

Government Accountability in the Financing of K-12 Education in Argentina, Brazil, and Uruguay

Responsabilidades Governamentais no Financiamento da Educação Básica na Argentina, Brasil e Uruguai

Responsabilidades Gubernamentales en el Financiamiento de la Educación Básica en Argentina, Brasil y Uruguay

Juca Gil¹
Maria Goreti Farias Machado²
Nalú Farenzena³
Rosa Maria Pinheiro Mosna⁴

Citação: GIL, J.; MACHADO, M. G. F.; FARENZENA, N.; MOSNA, R. M. P. Government Accountability in the Financing of K-12 Education in Argentina, Brazil, and Uruguay. *Jornal de Políticas Educacionais*. V. 16, e84166. Fevereiro de 2022.



<http://10.5380/jpe.v16i0.84166>

¹ Doutor em Educação pela USP. Professor da Faculdade de Educação da Universidade Federal do Rio Grande do Sul. Porto Alegre (RS), Brasil. Orcid: <http://orcid.org/0000-0001-7364-6214>. E-mail: jucagil7@gmail.com

² Doutora em Educação pela UFRGS. Professora da Faculdade de Educação da Universidade Federal do Rio Grande do Sul. Porto Alegre (RS), Brasil. Orcid: <http://orcid.org/0000-0002-5734-4977>. E-mail: mgoretimachado@gmail.com

³ Doutora em Educação pela UFRGS. Professora da Faculdade de Educação da Universidade Federal do Rio Grande do Sul. Porto Alegre (RS), Brasil. Orcid: <http://orcid.org/0000-0003-2582-5925>. E-mail: nalu.farenzena@ufrgs.br

⁴ Doutora em Políticas e Gestão da Educação pela UFRGS. Professora aposentada da Rede Municipal de Ensino de Porto Alegre. Porto Alegre (RS), Brasil. E-mail: Orcid: <http://orcid.org/0000-0003-2226-1917> E-mail: rosamosna@gmail.com

Abstract

The paper contrasts the government accountability in the financing of K-12 education in Argentina, Brazil, and Uruguay. It describes the countries' specificities in two periods with distinct government political lines: the 1990s, with the adoption of policies with a neoliberal matrix, and the period from 2000 to 2014, with the enactment of progressist policies for expansion of public expense in the three Latin American States. The topics presented in the comparative analysis represent the priorities of the state action regarding education, such as the right to it, compulsory and free education, public resources aimed to education, accountability between spheres and instances of government, and public expense. Each topic was analyzed in view of the situations of maintenance, redefinition, or partial redefinition concerning the two historical periods. The most usual situation in these countries was the redefinition of compulsory education, the change for higher in the references for expense in education, as well as renegotiations in the distribution of accountability between national and subnational governments in Argentina and Brazil.

Keywords: Comparative education, Financing of education, Argentina, Brazil, Uruguay

Resumo

O artigo compara responsabilidades governamentais no financiamento da educação básica da Argentina, do Brasil e do Uruguai. Compreende descrições sobre as especificidades dos países em dois períodos que contaram com governos com alinhamentos políticos distintos: a década de 1990, com adoção de políticas de matriz neoliberal, e os anos de 2000 a 2014, com adoção de políticas progressistas de ampliação do gasto público, nos três estados latinoamericanos. Na análise comparada são apresentados tópicos que representam as prioridades da ação estatal em relação à educação, tais como o direito à educação, a obrigatoriedade e gratuidade do ensino, os recursos públicos destinados ao ensino, as responsabilidades entre esferas e âmbitos de governo e o gasto público. Cada tópico foi analisado tendo em vista as situações de manutenção, redefinição ou redefinição parcial em relação aos dois períodos históricos da análise. A situação mais geral nos países foi de redefinição da obrigatoriedade escolar, a alteração, para mais, nas referências para o gasto em educação, bem como repactuações na distribuição de responsabilidades entre os governos nacional e subnacionais, na Argentina e no Brasil.

Palavras-chave: Educação comparada, Financiamento da educação, Argentina, Brasil, Uruguai

Resumen

El artículo compara responsabilidades gubernamentales en el financiamiento de la educación básica en Argentina, Brasil y Uruguay. Comprende descripciones sobre las especificidades de los países en dos períodos que contaron con gobiernos con alineamientos políticos distintos: la década de 1990, con la adopción de políticas de matriz neoliberal, y los años que van del 2000 al 2014, con la adopción de políticas progresistas de ampliación del gasto público, en los tres estados latinoamericanos. En el análisis comparado se presentan como tópicos las prioridades de la acción estatal con relación a la educación, tales como el derecho a la educación, la obligatoriedad y gratuidad de la enseñanza, los recursos públicos destinados a la misma, las responsabilidades entre esferas y ámbitos de gobierno y el gasto público. Cada tópico fue analizado teniendo en cuenta las situaciones de continuidad, redefinición o redefinición parcial en relación con los dos períodos históricos de análisis. En términos generales, se produjo en estos países una redefinición de la obligatoriedad escolar, una alteración al alza de las referencias para el gasto en educación, así como modificaciones en la distribución de responsabilidades entre los gobiernos nacionales y subnacionales, en Argentina y en Brasil.

Palabras clave: Educación comparada, Financiamento de la educación, Argentina, Brasil, Uruguay

1. Introduction

The topic of the text is the government accountability in the financing of K-12 education, drawing upon results from an interinstitutional research of the *Grupo de Estudios de Políticas Educativas del Sur* (GEPESUR), which was focused on the comparative analysis of

nationwide and previous to higher education⁵ educational public policies in Argentina, Brazil, and Uruguay between 2000 and 2014. This project involved researchers from Universidade Federal do Rio Grande do Sul, Brazil, Universidad de la República, Uruguay, and Universidad Nacional de Córdoba, Argentina. It comprised three axes: educational systems legislation, government, and coordination; inclusive policies; and public education financing policies⁶.

Regarding the financing of education public policies, our comparison comprised the following dimensions: government accountability in the financing of education, resources sources, public expense in education, characteristics of funds or other mechanisms of distribution of resources and accountability in the financial management of education. In the present text, we discuss the characterization and comparison of *government accountability in the public financing of education* dimension.

We emphasize that the public financing of education results from choices or alternatives designed, to a large extent, in the crossing of fiscal and educational policy references and demarcated by institutional rules of State organization and the education sector, as well as by the wider and the sectorial political game. That is, focusing on the public financing of education as a public policy also requires the consideration of interests, institutions, and ideas, which are dimensions always imbricated in the construction of *policies*. The financing of public actions is a way to achieve actions, but there are political-institutional specificities that justify a cut-off, just like it happens with curricular, management, professionals' training, education policies, etc.

In the 2000s, in the three Latin American countries studied, more progressist national governments took over, contrasting with the 1990s, when neoliberal policies were implemented. Such movement justified the study of similarities and differences in educational policies of Argentina, Brazil and Uruguay, considering the three abovementioned policy axes; within the axis *policies of public financing of education*, we discuss, in this text, as already mentioned, the guidelines of government accountability inscribed within the normative scope.

It should be noted that, in 2000, the Latin American countries aimed 4.3% of their Gross Domestic Product (GDP) to education. By the end of the decade, this percentage was

⁵ For a more fluent reading, we will call *K-12 education*, written in italics, to the stages previous to higher education when referring to Argentina and Uruguay, because it is named differently in these countries.

⁶ The research title was *Estudo comparado de políticas públicas educacionais nacionais da Argentina, Brasil e Uruguai (2001-2014)* [Comparative study of national education public policies of Argentina, Brazil, and Uruguay (2001-2014)] (Farenzena, Bentancur, & Kravetz, 2013). The project was funded by CNPq [National Council for Scientific and Technological Development], universal public notice, 2013.

around 5%⁷. As a translation of the effort to increase the expense in education, the public expense per student, concerning the *per capita* GDP, had an increment of 16% in the region between 2000 and 2008⁸. In several cases, this increase corresponded to a strategy defined in specific laws or national plans of education.

It is highlighted, also, that the increase of resources for education has been strongly indicated as a means to reach the Education for All goals, from the World Conference on Education for All, held in Jomtien, Thailand, in March 1990⁹. In 2000, it was held in Dakar the World Education Forum, when the Framework for Action, Education for All: Meeting Our Collective Commitments was adopted; one of the strategies in this document is the significant investment in *K-12 education*. UNESCO has been producing Education for All annual world monitoring reports, in which it has pointed difficulties in the fulfilment of objectives and goals as well as urged to the increase in the volume of resources for education, indicating 6% of the GDP as a reference: “While this level of investment is not itself a guarantor of quality, the idea of a benchmark has considerable political value² and in many countries meeting such a target would be a boost to the level of available resources³” (UNESCO, 2004, p. 142).

In terms of methodology, it was used tools from public policies analysis and educational policy comparative studies. We examined nationwide norms through analysis of content, being established comparative categories (specification of dimensions in the financing policy), unfolded in subcategories (topics in each dimension). Bibliographical references concerning the political, economic, and educational context of each country supported the contextualization of the financing policies, crucial to the comparative purposes.

The text is organized in five sections, including this introduction. Sections two to four address the government accountability in the public financing of education, respectively in Argentina, Brazil, and Uruguay. The last segment of the paper is conclusive, with the analysis of similarities and differences between the three countries, considering the situations of maintenance or redefinition, by contrasting the period of progressist governments with the previous one.

⁷ Source: UNESCO, WEI [World Education Indicators].

⁸ Source: UNESCO, WEI [World Education Indicators].

⁹ The meeting was organized and called for by four UN agencies: United Nations Children's Fund (UNICEF), United Nations Development Programme (UNDP), United Nations Educational, Scientific, and Cultural Organization (UNESCO), and World Bank.

2. Government Accountability in the Public Financing of Education in Argentina

The *Nación Argentina* is a federative, presidential Republic formed by 23 provinces and the Autonomous City of Buenos Aires. The federal government comprises the following powers: legislative (National Congress, formed by the Senate and the Chamber of Deputies, the General Audit Office and the *Defensor del Pueblo*), executive, and judiciary (Supreme Court and lower courts of the Nation), as well as the Federal Prosecution Service (which is autonomous from the powers, with functional and financial autonomy). The provinces and the Autonomous City of Buenos Aires form subnational government instances, which have executive and legislative powers; the municipalities' autonomy must be set in the provinces' constitutions. The president and the vice president, the Congress members, the governors and the members of the provincial legislatures have a 4-year term; the president and the vice president can be reelected only once for a consecutive term; the constitution of each province allows or not the governor's re-election.

The country lived under military dictatorships from 1966 to 1973 and from 1976 to 1983. In 1983, a period of recovery of democracy began with a presidential election; it was a turbulent period, when the national government had to address the political consequences and attacks to human rights by the dictatorship, as well as inflation rates reaching thousands. Carlos Menem, from the *Partido Justicialista*, was the president for two terms (between 1989 and 1999), having been implemented neoliberal policies in the period, with the classic privatizations, economic opening, and deregulations. Between 1998 and 2002, Argentina passed through an unprecedented economic and political crisis, marked by resignations and office takings in the national executive power, when millions of Argentinians had their income rate brutally affected. In 2003, Néstor Kirchner, also from the *Partido Justicialista* but belonging to a political group opposing the *menemismo*, took over the presidency. The political orientation called *kirchnerismo* was at the front of the executive for three terms, with Néstor Kirchner (2003-2007, one term) and Cristina Kirchner (2007-2015, two terms).

In the period of the Kirchner governments, the economic activities were recomposed, making it possible to reach the same levels of 1998. It was proposed a set of measures in the economic policy field, part of them contrary to the preceding

delineations; it involved, for instance, the questioning of agreements with the International Monetary Fund (IMF) and the idea of co-accountability as an axis of the discussion of agreements with multilateral bodies, the definition of limits in the acting of privatized companies, and some definitions aiming to renationalize companies. From the political point of view, the traditional system is challenged, together with neoliberal discourse and practices (Lozano, 2006).

In the education field, a new general law of principles and organization was approved. In the *Ley de Educación Nacional* – LEN (ARGENTINA, 2006a), education is recognized as a public asset and an individual and social right (art. 2) and as a national priority (art. 3). The structure of the educational system, concerning K-12 education, comprises: the early childhood education (for 45 day- to 5-year-old children, compulsory for 4- and 5-year-old children); elementary school, compulsory for 6-year-old children and over, 6 or 7 years long; high school, also compulsory, 5 or 6 years long. The LEN established the enforceability of the whole high school education; the enforceability for 4-year-old children was established in 2015.

The provision of public *K-12 education* – early childhood education, elementary school, and high school – is carried through by the provinces, a circumstance that resulted from successive processes of transference of responsibilities from the national government to the subnational units. This arrangement was not modified in the *kirchneristas* governments, but the 2006 *Ley Nacional de Educación* “[...] expresa claramente que el Estado Nacional, los Estados provinciales y la Ciudad de Buenos Aires tienen la ‘responsabilidad indelegable’ de proveer educación de calidad a todos los habitantes de la Nación y garantizar además el financiamiento educativo según lo establecido en una norma específica [...]” (KRAVETZ, 2014, p. 3).

LEN’s art. 4 makes all the federation’s entities – national government, Autonomous City of Buenos Aires (ACBA), and the provinces – accountable in the guarantee of free education. After declaring that the State ought to guarantee the financing of education, the LEN establishes that the national State, the provinces and the ACBA should aim to education at least the equivalent to 6% of the national GDP.

The Law N. 26075, la *Ley de Financiamiento Educativo* (ARGENTINA, 2006b), establishes the gradual increase of expenses in education, science and technology, having as a goal to reach values corresponding to 6% of the Argentinean GDP in 2010, a commitment from the three federative entities. The schedule settled was the following:

4.7% in 2006, 5.0% in 2007, 5.3% in 2008, 5.6% in 2009, and 6.0% in 2010. This increase of expense is aimed to reaching eleven goals, including dimensions – increase of supply, provision of supplies for quality and equity, eradication of illiteracy, and improvement in the teachers' work and wage conditions. According to this Law, from the additional resources necessary for the achievement of the goal, the commitment of the national government represents 40%, while the provinces' and the Autonomous City of Buenos Aires account for 60%; the former should be applied in the bodies that depend on the national State and support to subnational governments, while the latter should be primarily used in the improvement of the teachers remuneration, in the hierarchizing of the teacher career, and in the adequacy of the infrastructure.

It should be noted that the approval of the *Ley de Financiamiento Educativo* was the climax of a process of fight headed by Argentinean teachers, in face of the consequences of the transference of public schools to the provinces, without adequate financing (YASKI, 2016). Despite the existence of compensatory national transfers, the crisis of the financing of education in the provinces in the 1990s escalated due to several factors, leading, from 1997 on, to the unchaining of a strong movement by the Confederation of Education Workers of Argentina (CTERA) for the finance of education by the National State again, demanding the approval of a Fund to invest resources in the educational system, including, primarily, teachers wage recovery. As a result of this movement, in 1998 it was created the *Fundo Nacional de Incentivo Docente* (FONID), funded by an annual tax on vehicles for five years. The Fernando de la Rúa government eliminated this tax and started to finance the Fund with other sources. In 2004, FONID was expanded for nine years. In 2006, the *Ley de Financiamiento Educativo* addressed the issue in a broader way, however, in its article 19, reaffirms the FONID and keeps it in force until 2009.

Another aspect to highlight is that the public funding of education has public and private institutions as recipients. According to art. 64 of the LEN, private institutions' teachers are entitled to a minimum remuneration equal to the teachers of institutions under state management. The following article stipulates that the transfer of state resources for private establishments for the payment of teacher wages must be based on objective social justice criteria (social function, type of establishment, educational project, and charged fees).

3. Government Accountability in the Public Financing of Education in Brazil

The *República Federativa do Brasil* is formed by the unbreakable unity of states, municipalities, and the Federal District (FD), consisting in a democratic State based on the rule of law. The political-administrative organization comprises the Union (usually called *federal government*), the 26 states, the FD, and 5,570 municipalities (in 2017), considered autonomous in legal-constitutional terms. At the Union level, the powers are the executive, the legislative (National Congress, comprising the Chamber of Deputies and the Federal Senate), and the judiciary (consisting of the [Supreme Federal Court](#), other [Superior Courts](#), and judges), besides institutions essential to justice (Federal Prosecution Service, Federal Attorney's Office, Public Defender's Office). In the Union's executive power, one of the ministries is the Ministry of Education (MEC). At states level, the powers are the executive (headed by the governor and the vice governor), the legislative (state Chamber of Representatives), and the judiciary (Justice Courts, Special Courts, and judges); in the municipalities, considered entities of the federation, the executive power is exercised by the city governments (headed by the mayor and the vice mayor), while the legislative power is carried out by the City Councils. The authorized representatives of the executives of the three government levels are elected by popular vote for a 4-year term, being allowed one re-election per consecutive term. The parliamentarians, equally elected by universal suffrage, have a four-year term, except the Senators, whose term is 8 years long.

For over twenty years, from March 1964 to the end of 1985, the country was under the heel of a civil-military dictatorship. The re-democratization was gradual, slow, and partial; the reestablishment of the direct election for President happened only in 1989. Between 1990 and 2002, a period characterized by the enactment of neoliberal policies, the presidents and the respective terms were: 1990-1994, Fernando Collor de Mello and vice president Itamar Franco, both from the *Partido da Reconstrução Nacional* (PRN), having the latter took office due to the impeachment of the president-elected; 1995-1998 and 1999-2002, Fernando Henrique Cardoso, from the *Partido da Social Democracia Brasileira* (PSDB). From 2003 until mid-2016, Brazil was governed by a center-left coalition led by the *Partido dos Trabalhadores* (PT), with the following presidents: Luiz Inácio Lula da Silva (two terms, 2003-2006 and 2007-2010) and Dilma Rousseff (2011-2014 and an unfinished term, from 2015 to August 2016, due to an impeachment).

Morais and Saad-Filho (2011) claim that the Brazilian economic policy from the second government of Lula da Silva on, was characterized by a hybridism that merged neoliberal macroeconomic policies with development ones with equity, characterized by the authors as the suspension of an incompatibility. For Fagnani (2011), between 2006 and 2010 there was the expansion of the social expense, which was possible thanks to improvements in the work world and the public accounts and a certain discredit of the neoliberal ideology in face of the 2008 international financial crisis. These are traces that formed what the author calls *developmentalist trials*.

K-12 education is organized in three stages: early childhood education, comprising day care (0- to 3-year-old children) and preschool (4- and 5-year-old children, compulsory); elementary school, 9 years long (entrance at 6 years of age, compulsory); high school, with a minimum of three years, also compulsory. In 2009, an amendment to the Federal Constitution expanded the school enforceability – previously reaching elementary school for the 6- to 18-year-old population, it started to enclose the 4- to 17-year-old population in the K-12 education.

The responsibility for the educational provision is an administrative competence common to the country's three government levels, with priorities for each one: the municipalities must provide early childhood and elementary education; the states must provide elementary and high school; the Union must organize and finance the federal public network of education – that serves mostly to higher and vocational education – and provide financial and technical assistance to states and municipalities, to guarantee equalization of chances and a minimum standard of quality of education. Given the priorities of states and municipalities, it is generalized, in the country, the municipal provision of early childhood education, as well as the provision of high school. At elementary education, a competence in common, there is a municipalizing movement since the mid-1990s.

Education is one of the citizenship social rights established in the art. 6 of the Federal Constitution (BRASIL, 1988). This right is reaffirmed in art. 205; also, the duty of the State concerning education is explicit, resulting from this the listing of several guarantees for the achievement of the right/duty; compulsory education has the status of subjective public right and free public education is defined as one of the principles of education (art. 206).

Given the country's federative organization and its specificities in educational public policies, the municipalities, the states, the Federal District, and the Union have legally assigned accountability with respect to the public financing of education. There are specific claims on financing, however these are marked by the more general priorities in the sector and by the priorities of each sphere of government. One of the most general priorities in the use and distribution of public resources is compulsory education, its universal aspect, and the guarantee of quality standard (art. 212, paragraph 3). Another characteristic is the precept of application of public resources in public education, in a certain way split by the permission to aim them to non-profit private institutions, having, also, forms of public direct and indirect financing to profit-driven private institutions, mainly higher education ones. From the priorities of each sphere of government results stem the application of a bigger slice of resources in the respective priority stages or, in the case of the Union, in its network and the assistance to the subnational governments.

It should be noted that, in the Law of the 2014-2024 National Education Plan, it was set a goal of public expense in education as a ratio of the GDP: 7% until the fifth year of validity of the Plan (2019) and 10% until 2024. In this account, it will also be contained the public resources aimed to private institutions, which was the reason for strong divergences during the processing of the NEP. Defining the sources of resources to reach the goal and the contribution of each sphere of government in this effort are considerable challenges.

The federative cooperation in the financing of education has been accomplished by several policies, especially the Fund for the Maintenance and Development of Elementary Education and Appreciation of Teaching (Fundef, 1997-2006) and the Fund for the Maintenance and Development of Basic Education and Appreciation of Education Professionals (Fundeb, effective since 2007).

4. Government Accountability in the Public Financing of Education in Uruguay

The *República Oriental del Uruguay* is organized under a republican and democratic, presidential form, and its nationwide powers are the executive, the legislative (General Assembly, divided in Chamber of Representatives and Senate), and the judiciary, in the national scope; in the latter, the Court of Audits acts with functional autonomy. In the executive power, there is a central administration – in which the Ministry of Education

and Culture is located –, decentralized services, and autonomous entities – amongst them, the National Administration of Public Education (ANEP). It is a unitary State integrated by subnational territorial units, the departments, each one under the government and management of an intendent and a department *junta*, elected by popular vote. The president and the vice president, the intendents, the members of the Chamber, the Senate and department *juntas* have a 5-year term. Re-election of the president and the vice president is not allowed for consecutive terms; the intendents can be reelected once.

The country passed through a period of civil-military dictatorship between 1973 and 1985. With the reestablishment of democratic institutionality and, more specifically, in the 1990s, reforms inspired by the Consensus of Washington were implemented, aiming to the “[...] transformación del Estado mediante la búsqueda de la estabilización macroeconómica, la apertura de los mercados, la liberalización financiera, el ajuste estructural y la privatización y desregulación de las empresas y los servicios públicos” (Moreira & Delbono, 2010, p. 98). These authors explain that gradualism and heterodoxy characterized the Uruguayan reforms of this period, in contrast with more radical reforms of Latin American countries; a remarkable difference was the lower number of privatization of companies and state services.

In terms of economic growth, there was a positive evolution in the first half of the 1990s, slowing down in the five following years, causing the dissociation between the reduction of poverty and economic growth, generating more inequalities. The *Frente Amplio* party took office in the presidency in 2005, with proposals to advance towards the promotion of social justice, tackle poverty and misery, and improvement of social participation, that is, it would be the sign of a *turn to the left*, refusing the neoliberal paradigm (MOREIRA & DELBONO, 2010). From 2005 to 2019, *Frente Amplio* was to the front of the national government, with the following presidents: Tabaré Vázquez (2005-2010); José Mujica (2010-2015); Tabaré Vázquez (2015-2020).

In 2008, the government approves the Law N. 18437, *Ley General de Educación* (LGE), a commitment that was included in the government program of *Frente Amplio* and in the 2005-2010 quinquennial budget. The LGE establishes that education is a human right. In the art. 14, when declaring education as public asset, it forbids the signature of international treaties and cooperation agreements that “[...] directa o indirectamente signifiquen considerar a la educación como un servicio lucrativo o alentar su mercantilización”, and art. 19 establishes that “El Estado proveerá los recursos necesarios

para asegurar el derecho a la educación y el cumplimiento de lo establecido en la presente ley” (URUGUAY, 2009).

Regarding the formal education structure, the LGE establishes the following: early childhood education, for 3- to 5-year-old children (compulsory for 4- and 5-year-old children); grade school (compulsory); high school in two cycles: basic (three years long) and higher (also three years long) with the following modes: general (usually called secondary education), technological and technical and vocational training; tertiary education (non-university technical courses and higher technological education); training in education with university character; university tertiary education; post-graduation. Preschool (for 0- to 3-year-old children) is the first stage of the educational process, although not considered as formal education.

The LGE expands the compulsory education, which starts to comprise 4-year-old children, grade school, and high school.

In terms of government structure of the formal non-university education, there are three public bodies with government competence: the National Administration of Public Education (ANEP); the Coordinating Commission of the National System of Public Education (CCSNEP); the Ministry of Education and Culture (MEC). The basic public policies decisions of *K-12 education* in Uruguay are within the National Administration of Public Education’s remit. ANEP’s autonomy is a core characteristic of the government of education in Uruguay (BETANCUR, 2012; 2014).

The management of *K-12 education* is centralized, that is, the responsibility for the direct management of the public education, as well as the authorization of functioning, supervision, and monitoring of private education, is within the national scope. There are departmental coordinating commissions of education, with assignments that include, amongst others, the advisory to the agencies of the National System of Public Education and the coordination of plans, programs, and action in the department.

The art. 71 of the Uruguayan Constitution precepts that public early childhood, grade/high school, and higher education are free, which is reaffirmed, in articles 15 and 16 of the *Ley General de Educación* of 2008, as one of the principles of guarantee of the right to education. In the LGE, the whole public education is declared free. In this landmark, of course, free education in all segments is guaranteed by the State.

The guarantee of the right to formal education, in its distinct levels and modes, is enforced by the central government, accountable for direct provision and financing.

Concerning the latter, the programs to be financed and the respective resources are established in the *Ley de Presupuesto*, for a five-year period. The *Frente Amplio* government was committed to increase the expense in education to a level corresponding to 4.5% of the GDP; this goal was inscribed in the *Proyecto de Presupuesto Quinquenal 2005-2009*, in which it was foreseen the gradual increase of resources to assure the assignment of 4.5% of the GDP to public education.

In the field of *K-12 education*, according to articles 59 and 63 of the LGE, ANEP is responsible for defining, by means of its Central Directive Council, the widest project of budget accounting, and each council that integrates it develops projects of budget, accounting and balance of budgetary execution. ANEP's president and the heads of its councils are responsible for commissioning expenses, within the limits of the law and other rules (URUGUAY, 2009, art. 67).

The education departmental coordinating commissions are responsible for assisting the National System of Education agencies “[...] en la aplicación de los recursos en el departamento y en la construcción y reparación de locales de enseñanza” (URUGUAY, 2009, art. 91).

5. A Comparative Look on the Government Accountability in Education Public Financing Policies

The analysis comprises two comparisons: between the period of progressist governments and the preceding, of neoliberal orientation one, and contrasting the three countries. In the financing policies dimension emphasized in this text – government accountability –, six topics with a more direct repercussion on the demand for state action were considered, as they mark out priorities, either more general or referring to government instances. The situations for each topic – maintenance, partial redefinition, or redefinition – are shown in Chart 1.

The definition of the right to education, one of the major landmarks of the financing policy, was redefined in Uruguay and Argentina; in both countries, according to the legislation, education is a public asset and a social right. In Argentina, education is not acknowledged as a service anymore and is strongly claimed as a right. In Uruguay, due to the status of education as a human right and a public asset, it is forbidden to the government to sign agreements and treaties that denote commodification of education.

In Argentina, the educational sector is acknowledged as a national priority. In Brazil, the definition of education as a social right and compulsory education as subjective public right is kept.

Chart 1 Comparative Synthesis of Government Accountability in the Financing of Education – Argentina, Brazil, and Uruguay

Dimensions	Topics	Argentina	Brazil	Uruguay
Government accountability in the public financing of education	Setting of the right to education	Redefinition	Maintenance	Redefinition
	Compulsory education	Redefinition	Redefinition	Redefinition
	Free public education	Maintenance	Maintenance	Maintenance
	Destination of public resources to the public or to the public and private sectors	Maintenance	Maintenance	Maintenance
	Distribution of accountability between government spheres or instances	Redefinition	Redefinition	Maintenance
	References for the expense in education	Redefinition	Partial redefinition	Redefinition

Source: prepared by the authors, based on the developed study.

Compulsory education was redefined in the three countries, with direct repercussions in the financing, as the guarantee of school places for the whole involved population is a State duty. Free public education in all its segments, already set in the legislation of the three countries, is kept. In Uruguay and Brazil, free education is a principle and must be granted by the State; in Argentina, the legislation emphasizes the responsibility of all the entities of the federation in its guarantee.

Legal rules of destination of education public resources were kept in the three countries. In Argentina, the public resources must be assigned to the public and the private sector, with a strong commitment of the State in transferring state resources to private establishments, in order to guarantee parity in the teaching wages. In Brazil, concerning K-12 education, it is kept the priority of state expenses use in the public sector and the possibility of transferring them to the non-profit private sector, what was expanded in the period, by means of policies like Fundeb, which applies to private

institutions of some education segments. In Uruguay, state resources are aimed at the educational public sector, an untouched precept in the period.

Regarding the topic *accountability distribution between government spheres or instances*, it has changed in Argentina and Brazil. The Argentinean legislation developed in Néstor Kirchner's government established new rules of accountability and coordination between the national and the subnational governments in the financing of educational actions. Among them, it is highlighted the expansion of the commitment of the national government, with more objective criteria defined and the new composition and attributions of the Federal Education Council. In Brazil, mainly with the Fundeb implementation in 2007 and the precepts of the 2014-2024 NEP, the commitment of the Union government for the financing of K-12 education is expanded. In Uruguay, it is highlighted the maintenance of ANEP's competences in decisions regarding budgetary proposals.

With respect to key references for the expense, there are changes in the three countries, as in the progressist governments goals of expansion of public educational expense were established; in the three cases, it is indicated a ratio of the gross domestic product. In Brazil, we consider this topic as *partial redefinition*, because the goals were only established in 2014, in the NEP law, besides not having been established the commitments of each sphere of government in its achievement. In turn, in Argentina, an equally federative country, the participation of the national and provincial governments in the efforts to reach the goal was detailed.

It was emphasized the contrast on the diachronic plan between periods in each country. Although it has not been possible to include in this text, in a more explicit way, clarifying elements of the differences between the nations, it is necessary to mention that they are related, mainly, to the institutional characteristics of organization of the State and the education sector, as well as the political configurations of each historical moment examined.

In conclusive terms, the most general situation in the countries was the redefinition in aspects considered, in the study, as constituent of the government accountability for the public financing of education. It is highlighted, for the three cases, the expansion of compulsory education (which expands the scope of the priorities) and the change, for more, in the references for the expense in education, as well as renegotiation in the distribution of accountability between national and subnational

governments, in Argentina and Brazil.

References

ARGENTINA. (1994). **Constitución de la Nación Argentina**, de 22 de agosto de 1994. *Boletín Oficial*, Buenos Aires.

ARGENTINA . (2006a). Ley n. 26.206, de 2006. **Ley de Educación Nacional**. *Boletín Oficial*, Buenos Aires.

ARGENTINA. (2006b) Ley n. 26.075, de 09 de janeiro de 2006. **Ley de Financiamiento Educativo**. Incremento de la inversión en educación, ciencia y tecnología por parte del Gobierno nacional, los Gobiernos provinciales y el de la Ciudad Autónoma de Buenos Aires [...]. *Boletín Oficial*, Buenos Aires.

BETANCUR, N. (2012). Aporte para una Topografía de las Políticas Educativas en Uruguay: instituciones, ideas y actores. *Revista Uruguaya de Ciencia Política*, 21(1), 65-92.

BETANCUR, N. (2014). **Notas para la Caracterización del Sistema Educativo Uruguayo** (no-universitario). Montevideo.

BRASIL. (1988). **Constituição da República Federativa do Brasil**, promulgada em 5 de outubro de 1988 [versão atualizada, com emendas constitucionais e identificação das modificações]. *Diário Oficial da União*, Brasília.

BRASIL. (1996). Lei n. 9.394, de 20 de dezembro de 1996. **Estabelece as diretrizes e bases da educação nacional**. *Diário Oficial da União*, Brasília.

BRASIL. (2014). Lei n. 13.005, de 13 de junho de 2014. **Aprova o Plano Nacional de Educação – PNE e dá outras providências**. *Diário Oficial da União*, Brasília.

FAGNANI, E. (2011). A Política Social do Governo Lula (2003-2010): perspectiva histórica. *SER Social*, 13(28), 41-80.

KRAVETZ, S. (2014). **El Sistema Educativo en Argentina: aportes para el proyecto trinacional Argentina-Brasil-Uruguay**. Córdoba (Typed text).

LOZANO, C. (2006). Argentina. In A. Elias (Org.), **Los Gobiernos Progresistas en Debate** (23-33). Buenos Aires: CLACSO. Available at: <http://biblioteca.clacso.edu.ar/clacso/coediciones/20100824124133/gprogre.pdf> . Accessed on 18 Nov. 2017.

MORAIS, L., & SAAD-FILHO, A. (2011). Da Economia Política à Política Econômica: o novo-desenvolvimentismo e o Governo Lula. *Revista de Economia Política*, São Paulo, 31(4), 507-527.

MOREIRA, C., & DELBONO, A. (2010). De la era Neoliberal a la Reemergencia de la "Cuestión Social". In M. E. Mancebo, & P. Narbono. **Reforma del Estado y Políticas Públicas de la Administración Vázquez: acumulaciones, conflictos y desafíos** (97-114). Montevideo: Fin de Siglo Editorial.

UNESCO. (2004). United Nations Educational, Scientific and Cultural Organization. **Education for All: the quality imperative. EFA Global Monitoring Report 2005**. Paris: UNESCO.

URUGUAY. (1967). **Constitución de la República Oriental del Uruguay**, de 15 de febrero de 1967 [con las modificaciones plebiscitadas el 26 de noviembre de 1989, el 26 de noviembre de 1994, el 8 de diciembre de 1996 y el 31 de octubre de 2004]. *Diario Oficial*, Montevideo.

URUGUAY. (2005). Lei n. 17.930, de 2005. **Presupuesto Nacional. Apruébase para el Período 2005-2009**. *Diário Oficial*, Montevideo.

URUGUAY. (2009). Lei n. 18.437 de 2009. **Ley General de Educación**. *Diario Oficial*, Montevideo.

YASKI, H. (2016). Financiamiento Educativo: una lucha histórica de la CTERA. In CTERA. **Porque Defendemos la Educación Pública de Calidad Reclamamos una Nueva Ley de Financiamiento Educativo** (6-9). Buenos Aires: Ediciones CTERA.

*Recebido em Novembro de 2021
Aprovado em Dezembro de 2021
Publicado em Fevereiro de 2022*

Jornal de Políticas EDUCACIONAIS



Volume 16

Seção Artigos e84166

28 de fevereiro de 2022



O Copyright é retido pelo/a autor/a (ou primeiro co-autor) que outorga o direito da primeira publicação ao **Jornal de Políticas Educacionais**. Mais informação da licença de Creative Commons encontram-se em <https://creativecommons.org/licenses/by-nc-nd/4.0>. Qualquer outro uso deve ser aprovado em conjunto pelo/s autor/es e pelo periódico.

JORNAL DE POLÍTICAS EDUCACIONAIS é uma publicação do Núcleo de Políticas Educacionais do Setor de Educação da Universidade Federal do Paraná – NuPE/UFPR, em consórcio com a Linha de Pesquisa em Políticas Educacionais do Programa de Pós-Graduação em Educação – PPGE/UFPR, que aceita colaboração, reservando-se o direito de publicar ou não o material espontaneamente enviado à redação. As colaborações devem ser enviadas ao NuPE/UFPR, conforme orientações contidas nas páginas do periódico na internet: <http://revistas.ufpr.br/ipe>.

INDEXAÇÃO:

BASE DE DADOS

Sumário.Org
Google Scholar
BASE
Dimensions
Miar

DIRETÓRIOS

Scielo Educ@
Diadorim
DOAJ
Erih Plus
Latindex
EZB
ROAD
Journal 4-free

ÍNDICES

Index Copernicus
Cite Factor

PORTAIS

LiVre
Capes
Science Open
World Wide Science

(Periódico integralmente disponível apenas em via eletrônica)

Jornal de Políticas Educacionais / Núcleo de Políticas Educacionais da Universidade Federal do Paraná – NuPE/UFPR – v.1, n. 1 (1º semestre de 2007) – Curitiba: NuPE/UFPR.

Volume 16, e84166 – Fevereiro de 2022

ISSN 1981-1969

1. Educação – Periódicos. 2. Política Educacional – Periódicos. I. NuPE/UFPR

Comitê Editorial:

Elisângela Scaff (UFPR)

Daniela de Oliveira Pires (UFPR)

Conselho Editorial:

Adriana Aparecida Dragone Silveira (UFPR-Brasil), Ana Lorena de Oliveira Bruel (UFPR-Brasil), Andréa Barbosa Gouveia (UFPR - Brasil), Angela Maria Martins (FCC, Brasil), Angelo Ricardo de Souza (UFPR-Brasil), Antonia Almeida Silva (UEFS, Brasil), Cassia Alessandra Domiciano (UFPR-Brasil), Cesar Tello (Universidad Nacional Tres Febrero, Argentina), Claudia Regina Baukat Silveira Moreira (UFPR-Brasil), Cristiane Machado (Unicamp- Brasil), Elton Luiz Nardi (UNOESC, Brasil), Fernanda Saforcada (Universidad de Buenos Aires – UBA - Argentina), Isaac Paxe (Instituto Superior de Ciências da Educação (ISCED- Luanda, Angola), Gabriela Schneider (UFPR-Brasil), Gladys Beatriz Barreyro (USP - Brasil), Gilda Cardoso Araújo (UFES - Brasil), Gustavo Enrique Fischman (Arizona State University - USA), Janete Maria Lins de Azevedo (UFPE, Brasil), Jefferson Mainardes (UEPG - Brasil), João Ferreira de Oliveira (UFG - Brasil), Jorge Alarcon Leiva (Universidad de Talca - Chile), Jorge Manuel Gorostiaga (UNSAM – Argentina), Juca Gil (UFRGS - Brasil), Luciana Rosa Marques (UFPE, Brasil), Marcos Alexandre dos Santos Ferraz (UFPR-Brasil) Marcia Aparecida Jacomini (Unifesp-Brasil), Maria Dilméia Espíndola Fernandes (UFMS, Brasil), Natalia Oliveira Woolley (UCLA, USA), Ney Cristina Monteiro de Oliveira (UFPA - Brasil), Nicolás Bentancur, (Universidad de la República de Uruguay), Nora Krawczyk (Unicamp- Brasil), Pedro Flores-Crespo (UAQ, México) Rodrigo da Silva Pereira (UFBA, Brasil), Robert Verhine (UFBA - Brasil), Rosana Cruz (UFPI - Brasil), Rubens Barbosa Camargo (USP - Brasil), Sebastián Donoso Díaz (Universidad de Talca - Chile), Theresa Adrião (UNICAMP - Brasil), Vera Maria Vidal Peroni (UFRGS - Brasil).

Créditos e Agradecimentos:

Revisão de Língua Portuguesa, Abstract e Resumen: Programa de apoio às publicações científicas periódicas da UFPR

Arte e diagramação: Tiago Tavares (tiagotav@gmail.com)

Jornal de Políticas Educacionais
Universidade Federal do Paraná
Setor de Educação
Núcleo de Políticas Educacionais – NuPE/UFPR
Avenida Sete de Setembro, 2645
2º andar, Sala 213
80.230-010 – Curitiba – PR – Brasil
Tel.: 41-3535-6264
jpe@ufpr.br
<http://revistas.ufpr.br/jpe>