


ICMS education in Santa Catarina: Contours and implications

 <https://doi.org/10.56238/sevened2024.009-010>

Juliano Bona¹

ABSTRACT

The relationship between educational policies, distribution of resources and gains in educational quality is characterized as a challenge for managers in different regions of Brazil. In the State of Santa Catarina, the challenges are no different or less, and it is in this direction that as of 2023 the ICMS Education transfer methodology comes into force. Thus, our objective is to analyze the contours and implications of the new ICMS Education in the State of Santa Catarina. To this end, we describe the historical experience of other states, their initiatives and consequences. Then, we discuss the Santa Catarina model, the methodological contours and its possible implications, establishing, at the same time, a parallel with the experience of the State of Ceará. The experiences were narrated, the contours and implications of ICMS Education in Santa Catarina were thought out, methodologically modeled. From 2023 onwards, we will move on to the next stages of this movement and its transposition to the field of management.

Keywords: ICMS Education, Educational Management, Quality Indicator of Schools in Santa Catarina.

¹ Mathematics teacher at the Municipal Education Network of the City of Timbó. Doctor in Education from the University of Vale do Itajaí – UNIVALI.



INTRODUCTION

Education and its contours. The lines, social dynamics that directly or indirectly influence what is aimed at in education. Its forms, functioning structures, depend on a dynamic of forces that push or remove certain practices that are effective in education. We know, in this context, the difficulties of defining quality in education, the aspects and assumptions are the most diverse. However, without going into the merits of defining the contradictions, parallelisms, between the concepts of quality, we can think about the implementation of policies, their results and development.

As our approach applies to the discussion of the results and not to conceptual conflicts, we need, initially, to describe the principles that synthesize the movements related to the National Education Plan articulated with the new ICMS Education. At this point, it is enough to know, and this point we will deepen throughout the text, that we are facing a topology composed of a series of criteria, goals, objectives, which State Law number 18,489 intends to achieve via ICMS. What we intend is to shed light on this topology, to give visibility, so that we can later think about the distribution of resources linked to the development of a series of statistically mathematized variables.

In this way, we return to the historical explanation and the reports of experience. Rather, it is worth noting that building income distribution policies that generate, in some way, tangible results, measurable to some extent, have always been a challenge for managers throughout Brazil. In Santa Catarina, based on criteria articulated with the national education plan, the ICMS Education, in 2023, will link resources to the evolution of a panel of variables updated and mathematically modeled each year. We have examples in other states, such as Ceará, where this type of distribution policy linked to merit and performance has been in place since 2007. Thus, our objective is to analyze the contours and implications of the new ICMS Education in the State of Santa Catarina. To this end, we describe the historical experience of other states, their initiatives and consequences. Next, we will discuss the Santa Catarina model, the methodological contours and its possible implications, establishing, at the same time, a parallel with the experience of the State of Ceará.

THE HISTORICAL EXPERIENCE OF ICMS EDUCATION IN THE STATES: INITIATIVES AND CONSEQUENCES

Initiatives, construction of public policies that increase the quality of education, have been one of the great challenges of managers in Brazil for many decades. In addition to promoting initiatives, with regard to the construction of these policies, what is posed as a concomitant challenge is the selection of a series of variables that allow us to measure the evolution, evaluate the relationships between cause and consequence. We know that observing the relationships between cause and effect requires caution, because the simultaneity of events does not necessarily mean approximation and dependence.



Before touching on these points describing the case of the State of Ceará, the implications between the evolution of the indices that presuppose quality and the criteria for the distribution of ICMS Education according to these movements, we will turn our gaze to the State of Santa Catarina. Before talking about the IQESC, an indicator of the quality of education in Santa Catarina, and the methodology of the ICMS transfer, it is worth noting that the strategies presented later are based on the wording of Constitutional Amendment number 108/2020, which deals with:

Art. 158. Sole paragraph. I – at least 65% (sixty-five percent), in proportion to the value added in operations related to the circulation of goods and in the provision of services carried out in their territories; II – up to 35% (thirty-five percent), in accordance with the provisions of state law, subject to the mandatory distribution of at least ten (10) percentage points based on indicators of improvement in learning outcomes and increased equity, considering the socioeconomic level of educators (BRASIL, 1988).

Thus, on August 22, 2022, State Law No. 18,489 was enacted, which regulates the form of transfer of ICMS Education in Santa Catarina, which defines the municipal share of ICMS articulated with educational criteria. It is also established that the portion referring to ICMS in Education will have a progressive increase every two years. Starting at 10% of the municipal share of the municipal ICMS, and advancing 2 percentage points in 2024 and 1.5 points respectively in 2026 and 2028, until reaching the limit of 15%.

In 2023 we will already have the IQESC model running, and related to it, the new methodological distribution logic that we will see below. However, having defined the proportions and the progression of the percentages that justify the methodology and criteria, we will make a small historical cut at the national level, bringing up the most iconic and well-known cases of this type of initiative. Linking the transfer of resources that induce the improvement of learning of students in the municipal public network is what the State of Ceará has been doing since 2007.

In 2007, several actions aimed at instituting quality management in the state, Ceará took the initiative to change its legislation regarding the transfer of the ICMS quota to the municipalities. It is a management policy,

focused on the citizen as a customer and seeking optimal standards of efficiency, effectiveness and effectiveness, with ethics and transparency. It is a management that seeks to reduce costs for society and commits the State to the satisfaction of citizens. It is a model in which government is a means rather than an end in itself. In this model, the government needs to continuously dialogue with society and make intense use of monitoring and evaluation procedures, including from the point of view of the citizen as the main customer (GARCIA, 2006, p.83)

If we look at the case of Ceará, we can see some lines that sustain and give stability to the execution of the policy linked to the ICMS distribution law. The first of these concerns the distribution of resources.



Article 1 - The portion of 25% (twenty-five percent) from the revenue from the proceeds of the collection of the Tax on Operations Related to the Circulation of Goods and on Provision of Interstate and Intermunicipal Transport and Communication Services - ICMS - will be distributed with the municipalities of Ceará, according to the following criteria:
I – 18% (eighteen percent) based on the Municipal Educational Quality Index of each municipality, formed by the approval rate of students from the 1st to the 5th year of elementary school and by the average obtained by the 2nd and 5th years of the municipal network in learning assessments; (...) (NR).

It is worth noting that since the approval of the aforementioned law, which also includes health and environmental indicators with lower percentages, 5% and 2%, respectively, education began to exert a greater weight in the distribution of resources. As a result, the higher the quality indicators, the greater the transfers made by the State. It is not a question of channeling new resources, but rather another form of distribution based on educational indicators.

The second line is articulated with continuing education programs, technical support, so that the entire school community is aware of the implementation and changes in educational policy. The third line directly impacts the political leadership that "has placed learning as the main objective of educational policy. (...) In order for such changes to be carried out, education had to be defined as a necessary condition for the socioeconomic development of the State" (LOUREIRO ET al., 2020, p.31). The fourth line promotes a transfer of school management from elementary education to the municipalities, and finally, the construction of a system for monitoring and evaluating the educational results of each municipality.

These lines form the backdrop, with regard to the actions, the current initiatives for the execution and strengthening of all the execution fronts articulated to ICMS Education. We are facing a series of implementations that go through the structure of the law and the respective financial transfers, and the educational indices that define the amount and share of resources linked to its evolution. It is the educational quality indices that allow us to think about rational criteria for the distribution of resources, and at the same time, to deepen specific strategies that allow us to improve the educational quality of the State of Ceará.

The consequences of the implementation of ICMS Education in the State of Ceará can be analyzed in different ways. The one with the greatest objectivity is related to the grades presented by the students in the SAEB, the basic education evaluation system. This evaluation system aims to identify if students are managing to achieve some proficiencies such as reading, writing, performing basic calculations and interpreting texts. The lines in the following graphs give us a sense of these variations.

Figure 1: Evolution of SAEB scores

Figura 1

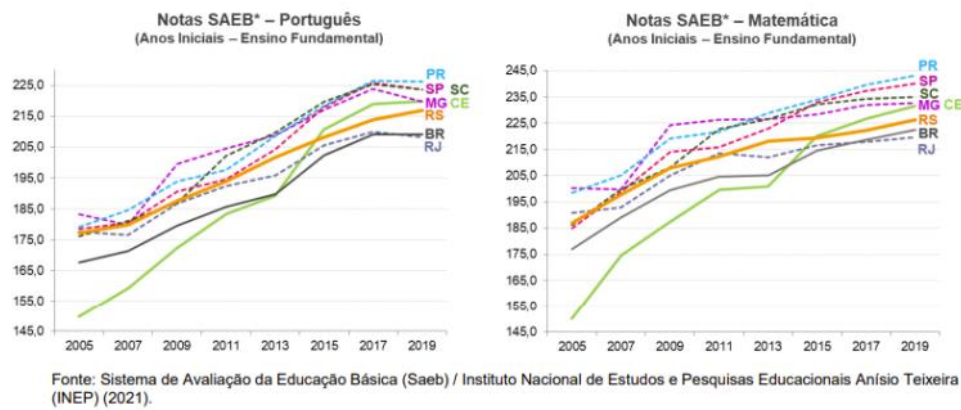
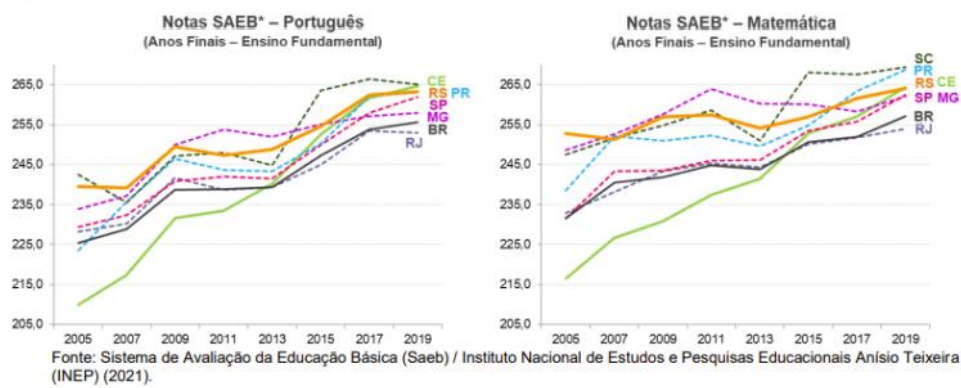


Figura 2



Source: INEP, 2021.

It is worth noting that the initiatives related to ICMS Education in the State of Ceará began in 2007, as we have seen previously. Both in the initial and final years, in the areas of mathematics and Portuguese language, we had an evolution in the indexes. The representative line in the graphs of the aforementioned State accelerates its results continuously in the historical cut that is presented, that is, until the year 2019. If we look at the data itself, this cut linked to the SAEB scores, which as we know, is not about encompassing the totality and relativity of the concept of quality in education, we perceive a rapid evolution of the scores in a time constant from 2007 to 2019. Another aspect that needs to be verticalized is the relationships between cause and effect. Looking at the data itself, as we have highlighted, it is not possible to infer cause and effect in such an immediate way, in other words, the causal relationship between ICMS Education and improvements in the SAEB indicators. Even if there are strong indications of a causal relationship, other aspects need to be observed in a complementary way.

Social spaces, their internal organizations, cultural and geographical aspects are decisive for analyzing the consequences of possible political actions. It is in this line that the study by Shirasu, Irfi and Petterini (2013) walks. It is a comparative methodology that takes regional similarities as a background. In this sense, the states of the Northeast present striking approximations, both in the



symbolic cultural perceptions and in the structures of operation of the educational networks that make up the States of the Northeast. It is at this point that we open up an analytical possibility. Among the states that make up the Northeast region, only Ceará has implemented the ICMS Education. As we are assuming parameters of similarity, both social and educational, comparisons can be established. At the end of the research, Shirasu, Irffi and Petterini (2013) found, on average, an increase of two percentage points in the SAEB scale at all levels in the municipalities of Ceará, only in the interval between 2007 and 2009. Bringing as a complementary conclusion that the managers responded better to the incentives in Ceará.

It is worth noting that the scores continued to evolve and the State of Ceará began to gain notoriety for its indexes in the national scenario. Just to bring you data, in 2015, of the 100 largest schools according to IDEB Brazil - 2015, 77 are in the State of Ceará. The notoriety of ICMS Education in the State of Ceará began to inspire other states that were improving their tools for measuring and building quality indexes. São Paulo, Rio de Janeiro, are, just to cite two cases, examples of federations that are following the same path. Santa Catarina is preparing to follow these examples, perfecting them, making the modeling more complex and powerful. Let's get to its outlines.

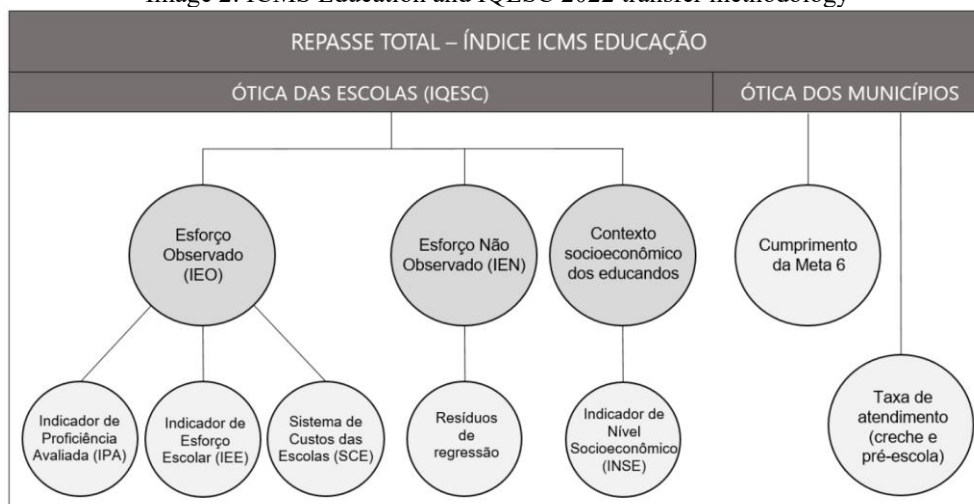
ICMS EDUCATION IN SANTA CATARINA: METHODOLOGICAL CONTOURS

Portraying the historical experience of ICMS Education in Brazil, and in more detail, in the State of Ceará, allows us to observe the positivities, and to some extent, its limitations. Looking at history, to a certain extent, creates expectations of finding similarities and, at the same time, distances from what is not achieved. It is worth noting that if it is aimed at another cultural context, the social and educational structural conditions are different, for example, from those of the State of Ceará. The State of Santa Catarina starts from another cultural, social and educational place.

Before approaching and thinking about the broader symbolic aspects and the possible implications, let's discuss the methodology for transferring ICMS Educação and IQESC – a quality indicator for schools in Santa Catarina. Before discussing the methodology itself, it is worth noting that the ICMS transfers in Santa Catarina will be linked to the evolution of these indexes, the results modeled and statistically treated, as we will see below. It is also worth noting that in Santa Catarina, of the 100% collected in the ICMS, 75% remains for the State and 25% returns to the municipalities. Of this 25%, when directed to the municipalities, 100% is again considered, 15% is divided equally among the 295 municipalities that make up the State of Santa Catarina. 85% is distributed proportionally, depending on the economic movement, that is, related to the additional value of each municipality. Starting in 2023, 10% of the additional amount will be distributed according to the indices modeled by ICMS Educação, reaching 15% in 2029.

These will be the percentages, the concrete amounts in currency, will depend on the collection of each year in the State. To begin with, let's present the image that represents the methodological flowchart:

Image 2: ICMS Education and IQESC 2022 transfer methodology



Cast iron: TCE/SC

As we have seen above, the methodology for the transfer of ICMS Educação and IQESC, a guide for future transfers, is divided into two fronts. Optics of Schools and Optics of Municipalities. The database that feeds the methodology is based on data from the Census, SAEB, and socioeconomic context indicators published by Inep. Let's start with the Perspective of Municipalities. This line considers some variables modeled and mathematically measured that are related to the fulfillment of Goal 6 of the National Education Plan and the increase in the attendance rate of daycare centers and preschools, Goal 1. "Goal 6 of the National Education Plan (PNE): 25% of public school students should be enrolled in full-time workdays" (ICMS PANEL - IQESC, 2022). In mathematical modeling, which we will not delve into at this point, this variable is considered in a binary form. That is, the municipality that has 25% of the students enrolled who make up the municipal public network full-time, will be entitled to receive 2.5% of the total transfer of ICMS Education. Those who do not comply do not enter this division.

Still from the Perspective of the Municipalities, now with regard to "Goal 1 of the National Education Plan (PNE) aims to increase access to daycare and preschool and is calculated by the net rate of attendance at daycare and preschool in the municipality" (ICMS PANEL - IQESC, 2022). The mathematical tools used in this variable apply to the increase in the percentage of attendance. In this sense, the greater the number of enrollments in relation to the estimated population of children up to 5 years of age for the municipality, the greater will be the transfer of ICMS Education values, which, in the attendance rate, corresponds to 2.5% of the total.



The Perspective of the Municipalities corresponds to 5% of the total ICMS Education. This is articulated with broad actions that somehow reach the entire population of the municipalities to varying degrees. Sharing responsibilities with the different agents that make up education, dividing the modeling into two fronts has this characteristic, as we will see below. The schools' perspective includes a series of variables that resulted in the IQESC. It is divided into three fronts: Observed Effort (IEO), Unobserved Effort (IEN) and Socioeconomic Context of Learners.

In Observed Effort (IEO), in turn, it is divided into three variables. The first is the Assessed Proficiency Indicator (IPA) which weights the result in proficiency assessments that take into account factors such as the participation rate, dropout rate and the pass rate of schools. The basic calculation of this variable is related to the SAEB score, i.e., the Portuguese and mathematics scores extracted from the basic education evaluation system made at the national level. The Observed Effort (IEO) represents 0.55 of the weight of the IQESC, subdivided among the three variables we are analyzing. It is also worth noting that the Optics of Schools (IQESC) represents 95% of the total apportionment of ICMS Education. Among these variables, the weights of each one of them are relativized according to the development of the indices presented here. In the year 2023, the Observable Effort (IEO), as we mentioned, has a weight of 0.55, which can change over time.

The second variable that makes up the Observable Effort (IEO) is the School Effort Indicator (IEE). This indicator is composed of variables considered "controllable by school managers (principals and secretaries of education) and encompasses variables related to school management, education professionals, and infrastructure" (ICMS PANEL - IQESC, 2022). In the school management line, the forms of access to the position of School Director, Schooling of the Manager, Continuing Education, Presence of Collegiate Bodies and Existence of a Pedagogical Project are contemplated. Education Professionals, in terms of % of teachers with Adequate Training, Teaching Effort, Regularity of Teaching Staff, Continuing Education, % of Staff, Support Professionals. And finally, still within the (IEE), we have the indicators of Infrastructure, Accessibility, Space for Sports Practices, Technological and Pedagogical Items and Food.

The third variable of the Observable Effort (IEO) is the School Costing System (SCE). This indicator aims to evaluate the relationship between costing and quality of education. Variables such as Teacher Remuneration Cost, Food Cost, Building Maintenance, Technological and Pedagogical Items will be included in the construction of a future platform with all this information. As these numbers are still incomplete, in 2023, the Costing System (SCE) will have zero weight and will not influence the IQESC.

Unobservable effort (IEN) is the great differential of the methodological model of ICMS Educação de Santa Catarina. Without sticking to mathematical modeling and statistical sophistication, the indicators of Unobservable Effort are calculated by means of regression residuals



from each school. The regression model takes into account a series of variables that are not directly measured by assessment systems, but that influence student performance.

The residues of the regression model represent an effort that the education indicators do not demonstrate, but which have a relevant impact on the learning of children and adolescents at school, such as, for example: new and comfortable school transport fleet, healthy school environment, good relationship between teachers and students, teacher projects applied at school or in the classroom, good pedagogical proposal, safety in the surroundings of the school, location of the school, comfort of the accommodations, quality of the textbooks, quality of the lunches, good functioning of the Parent-Teacher Association, technical quality of the Municipal Secretary of Education, effective functioning of the Municipal Council of Education, etc. (ICMS PANEL - IQESC, 2022).

With a minimum statistical significance of 90% confidence, the regression model estimates a SAEB score, according to contextual aspects of each school. Thus, we have two observed (real) SAEB scores and the scores estimated by the regression model. From this analysis, a series of residuals are generated, consisting of the subtraction (observed Saeb) and the last (estimated Saeb). Once standardized, we have the Unobservable Effort (IEN) indicators, which in 2023 has a weight of 0.2 in the IQESC.

In the Socioeconomic Context of Students, it contains the Socioeconomic Level Indicators (INSE), which is basically an income distribution tool for Santa Catarina schools. In 2022, Inep provides an indicator of the socioeconomic level of schools. Unlike the IPA, the IEE and the levels of Unobservable Effort, which the higher their values, the higher the transfers to the schools, the relationships are reversed, schools with lower socioeconomic indicators are compensated with higher transfers. The socioeconomic context is the last line of the sets of variables that make up the schools' perspectives, and which, in turn, completes the construction of the Quality Indicator of Schools in Santa Catarina (IQESC).

The methodological contours articulated with the transfer of ICMS Education in Santa Catarina, as we have seen, permeate a set of variables divided between the Optics of the Schools and the Optics of the Municipalities. To think about the implications, at first, is to draw some parallels between the experience of other states in Brazil and the contours and transfer strategies that began to be implemented in 2023.

THE EXPERIENCE OF CEARÁ AND THE SANTA CATARINA METHODOLOGY

After observing the historical experiences, in a more in-depth way that of the State of Ceará, and then the methodological contours of the ICMS Education of Santa Catarina, we can highlight some implications due to a possible movement of approximation. In Santa Catarina we are starting this movement, the methodological construction already shows a certain degree of maturity. However, the consequences and modifications will be made and measurable over the next few years.



What we have at this moment are the comparisons of what is already presented, that is, the Santa Catarina methodological and the more in-depth historical objectification in the State of Ceará.

The history of education in the State of Ceará, the increase in its indexes, as we have already shown in the previous graphs, indicate a significant gain from the implementation of income transfer mechanisms linked to ICMS Education. Santos (2017) highlights the impact on the IQE of the municipalities of Ceará on the proficiency of students from 5th to 9th grade of municipal public schools in the Prova Brasil. The results of proficiency in Portuguese Language and Mathematics of students in the 5th grade were directly impacted by the resource transfer policies, with lower levels for the 9th grades, which were recently inserted in the same logic of resource locomotion based on merit and performance criteria.

The internal comparison of the different years that make up elementary school, and the external comparison, in relation to the social contexts of other states that make up the region, show the evolution, the transformations that occurred in Ceará after the implementation of the resource distribution system articulated with the ICMS Education. It is not a question of measuring quality, what we have is an evolution of the indices taking into account statistical mathematization.

Assuming the reduction of the complexity of the phenomenon, let's think about the approximations, we will start with the Ruler. The ICMS Education of the State of Ceará builds its indexes (IQE) based on the performance of students at the SAEB level. This, as we have seen, causes positive changes, but reduces the consequences in the act of measuring students' grades. This does not denigrate the experience of the State, it only shows the need to relativize and highlight the limitations of the legitimate transformations that numbers express. Ultimately, we are faced with a problem that involves the measurement of educational transformations and their depth.

The experience of Ceará shows us the educational path in that state, the measurement tools open up possibilities of comparison with what has already been built in Santa Catarina. In Ceará, the ICMS Education policy, in an objective way, increased the indexes, the SAEB scores. In Santa Catarina, we do not know the consequences, what we have and can observe is the power to measure depths, of the future transformations that the methodology of ICMS Education of Santa Catarina can cause in public education in the State.

At first, we can infer that the Santa Catarina methodology has the potential to measure other levels of educational development. As we have seen, the Optics of Schools and the Optics of Municipalities institute a logic of co-responsibility. Management, in this sense, is diluted between the directors of educational spaces, the secretary of education and the chief executive. The proficiency indicators, SAEB, are characterized as only one of the variables to measure the quality indicator of the schools. This is different from the Ceará model, which has as its main parameter the exams carried out on a large scale.



In the case of Ceará, the objectivity of the indicators is extracted from the exams taken every year, the measurements are carried out through the analysis of the students' performance in relation to their grades. In the Santa Catarina model, the objectivity of the data includes the proficiency indicators and two more observable lines, which are the aspects related to school management and costing systems. Thus, in addition to a sophistication in the measurement system, with a greater number of variables contemplated, there is the possibility of expanding management strategies. In a more or less direct way, the IQESC provides and gives visibility to the problems faced by public schools and that are permeated by the mathematical modeling presented in the ICMS Education of Santa Catarina panel.

We do not want to do any exercise in futurology here, because the contexts, the history that Ceará has built so far, is very different from what Santa Catarina is projecting. It is not a question of defining, or giving any value judgment, with regard to the experience of the two states. What we highlight, and have already done, are the positives of the experiences. Methodologically, and we still don't have the practical results, the Santa Catarina methodology has a measurement potential that reaches the subsoil of state public education. In addition to taking into account socioeconomic data from each school, the mathematical modeling presented in the Unobservable Effort is of an observational sophistication that helps us to support what has already been built so far. Analyzing a set of variables that describe the reality of each school, estimating, from this context, the students' scores in the SAEB, allows us to reward the effort of those schools that, even in the face of challenging realities, present good performances of their students. It is, in this sense, a provocative methodological innovation, with equally provocative consequences.

Goal 1 and Goal 6 complete the model from the perspective of the municipalities. Bringing the experience of Ceará closer to the Santa Catarina model allows us to give indications of the implications of ICMS Education in the public schools of the State. The first is, reinforcing what we have already emphasized, the degree of depth and capture of the Santa Catarina model. The consequences of inducing and directing actions in management are promising. The second is the possibility of mirroring. To see the history of ICMS Education in Ceará and take advantage of the path of this distribution policy to build our trajectory. And the third implication is the possibility of strengthening the successful experiences of cities that already have good IQESC performance.

We are in the field of possibilities, the State of Santa Catarina has already presented its plan, its distribution methodology that induces the construction of management plans that take into account the variables contemplated by ICMS Education. In 2023, we will start and start writing another story, with planning, mathematization, and management action in the macro and micro context, in the near future, the impacts will be felt, good fruits is what we want to reap.



CONSIDERATIONS

The relationship between historical experiences and the Santa Catarina model of ICMS Education leads us, almost immediately, to map the methodological differences and their contours and implications. Throughout the text, we analyze the historical experiences permeating, mainly, the section linked to the State of Ceará, its distribution criteria and results. The indices had a leap after the definition of criteria and management of improvement actions. Next, we describe the Santa Catarina mathematical model, its potential for transformation and possible implications. To this end, we bring together the prerogatives of Ceará and the Santa Catarina model, highlighting the levels, depths, and potential for transformation in the construction of future municipal management plans.

There is a potential for transformation, variables that are contemplated in the mathematical model and that have practical consequences in education, such as, just to cite an example, the socioeconomic context in which schools are inserted. The IQESC is susceptible to criticism, we can emphasize, from a certain angle of observation, the induction of attack to only some aspects that make up the educational complexity. In this sense, it induces the objectification of a series of preferences and prioritizations that can weaken everything that is not part of the lines considered by the model. At this point, it is worth the attention of managers, the constant vigilance that the ICMS causes, the opportunities for growth and the possible points of vulnerability.

The experiences were narrated, the contours and implications of ICMS Education in Santa Catarina were thought out, methodologically modeled. Starting in 2023, we will move on to the next stages of this movement. At this moment, we are deepening our methodological knowledge, because, "following Spinoza, the greater the power of receptivity, the greater the powers of action" (BUTLER, 2020, p.93).



REFERENCES

1. Banco Mundial. Loureiro, A., Cruz, L., Lautharte, I., & Evans, D. K. (2020). O Ceará é um Modelo para Reduzir a Pobreza de Aprendizagem.
2. Brasil. (2016). Constituição da República Federativa do Brasil de 1988. Brasília, DF: Presidência da República. Recuperado de http://www.planalto.gov.br/ccivil_03/Constituicao/Constituicao.htm
3. Brasil. (2020). 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.
4. Butler, J. (2022). Que mundo é este? Uma fenomenologia pandêmica. São Paulo: Ed. Autêntica.
5. Garcia, E. (2006). O Direito à Educação e suas Perspectivas de Efetividade. Revista Forense, 383, 83-112.
6. Metodologia de repasse do ICMS Educação e do IQESC 2022 [Painel ICMS - IQESC]. (2022). Recuperado de <https://tcesc.shinyapps.io/iqesc/>
7. Santos, M. (2017). A abordagem das políticas públicas educacionais para além da relação Estado e sociedade. In: Seminário de Pesquisas em Educação da Região Sul, 9.
8. Shirasu, M. R., Irffi, G. D., & Petterini, F. C. (2013). Melhorando a qualidade da educação por meio do incentivo orçamentário aos prefeitos: o caso da Lei do ICMS no Ceará. In: VI Caen – EPGE, Fortaleza.