

FINANCING EDUCATION IN MERCOSUR: THE REALITY OF BRAZIL AND URUGUAY

O FINANCIAMENTO DA EDUCAÇÃO NO MERCOSUL: A REALIDADE DO BRASIL E DO URUGUAI

FINANCIAMIENTO DE LA EDUCACIÓN EN MERCOSUR: LA REALIDAD DE BRASIL Y URUGUAY

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ABSTRACT: The work analyzes the normative protection of the financing of basic education in Brazil and Uruguay, member countries of the Southern Common Market (Mercosur). Thus, through a qualitative approach, a bibliographic and documentary research was carried out (Constitutions and current educational legislation). The choice for the two countries is due to the distinction in their forms of political-administrative organization of the State, which allows identifying the similarities and differences of a Federal State (Brazil) and a Unitary State (Uruguay). We show that there is no normative harmonization between the two countries regarding educational financing. We also find that only Brazil ensures that a minimum percentage of the budget is linked to its constitution. On the other hand, in Uruguayan legislation, competition in educational financing is linked to the central government. The reflections raised highlighted advances and limits in the regulatory environment regarding educational financing in the countries investigated, whose reality lacks the development of research.

KEYWORDS: Basic education. Financing. Internationalization of education. Mercosur.

RESUMO: *O trabalho analisa a proteção normativa do financiamento à educação básica no Brasil e Uruguai, países membros do Mercado Comum do Sul (Mercosul). Assim, foi realizada, mediante abordagem qualitativa, uma pesquisa bibliográfica e documental (Constituições e Legislações educacionais vigentes). A escolha pelos dois países se deve pela distinção nas suas formas de organização político-administrativas de Estado, o que permite identificar as similitudes e diferenças de um Estado Federal (Brasil) e um Estado Unitário (Uruguai). Evidenciamos que não há uma harmonização normativa dos dois países no*

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tocante ao financiamento educacional. Constatamos, também, que só o Brasil assegura a vinculação de um percentual mínimo do orçamento em sua constituição. Por outro lado, na legislação uruguaia, a competência referente ao financiamento educacional está vinculada ao governo central. As reflexões suscitadas colocaram em evidência avanços e limites no âmbito normativo referente ao financiamento educacional dos países investigados, cuja realidade carece de desenvolvimento de pesquisas.

PALAVRAS-CHAVE: *Educação básica. Financiamento. Internacionalização da educação. Mercosul.*

RESUMEN: *El trabajo analiza la protección normativa del financiamiento de la educación básica en Brasil y Uruguay, países miembros del Mercado Común del Sur (Mercosur). Así, mediante un enfoque cualitativo, se llevó a cabo una investigación bibliográfica y documental (Constituciones y legislación educativa vigente). La elección para los dos países se debe a la distinción en sus formas de organización político-administrativa del Estado, lo que permite identificar las similitudes y diferencias de un Estado Federal (Brasil) y un Estado Unitario (Uruguay). Mostramos que no existe una armonización normativa entre los dos países en materia de financiamiento educativo. También encontramos que solo Brasil asegura que un porcentaje mínimo del presupuesto esté vinculado a su constitución. Por otro lado, en la legislación uruguaya, la competencia en materia de financiamiento educativo está vinculada al gobierno central. Las reflexiones planteadas destacaron avances y límites en el ámbito normativo en cuanto al financiamiento educativo de los países investigados, cuya realidad carece del desarrollo de la investigación.*

PALABRAS CLAVE: *Educación básica. Financiación. Internacionalización de la educación. Mercosur.*

Introduction

International cooperation between countries based on common interests aims to achieve objectives in an agreed manner. To this end, they define an institutionalized decision-making system and establish international standards that regulate the respective actions through the constitution of regional blocks. In this vein, the Southern Common Market (Mercosur) was created in order to ensure these prerogatives in the context of South America.

Mercosur was created by the Treaty of Asunción in 1991, with the objective of promoting the free movement of goods, services and capital between the countries of the Southern Cone - Argentina, Brazil, Paraguay and Uruguay, through the elimination of customs duties and non tariff restriction of goods. It is a regional pact for the economic strengthening of the respective countries. In 2012, Venezuela joined as the fifth member country of the bloc. In 2017, due to non-compliance with democratic commitments assumed by the Mercosur countries, Venezuela was temporarily suspended (SOUZA, 2017).

According to Souza, Kerbauy and Silva (2020), although Mercosur is an agreement that embraces, eminently, the economic and commercial sector, it has incorporated, since its beginning, other sectors that have a strict relationship with political, economic, cultural and social development of the States that integrate it, among them, education. The educational agenda within the scope of Mercosur, was incorporated after the creation of the Mercosur Educational Sector. It is an institutional space for the coordination of educational policies of member countries, through the regulation of Action Plans, which are instruments that aim to guarantee, by the definition of strategies and goals, an integrated educational space.

The educational agenda in Mercosur is discussed in a specific institutional space, which is the Educational Sector of Mercosur. In this regard, it is relevant to understand how education financing is regulated in Brazil and Uruguay, which are member countries of the bloc. Even though Mercosur has five member countries, Brazil and Uruguay were chosen because they are two countries that have a different political and administrative organization of the State. This reality, due to the limited time to carry out the study, allows the similarities and differences between a federal and a unitary country to be interpreted.

In this perspective, the objective of the work is to analyze the standardization of basic education financing in Brazil and Uruguay, Mercosur member countries. To this end, bibliographic and documentary research with a qualitative approach was used. The documentary source was constituted by the Federal Constitutions and the main legislation in force that govern basic education (Laws of basic educational guidelines and/or equivalent laws), having as a category of analysis the basic education financing guidelines present in these documents. The data collected in the documentary research were compared with the reflections raised by the literature in the area, trying to compare and highlight advances and limits in the financing of education between two countries that make up Mercosur.

Mercosur and the political and administrative organization of Brazil and Uruguay

Transcending the commercial objectives of the markets of the countries of South America is one of the challenges that was present in the path of Mercosur. Thus, economic development, as well as social development, is a fundamental part of a deep regional integration process. In this sense, channeling efforts towards the coordination of policies reserved for areas such as health, culture and education, are vital for the bloc's integrational progress.

The contours of a regional project for educational integration in South America begin with the very origin of Mercosur, as evidenced in the Treaty of Asunción, which, in its preamble, highlights the importance of economic development associated with social justice. This recognition signals that the advance of the economy must be in line with the improvement in the living conditions of the peoples of the member countries of the bloc, that is, the economic advance must not be dissociated from social improvements, in which education is configured as a of the bases.

But, although education has no direct link with the trade agenda, in this beginning of discussions (1991), ministerial diplomacy, in line with MERCOSUR's institutional framework, emphasized it according to its possible links with the current project of the Common Market and directly with its economic strategies. With this view, the reflection on the role of education for the achievement of economic integration started to become a subject of concern (GOIN, 2008, p. 83, our translation).

The educational agenda within the scope of Mercosur was incorporated after the creation of the Mercosur Educational Sector. According to Souza (2017), this is an institutional space for the coordination of educational policies of member countries, through the regulation of Action Plans, instruments that aim to guarantee, by the definition of strategies and goals, an integrated educational space.

Over the almost three decades of Mercosur, six action plans were regulated by the Educational Sector of the bloc, namely, the first (1992-1994), which was extended until June 1998; the second (1998-2000); the third plan (2001-2005); the fourth plan (2006-2010); the fifth (2011-2015) and the sixth plan (2016-2020).

We observed that, throughout the plans, specifically in the last two, it is central that the consolidation of regional educational integration is related to the guarantee of education as a good for Mercosur citizens. It is about implementing policies that provide unrestricted and quality access to knowledge, with special attention, especially to marginalized groups. However, it is noted that the main challenges for basic education are related to access, school retention, repetition, desertion, improving the quality of learning and educational financing (SOUZA, 2017).

According to the author, the possibility of educational integration will depend on the number of agreements that can be signed, as well as on the consolidation of institutional structures. To this end, the recognition of the educational needs of the systems and the differences that exist between the countries corroborates the conformation of the development of a regional market linked to improvements in the social conditions of its population.

Among the differences existing between the two countries, the forms of political and administrative organization of their respective states stand out, which, in turn, directly influence the implementation of public policies and, consequently, the management of their respective financing. Uruguay is a Unitary State, while Brazil is a Federated State. According to Arretche (2002), the distinction between Federative and Unitary States is in the distribution of political-administrative authority, that is, the degree of centralization and decentralization of the organization of the State.

Those organized by federated entities are divided vertically, so that different levels of government have authority over the same population and territory. In these states, the central government and local governments are independent of each other and sovereign in their respective jurisdictions, since each local government, whose jurisdiction may vary, as defined in the Constitution, is protected by the principle of sovereignty, which means that they are autonomous political actors with the capacity to implement (at least some of) their own policies. In unitary states, only the central government has its own political authority, derived from direct popular vote. The unity of the national state is guaranteed by the concentration of political, fiscal and military authority in the central government, while the political authority of local governments is derived from a delegation of authority from the central political authority. In theory, therefore, the autonomy of local governments is more reduced in unitary than in federal states (ARRETCHE, 2002, p. 28, our translation).

These specificities in the forms of state between the Mercosur countries have consequences in the elaboration of the legal system. According to Arretche (2002), in the United States, district departments do not have autonomy to define laws and/or have their own form of organization of public services. The legislation, in this case, is regulated by the central government, which has the task of guaranteeing the means for its full implementation. Therefore, legal responsibility is centralized. In the federations, whose administrative and political organization is decentralized, there is a division of competences between the federal government and the governments of the other federated entities.

One of the aspects that is directly related to the responsibilities of government administrations is budget guarantees, based on planning the allocation of resources for public services, as well as the projection of economic and social development. Therefore, measuring the political-administrative organization and the variation of a country's financial capacity will be decisive not only to understand the performance of its economy, but also for the implementation of public policies (SOUZA, 2017).

Financing basic education in Brazil and Uruguay

Education must be ensured within a broad legal framework, as the enjoyment of this right represents the creation of individual and collective conditions for the development of awareness about the reality in which one lives and about the existing relationships in the contexts in which the subjects are historical, social, cultural, economic and political (CURY, 2007). In this sense, financing is the main indicator of a country's effort to guarantee and, above all, to effect educational law.

The expansion of public investments in education, in real values, tends to enhance the economic and, mainly, social development of a nation. On the other hand, the maintenance or reduction can trigger a change of priorities on the part of the country, which will impact the effective realization of the right to education (SOUZA; KERBAUY; SILVA, 2020).

The realization of education as a social, mandatory and free asset, constitutionally guaranteed, will require funding. Thus, the necessary contribution for the maintenance of educational institutions, remuneration and valorization of education professionals and construction of new physical structures, that is, to subsidize educational policies, come from society itself, through the payment of taxes that will be redistributed by the State. Educational investments must be provided for in the budget from a country's revenues and must be classified according to regulations. However, the percentage of transfer to the area will require the standardization of a legal apparatus (OLIVEIRA; MORAES; DOURADO, 2009).

Brazil institutes, in its constituent, the regulation of educational financing. The Brazilian Magna Carta, in what concerns the organization and division of responsibilities in the financial provision of education among the federated entities, establishes, in article 211, that the Union, the states, the Federal District and the municipalities will organize their education systems in regime of collaboration. This article also defines that the municipalities will act in elementary and child education; States and the Federal District will be responsible, primarily, for Elementary and High School; and the Union will organize the federal education system and the territories (BRASIL, 1988).

The organization of financing in the educational system of Brazil, according to the Federal Constitution, is characterized by the division of competences and responsibilities between the Union, states, Federal District and municipalities of different levels, stages and educational modalities. This determination, which defines teaching priorities, does not prohibit or restrict the activities of federated entities at other levels and stages of Brazilian

education, but it is considered as a parameter for the management of budgetary resources (BABINSKI, 2010).

The country's legal financing structure is based on the competences attributed to its federated entities: Union, States, Federal District and Municipalities. It is up to the Union to invest its budget in the federal education system and, also, in the transfer of resources to compose the revenues of the States and Municipalities. In this bias, the regulation of financing in the country is guided by the collaboration regime (ABRAHÃO, 2005).

Article 212 emphasizes that the Federal Government will invest, annually, no less than 18%, and the States, the Federal District and the Municipalities, at least 25% of the revenue resulting from taxes, including that arising from transfers, in the maintenance and development of teaching. Babinski (2010) points out that it is important to make the reservation that the state constituents and the organic laws of the municipalities may establish higher percentages of application of resources for education.

The resources for educational financing in Brazil come from the tax collections of the society, which represents that the expressive portion of the sources of the Union, states, Federal District and Municipalities comes from the tax collection. Abrahão (2005) considers that, by legally linking a percentage to education spending through the revenue stream, the country ensures an important legal tool to guarantee the concrete availability of resources for the fulfillment of the responsibility of the public power in guaranteeing the right the education.

Each ruler, when he comes to power, cannot use public money as he sees fit. To guarantee the education of all, the Federal Constitution establishes a minimum of annual expenses that the Union, states, Federal District and municipalities must allocate to education policies. These are called compulsory education expenses (RIZZI, GONZALEZ; XIMENES, 2011, p. 43, our translation).

Item 3 establishes that the distribution of public resources will ensure the priority of meeting the needs of compulsory education, with regard to universalization, guarantee of quality and equity standards, under the terms of the national education plan (BRASIL, 1988).

It is notable that the constitutional text emphasizes that resources should be committed, primarily, to compulsory education, envisioning its universality with equity and quality. In addition to the binding of taxes, the Brazilian Constitution provides for the following sources of financing for education: contributions (education wages, lottery income, contributions on profits and social security); untying of Union revenue; and credit operations. Although diversified sources are observed, the linking of taxes is still the main source of

revenue in financing public compulsory education, both by the Union and by the states, the Federal District and municipalities (SOUZA, 2017).

The constitutional reserves of financing linked to gratuity in official education and the universalism of the right to basic education and its mandatory nature for people aged four to 17, according to Cury (2007), not only contain an equalizing horizon, but are also enablers of educational policies in the country, and which, historically, have always tended towards social conservatism.

Article 213 states that public resources will be allocated to public schools, and may be directed to community, confessional or philanthropic schools, as defined by law. In addition to these two articles, the constituent presents, in the items of article 206, the valuation of education professionals, an issue that is related to educational financing (BRASIL, 1988).

The valorization of education professionals, ensured in the Brazilian Constitution, resulted from the regulation of Constitutional Amendment no. 53/2006. This legal instrument also establishes the creation of the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (FUNDEB, Portuguese initials), which is of an accounting nature and is expected to last 14 years. The fund's objective is to guarantee the financing of the development and maintenance of education, as well as the improvement of the value of professionals involved in education by all federated entities.

Fundeb therefore determines the proportional distribution of resources to States and Municipalities according to the number of students enrolled in the respective public basic education networks. Sena (2008) clarifies that one of the significant advances made by FUNDEB, which replaced the Fund for the Maintenance and Development of Elementary Education and the Enhancement of Teaching (FUNDEF, Portuguese initials), lies mainly in its scope, since it contemplates as a financing mechanism, all stages of basic education, differently from the previous fund, which defined only elementary education as the only stage for the allocation of the fund.

According to Souza (2017), the Brazilian Federal Constitution of 1988 and its consequent amendments not only increased educational spending, but also expanded the institutional structure of competences and shared responsibility for mandatory Brazilian education among federated entities. However, it is important to note that this expansion does not necessarily reflect the exclusivity of entities in financing educational actions. Even with the institutionalization of the collaboration regime, educational financing depends significantly on the contribution of resources from the union, especially if we consider the asymmetries of collection between Brazilian states and municipalities.

The Brazilian LDB, on the other hand, has a specific session on the financing of education, which takes up several points established in the Constitution, as follows: Art. 68. Public resources for education will be those originating from: I - revenue from the Union's own taxes, the states, the Federal District and the municipalities; II - revenue from constitutional transfers and other transfers; III - revenue from education wages and other social contributions; IV - revenue from tax incentives; V - other resources provided by law (BRASIL, 1996).

It is evident that both the Constitution and LDB/1996 define the provision of other sources of fundraising that can be used for education, such as: social contributions, revenue from tax incentives, revenue from education wages and other contributions provided for in law. Considering that education financing directly interferes in guaranteeing access and free education as a right, Oliveira, Moraes and Dourado (2009) emphasize that, in addition to defining education as a right and establishing the responsibility of each federated entity (Union, states and municipalities) in guaranteeing the provision of basic education, the 1988 Federal Constitution (art. 212) binds a percentage of specific resources that each entity has to commit to the maintenance and development of education.

Although Brazilian legislation, especially the Federal Constitution, provides greater legal protection for the educational budget, it should be noted that, at the end of 2016, the country's congress approved Constitutional Amendment no. 95/2016, which amended the Transitional Provisions Act to institute the New Tax Regime. This regulation established the New Tax Regime within the scope of the Public Budgets and Social Security of the Union, which will come into force for the next twenty financial years (BRASIL, 2016).

The referred Constitutional Amendment designates that the resources destined to education by the Union between the period of 2018 to 2036 will be equivalent to 18% of the tax revenues, having as reference those calculated in 2017, which can only be changed annually, according to inflation accumulated according to the Broad National Consumer Price Index (IPCA). This means that, regardless of the increase in tax revenues in the country, resources for education will not be expanded.

Monlevade (2014, p. 66-67), in an analysis of the financing of education in Brazil, clarified that the 1967 Federal Constitution adopted the same logic, in conserving the percentages of taxes for the education of States and Municipalities and removing the constitutional duty of the Union. The author clarifies that this legislation was contradictory, because “[...] exactly when the federal government collected the greatest revenues in history,

the increase in financial charges from all administrative spheres was made possible by the cut in the quality of education and the salaries of its professionals” (our translation).

The Uruguayan Constitution does not specifically regulate which investments will be reserved for education, but emphasizes, in its article n. 214, that the General State Budget will be defined for the period of government, that is, five years. Therefore, it will be up to the executive, within the first six months of his mandate, to forward for the legislative appraisal and approval, which will result in the creation of the National Budget Law.

In the opinion of Abrahão (2005), education, located within the scope of the responsibilities of the Public Power and a component of the central nucleus of human rights and systems that aim at social well-being, must absorb a significant amount of public resources. These resources, in addition to being crucial in offering material conditions to enable the formulation and implementation of policies aimed at educational development, depend on broad normative protection. In Uruguay, the lack of constitutional provision and the premise that the budget link is restricted to government legislation tends to be an obstacle to meeting the needs and demands of the area. It is also important to emphasize that the country, as a unitary state, concentrates educational financing in the central government.

In article no. 69 of the Magna Carta, the incentive for the provision of educational services by private institutions based on the exemption of both national and municipal taxes. “Private educational institutions and cultural institutions of the same nature will be exempt from national and municipal taxes, as a subsidy for their services.” (URUGUAI, 1967, our translation).

According to Babinski (2010), this constitutional guarantee can be interpreted as an incentive for the provision of educational services by the private sector. The tax exemption bonus is a subsidy from the State for the services of private institutions. The legislation, by allowing public resources to be directed to these institutions, induces a reduction in the direct presence of the State in the social area.

According to Frigotto and Ciavata (2003), the allocation of resources to private institutions can represent, above all, the transfer of responsibility for the provision of the public good, which is education. In this way, the State dismantles public assets and tends to privatize public services, which are social rights of the citizen. The market presents itself as an exclusive rights regulator.

The General Uruguayan Education Law no. 18,437/2009 establishes, in its article no. 19, that the State will provide the necessary resources to guarantee the right to education and compliance with what is regulated in law. Art. 19– “*The State will provide the necessary*

resources to ensure the right to education and compliance with the provisions of this law.” (URUGUAI, 2009, our translation).

However, the referred Law does not specify what percentages will be allocated to education, it only regulates, in article no. 57, that the resources of the National Public Education Administration (ANEP) will be allocated by the National Budget Laws. The legislation, regarding Uruguay, consists of Law no. 18,719 / 2010 (Period 2010-2014). This regulation provides that the resources will be allocated to ANEP, so that this entity is responsible for the redistribution between departments, as well as for the different educational levels and modalities of the country. In addition, the legislation does not set concrete values, but presents budgetary forecasts that will be directed to social areas over the period of the central government's effectiveness (five years), among them, education (URUGUAI, 2010).

The financing of education in Uruguay does not find normative reference in the country's Constitution or in its main educational law. Even though it is regulated in a specific law that deals with the general budget for the government, it will be conditioned to the temporality of a management, which can bring serious consequences to the area's development process and, above all, to guarantee the right to education.

Final considerations

The results show that in the regulations the availability of financial resources invested in education in the Mercosur countries is due to taxes. In particular, as a Unitary State, Uruguay depends mainly on the collection of taxes concentrated at the level of the central government. We also identified that the Brazilian legislation binds a percentage of specific resources destined to education, generally, this percentage is associated with the Gross Domestic Product (GDP). This prediction was not evidenced in the Uruguayan regulations.

The use of public resources in education as a proportion of GDP is an indicator that the budget that will be applied in education should keep pace with the country's economic growth. However, in cases of economic recession, this translates into decreased investments, as can be seen in the Brazilian Constitutional Amendment no. 95/2016. It should also be noted that in Brazilian legislation, due to the division of responsibilities between the federated entities, there is the definition of a budget percentage specific to these entities. In Uruguayan legislation, the competence regarding educational financing is linked to the central government.

In terms of the regulation of educational financing in Uruguay, the laws point to the absence of specific regulations regarding the organization and the way of distributing the resources destined for education. Thus, the financing of education in that country, within the normative scope, lacks greater institutional protection if we consider the protection of the right to education.

Due to the scope of the theme, we seek to highlight aspects related mainly to the financing of basic education in the normative order of Brazil and Uruguay. In effect, it is noted that there is an extensive field of research that is open to deepen and produce more knowledge on the subject.

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