

The economic relationship between the Ministry of Education and the World Bank in the implementation of the high school reform in Brazil (Law n. 13.415/2017)¹

A relação econômica entre o Ministério da Educação e o Banco Mundial na implementação da contrarreforma do ensino médio no Brasil (Lei n. 13.415/2017)

La relación económica entre el Ministerio de Educación y el Banco Mundial en la implementación de la contrarreforma de la enseñanza media em Brasil (Ley n. 13.415/2017)

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Abstract: The text aims to analyze the interference contained in the relationship between the Ministry of Education (MEC) and the World Bank, through the International Bank for Reconstruction and Development (Bird), concerning external financing by lending with a view to implementing the actions of the high school reform, materialized in Law n. 13.415/2017. It results from research carried out at the doctoral level, relying on documentary analysis to present accommodation signals of the interests of the Bank sustained by the principles of the New Public Management (NGP) and its neoliberal nuances on education. The results that are presented allow to affirm that the political-institutional movements of the international organization are associated with its instrumental ability to take root in multiple forms in the structure of educational policy, bodies belonging to the higher order of the Brazilian public administration, such as the MEC.

Keywords: Educational Policies; International Organizations; Educational Reforms; Privatization; High School.

Resumo: O texto tem por objetivo analisar as ingerências contidas na relação entre o Ministério da Educação (MEC) e o Banco Mundial, por meio do Banco Internacional para Reconstrução e Desenvolvimento (Bird), concernente ao financiamento externo por empréstimo com vistas à implementação das ações da contrarreforma do ensino médio, materializada na Lei n. 13.415/2017. Resulta de pesquisa realizada em nível de doutorado que se apoiar na análise documental para apresentar sinalizações de acomodação dos interesses do banco sustentados pelos princípios da Nova Gestão Pública (NGP) e suas matizes neoliberais sobre a educação. Os resultados que se apresentam permitem afirmar que as movimentações políticos-institucionais do organismo internacional estão associadas à sua capacidade instrumental de arraigar-se de múltiplas formas na estrutura da política educacional, particularmente chanceladas por órgãos pertencentes ao ordenamento superior da administração pública brasileira, como é o caso do MEC.

Palavras-chave: Políticas Educacionais; Organismos Internacionais; Reformas Educacionais; Privatização; Ensino Médio.

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Resumen: El texto tiene por objetivo analizar las injerencias contenidas en la relación entre el Ministerio de Educación (MEC) y el Banco Mundial, por medio del Banco Internacional para la Reconstrucción y el Desarrollo (Bird), concerniente al financiamiento externo por préstamo con vistas a la implementación de las acciones de la contrarreforma de la escuela secundaria, materializada en la ley n. 13.415/2017. Resulta de investigación realizada a nivel de doctorado, apoyarse en el análisis documental para presentar señales de acomodación de los intereses del Banco sustentados por los principios de la Nueva Gestión Pública (NGP) y sus matices neoliberales sobre la educación. Los resultados que se presentan permiten afirmar que las movilizaciones político-institucionales del organismo internacional están asociadas a su capacidad instrumental de arraigarse de múltiples formas en la estructura de la política educativa, particularmente sostenidas por órganos pertenecientes al ordenamiento superior de la administración pública brasileña, como es el caso del MEC.

Palabras clave: Políticas Educativas; Organismos Internacionales; Reformas Educativas; Privatización; Enseñanza Media.

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Introduction

In this article, we analyze the actions of the State, through the Ministry of Education, linked to loan financing signed with an international organization with a view to implement the objectives of the Secondary Education Reform, materialized through Law n. 13,415, of 16 February 2017.

Studies by Silva (2002) and Bastos (2016), emphasize that the World Bank (BM) has its emergence linked to the hegemonic establishment of the central states during post-World War II. The international historical conjuncture favored the institutions and organisms whose purposes were to take control of the international division of knowledge and work, defining what objectives should be set and followed to ensure the safeguarding structural adjustment of capitalist accumulation.

So, it has been the role of the World Bank since the 1960s when its objectives were determined for the locus of education as a possibility to obtain economic gain, ideological divisions whose results would be available in the guarantee of the hegemonic process. By conceptualizing governments, legislators, and bureaucrats as only chancellors of international propositions for education, Evangelist, and Shiroma (2019), point out that the financing process is materialized in a reciprocal movement, external interests are in harmony with the interests of the internal bourgeois forces of the country. "This, in turn,

is expressed in personifications in institutions, classes, fractions, groups, projects and individuals". (FORNARI; DEITOS, 2020, p. 190).

The involvement of the international organization is based on the transmutation of market rationality into education. To this end, it attributes free competition as fundamental in ensuring effectiveness and efficiency as qualifying elements of the services provided, granting, and crystallizing the meritocracy of the business field for education, the provision of criteria of interest regarding competitiveness in electing the most capable to achieve the desires present in the capitalist workspace and consumption. (SILVA, 2002).

Therefore, "in addition to engendering the process of capital accumulation, with economic prescriptions to peripheral countries, also offers external financing" (Fornari and Deitos, 2020, p. 190). For Silva (2002), by acting in this way, the institution promotes a package of measures and requirements that seeks to promote the spectrum of the reform as the only possibility of overcoming problems that, most of the time, are being caused by a vicious cycle of public educational policy regarding the disorientations present in the field of management, which, to a large extent, are used by such entities with the recurring discourse of expertise.

It is important to emphasize that the management of credit operations pointed out by Silva (2002), as one of the structuring pillars of the World Bank's actions, has been coated over the years in an incisive appreciation of the aspects of devolution and decentralization of the actions of the public thing.

In the case of the on-screen audit, by linking to the financial guarantee process for implementation, the Bank contributes to the central state concentration margin, represented by the MEC, and at the same time promotes its conditionalities, a decentralization whose local power should have complete similarity.

That said, it becomes relevant the World Bank intervention analysis in the educational policies still persistent and that demarcate a reinvigorated field for the action of market strategies in education, convenience of the Ministry of Education and its technocrats.

The presentation and description towards the implementation of the loan agreement are an important link in relation to the objectives of the actors present in the proposal to control high school reform, fundamentally around the issue: what is the relationship between the MEC and the World Bank (Bird), regarding the funding policy for the implementation of the Secondary Education Reform?

It is necessary to reinforce the observation made by Cassio and Goulart (2022), that the limited public participation in the process of construction of the reform, such as rules of functioning, curriculum and pedagogical guidelines, besides others, it is at the same time the affirmation of mechanisms in favor of managers on duty to legitimize decisions and distance the criticism coming from "unions and movements in defense of education linked to the popular field" (CÁSSIO; GOULART, 2022, p. 288) that protagonist and free choices will be stationed in the field of discourse.

It is not intended to analyze the World Bank/ Bird, as this has been the subject of permanent analysis in educational policy acting as defender of the interests of the private sector as formulators in defense of a hypothetical need of civil society, who enthusiastic about improving education is persuaded to believe in the elements of the reform.

In view of this, the analysis of the loan agreement is justified, since it is characterized as a central element in the implementation of the policy of results proclaimed by the Bank on high school, changes for this stage of basic education offered in the country's education networks. If it does not act as total financing, it fully influences the existing budgetary actions in the MEC budget statement, expressed in curricular and normative prescriptions for high school.

Thus, for the analysis of the movement of external financing for the implementation of secondary education reform, as well as for the attempt to understand the requirements pronounced in the loan contract for the implementation of the shares, we list the following documents: preparatory to the consultation letter to the external financing committee, the Project to support the implementation of the new high school (NEM); the general conditions for financing programs for results⁴; the Program for results of the World Bank (2017); the Loan Agreement (8812-BR Program and 8813-BR Project) and the project guidance document to support the implementation of the NEM.

As Fornari and Deitos (2021) emphasize, the analysis of the proposed documents does not disregard the breadth and global logic by which educational policies are inserted. Therefore, it is added as a data source instrument the budgetary information from the

⁴ The regulation of the loan granted to the MEC to financially execute part of the Secondary Education Reform is exposed in the base document "General Conditions for Financing the Bird - Program Financing for Results", approved and released in July 2017. Among the indicators of expected results on the implementation of the program, the following stand out: "(a) The Borrower and the Implementing Entity shall implement their respective parts of the Program: (i) **with commitment and efficiency**; (ii) in accordance with appropriate administrative, technical, financial, economic, environmental and social practices and standards; (...); b) The Borrower: (i) **shall ensure that the Program Implementing Entity complies with all its obligations under the Program Agreement** or Subsidiary Agreement in accordance with the provisions of such agreement; and (ii) shall not take or permit initiatives which may prevent or interfere with such performance. (Bird, 2017). (Our emphasis).

Integrated Planning and Budget System (IPBS), which at the time of the reform process, was in the structure of the then-called Ministry of Economy of the government Michel Temer (2016-2018), as well as the records belonging to the set of documents relating to the loan agreement under the responsibility of the Ministry of Finance and its General of the National Treasury.

Thus, the textual path is divided into three moments: in the first of them, the aim is to review the performance of the World Bank, represented by Bird, as an influential agent in the educational policy of Brazil. In a second moment, it tries to externalize and discuss the elements that conform the process of financing by loan to the actions of implementation of the counter-reform and, finally, the production patterns and results determined by specific conditionalities of the Bank on the actions of the counter-reform that has been mandatorily executed by the Ministry of Education, showing synergy with the perspective of saved education.

The World Bank and the political interests in Brazilian educational policy

Created in 1944, the World Bank is characterized as a financial institution that manages credit operations, financing and investments involving public and private money, and is still composed of five entities according to Silva (2002) International Bank for Restructuring and Development (Bird); International Development Agency (IDA); International Financial Corporation (CFI); Multilateral Investment Guarantee Agency (MIGA); and the International Center for the Resolution of Disputes on Investments (Cirdi).

The Bird presents itself as the BM financing platform in Latin America, especially linked to the narrative of economic and social development. However, the action is not only in financing, but in establishing bridges that characterize it as a saving institution and organizer of the problems of varied shades in peripheral and semi-peripheral countries.

It follows that the relationship between the Bank and the government is not recent, dating back to the reformist proposals of the 1960s and 1970s, notably with the assent of military governments. However, more than the government of Fernando Collor de Melo (1990-1992), it was in the government of Fernando Henrique Cardoso (1995-2002) that the BM reached its coordinates towards the hegemonic and ideological flight in the field of education in accordance with the institutional and legal-legal adjustment.

The literature indicates that one of the Bank's effective forms of action is its legal insertion in client countries. In the case of Brazil, it is important to record the importance of

the Law of Secondary Education in the process of establishing the tentacles of speculative capital as one of the principles of neoliberal theory for the State and its field of action.

This Law precedes and follows the Project to Support the Implementation of the NEM, which opened the doors for loan financing in the flexible modality with a fixed margin of US\$ 250,000,000.00 (Two hundred and fifty million US dollars) over R\$ 950,000,000.00 at the time, to the Brazilian government through external credit⁵ operation, with interest rates and payment deadlines defined from monetary disbursements.

The project proposed to raise the completion of high school at the right age with adequate learning from the strengthening of the institutional capacity of federal, state and district governments. The support to the state and district departments of education in training and articulation with a view to adapting the flexible curricula, elaboration, and implementation of training itineraries, in addition to technical and financial assistance, constituted as objective dimensions of the results.

Credit operations are an important financial aid mechanism, especially when resources are insufficient. In this case, the context of the proposal of the project of implementation of the reform did not have arguments that approved the measure, mainly due to the political context experienced between the years 2016 and 2018.

The practices and political attitudes of the government of Michel Temer (2016) were guided by public policies for basic education embodied by economic interests. Thus, the entry of the World Bank through the Bird contributed to the subordination of political decisions to the logic of the market by establishing interest income via loan, companies, and organizations for certain stages of its implementation.

It should be noted that this movement attributes to educational policies actions contrary to the democratic and inclusive approach, with the subordination or overlapping of the market logic undertaken and the interests of the capitalist central countries in the education niche, especially regarding the formation of a large part of the underprivileged population and disposed as a reserve of precarious market and low remuneration.

⁵ "Financial commitment by public administration entities to obtain resources to finance their expenditures (receipts from credit operations) or to cover any cash shortages (credit operation in advance of revenue). The credit transaction can be used as a resource for additional credit". The credit transaction can be used as a resource for additional credit". Available in: https://www.congressonacional.leg.br/legislacao-e-publicacoes/glossario-orcamentario/-/orcamentario/termo/operacao_de_credito. Access in 20 out. 2023. Will be considered external when involving non-residents and residents in Brazil, in this case, BM/Bird has residence in Washington, D.C., United States.

This process submits the government to the Bank's providential entries in educational procedures, mainly imposing an expertise fueled by pedagogical interests supported by technocrats that are established in the paths of technical consultancies punctuated by a type of education that is committed to the ideas of the so-called training itineraries, an institutional reception bias that affirms a financing totally unnecessary in the eyes of the educational community, but mandatory for the political-ideological interests of international organizations.

In the case of the High School Reform, the intentions deposited by the World Bank/Bird, together with the Ministry of Education, are not limited to an improvement of help for the implementation of an educational policy. The fact is that the movement of resources between the two instances has as its background the continuity of reformist perspectives for education that dates to the objectivities provided for in international documents and agreements since the 1990⁶.

It is interesting to observe the special attention of the agreement in two senses: the first of them associated with conditionality in terms of results product, where it is available the creation of ordinances to determine actions related to the implementation process, the other is associated with the binding of the loan amount to the budget actions of the ministry, signaling, in a way, guarantees, a cruise of tranquility of interest payment in order to be allocated in a wide space of values in the sources of ministerial resources.

That said, it should be noted that the intentionality's about high school through the Country Partnership Strategy (CPF) for Brazil. Covering, precisely the period that goes from 2018 - 2023, the same of great movements in the process of implementing the counter-reform, the strategy responds to the vision deposited by the Multilateral Investment Guarantee Agency (MIGA), that these ensure the "private sector development" (Bird, 2017, p. 3.).

The justifications used in the Explanatory Statement (ES) n. 00084/2016/ME, of 15/09/2016, for the establishment of the reform are based on the relationship and valuation of the mechanisms of results achieved in the Basic Education Development Index (Bedi⁷) and

⁶ In accordance with the reflections of Joel Spring (2018), deposited in the work "How global corporations want to use schools to shape man for the market", the World Bank's role in education comes from the theory of rationality, inspired by the Chicago School of Thought votes that developed the idea that education would be able to make the economy grow, especially anchored in the thesis of human capital in educational policies and skills-based curriculum.

⁷ The Basic Education Development Index (IDEB) was created by the National Institute of Educational Studies and Research (INEP) and considers the school flow (approval rate, dropout and dropout) grade of Taste Brasil for elementary school and the grade of the Evaluation System of Basic Education (SAEB) for high school.

the information contained in the National Household Sample Survey (NEM), of the Brazilian Institute of Geography and Statistics (Bigs).

The implementation was permeated by arguments and justifications linked to the recommendations made explicit in the Bank's reports, reaffirmed in the following pages, such as the linking of analysis to the Millennium Development Goals (MDG) and the Incheon Declaration, 2015.

It is added to this argument, be, high school, compared to the results of the countries of the Organization for Economic Cooperation and Development (OCDE) which reiterates that Brazil has a much lower educational quality than expected when the results of the International Student Evaluation Program (Pisa) are seen that is, biased to the international policy that associates educational quality to the achievement of goals of large-scale evaluations, whose motto is the ranking, in a kind of product level.

Unfolding of the implementation actions of the High School Reform: the performance of the World Bank/ Bird on educational policy

When presenting the fluidity of the textual path and theme addressed, it is necessary to highlight the capacity for articulation and urgency in which the institutional transitions between the Provisional Measure n. 746/2016 and Law n. 13,415/2017 were made, as well as the financial support project carried out by the World Bank, through Bird with the Ministry of Education. In addition to the internal discussions, which took place parallel to PM n. 746/2016, it appears from the documents analyzed that the initial step towards obtaining the loan occurs with the previous notes intended for the External Financing Commission (EFC) of the Secretariat of International Affairs of the then Ministry of Economy, in the "Project to Support the implementation of the new high school".

Supported by an alleged high school crisis, the document determined as urgent a structural change with the flexibility of the curriculum from the triad choice-curriculum-training itineraries, indicating that:

Among the challenges of implementing the New High School, is the additional cost for expanding the workload. Part of this cost is related to the expansion of the number of education professionals necessary for the expansion of time, another part, the need for infrastructure expansion and equipment reforms. For the new curriculum to be implemented, it will be necessary to train technicians from the departments and teachers. It will also be necessary to optimize the allocation of teachers between disciplines, to be able to offer multiple training itineraries in the territories. All these elements should comprise a relevant part of the expenditure in the implementation of the New High School. (MEC/SBE, 2018, p.20).

The results program launched by the Bank in 2012 constitutes itself as an economic-ideological essence of its investments in education. Its characteristic is the financial support for new programs and or actions, in the specific case, it is a new action to reformulate a stage of basic education; disbursements occur as the results outlined during the preparation stage of the agreement are achieved; they are linked to the development of the institutional capacity of the government entities involved, as well as the possibility of the correct follow-up of the actions outlined from the use of evaluation mechanisms and verification of results.

In view of this, by means of a statement⁸, one month after the presentation of the implementation support project, the financing committee authorized the preparation of the project with the financing entity Bird in the total amount of US\$ 250.000.000⁹ (Two hundred and fifty million dollars) with the borrower being the Federative Republic of Brazil and the MEC its direct executor through the Secretariat of Basic Education and its linked autarchy, National Fund for Education Development (FNDE). Enabled the project by the commission with the consent of the bureaucratic-administrative flow, and supported by the 2080 program (Quality Education for All) of the Multiannual Government Plan (PPA - 2016 /2019), as well as by ministerial notice¹⁰ of August 23, 2017, which is based on the existence of a specialized team, efficiency in spending and performance measurement, succeeded in the negotiations between the Bank and the Ministry of Education.

Between 13 and 14 November 2017, at the BM/Bird office in Brasilia, Brazil, representatives of the MEC, the Attorney General's Office of the National Treasury, the Ministry of Finance, the Secretariat of International Affairs of the Ministry of Planning, of the National Treasury and Bird have defined the general terms and conditions of the loan in compliance with the results program in accordance with Table 1:

⁸ Reported of the external financing commission n. 04/ 2017, published in the Official Gazette of the Union in section 3, n. 135, p. 126 on July 17, 2017. Available at: www.in.gov.br.

⁹ Considering the exchange rate at the time of the creation of the account designated for the funds of the loan agreement with the World Bank, in 05/24/20218, of R\$ 3.79 in relation to US\$ 1.00, the amount totals R\$ 947.500.000 (nine hundred and forty-seven million and five hundred thousand reais). With corrections provided for changes in the exchange rate of 2023, around R\$ 5.10, the amount of the loan would be R\$ 1.276.750.000 (one billion, two hundred and seventy-six million, seven hundred and fifty thousand reais), with no accretion of interest.

¹⁰ Notice n. 138/2017/GM-MEC, of August 23, 2017, referred to the Minister of Finance requesting authorization to contract the credit operation under the "Project to Support the Implementation of the New High School".

Table 1 - General conditions of the loan agreement (2018)

| Defined Financial Product | Fixed Spread Loan |
|-----------------------------------|---|
| Currency and Value | US\$ 250.000.000 (Two hundred and fifty million dollars) |
| Upfront fees | A quarter of one percent (0.25%) of the Loan Program Value and a quarter of one percent (0.25%) of the Loan Project Value. |
| Commitment charge | A quarter of one percent (0.25%) a year on the Unsold Balance of the Program Loan and a quarter of one percent (0.25%) a year on the Unsold Balance of the Project Loan. |
| Terms of payment | Linked to Commitment, with 20.5 years of Final Maturity, including a grace period of 20 years and a single installment payment (Bullet) on December 15, 2037. |
| Surcharge Single Borrower's Limit | Half one percent (0.5%) per year on the Excess Allocated Exposure Amount for each day ("Exposure Surcharge"), as defined in the Loan Agreement and to be paid semi-annually in arrears on the Payment Date. |

Source: SOUSA, 2023, p. 122. From the loan agreement credit operation BM/Bird and Federative Republic of Brazil.

It is noteworthy that the loan follows the international percentage quotas, and in the case in question, demonstrates primacy over the Brazilian government in imposing conditionalities. The BM/Bird is required for the entry into force of the loan agreement, for example, in line with the Bank's anti-corruption guidelines, marking imperative determinations of the procurement regulation for borrowers.

Consisting of a program and a project, the loan agreement was signed in July 2018 with a focus on achieving the following results: i) strengthen the institutional capacity of education departments to implement secondary education reform with priority to vulnerable schools; ii) increase the rate of development of basic education in full-time high schools; and iii) provide specialized technical assistance for the planning of policy implementation actions in federal entities.

In the case of the program, there are two components highlighted: the first focused on the reorganization of curricula (review and flexibility) in the states and Federal District based on the Common National Curriculum Base (BNCC) and the structure presented by Law n. 13,415/2017, and the second aimed at the expansion of high school full-time. In the project component, are present the planning and logistic operation of the offer of high school flexibility, especially regarding the search for strengthening the institutional capacity of the ministry of state secretariats of education through payment of specialized consultancies with expertise in curriculum reformulations and their implementation.

In view of this, component 1 (8812 - BR), Support for the high school reform, with \$ 221 million, financially contributes to the review of curricula and the adjustment of full-time schools, including the design of training itineraries. By using most features is directly conditioned to the program for BM /Bird results.

For similar purposes, component 2 (8813 - BR), of technical assistance, anchored with U\$S 29 million, costing, especially the part focused on the flexible approach of the curriculum, the implementation strategy, accountability mechanisms, optimization of existing resources, monitoring, and periodic evaluation of the results of the reform, valued by supposed standards of quality of execution.

In general terms, the loan initially presented the following provision in a schedule of values considering the main activities of the components and subcomponents, as message from the Federal Senate n. 19, 2018, of the Economic Affairs Committee (CAE). The deadline for implementation will be approximately 14 years, considering the July 2017 monetary reference date.

Regarding the financial execution that involves the implementation process of the reform, it is important to note that a counterpart of US\$ 1.327 (one billion, three hundred and twenty-seven million dollars) was provided the public coffers by using budget set in budget actions of the ME which, considering the value of the loan, presents the following scenario:

Table 2 - Annual application foreseen in the loan and counterpart of the Brazilian government through the execution of budget actions activities (In US\$/Dollar)

| YEAR | LOAN | COMPENSATION | TOTAL |
|--------------|----------------------|-------------------------|--------------------------|
| 2018 | \$ 45.000.000 | \$ 153.000.00 | \$ 198.000.000 |
| 2019 | \$ 56.000.000 | \$ 235.000.000 | \$ 291.000.000 |
| 2020 | \$ 56.000.000 | \$ 269.000.000 | \$ 325.000.000 |
| 2021 | \$ 47.000.000 | \$ 333.000.000 | \$ 380.000.000 |
| 2022 | \$ 46.000.000 | \$ 337.000.000 | \$ 383.000.000 |
| Total | \$ 250.000.00 | \$ 1.327.000.000 | \$ 1.577.000.000* |

Source: MSF n. 19, 2018, Federal Senate / STN, Brazil. Own elaboration, 2022.

*With the exchange rate of R\$ 3.79 24/05/2018, when opening a special account for external financing, the amount is approximately R\$ 6 billion.

The ministerial counterpart had been mediated by the constant values of budgetary actions foreseen in its annual budget, in particular, which are linked to the actions and educational programs of basic education, being bound in a kind of guarantee of payment of the foreseen in the agreement, with a view to these being constituted with own resources

from the National Treasury Secretariat (STN), guaranteed in the scope of the annual budget and financial system

For Fornari and Deitos (2021), by assuming the form of interest capital, the loan agreement deepens public indebtedness, which is aggravated by associating with the budgetary actions and planning of the MEC that, belonging to and focused on responsibilities previously foreseen, must make commitments to the implementation requirements of the Secondary Education Reform.

Part of the agreement is the linking of disbursements to achieve results. To this end, it establishes criteria in a detailed structuring of conditionalities. Under component 1, withdrawals can be made considering the results achieved by the borrower measured through Disbursement Linked Results (RVD) or Disbursement Linked Indicators (IVD). In addition, it should be noted that the withdrawal can be made for a somewhat differentiated situation, to pay the initial commission of the loan or payment of the interest rate. Under component 2, the same criteria are liable to be met.

Considering the Silva signs (2002), the policies for basic education in Brazil are still available in a distributive-containment-reformist way, which produces and reproduces the necessary conditions for the political and educational intervention of the emissaries of the World Bank.

In the set of changes marked to educational policies that intensify from 2017, is the country partnership strategy, Country Partnership Framework (CPF), between the BM/ Bird and Brazil (2018 - 2023), whose emphasis was based on the establishment of a six-year period of guidance on public policies, including educational policies.

Having as one of the areas investment and productivity of the private sector, the CPF alludes to education results programmed for public spending, classifying it as a reform theme focused on lifelong learning and the improvement of skills and competencies to "increase the effectiveness of the provision of services in education" (Bird, 2017, p. 128).

In this perspective, the effectiveness in the service provided to the citizen is linked to the control of high school as it converges to the possible and necessary actions for its implementation. "In the ongoing portfolio of the Bird, possible new loans will support: (...) (ii) teacher training, **curriculum and performance reforms, incentives to improve results in high school**" (Bird, 2017, p.22). (Our emphasis).

By proposing in the project of implementation of the so-called NEM, alternative models of delivery of products to education, the Bank included provision from the private sector when proposing in Component 2 of the implementation plan, specialized

consultancy for state education departments, confirming that "it will support private education providers in Brazil, with the aim of reaching segments of the low and middle income population" (Bird, 2017, p.22).

Therefore, the loan agreement for the implementation of the reform corroborates the Bank's claims to have an educational social platform to the logic of privatization as opening niche markets. (FERREIRA, FONSECA; SCAFF, 2019). There is an ordination that goes beyond the discussions that led to the text of reformulation of current high school, and that is linked to the prescriptions noted in the history of education anchored in the managerialism of NGP for education, however, with the aggravating expansion of the debt to the State fund employing interests and objectives far from the real educational need of much of the young population of this country.

The construction of the discourse around a high school reform in Brazil requires the understanding of the complexes that make up the totality, in this case, it is valuable to understand that the ongoing proposal of the "economization of educational policy", with effects that permeate the idea of "human capital and the application of the free market economy to public education". (SPRING, 2018, p. 14).

It is understood, from the textual path, the realization of the perverse movement of centralization of the capital bearer of interest (CHESNAIS, 2005) which is directly linked to the budgetary actions belonging to the general budget of the a kind of unequal and combined symbiosis of educational policy, but which, in fact, translates into an updated form of determinations, interests and specific objectives in the establishment of actions for the implementation of public policy, in the imposition of the program by results, whose logic of a management guided by quality metrification is the background.

The operation of the BM/Bird loan agreement with the MEC: usurpation of the public budget or market Manichaeism?

In the cycle of meetings between representatives of the Bank and technocrats of the MEC, it was agreed on the need to readjust the implementation schedule of the paralyzed actions since the beginning of 2019, to adjust what had not started given the deficiencies of planning actions and implementation proposals in the analysis of their decision makers. By the first half of 2020, 18.45% of the funds agreed on the loan had been disbursed by BM/Bird to MEC, thus generating interest payments.

To understand the actions of the Bank in the whole work of the implementation process of the Secondary Education Reform, it is important a brief passage on the budgetary path of public administration entities, which includes the Ministry of Education. By the budgetary

system, public administration bodies have their budget defined from the guidelines of the Budget Law (LDO) which, associated with the Annual Budget Law (LOA) establish themselves as instruments proving the budget and endorse the transfer of resources for budget execution according to the needs and public policies of the portfolio, whose approval depends on the National Congress in time and rite provided.

It is in the LOA that the budgets foreseen for the educational programs of the Multiannual Plan (PPA) are presented, which consequently will be distributed to the classifying budget actions of the federal public budget that act through operations linked to the National Financial System (SFN) to generate products (goods or services), and thus contribute to meet the objective of a program.

Budget actions are classified into three types according to the Technical Budget Manual (MTO) of the National Treasury Secretariat (STN): project, activities, and special operations. As a project, they involve a set of actions limited in time and aimed at incorporating the results into the Union's assets. When they are named as activities, they are carried out continuously and permanently, resulting in products or services necessary for the maintenance and improvement of government action.

Acting as special operations are distinguished, as they do not contribute to the maintenance, expansion or improvement of government actions within the Union, but, they are used for direct actions to the production of goods and services to society through transfers of promotion or support to other entities, so the technical manual recommends the inclusion of the term "Support" which makes sense in the relationship of the BM/Bird loan to the MEC in supporting the implementation of the new high school.

Thus, we see that the Bank required the conditionality of disbursement to be applied by MEC budget actions of a special nature (2018-2022) that is, what had previously been foreseen in terms of implementation with projects and activities in the context of educational policy governance should be made available to the agreement and its objectives, changing the educational planning of actions as a service to society through specific policies: 0509 - support for the development of basic education; 0515 - Direct Money in School for basic education; 0000 - granting grants to support basic education; 20RM - Exams and evaluations; 20RQ - Production, acquisition and distribution of books and teaching materials.

It is through these actions recorded in the budgetary framework of the Ministry of Education and the National Fund for Education Development (FNDE) that are superimposed what in public administration are known as programs with fantasy names, that will convey the language of budget execution and public educational policy.

In this sense, the following activities are part of the implementation context: full-time high school promotion program (Ordinance ME n. 727/2017), national program of the common national curricular base (Ordinance ME n. 331/2018), Direct Money in High School Program, actions of the Basic Education Evaluation System (Saeb), the National High School Exam (Enem) and the National Textbook Program (PNLD). Mainly, focused on the actions of the new high school these actions were conformed, because of the need to meet the objectives and disbursements provided for in the loan agreement for the implementation program of the reform.

With similar importance is that we must consider the categories of disbursement present in the loan agreement, and that it imprints the need for the actions of disbursement of the ME, as well as the direction of the interest paid, to consider the objectives based on the document.

Table 2 - Program (8812 - BR) and Project (8813 - BR) disbursement categories (US\$/Dollar)

| CATEGORY | VALUE |
|--|--------------------|
| Ordinance of the new high school that regulates the support to the reform of the high school | 15.000.000 |
| N. of States that formally signed the Terms of Commitment of the Ordinance of the new high school | 12.500.000 |
| N. of States that achieved 75% of the objectives included in the implementation plans of the new high school | 32.947.000 |
| N. of States that have their curricula adapted to the new high school | 25.000.000 |
| N. of states that have formed at least 40% of the directors | 25.000.000 |
| N. of states with pilot schools of the Implementation of the new high school | 20.000.000 |
| N. of states that have their High School Implementation Plans reviewed and approved by the MEC | 15.000.000 |
| Full-time high school program assessments and adjustments performed | 32.500.000 |
| Percentage of key procedural goals of the full-time high school program. | 30.000.000 |
| N. of states with new high school implementation plans with specific strategies and deployment in vulnerable schools | 12.500.00 |
| Goods, non-consultation services, consulting services, operating costs, and training for the project | 28.927.500 |
| Initial commission to be paid | 625.000 |
| Total value of the loan | 250.000.000 |

Source: SOUSA, 2023, p. 122. Sworn loan agreement between the World Bank and the Federative Republic of Brazil.

It is observed in the information above the linkage by the quantifiable result as a possibility of disbursement. In addition, the values of consultancies and initial commission provided as return for the loan stand out, in a kind of Tax on Financial Operations (IOF) contained in accordance with sections 2.03, 2.05 and 2.07 of the loan documents that, in the simple calculation considering the current quotation, totals just over¹¹ US\$ 580.000.

The analysis of the loan agreement values draws attention to the fact that the total verified between the program and the project is US\$ 249.927.500, with the absence of US\$ 72.500 unexplained in the document board, which added to US\$ 625.000, totals US\$ 697.500. not closing the account of the total amount announced.

In this regard, the need to call into question and question the demand for compliance with the anti-corruption program imposed by the BM/Bird to the government to release the values should be stressed, since:

The Bank has, in turn, the fiduciary duty, contained in its constituent agreement, to take measures to ensure that the resources of any loan are used only for the purposes for which the loan was granted, with due regard to economic and efficiency considerations and without considering influences or other political or non-economic considerations. (BRAZIL, 2016, p. 8).

The loan agreement anticipates a broad set of actions as justification for disbursements. In this sense, it is valid to observe how they are connected in objectives of results and determinations around the set of actions that involve the implementation of the high school reform in a kind of advance announcement of the actions to be made by all other movements of state education systems, are they:

Table 3 - Activities linked to the disbursement of the BM/Bird loan.

¹¹ The price for the commercial dollar in October 2023 was US\$ 1.00 for R\$ 5.10. Available in: <https://economia.uol.com.br/cotacoes/cambio/>. Out. 2023.

| |
|---|
| Supporting High School Reform (Program) |
| Reorganization of state curricula (based on the BNCC and the Reform Law) to implement the itineraries |
| Training of education professionals in the main elements and implementation |
| Fostering the capacity of SEE's in the implementation of curriculum guidelines |
| Introduce the system of full-time high schools based on the legal structure of the new high school, including the BNCC and the training itineraries |
| Implement an implementation plan for full-time high school expansion |
| Transfers per capita to the states for the training of teachers and technical-administrative staff |
| Conduct evaluation of the high school system with recommendations for improvements based on the NEM, NCCB and the new training itineraries, in addition to the promotion of best practices |
| Monitor and evaluate the results of the Program, based on the goals defined in the MEC Ordinances. |
| Technical assistance to implement the High School Reform (Project) |
| Strengthening the technical and operational capacity of the MEC to support and monitor the education departments in the implementation of the High School Reform in the context of the BNCC and the flexible approach of the curriculum, to provide general guidelines, establish targets and priorities for the implementation of reform at school level based on international experience |
| Design and implementation of personnel training programs for the MEC and state secretariats, to strengthen technical capacity involved in the implementation of the High School Reform |
| Planning, implementation, and monitoring of the reform of high school and its results of creation of state curricula, reconfiguration of the school network with allocation of teachers and definition of training itineraries |
| Development of instruments, models and studies for the implementation and monitoring of the reform, using evidence and quality standards. Evaluation of results and development of platform for data development |
| Conducting communication campaigns in the MEC units and other entities, such as state education departments, through strategies that guarantee the participation of education agents in the reform implementation process. Effective communication to support public opinion and permanent communication channel at MEC for interconnection with parents, students, and stakeholders |

Source: SOUSA, 2023, p. 122. Sworn loan agreement between the World Bank and the Federative Republic of Brazil.

Based on this information, it is possible to affirm the complementary character of the agreement in relation to the because it is through the conditionality of the loan that the international entity appropriates and directs a kind of chain orientation in the relationship between the MEC and the education systems of the states.

The payment of expenses between 2019 and 2021 with percentages above 50% of the committed resources, demonstrated an organizational difficulty in the implementation process. This, presented in documents and meeting reports focused on the redesign of activities that could be elective for the purpose of loan disbursements, whose objective was the need to overcome the interrelation between the non-execution of activities in the actions planned for the reform in charge of the budget of the Ministry and consequently non-payment of the loan deposited in a specific account created at Bank of Brazil (BB) and managed by the Ministry of Finance (MF).

Therefore, in the year 2022 the activities concerning Enem, Saeb and PNLD are elected as contributory to the scope of the results for the transfer of budget disbursements that, directly transferred to the states, would be linked to the implementation process of the reform. Even with this signaling, the numbers show a distance in the budget execution, being itself doubtful in terms of monitoring and control, which did not reach the payment of even 50% of the amounts committed.

The establishment of the reform, since its origin, was guided by an acceleration whose background focused on the tolerance of participation in decisions, the ideological imposition of curriculum, and notably, in defining a rich budgetary path that will tend to serve interests more than results around the quality of the new high school, so vaunted when the interest was that of its approval and consensus before society.

That said, it is worth noting that in table 4 there is a description of the values executed by the ME in actions limited to the implementation needs of the reform. It is through this disbursement of the ministry that the analysis for the transfer of the bank's loan resources falls into a kind of compensation paid. That is, there is the spending of values in shares for which it requires the agreement, and then pass the incentive supported by interest.

Table 4 - Support for the implementation of the "New" curriculum and promotion of expansion in Full-Time Schools (In US\$*/Dollar)

| YEAR | PROGRAM | UPDATED APPROPRIATION | COMMITTED EXPENDITURE | EXPENSES PAID |
|-------------------|-----------|-----------------------|-----------------------|--------------------|
| 2018 | ProBNCC | 12.791.070 | 12.791.070 | R\$ 900.529 |
| | EMTI** | 83.613.406 | 83.613.406 | R\$ 83.613.406 |
| | PDDE EM** | 12.862.904 | 12.823.925 | R\$ 12.718.858 |
| Total 2018 | | 96.404.477 | 96.404.477 | 84.513.935 |
| 2019 | ProBNCC | 1.527.007 | 1.527.007 | R\$ 831.255 |
| | EMTI | 107.182.132 | 107.182.132 | R\$ 107.182.132 |
| | PDDE EM | 62.008.116 | 61.981.223 | R\$ 788.258 |
| Total 2019 | | 170.717.254 | 170.690.361 | 108.801.645 |
| 2020 | ProBNCC | 1.451.255 | 1.451.255 | R\$ 1.401.961 |
| | EMTI | 63.736.508 | 63.736.508 | R\$ 30.649.234 |
| | PDDE EM | 35.850 | 35.850 | R\$ 24.975 |
| Total 2020 | | 65.202.103 | 65.202.103 | 32.061.185 |
| 2021 | ProBNCC | 200.820 | 200.820 | R\$ 176.431 |
| | EMTI | 45.656.103 | 45.656.103 | R\$ 21.731.081 |
| | PDDE EM | 31.923.796 | 31.923.796 | R\$ 20.126.280 |
| Total 2021 | | 77.780.719 | 77.780.719 | 42.033.793 |
| 2022 | ProBNCC | - | - | - |
| | EMTI | 29.342.544 | 28.813.883 | 24.688.421 |
| | PDDE EM | 23.508.169 | 23.508.169 | 18.368.743 |
| | Enem | 115.994.919 | 115.974.880 | 36.748.922 |
| | Saeb | 6.145.053 | 6.144.619 | 3.662.281 |
| | PNLD | 347.743.543 | 347.138.051 | 132.533.558 |
| Total 2022 | | 522.734.228 | 521.579.602 | 216.001.925 |

Source: SIOP/ME. Own elaboration, 2023.

*For analysis, in 2023, the exchange rate of US\$ 1,00 was considered in relation to R\$ 5.10

** EMTI - High School Full Time / PDDE EM - DMPS High School

In addition to the lack of a monitoring or evaluation report on the implementation of the high school reform as a product of transparency and social control, one of the points explored in the restructuring movement of the implantation was the debate around component 2 of the loan, which deals with technical assistance for the implementation of the NHS. By 2021, the disbursement for this component had been approximately US\$ 7 million, representing about 10% of the total amount destined, which generated concern from the BM/Bird regarding the level of execution of this action of interest in the establishment of political line.

With the participation of the National Council of Secretaries of Education (Consed), the consultancy profiles that would be underway were defined: i) project manager with operational focus; ii) project manager with educational focus; iii) programmer; iv) pedagogical specialist; and v) communication specialist. With the focus on supporting the technical teams in the implementation of the high school reform, it is urgent to highlight that all the design was carried out by the council of state secretaries under the seal of BM/Bird.

From this, we highlight the objectives indicated by the Council on the role of these actors. The first consists of "customized" support to the Secretariats, according to their demands and challenges. The resolution of the obstacles to the implementation of the new high school through the "construction of products" that support decision-making is a second premise.

As third, is the disclosure of the ordinance that established the national schedule of implementation of the new high school that ratified the set of decisions raised in the restructuring mission between the BM/Bird, MEC and Consed, because the ordinance¹² itself was constituted as an expected instrument for a turn in the process of implementation and execution of the contribution of resources provided for in the loan.

When tangential to the political developments of formulation and implementation of the Secondary Education Reform between the years 2013 and 2022, it appears that the main motto since the beginning was based on the strengthening of the incentive/transfer and induction policy, whose production and results patterns are determined by specific conditionalities, in an explicit repetition of the educational policies of international organizations installed in Brazil, such as the World Bank, in the 1990s in light of the principles of the New Public Management.

It is under the precept of this current that we highlight the hypothesis that the design drawn in the relationship between the BM/Bird loan agreement with the Ministry of Education for the realization of the objectives of Law n. 13,415/2017 is supported by the logic of economic circulation-interest-bearing capital (CHESNAIS, 2005) is limited by the maintenance of long-term indebtedness, validated by the normative-economic-ideological cycle that is characterized as a controversial discourse in the context of educational public policies in Brazil, in the last stage of basic education.

¹² Ordinance n. 521 of July 13, 2021. Whipped by the pandemic and the little possibility of debate with a view to implementation, the Federal Deputy of the Workers' Party (PT) by the state of Mato Grosso, professor Rosaneide, presented in September 2021 the Bill n. 3.079/2021 with the aim of changing the deadlines for the implementation of the Law of reform, under the argument that the states are covering the curricula but find difficulty in the mismatch in the approval of the curricula intended for basic general training and the part of the curriculum intended for training itineraries. However, to date, the law project has not been put to the vote.

Conclusions

The funding policy for the High School Reform is faithfully intertwined with the World Bank's guidelines and guidelines through Bird. The interference imposed on the MEC corroborates the existence of a hierarchical development in terms of objectives for education between central countries, and their representations, and semi-peripheral as Brazil, whose incorporation of the guidelines and nuances of multilateral organizations dispose of education as a symbol for the ideological and hegemonic disposition process of capital.

We have seen that the discourse of content bloating, inefficiency, dysconnectivity with modern society, and poor quality when evaluated by large-scale systems, is the fallacious way to introject a kind of saved education, whose role is restricted to the provision of services for the market reserve, especially by a type of training that will be the final path to simple, precarious and low-paid work, maintaining the historical educational duality of privileged and underprivileged class formation in light of the conditions of state protection.

Therefore, the reform is not justified by need, but by the objectivity of the market that structures and organizes its field for future actions, whose right to education and the guarantee of a quality and free education finds crumbled by a flexible and disfigured curriculum. In addition, objectivity is present in the financialization aspect of the loan agreement, where the payment of interest and debt charges classifies the reform as a commodity and money (HARVEY, 2018) especially for its interest rate at the end when it will turn into an amount greater than three times the loan value and for the effectiveness as a public policy possibly present disastrous results, in a good example of the world bank's interest rate policies since the 1980s and its failed educational projects in terms of results.

However, it is important during analysis to highlight that the implementation process carried out by the loan is guided by the following dimensions: content, technical training, institutional articulation, social consensus and adhesion process, structure of the BM/Bird results program.

We reached the 6th year after the approval of the Law, and what we perceive is a wide disorganization of high school on various fronts and despite the appeal of representative entities, the MEC presented in 2023 draft Law that reforms the reform high school, the participatory and cultured process of society.

Of course, we can infer that the performance of BM/ Bird focuses not only on the provision of funding via project, but on the explicit definition of its results with expanded action in the legal means and functionality of public agencies. These, in the case of the reform, present themselves as safe ports of the State with a view to the performance of the non-state and private sector, multilateral organizations and private apparatus of hegemony, direct incidents in the fulfillment of the right to access, permanence and quality of education.

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