index, which reinforces the Accountability policy, that is, the educational regulation by results, that in this process with the states, we suggest that the World Bank had great influence, because its Technical Note (2022) considers that the municipal index of education performance is the Indicator of Learning with Equity (AE) and that it should be calculated by each discipline and stage of education. Also according to the document, the average grade of students should be weighted by the equity of learning and participation rate in the Portuguese language and mathematics exams.

About the influence of the World Bank in the conception of educational regulation focusing on results, identifying evidences in the ICMS laws surveyed, according to Nardi and Santos (2023) this relationship induces the State to accelerate learning and implement new tests and indices aligned with the accountability of the subjects involved in the teaching and learning process, on the other hand.

Finally, it is worth mentioning the ICMS Law of the State of Tocantins, whose educational indicators are not only reduced to the evaluation policy, when it points out as

indicators the policy of attendance to early childhood education, elementary school literacy, collaboration regime, investment in infrastructure, attendance to school transport, appreciation of good practices, legal organization (law of Municipal Education System and Municipal Council of Education). At first we can suggest that these conditionalities are aligned with the elements that compose the Municipal Education Plans, which, by the way, is opposed to the Technical Note of the World Bank (2022), in which there is the defense that the indicators of spendings, inputs and educational processes (number of teachers, degree of training, infrastructure and existing equipment) do not imply better educational results, as they would be middle indicators.

In this sense, it is evident how much education is an intense field of political disputes, in which economic organizations advance, through an Accountability policy, as a mechanism of management and mobilization based on the measurement of learning outcomes, transparency and accountability, conditioning municipal schools and education systems to produce results in exchange for distribution of resources, as a kind of performance bonus, which can increase educational inequalities among the 450 municipalities in the northern states.

The distribution criteria of the Educational ICMS and the possibility of guaranteeing the right to education and improvement of the quality of education

The Federative organization of Brazil is provided in the Federal Constitution of 1988, and points out four entities endowed with autonomy, being the Union, the States, the Federal District and the municipalities. The Union is responsible for legislation on the guidelines and basis of national education, while subnational governments enjoy relevant administrative autonomy granted by agreement and collaboration among federal entities.

Article No. 211 of the Federal Constitution (1988) command the specifications on the transfers of additional federal resources to entities, in order to ensure the equalization of the right to education and promotion of equity in educational services. Thus, by making Fundeb permanent through EC No. 98/2020, Soares et al (2021) points out the approval of the Fundeb Law as an advance, specially regarding the protection of public education as a condition for the right to education access in all stages and modalities.

In a continental and unequal country, the redistributive transfers of the fund are basic requirements for the implementation of public policies by subnational governments, and considering the reality of Brazilian municipalities, it becomes a condition of existence for the vast majority of it. According to the National

Confederation of Municipalities, in December 2018, about 2,725 municipalities out of a total of 5,570 had public administration as their main economic activity. That is, for more than 48% of the municipalities in Brazil, the municipal GDP is composed by production of goods and services that depends exclusively on public activity.

Thus, by making Fundeb permanent, according to Castioni et al (2021), there is a sensitive collaboration to mitigate inequalities in the conditions of financing of education between the municipalities of the same state, since the redistribution will be according to the number of registrations in the various modalities, allowing the poorest municipalities to have access to funding independent of their collection.

But as Cury, Lagares and Gonçalves (2021) said, federalism is the mark of contradiction and the paradox of autonomy of federal entities. Since the power relations among federal entities are marked by tensions and disputes. A proof of it is the promulgation of EC No. 108/20, that makes Fundeb permanent and announces a new redistributive form of resources, but limits the administrative autonomy of municipalities by pointing states as drivers of the quota distribution policy part of the Educational ICMS, authorizing them to deliberate about the items to be adopted in the distributive process.

It is noticeable that the vast majority of states, with the exception of the state of Tocantins, centralizes the distribution criteria in the aspect of improving learning outcomes, without considering the public education context in which it is performed and its infinite social and cultural restrictions.

In addition to the criteria for the results of the large-scale evaluations for the classes of the 2nd year of Elementary School, Tocantins introduced as a condition the municipal policy of attendance of children in daycare and pre-kindergarten school, the universalization of the attendance of the nine years elementary school, investments in infrastructure and school transport, the literacy of the adult population, the valorization of the good practices of education professionals, and the legal and regimental organization of the municipality.

To conduct the problematization of the research, the criteria of legal and regimental organization of the municipality is chosen, since it is a criteria that descends from the premises of the National Education Plan (PNE), and consequently from the Municipal Education Plans (PME). As pointed out by Lagares (2019, p. 76), the paths of education in Tocantins are marked by weaknesses in the implementation of public policies for education, since "It is also circumscribed by fragility in the intentional and systematized action, implying the process of institutionalization of the State Education System itself, which demands the planning with guiding thread, and always considering the local particularities".

This fragility of the State Education System as a driver of the planning of public educational policies for the state of Tocantins is evidenced in the analysis of the process of institutionalization of education systems in the municipalities, as, according to Cury, Lagares and Gonçalves (2021), among the 139 municipalities, until 2021, only 80 of them legally instituted their teaching/education systems, as a primary principle for materializing their autonomy as a federated entity is essential that the system is institutionalized.

Also according to the authors, the municipalities, as the poorest entities of the federation, have the responsibility to plan and conduct education in their territory, amid the various conditioning and limiting factors for the exercise of autonomy, as the fragility in the technical training of the staff, in the administrative, budgetary and financial organization.

In summary, the state of Tocantins differed from the others in the northern Amazon region pointing to the institutionalization of the Municipal Education/Teaching System as one of the criteria in the distribution of the Educational ICMS, distancing from the reductionism of linking quality of education only and exclusively to the learning results pointed out in large-scale exams. And, we dare to point out that such action can configure the expansion of the possibilities of guaranteeing the right to education and improving the quality of education. Therefore, a municipality with established teaching/education system expands its real conditions to effectuate its autonomy as a federal entity, able to receive resources according to the new rules of redistribution and capable of conducting the planning of public policies for municipal education anchored especially in the Municipal Education Plan.

Conclusive notes

The regulation of the new process of redistribution of resources, from the approval of FUNDEB lacks deepening on the research and understanding of all the nuances that permeate the process of materialization in each territory.

However, with the proposed study it is possible to apprehend the indications of the expansion of possibilities for the implementation of the municipalities autonomy, as federated entities. Since considering new criteria such as registration numbers in each type of education, it includes the poorest municipalities that do not contribute significantly to the fund, sensibly improving the possibility of equity in the conditions of implementation of public policies for education.

And that the new perspective of redistribution configures a paradox in the seek for autonomy of the municipalities, due to the freedom given to the states when the election of the criteria adopted to conduct this redistribution, especially the quota part

of Educacional ICMS. And when analyzing how each state of the northern Amazon region listed the criteria, we point out the state of Tocantins as the only one to distance itself minimally from the concept of quality of education reduced to indicators of learning improvement.

We also problematize the institutionalization of the Municipal Teaching/Education System by each municipality, as a criterion for the redistribution of this tax, adopted by the state of Tocantins as a way to expand the possibilities of the implementation and materialization of the municipality's autonomy as an inductor of educational policies and guarantee of the right to education. Therefore, without a teaching/education system the municipality loses autonomy in conducting the process and is at the mercy of the decisions of the system to which it integrates or is part.

Thus, without an instituted Teaching/Education System the municipality moves away from the possibility of leading its autonomy and strengthening its conditions in the seeking for the offer of quality education beyond the educational indicators obtained in large-scale exams.

References

ACRE. Decreto nº 6.464, de 4 de agosto de 2020. Regulamenta a apuração do Índice de Qualidade da Educação dos Municípios do Estado do Acre, previsto na Lei 3.532, de 30 de outubro de 2019, que dispõe sobre os critérios de distribuição do ICMS pertencente aos municípios. *Diário Oficial do Estado do Acre*, nº 12.854, Rio Branco, de 5 de agosto de 2020.

AGÊNCIA SENADO. *Congresso derruba vetos à compensação a estados e DF por perda de ICMS*. Disponível em: <https://www12.senado.leg.br/noticias/materias/2022/12/15/congresso-derruba-vetos-a-compensacao-a-estados-e-df-por-perda-de-icms>. Acesso em 16. jul. 2023

ASSOCIAÇÃO NACIONAL DE PESQUISA EM FINANCIAMENTO DA EDUCAÇÃO. *A educação não pode pagar a conta do subsídio aos combustíveis e energia elétrica com o fim de pavimentar uma estratégia eleitoral*. Disponível em: <https://campanha.org.br/acervo/fineduca-a-educacao-nao-pode-pagar-a-conta-do-subsidio-aos-combustiveis-e-energia-eletrica-com-o-fim-de-pavimentar-uma-estrategia-eleitoral>. Acesso em 26. jul. 2023

AMAPÁ. Lei Complementar Nº 0120 de 02 de dezembro de 2019. Dispõe sobre a distribuição das parcelas do ICMS e outros tributos arrecadados pelo Estado e por este recebidas, pertencentes aos Municípios, de acordo com a Lei Complementar nº 63/90, e dá outras providências. *Diário Oficial do Estado do Amapá*, nº 7.054, Seção 01, Macapá, de 2 de dezembro de 2019.

AMAZONAS. Decreto nº 47.710, de 29 de junho de 2023. REGULAMENTA a alínea d, do Inciso II, do art. 1.º da Lei nº 2.749 de 16 de setembro de 2002 que “DISPÕE sobre os critérios para o crédito das parcelas do produto da arrecadação dos impostos do Estado pertencentes aos Municípios, e dá outras providências”, e dá outras providências. *Diário Oficial do Estado do Amazonas*, nº 7.054, nº 35.015, Manaus, 29 de junho de 2023.

BRASIL. *Constituição da República Federativa do Brasil*. Brasília, DF: Senado Federal, 1998. Disponível em: https://www.planalto.gov.br/ccivil_03/constituicao/constituicao.htm. Acesso em: 20 ago. 2023.

BEARZI, A.E.; LAGARES, R.; NARDI, E. L. Regulação por resultados e reconfigurações em arranjos institucionais endereçados ao governo democrático da educação. *Scielo Preprints*, São Paulo, 2021. Disponível em: <https://preprints.scielo.org/index.php/scielo/preprint/download/3023/5391>. Acesso em: 23 ago. 2023. DOI: <https://doi.org/10.1590/SciELOPreprints.3023>.

BRASIL. *Emenda Constitucional nº 108, de 26 de agosto de 2020*. Altera a Constituição Federal para estabelecer critérios de distribuição da cota municipal do Imposto sobre Operações Relativas à Circulação de Mercadorias e sobre Prestações de Serviços de Transporte Interestadual e Intermunicipal e de Comunicação (ICMS), para disciplinar a disponibilização de dados contábeis pelos entes federados, para tratar do planejamento na ordem social e para dispor sobre o Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais da Educação (Fundeb); altera o Ato das Disposições Constitucionais Transitórias; e dá outras providências. Brasília, DF: Presidência da República, [2020]. Disponível em: https://www.planalto.gov.br/ccivil_03/constituicao/emendas/emc/emc108.htm. Acesso em: 20 ago. 2023.

CAMPANHA NACIONAL PELO DIREITO À EDUCAÇÃO. *Fundeb 2020: a história da vitória da escola pública e da Campanha Nacional Pelo Direito à educação em cinco anos de tramitação*.

CASTIONI, R.; CERQUERIA, L. de B. R.; CARDOSO, M. A. S. Novo Fundeb: aperfeiçoado e permanente para contribuir com os entes. *Revista Educação e Políticas em Debate*, v. 10, n. 1, p. 271-289, jan./abr. 2021. Disponível em: http://icts.unb.br/jspui/bitstream/10482/40241/1/ARTIGO_NovoFundebAperfeiçoado.pdf. Acesso em: 19 ago. 2023. DOI: <https://doi.org/10.14393/REPOD-v10n1a2021-57633>.

COLARES, A. A.. História da educação na Amazônica - Questões de Natureza Teórico- Metodológicas: críticas e proposições. *Revista HISTEDBR On-line*, Campinas, número especial, p. 187-202, out 2021. Disponível em: <https://periodicos.sbu.unicamp.br/ojs/index.php/histedbr/article/view/8639960/7521>. Acesso em: 26 ago. 2023.

CONFEDERAÇÃO NACIONAL DOS MUNICÍPIOS. *PIB Municipal 2016: Municípios dependentes da administração pública. Estudos Técnicos/CNM – dezembro 2018*. Disponível em: <https://docplayer.com.br/119878963-Pib-municipal-2016-municipios-dependentes-da-administracao-publica.html>. Acesso em: 22 ago. 2023.

CONFEDERAÇÃO NACIONAL DOS TRABALHADORES EM EDUCAÇÃO. *Governo veta compensações do ICMS, e educação e saúde sofrem novo golpe!* Disponível em <https://www.cnte.org.br/index.php/menu/comunicacao/posts/noticias/75101-governo-veta-compensacoes-do-icms-e-educacao-e-saude-sofrem-novo-golpe>. Acesso: 29. jul. 2023.

CURY, C. R. J.; Lagares, R.; GONÇALVES, I. B. P. (2021). Autonomia federativa, sistemas municipais de ensino/educação: impactos para a educação no Tocantins. *Revista Brasileira De Educação Do Campo*, v. 6, e13425, p. 1-19, 2021. Disponível em: <https://sistemas.uft.edu.br/periodicos/index.php/campo/article/view/13425/19576>. Acesso em: 28 ago. 2023. DOI: <https://doi.org/10.20873/uft.rbec.e13425>.

DAVIES, N. *Vale quanto o novo Fundeb?* Breves comentários iniciais sobre a proposta constitucional que torna o Fundeb permanente, aprovada pela Câmara dos Deputados em 21 de julho de 2020, 2020. Disponível em: <https://www.cartamaior.com.br/?/Editoria/Educacao/Vale-quanto-o-novo-Fundeb-/54/48397>. Acesso em: 2 out. 2020.

FREITAS, L. C. de. Política de responsabilização: entre a falta de evidência e a ética. *Cadernos de Pesquisa*, v.43, n.148, p.348-365, jan./abr. 2013. Disponível em: <https://www.scielo.br/j/cp/a/V4MXNvFYBPtrhtDP6qMmKDH/?format=pdf&lang=pt>. Acesso em: 25 ago. 2023.

GLUZ, M. P. O Novo Fundeb É uma Vitória? Análise das disputas políticas pelo projeto do Novo Fundeb. *FINEDUCA – Revista de Financiamento da Educação*, v. 11, n. 10, 2021. p. 1-19. DOI: <http://dx.doi.org/10.22491/2236-5907110856>.

INSTITUTO BRASILEIRO DE GEOGRAFIA ESTATÍSTICA. *Censo Brasileiro de 2022*. Brasília: IBGE, 2023. Disponível em: <https://censo2022.ibge.gov.br/panorama/>. Acesso em: 25 ago. 2023.

LAGARES, R. Políticas públicas educacionais no Tocantins 2019-2022: para onde caminha o Sistema Estadual. In: Adrião, T, Marques, L. R. M. & Aguiar, M. A. da S. (org.). *Políticas e prioridades para educação básica dos governos estaduais eleitos em 2018: para onde os sistemas estaduais caminham?* Brasília: Anpae, 2019, p. 62-76.

LUDUVICE, P. V. S. S. *O financiamento da educação básica e os interesses das classes e das frações de classes burguesas no Brasil*. 1. ed. - Curitiba: Appris, 2023.

NARDI, E. L.; SANTOS, A. B. dos. Regulação educacional por resultados: (re)definições a partir de argumentos do Banco Mundial no cenário pós-2020. *Série-Estudos*, Campo Grande, MS, v. 28, n. 62, p. 59-75, jan./abr. 2023. Disponível em: <http://educa.fcc.org.br/pdf/sest/v28n62/1414-5138-sest-28-62-0059.pdf>. Acesso em: 26 ago. 2023. DOI: <https://doi.org/10.20435/serieestudos.v28i62.1763>.

PARÁ. Decreto nº 2.838, de 23 de dezembro de 2022. Regulamenta a Lei Estadual nº 9.674, de 24 de agosto de 2022, que dispõe sobre a distribuição das receitas do Imposto sobre Operações Relativas à Circulação de Mercadorias e sobre Prestação de Serviços de Transporte Interestadual e Intermunicipal e de Comunicação (ICMS) a partir do critério de melhoria nos resultados de aprendizagem e de aumento da equidade, considerado o nível socioeconômico dos educandos. *Diário Oficial do Estado do Pará*, Edição Extra, Belém, 26 de dezembro de 2023.

RONDÔNIA. Decreto nº 27.376, de 29 de julho de 2022. Institui o Índice de Desempenho Educacional de Rondônia - IDERO, em relação à rede pública de ensino dos municípios do estado. *Diário Oficial do Estado de Rondônia*, nº 144, Porto Velho, 29 de julho de 2022.

RORAIMA. Lei complementar nº 311, de 14 de março de 2022. Dispõe sobre critérios de distribuição do produto da arrecadação do Imposto sobre Operações relativas à Circulação de Mercadorias e sobre Prestações de Serviços de Transporte Interestadual e Intermunicipal e de Comunicação – ICMS, pertencente aos municípios, em atendimento ao disposto na Emenda Constitucional n. 108, de 26 de agosto de 2020, e revoga a Lei n. 303, de 28 de dezembro de 2021, e dá outras providências. *Diário Oficial do Estado de Roraima*, nº 4158, Boa Vista, 10 de março de 2022.

SAES, D. A. M. de. O direito à educação nas constituições: um modelo de análise. *Revista de Educação PUC-Campinas*, Campinas, n. 20, p. 9-32, jun. 2006.

SOARES, M. G. F. et al. A regulamentação da lei do Novo Fundeb: desafios e perspectivas. *Revista Educação e Políticas em Debate*, v. 10, n. 1, p. 299-315, jan./abr. 2021. DOI: <https://doi.org/10.14393/REPOD-v10n1a2021-57788>.

TOCANTINS. Decreto nº 6.601, de 16 de março de 2023. Dispõe sobre o cálculo do valor adicionado, da quota igual, da população, da área territorial, dos critérios ambientais e dos critérios educacionais, relativos à composição do Índice de Participação dos Municípios - IPM, nas partes que especifica, e adota outras providências. *Diário Oficial do Estado do Tocantins*, nº 6291, Palmas, 16 de março de 2023.