Educational planning, municipal education plan and public policies in Miracema do Tocantins - between the ideal, the written, and the accomplished

Plano de educação municipal e políticas públicas em Miracema do Tocantins - entre o ideal, o escrito e o realizado
Planificación educativa, plan de educación municipal y políticas públicas en Miracema do Tocantins - entre ideales y escritos

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ABSTRACT:
This article was built based on a bibliographic review, anchored in Lima and Mioto (2007) and documentary research (Gil, 1999), based on the historical-dialectical materialism method that interprets the set of life in society [...] as a way of understanding history and analyzing the evolution and struggles in the economic and political sector (AZEVEDO, 1999). We aim to describe the educational planning process in the Municipality of Miracema do Tocantins, as resulting from the Plan, in the implementation of public educational policies and the articulation for the elaboration, monitoring and implementation of the PME 2015-2025, addressing perspectives, complexities and possibilities. In the results, we apprehended a municipal documentary collection produced from the guidelines, documents and guidelines of SASE / MEC, since 2013, when the PME was prepared, which underpinned the elaboration of the Plan and which underlies its monitoring and implementation process. However, we also learn that the goals and strategies of the SME have been minimally implemented.

KEYWORDS: Educational Planning; Public Policies; Municipal Education; Monitoring, Evaluation and Implementation; Municipal Education Plan.

Introduction
The different definitions of planning, in general, coincide in the recognition of their objective: to direct the action of the State in order to make it rational. Basic priorities and procedures for action must be established in order to promote interaction and coordination among the various sectors of the administration for a coherent intervention
process in reality, so as to escape imponderability and avoid critical situations (SENNA, 2014, p. 10).

For this reason, it is necessary to link the construction of goals between the PNE, PEE and PME. [...] the work presupposes the involvement of the three spheres of management (federal, state and municipal) and representations of the different segments of society, but it does not fail to give weight and importance to the role of municipal leaders.

**Miracema do Tocantins: contextualizing**

**Figure 1** Map of Tocantins with Miracema do Tocantins location

Source: Image from www.google.com.br. State of Tocantins. Its location in Brazil and its micro-regions, highlighting the municipality of Miracema do Tocantins, access on February 6, 2019.

The municipality of Miracema do Tocantins was emancipated on August 25, 1948 and, based on data from the Brazilian Institute of Geography and Statistics (IBGE) (BRAZIL, 2018), has an estimated population of 18,566.

In the field of education, until the year 2004 (when he turned 56), he worked without his own education/education system, which was instituted by Law No. 111A/2004 of January 6, 2004 (MIRACEMA DO TOCANTINS, 2004).

After the institutionalization of the Municipal Education System, the Municipal Education Secretariat was managed by several Secretaries, as described in the table below.

**Table 1** Academic Profile of the Municipal Secretaries of Education of Miracema do Tocantins-TO, during the period of the 14th to 18th Administration (years 2001 to 2018)
| Administration | Year            | Secretary of Education | Academic Profile                                      |
|----------------|-----------------|------------------------|------------------------------------------------------|
| 14\textsuperscript{a} | 01/01/2001 a 31/12/2004 | M.L.D.N. (2001 a 2002) | high school                                          |
|                 |                 | I.N.T. (2003 a 2004)   | Degree in Upper Normal                               |
| 15\textsuperscript{a} | 01/01/2005 a 31/12/2008 | G.F.A.                 | Degree in Letters                                     |
| 16\textsuperscript{a} | 01/01/2009 a 30/04/2012 a 30/04/2012 a 31/12/2012 | G.F.A. F.A.R.C. | Bachelor of Psychology                               |
| 17\textsuperscript{a} | 01/01/2013 a 31/12/2016 | R.V.N.L.               | Degree in Pedagogy, Specialist in Municipal Education Management and studying for a Masters in Education. |
| 18\textsuperscript{a} | 01/01/2017 a 31/12/2017 | S. P. L.                | Degree in Pedagogy, Specialist in Municipal Public Administration. |
|                 | 0/02/2018 Current | F.F.F                  | Degree in High School, Specialist in Educational Guidance. |

Source: Prepared by the author (2018).

From the data and information in the previous table, we observe that only the 14th and 16th administration had two Secretaries in the same management. In the same way, we apprehended the diversity in the academic profile of all those who took on the portfolio, which can be considered a constitutive element of the policies, highlighting that the 17th administration is the one with the highest academic background, for the conduction of the System.

Basic education is offered by the Miracema Municipal System of Early Childhood Education [EI] to 9th grade [EF I and II], throughout the network, in twelve Teaching Units:

a) seven located in the urban perimeter\textsuperscript{1} (Municipal Education Centers (CMEI) Dona Maracaípe, Dona Regina, Dona Ísis Sardinha - serving children up to 4 years old); (Municipal Schools of Early Childhood Education (EMEI) Vilmar Vasconcelos Feitosa and Profa. Dalva Cerqueira Brito - attending children from 4 to 6 years old, respectively Preschool I, II and 1st year of Elementary School I); (Municipal Schools of Elementary School (EMEF) Francisco Martins Nolêto and Brigadeiro Lírias Rodrigues - attending children enrolled from the 2nd to 5th year of Elementary School), and in the first school, Youth and Adult Education (EJA) in the 1st Segment is also offered;

\textsuperscript{1} Schools located at Miracema headquarters in Tocantins-TO.
b) five located in the countryside² (Municipal Schools of the Countryside (EMEC) Bartolomeu Fraga, Boanerges Moreira de Paula, Vale do Tocantins, Santa Marina) - serving children from pre-school, 1st to 9th grade and the Municipal School of Integral Time (EMTI) Campo Verde - serving children from pre-school to 5th grade).

The educational census brings twelve municipal schools, serving 1,846 students and eight state schools, serving 3,181 students in 2018.

**Table 1** Organization and management of education in the municipality of Miracema do Tocantins: quantity of students, from 2012 to 2018

| Year | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|------|------|------|------|------|------|------|------|
|       | 2,013 | 1,799 | 1,683 | 2,048 | 2,101 | 1,846 | 1,820 |

Source: SEMED (2012-2018), adapted by the author.

The data in the previous table shows the evolution in enrollment, mainly in the initial years of primary school, as a result of the municipalization of classes in the initial years, which occurred from 2011, as well as the return of classes in the final years of primary school to the State. The Municipality of Miracema only serves classes of the final years of elementary school in rural schools.

The following four tables demonstrate the results of the Basic Education Development Index³ (IDEB) from 2007 to 2017 in Miracema.

**Table 2** Municipal Index (state and municipal system) 5th Year of Elementary School (2018)

| Municipality       | Ideb Observed | Projected Goals |
|--------------------|---------------|-----------------|
| Miracema of Tocantins | - 3.5 4.1 3.9 4.5 | - 4.2 - 3.7 4.1 4.3 4.6 4.9 5.2 5.5 |

Source: http://ideb.inep.gov.br (2018)

**Table 3** Municipal Index (state and municipal system) 9th Year of Elementary School (2018)

| Municipality       | Ideb Observed | Projected Goals |
|--------------------|---------------|-----------------|
| Miracema of Tocantins | - 3.5 4.1 3.9 4.5 | - 4.2 - 3.7 4.1 4.3 4.6 4.9 5.2 5.5 |

² Schools located in the municipality of Miracema do Tocantins- TO, in the rural area, called rural education, where of the five (5) existing, four (4) are located in Incra Settlements.

³ * Insufficient number of participants in the SAEB for the results to be disseminated. ** No average in SAEB 2017: Did not participate or did not meet the requirements to have the performance calculated. The results marked in green refer to the Ideb that achieved the target.
Based on the data and information from the four previous tables, we observe that in the year 2013, the municipality had a grade of 3.9 (IDEB/2011) in the initial grades of elementary school. With regard to the most recent assessment, the city managed to raise the score to 4.5 (IDEB/2013). Until 2012, the city attended urban schools in classes from 1st to 9th grade and, with the reorganization of the system, began to attend only early...
childhood education and elementary school from 1st to 5th grade, leaving the preschool to 9th grade only in rural schools. We also noticed that, in 2017, the city had a decrease in the grades projected by INEP, showing weaknesses in the drop from 4.5 to 4.2; and, in the detailing of the school units of the four evaluated, only one achieved the projected goal, referring to the 5th grade classes, and in the 9th grade classes it was not successful. Faced with this reality, we present some curiosities and worries, among them: does the fact that the SME is approved mean changes/advances? Is it necessary that other planning measures, such as the Annual Budget Law, the Budget Guidelines Law and the Multi-annual Plan, are contemplated for SMEs?

The educational planning process in Miracema do Tocantins: the articulation for the elaboration of the Municipal Education Plan 2015-2025

Concepts and contexts

For Bordignon (2009, p. 92), SME “is the management instrument to make citizenship and society effective, as advocated in the bases and guidelines of the Municipal Education System”. When the municipality has no plan, it is at the mercy of episodic actions that, even planned on a case-by-case basis, represent improvisations. “Without a plan, there is no vision of the State in the actions, there is no way to go, but only by knowing the circumstances of each Government”.

As far as the elaboration of the SME is concerned, the basic steps could be indicated:

a) To make a diagnosis of the educational needs to be met by the Municipal Education System, starting with the sectors defined by the Federal Constitution and the LDB as priorities for the Municipalities (Elementary Education and Early Childhood Education) and following with the sectors considered relevant as special education, literacy and basic education for youth and adults, High School;
b) Explain the guidelines that will guide the preparation of the plan, justifying the options adopted and the priorities assumed;
c) Define the goals to be achieved by distributing them in a schedule that indicates the steps to be taken over the life of the plan;
d) Specify, for each sector and its goals, the means available and those to be provided involving the number of schools, classrooms, teaching materials, practising teachers and those to be incorporated, their level of qualification and remuneration, proceeding in a similar manner with regard to support staff such as school secretaries, servants, lunch ladies, etc;
e) Elaborate a clear picture of available financial resources as well as additional sources of resources in order to ensure the viability of planned goals and actions (SAVIANI, 1999, p. 132-133).
SME is a document that should contain a diagnosis of the local situation, with a special treatment regarding the knowledge of the Municipality’s educational indicators in relation to the State and the Country:

The plan also indicates the objectives, goals and educational guidelines for a period defined by the municipal team, and should allow for in-depth study of the main problems to be solved in the short, medium and long term. Its existence is of great importance for the organization of municipal education, as it increases the capacity for planning the actions of education departments and municipalities in general, in relation to issues related to education, enabling better results and optimizing the application of available resources (LYRIO; GUIMARAES, 2012, p. 3).

Thus, Monlevade (2005, p.21):

The SME, once elaborated by the Municipal Executive, in collaboration with all the educational actors of the Municipality, must become law, for which it needs to be appreciated and approved by the City Council. It needs to be, on the one hand, coherent with the bases of the National Education (LDB, Law nº 9.394 of 1996), and with the possible norms of state scope that may concern it, and, on the other hand, it needs to be submitted to the Organic Law of the Municipality and articulated with its Development Master Plan, with its Multiyear Plan and with the Laws of Budgetary Guidelines of the Municipality.

Still on the subject, according to the Guidelines (MEC/SASE) Brazil (2014b, p.7), the SME will have the responsibility to translate and reconcile the wishes, needs and educational capacities of the municipality for the provision of basic education (in all its stages and modalities) and with you mention other responsibilities:

needs to take into consideration the historical trajectory, the socio-cultural and environmental characteristics, the vocation and the future perspective of the Municipality.

[...] another working premise is that the SME needs to be aligned with the SNP and the EPE. Considering that SMEs may be limited or empowered by the EEP, it is recommended that all segments of society and the three spheres of government be involved in the construction of the EEP in the same way as they were involved in the construction of the EEP and do the same for SMEs in their respective municipalities; SMEs should link up with other planning instruments. The necessary inputs for the implementation of the education plans will have to be included in the budgets of the Union and the states so that they support the municipalities technically and financially throughout the decade. In the City Hall, planning instruments will have to be linked to the 10-year education plan: Multi-Year Plan (PPA), Budget Guidelines Law (LDO), Annual Budget Law (LOA), Joint Action Plan (PAR), among others. Finally, an indispensable working premise is the fact that SMEs must have legitimacy to succeed. (BRAZIL, 2014b, p.7-8).
The aforementioned document (BRAZIL, 2014b) reinforces that what is desirable is that the elaboration or adequacy of municipal plans occur after the approval of the State Plan, even though there are the difficulties of the elaboration times; even so, there must be an effort so that these plans are elaborated at least in parallel, so that there is always compatibility of the municipal, state and national goals.

We are called to understand that the multiplicity of educational realities in Brazil demands special attention and requires adjustments to the PNE through the education plan for each state and municipality. And also, according to Saviani (2014), both the construction of the PEE and the SME must be collective. "It is very important that not only people directly linked to the educational process are involved, but also other organized sectors of society."

*Education planning in Miracema do Tocantins: official documents before and after the preparation of the Municipal Education Plan 2015-2025

One of the challenges of municipal management is planning as a way to make viable the actions that are part of everyday education, so that learning is effective. Therefore, it is up to those responsible for the managing body of education to plan the municipal educational policy, with the construction of a process in a sustainable and perennial way of discussion and construction.

In this respect, Lagares (2013, p. 13-14) stands out:

To investigate, therefore, the action of municipalities in the field of education means to seek a deeper understanding of the directions of Brazilian education. It means to discuss conditions and challenges, fragilities and potentialities that permeate the existence of the Cities and their performance in education. It means to discuss the internal and external conditions specific to the cities, such as historical and cultural tradition, political organization, ideological, geographic, demographic, financial, socio-professional, planning and management aspects, which go through this process.

In this sense, from the normative and institutional point of view, Brazil has experienced considerable progress with the enactment of CF/88 (BRAZIL, 1988), when it ensured a broad concept of education. Thus, the Municipalities started to have as co-responsibility the accomplishment of complementary norms for the functioning of the
education/education system. For this reason, the Municipality of Miracema elaborated several documents that contemplate the planning of education.

Before the elaboration of the SME, the guiding documents pointed out a more centralizing management, focused not on the manager of the education portfolio, but on the municipal manager himself, thus leaving the management of resources and personnel directly and indirectly in charge of it. An important fact to be mentioned is that the inexistence of a plan of goals and strategies for education left the annual budget of this portfolio uncertain, in the sense that there was the budget allocation provided in the LOA and the PPA, but there was no detail regarding the allocation and spending of this resource in a planned and effective way, aiming at real and structural improvements for education in Miracema.

With regard to school management, the PCCR and the EMS Act have functioned and functioned as the legal framework for conducting the work of school management and management, in addition to the resolutions, ordinances and normative instructions issued by the WEC every year.

With the advent of SME, there was more assertiveness in the planning and execution of actions, in the definition of responsibilities and clarity of objectives. The new emphasis was more autonomy and partnership, in relation to the construction of an education project that is seen as something that surpasses governments and accomplishes in time as state policy, and we cite as an example that after sixty-seven years, the first election to choose a director in the Municipal education network takes place, we imagine that, breaking a paradigm of partisan political indication.

The materialization of the elaboration of the SME of Miracema do Tocantins

The process of articulation for the elaboration of the SME in the Municipality researched took place in articulation with the Undime and the Secretariat of Articulation with the Teaching Systems (SASE). The President of the Undime sent letter No. 159, September 4, 2014 (UNDIME, 2014a, s/p), addressed to all municipal leaders of education in the State of Tocantins, identifying as the subject "Work Demands of the Municipal Education Plan", as follows:

In view of the training work and guidance already carried out by the team of Educational Assessors and UNDIME in relation to the development of activities for the Elaboration or Adequacy of Municipal Education Plans, and in view of the deadlines that have already expired for some plan activities, considering that the activities began with the first training in 2013, and the need for reports to SASE/MEC by the
educational assessors, we request greater commitment from the Municipal Department of Education in order to expedite some demands:
1) To form the Representative Commission of the Society and Technical Team that will be responsible for the Elaboration or Adequacy of the SME of its Municipality, (2013 to May 2014);
2) Prepare the diagnosis that portrays the reality of your Municipality that will serve as a basis for the elaboration of the SME, (by October 2014);
3) Participate in the poles from November 1 to 30, 2014;
4) Hold at least the first Conference to consult society on their demands for education in the municipal territory, in the next ten years, (Period: September/December/2014).

According to the Office (s/p), the request is justified:

considering that education actions are at the same time a technical and political task, which requires careful planning and analysis procedures, based on the demands of society identified through public consultations, the legal determinations of supply and quality, and the real possibilities of service and advances needed to ensure an education with equity and quality.

The document reiterates the need for a collective effort by the State and society in the country to achieve the goals described in the PNE and to advance education (UNDIME, 2014a, s/p).

In the fourth and last paragraph of the Office, the President of Undime reinforces the availability of the teams of Educational Assessors of SEDUC and UNDIME, being necessary that the municipal teams fulfill the first part of the work, being the institution of the technical team and the diagnosis; as well as forward the doubts and difficulties found in the process, for the organization of a Technical Meeting, with schedule of individualized attendance of the Municipalities in poles (UNDIME, 2014a, s/p).

Subsequently, the Undime sent other guidelines and clarifications to those in charge in the municipalities, via Office No. 206, December 11, 2014 (UNDIME, 2014b, s/p), addressed to the mayors and municipal education leaders, with the subject "Preparation or adequacy of the Municipal Education Plan" and as content:

1. Considering the importance of planning for the improvement of educational management and the need for each federal entity to elaborate or adapt its education plan, the Ministry of Education through the Secretary of Articulation with the Education Systems (SASE), together with the National Council of Secretaries of Education (CONSED) and the Union of Municipal Directors of Education (UNDIME) implemented a network of technical assistance throughout the country,
counting on the full support of the State Secretary to ensure the implementation of the Municipal Education Plan.

2. The progress of this work results from the determination imposed by Law 13.005, of June 25, 2014, which deals with the PNE. In its Article 8, the law imposes on the States and Municipalities a period of one year for them to elaborate or adjust their education plans, in line with the National Plan.

3. Understanding that there is still much work to be done by June 2015, the deadline imposed by law. The MEC, has already adapted all its Strategic Planning so that the programs of the Ministry (especially the PAR - Plan of Articulated Actions), are used as instruments to support the Municipalities to fulfill their responsibilities in each of the national goals.

4. We inform that this technical assistance network in the State of Tocantins has already developed some actions to support the SME elaboration process, as described: a) three specific trainings for Municipal Education Officers and Technical Teams; b) the III UNDIME Education Seminar which addressed relevant themes for the SME process; c) two seminar cycles; d) training for commissions and technical teams in each Regional Education Board; e) on-site visit with training for some municipalities that requested it; f) technical assistance by e-mail and telephone with work guidelines. (Grifos ours).

The President of Undime, making the MEC’s team of Evaluators available for technical assistance, requested the commitment of the Municipal Mayors, "to make possible in their Municipality the necessary support for the actions to carry out the SME elaboration process", to carry out the actions according to the following schedule:

- Stage 1 - define and distribute responsibilities (Institution of the Technical Team and the Municipal Commission Representing the Society), until October 2014 (UNDIME, 2014).

- Step 2 - complete the Diagnosis by 10 December 2014; prepare the Base Document (With guidelines, targets, strategies and indicators), between 10 January 2015 and 28 February 2015 (UNDIME, 2014).

- Stage 3 - hold a Public Consultation (Promotion of a broad debate with the society / Municipal Education Conference) in March 2015 (UNDIME, 2014).

- Stage 4 - Review and validate the Base Document (By the Municipal Commission Representing the Society) between March and April 2015 (UNDIME, 2014).

- Step 5 - Draft the SME Bill in April 2015; process the SME Bill in the Chamber of Aldermen in May 2015; approve the SME Bill; June 2015 and sanction the SME Bill by 25 June 2015 (UNDIME, 2014).

According to Sousa e Lagares (2014), in carrying out the SME elaboration process, MEC presented a vast document production with guidelines and support to the other
federated entities, in addition to documents produced by each State’s own Educational Assessors. At the national level, the following stand out:

- General guidance to educational evaluators in the work of adaptation/development of state, district and municipal education plans (Brazil, 2013a);
- Letters to the AEs with various guidelines (so far ten);
- Orientations of demands to the AEs;
- Booklets planning for the next decade - Aligning Education Plans, getting to know the 20 goals of the National Education Plan, building the goals of your municipality (Brazil, 2013b) and
- The Municipal Education Plan - Guidance Notebook (Brazil, 2014c).

In possession of these guiding documents, those responsible in the Municipality participated in trainings carried out by Undime and led the elaboration of the SME following the step by step directed by the responsible Educational Assessor.

Sousa and Lagares (2014) write that in this work of shared coordination, there are attributions for the federal public sphere, through SASE/MEC and FNDE/MEC; for the state public sphere, through Seduc; and for the Municipalities, through the Municipal Secretariat of Education. Still, there are attributions to non-governmental institutions representing the Municipalities and the States, being the Sectional ones of Undime and the National Council of State Secretaries of Education (Consed). Finally, there are also attributions for the civil society, which should be integrated in the Representative Commission of the Society.

In the municipality of Miracema, the commissions were appointed by decree:

- Decree No. 097 of 13 November 2014 (MIRACEMA DO TOCANTINS, 2014d), which established the Technical Team for Preparation and Systematization of SMEs, consisting of 77 members, 39 of whom are full members and 38 alternates; and
- Decree No. 098/2014 of 13 November 2014 (MIRACEMA DO TOCANTINS, 2014e), which established the Commission for Studies, Discussion and Mobilization for the Preparation and Systematization of SMEs, composed of 14 members, seven of whom are members and seven alternates.

These were the responsibilities of the committee established by Decree No. 097/2014d:

- Responsible for the survey of educational data and information, which would constitute the basic document of the SME in accordance with the National and State Education Plans, observing its goals and strategies;
-Propose and hold debates with civil society, aiming at the alignment and systematization of the Basic Document and Draft Bill of the SME in line with the National and State Education Plans respectively;

-Elaborate Schedule of activities, concluding the work with dynamics and celerity;

- Decide on the formation of subcommissions, among representatives of body/representations, under the coordination of one or more members of the Commission created in this Decree;

-Present the Municipal Education Plan, in the form of a Bill, so that it can be analyzed by the Chief Executive and, by her, submitted to the appreciation of the Municipal Legislative Branch.

Decree No. 098 (MIRACEMA DO TOCANTINS, 2014e), bringing together representatives of society and observing the provisions of educational legislation at the federal, state and municipal levels (SILVA; LAGARES, 2016, p. 45), defined the responsibilities of the Commission for Studies, Discussion and Mobilization for Preparation and Systematization of SMEs:

-Participate in Debates and/or Public Hearings, which constitute the Municipal Education Plan elaboration process;

-Socializing with their respective institution represents the work, guiding documents and information about the process of Preparation of the Municipal Education Plan;

-Participate in committees and/or subcommittees, which may be constituted in accordance with the needs established by the Technical Team for Preparation and Systematization of the Municipal Education Plan;

-To collaborate in the Elaboration Process of the Municipal Education Plan, whenever requested by the Technical Team of Elaboration and Systematization of the Municipal Education Plan;

-accompany the processing of the Bill that will institute the Municipal Education Plan, between the Executive Branch and the Municipal Legislative Branch.

With this, Silva and Lagares (2016, p. 50-51) describe how the work of the Commissions happened until the SME approval:

After the study of the PNE and PEE of Tocantins, by the Technical Team and the Commission for Studies, Discussion and Mobilization, the schedule of the 1st Municipal Public Hearing was defined, held on November 17, 2014, with the participation of all the appointed components;

[...] in continuity with the development of the work, the Technical Team and the Commission for Studies, Discussion and Mobilization met on the basis of a work schedule organized and accompanied by the Team of Educational Assessors of the Secretariat of Articulation with the Teaching Systems (SASE) of the Ministry of Education for the discussion and elaboration of the Draft Basic Document of the SME, which was taken to the 2nd Municipal Public Hearing, held on April 10, 2015, with
the discussion of all its goals and strategies and the presentation of new proposals, as well as additive, suppressive and substitutive proposals; [...] the two Municipal Public Hearings counted on the representative participation of the various component segments of the Technical Team and the Commission for Studies, Discussion and Mobilization of SMEs, with 216 present at the 1st Hearing and 254 at the 2nd Hearing; [...] following the discussion with the society, the Technical Team once again reviewed the Draft Basic Document of the SME, in the period from 11 to 17 April 2015, and forwarded it to the Executive Branch, on 20 April 2015. The latter, in turn, forwarded it to the Legislative on April 25, 2015, through Bill No. 005 of April 25 (MIRACEMA DO TOCANTINS, 2015b); The Legislative Branch, in possession of the Base Document, called the Technical Team for Systematization, members of the Commission for Studies, Discussion and Mobilization of SMEs, education professionals, representatives of the teachers’ union of Tocantins (Sintet) and the community in general for another discussion within the House of Laws, on May 20, 2015, on aspects that the edis interpreted in a way out of context of the discussions in the field of education or did not agree; After one month, the Bill, with the Annex adding 20 goals and 251 strategies, returns to the Session Agenda, being approved unanimously. Finally, the SME Law is sanctioned on May 27, 2015 and published on May 29, 2015 by Law no. 409/2015 (MIRACEMA DO TOCANTINS, 2015a, emphasis added).

Horta (1982) considers educational planning as a form, among others, of state intervention in education, established with the purpose of leading the educational system to fulfil the functions attributed to it as instruments of that same state.

Thus, education plans are understood as elements of educational policy which, according to Peroni (2013, p.9-10), is not determined solely by changes at the macro level, both social and economic. Education policy is one of the constitutive elements of these changes, and,

[...] the State, like capital, should be seen as a relationship or process. Thus, we understand that it is an important part of a movement of correlation of forces of subjects located in a historical and geographical context. [...] In the state and in civil society, there are correlations of forces from different social classes that contemplate different projects of society. However, it is important to stress that, from this perspective, the state and civil society would not be in antagonistic positions, since there are “public and private interests in a society of classes that pass through the state and civil society”.

Therefore, the history of the Brazilian educational plans and of the Municipality of Miracema do Tocantins develops with continuities and ruptures, with characteristics proper to each period.

From the above regarding the formalization/institutionalisation of education planning in Miracema do Tocantins before and after the elaboration of the SME 2015-
2025, we conclude that in the Municipality there are many documents, but we ask if they are being materialized in effective and relevant public policies.

**Monitoring and evaluation of the Municipal Education Plan in Miracema do Tocantins**

The Municipality of Miracema do Tocantins, based on MEC documents and with technical assistance from SASE/MEC, prepared its education plan. In a document (BRAZIL, 2016b, p.4), the MEC explains the objective of the process of continuous monitoring and periodic evaluation of the Plans, being to technically improve the document, guarantee social participation and qualify the execution of the Plan:

> After one year of implementation of municipal education plans. [...] we are now entering a new phase. [...] both those well-designed plans with clear, measurable and achievable goals, resulting from broad debate and multiple agreements, and those in which the process has left a little to be desired need to be monitored and evaluated. This other process, of continuous monitoring and periodic evaluation, should mean an opportunity to improve the technical quality of the diagnosis, to broaden social participation and to qualify year by year the execution of the goals. "It should be understood as a continuous exercise of bringing management closer to the desire of society, in a collective and democratic work, in which the student is the great beneficiary". (Grifos ours).

With this, in the Municipality researched, as in many others, the process of monitoring and evaluation of the SME was initiated, with the support of the Undime and the Management of Support to the Municipalities of the State Secretariat of Education of Tocantins (GAM/SEDUC), fulfilling the steps that follow:

**1st moment**

- Receipt of letter No 155/2014, dated 9 November 2015 (UNDIME, 2015), from the President of UNDIME/TO:

1. The PNE was the result of the broad debate that took place in the various stages of CONAE 2010 and throughout each of the stages of the Bill in Congress, being sanctioned without veto by the President of the Republic in 2014.  
2. The PNE has the constitutional function of articulating the National Education System to be established. Thus, it reinforces the need to expand access and improve the quality of national education, constitutionally enshrined rights whose guarantee requires the continuous and articulated work of the different spheres of government in the search for equity.  
3. The targets are national, but they are achieved in the place where the subject to whom the right is to be guaranteed lives. For this reason, a great collaborative effort was made between the MEC, the State Education Departments and the state representations of UNDIME, with
the intensive participation of the Education Councils and Forums, so that each state and each municipality could receive the necessary support in the process of elaboration or adequacy of the education plans for their territories, in accordance with the PNE. It was not a mechanism designed only to comply with the legal requirement, but for the general understanding that without sub-national plans formulated with technical quality and social participation, the PNE would not succeed.

4. The implementation and systematic monitoring of existing plans is now beginning, which requires political, financial and decision making efforts. In order to systematically monitor the fulfilment of the goals, the PNE law points to the need for continuous monitoring and periodic evaluations, with the involvement of the responsible bodies and the appropriate social mobilisation.

5. To guarantee this support, the Secretariat of Articulation with the Teaching Systems - SASE is making available a Technical Assistance Network formed by Technical Assessors, composed of seven members appointed by Undime-TO and SEDUC: State Coordinator - Jocirley de Oliveira; Supervisor - Maurício Reis Sousa Nascimento and Technical Evaluators - Adaíres Rodrigues de Sousa, Celestina Maria Pereira de Sousa, Cleidiana Santana Parente, Maria Solange Rodrigues de Sousa and Rosilene Lagares.

6. The Technical Evaluators will be in more direct contact with the Municipalities for the implementation and systematic monitoring of the Municipal Plan. Each Evaluator will be responsible for a set of Municipalities (UNDIME, 2015). Grifos ours.

- Signature of Term of Adhesion to Technical Assistance for Monitoring and Evaluation of Education Plans/SASE/MEC (MIRACEMA DO TOCANTINS, 2016d), with the expression of interest of the municipal education officer in the voluntary adhesion to the process of technical assistance for the monitoring and evaluation of the SME, by SASE/MEC, thus being agreed:

I am aware that technical assistance consists of training, guidance and monitoring of the committee established for this purpose, based on the methodology described in the Guidelines for Monitoring and Evaluation of Municipal Education Plans. In order for positive results to be achieved, I take responsibility for: (1) mobilize the institutions responsible for the monitoring and evaluation process of the SME, as provided for in specific legislation or, in the absence of such, institute an instance for this purpose; (2) enable the participation of representatives of the coordinating committee in the training offered by the Technical Assistance Network/SASE/MEC; (3) make information regarding the monitoring and evaluation process of the SME available for dissemination on the portal “PNE em Movimento”; and (4) appoint a technician from this Secretariat to be responsible for the dialogue with the educational evaluator of SASE/MEC (MIRACEMA DO TOCANTINS, 2016d). Grifos ours.
The signing of the term of adhesion will allow the municipality to articulate the monitoring and evaluation with the MEC, in a clear way, the term also attributed shared responsibilities.

2nd moment

- Reception of Office No. 098/2016, dated August 4, 2016 (UNDIME, 2016), from the President of UNDIME/TO, who presented as the subject “Training - monitoring / follow-up and evaluation of the Municipal Education Plan”, being the content:

1. Aiming at the implementation of the collaboration regime, among the federated entities and considering the activities foreseen for the monitoring and evaluation process of the education plans that will be resumed in the State, with guidance and monitoring from the Technical Assistance Network formed in collaboration among the institutions: SASE/MEC, SEDUC and UNDIME/TO, in accordance with the PNE, Law no. 13005/2014, which defines in its Art. 5 that the execution of the plan and the fulfillment of its goals will be object of continuous monitoring and periodic evaluations and in Art. 8.

2. Then, considering what the law recommends, the Technical Assistance Network composed by the Educational Assessors responsible for the Municipal Education Plans, will hold Continuous Training Meetings for the Technical Teams and Coordinating Commissions that will be responsible for monitoring and evaluating the SME to guide the activities that will be developed to achieve the goals defined in the plan.

3. In view of the above, we request the creation and appointment by Normative Act (Ordinance/Decree or other legal act) of the Technical Team composed of professionals from the Municipal Department of Education, reiterating that these may be the same professionals who were part of the Technical Team of Preparation or Adequacy of the SME, considering the professional profile of computer skills, data collection and analysis, preparation of reports and openness to dialogue with the Coordinating Committee.

4. For the composition of the Coordinating Commission, it should be observed what is stated in the SME Law, according to the article that deals with who or which institutions is or are in charge of monitoring and evaluating the SME, reiterating that if the bodies or institutions are already stated in the SME Law, it is necessary to appoint the people that will compose the commission.

5. The appointment of the Technical Team and the Coordinating Committee should be made immediately, considering that from the 3rd (third) week of August the formation meetings will already begin, according to the attached schedule and we have until the 30th (8th) day to forward a copy of the appointment document to SASE/MEC.

6. Guidelines on the work to be carried out in the SME monitoring and evaluation process will be passed on in the training meetings.
Therefore, at least three people from the technical team and the coordinating committee should participate in the training meetings. (UNDIME, 2016, p. 1-2). Grifos ours.

3rd moment
- Forwarding to UNDIME, by the Municipality, of Ordinance No. 026 of August 30, 2016 (MIRACEMA DO TOCANTINS, 2016c) which established the Coordinating Commission and the Technical Commission of the process.

4th moment
- Participation in the first training of the Coordinating Committees and/or Technical Teams for the Process of Continuous Monitoring and Periodic Evaluation of SMEs, to understand the 5 stages of the work proposed by MEC/SASE being: 1) organize the work, 2) study the plan, 3) continuously monitor the goals and strategies; 4) evaluate the plan periodically; and 5) process of organization of the education system (SASE/MEC/I PAUTA DE TRABALHO, 2016, p. 1).

5th moment
- Participation of the second formation: Technical Visit, Monitoring and Evaluation of Municipal Education Plans in 4 stages, to clarify doubts about the process, with the objectives: 1) to solve doubts about the understanding and execution of the methodology of monitoring and evaluation of SMEs presented from the first formation; 2) to work limits, scopes (successful experiences) and proposals for future actions that enable the continuity of the implementation of the methodology; and 3) to guide in the construction of the Municipal Work Agenda. This, by means of individualized attendance by Municipalities the Coordinating Commissions and/or Technical Teams by the Educational Evaluator (SASE/MEC/II PAUTA DE LABOUR, 2016, p. 1).

6th moment
- Development of the first cycle of continuous monitoring and periodic evaluation of the Miracema SME, with the preparation of the Report (MIRACEMA DO TOCANTINS, 2017).

Based on the data and information cited and the Reports of the first cycle of continuous monitoring and periodic evaluation of Miracema’s PME, we observed that in the Municipality the guidelines of SASE/MEC were followed for the entire process.
Law No. 409, of May 27, 2015 (MIRACEMA DO TOCANTINS, 2015a), which approved the SME, in Article 7 determines the process for monitoring and evaluating the Plan: “the SME will be monitored and evaluated every two years by the Municipal Forum and commissions established to prepare the plan. According to this same law, other measures are guaranteed and should take place in order to meet the goals and strategies.

Article 5 appoints the bodies responsible for monitoring and evaluating the SME: “the fulfilment of its goals will be the object of continuous monitoring and periodic evaluations”, by:

I - Ministry of Education - MEC;
II - State Secretariat of Education - SEE;
III - Municipal Secretariat of Education - SME;
IV - Chamber of Councillors;
V - Municipal Council of Education - CME;
VI - Representatives of Civil Society.

In the presentation of the institutions responsible for SME monitoring and evaluation, the EMF does not appear as a social control body. According to the documents analyzed, we noticed that the commission responsible for the elaboration of the Base Document, sent a Circular Letter, requesting the names of the representatives (titleholders and substitutes), however it did not obtain an answer to the request, remaining the same, without representation. Thus, the commission continued its work in accordance with the official data and the representations oriented by SASE/MEC, which in a way, caused a gap in the work, due to the poor wording in the Law, inserting bodies not responsible for monitoring and evaluation at the municipal level and leaving the WEF out of the composition, which is the instance of greater responsibility in the process of monitoring and evaluation.

In what concerns articulation, Article 6 states: "the public power through the Municipal Education System, will be responsible for the articulation between the education systems, in a collaborative regimen, for the realization of the guidelines, goals and strategies of the Municipal Education Plan" (MIRACEMA DO TOCANTINS, 2015a).

§ Paragraph 1 It shall be incumbent upon the federal, state and municipal managers within the Municipality of Miracema do Tocantins - TO, the adoption of the necessary government measures to achieve the goals set forth in this SME.
§ Paragraph 2 The strategies defined in the Annex to this Law do not preclude the adoption of additional measures at the local level or legal instruments that formalize cooperation between the federated entities, and may be complemented by national and local mechanisms of coordination and reciprocal collaboration.
§ 3° The education systems within this Municipality will create mechanisms for the local monitoring of the achievement of the SME goals and the plans foreseen in art. 8.

§ 4 There shall be specific collaboration arrangements for the implementation of school education modalities that need to consider ethnic-educational territories and the use of strategies that take into account the socio-cultural and linguistic identities and specificities of each community involved, ensuring prior and informed consultation with that community.

§ 5 The strengthening of the collaboration regime between the Municipality, State and the Union shall include the institution of permanent instances of negotiation, cooperation and agreement in each administrative sphere.

§ 6º The strengthening of the collaboration regime between the Municipalities will also take place through the adoption of educational development arrangements.

The SME (MIRACEMA DO TOCANTINS, 2015a) reiterates the articulation when dealing with the National System for the Evaluation of Basic Education, coordinated by the Union, in collaboration with the States, the Federal District and the Municipalities, "will constitute a source of information for the evaluation of the quality of basic education and for the orientation of public policies of this level of education":

Art. 9 [...]  
§ 1 The evaluation system referred to in the caput shall produce a maximum every 2 (two) years:
   I - School performance indicators, referring to the performance of students in national assessment exams, with the participation of at least 80% (eighty percent) of students in each school year periodically assessed in each school, and the pertinent data determined by the school census of basic education;
   II - Indicators of institutional evaluation, related to characteristics such as the profile of the pupil and of the body of education professionals, the relations between the dimension of the teaching staff, the technical staff and the student body, the infrastructure of the schools, the pedagogical resources available and the management processes, among others relevant.

§ Paragraph 2 The elaboration and dissemination of indexes for evaluating quality, such as the Basic Education Development Index - IDEB, which aggregate the indicators mentioned in item I of Paragraph 1, do not remove the obligation to disseminate each one separately.

§ The indicators mentioned in § 1 shall be estimated by stage, educational establishment, school network, unit of the Federation and at the national aggregate level, and shall be widely disseminated, with the exception of the publication of individual results and indicators per class, which shall be admitted exclusively for the community of the respective establishment and the managing body of the respective network.

§ Inep shall be responsible for drawing up and calculating the IDEB and the indicators referred to in paragraph 1.

§ 5 The evaluation of the performance of students in examinations, referred to in item I of § 1, may be directly performed by the Union or, by means of a cooperation agreement, by the States and the Federal
District, in the respective education systems and their Municipalities, if they maintain their own systems of evaluation of school performance, ensuring the methodological compatibility between these systems and the national one, especially with regard to the proficiency scales and the implementation schedule.

On financial planning, art. 8 covers it as follows:

the multi-year plan, budget guidelines and annual budgets of the Municipality will be formulated in such a way as to ensure the allocation of budget appropriations compatible with the guidelines, goals and strategies of this SME and its education plans, in order to enable their full implementation (MIRACEMA DO TOCANTINS, 2015a).

Therefore, we ask: what results can we learn from the SME monitoring and evaluation process that took place in the municipality of Miracema do Tocantins?

Implementation of the Municipal Education Plan in Miracema do Tocantins

Preliminary considerations: the ideal in the authors' view

Miranda (2016) considers the importance of planning as a guiding practice of public policies, through programs, projects and education plans, which despite their temporary nature, can be allies of the public administrations in the fulfillment of their duties and competencies, with a view to greater efficiency and optimization of available resources.

In the early 1990s, Gracindo (1994, p.13) showed that Brazilian education had been accumulating throughout its history a series of failures that have come to light in a context of total precariousness of public education, at all levels. "It is important to remember that these failures are not restricted to the four walls of the classroom, which would already be disastrous, but are reflected in society as a whole, contributing decisively to the formation of Brazilian non-citizens. Non-citizens are shaped, on one hand, by a capitalist society that segregates them culturally, economically and politically, and, on the other hand, by a public education that convinces them, with various subliminal arguments, that this segregation is fair.

From a critical point of view, the author (GRACINDO, 1994, p. 14) ratifies:

educational failures contribute decisively to the formation of these men, women and children who wander through cities, apathetic and hopeless, without better options for life, for they lack awareness of their importance in society [...] they walk as subjects of a fortunate few in a society masquerading as democratic, “but which resembles an
absolutist monarchy that leaves the power of life and death over others to an insignificant portion of society.

Thus, educational policies and their implications are decisive in the historical construction of the social practice of education. The understanding of educational policy becomes, perhaps, the starting point, the main door for understanding the social practice of education. In the implementation of educational policy, we emphasize that:

[...] political society is the place of law and of institutionalized vigilance, it will be in charge of formulating educational legislation, imposing it and supervising it. In so doing, it absorbs the dominant class’s conception of the world, interprets it and translates it into an appropriate language, so that it is legally sanctioned.

[...] one of the mediating agents between the transformation of the philosophy of the hegemonic class into the common sense of the subaltern class is the educational system [...] [and] the place of the educational system is civil society...Thus] the State, after formulating laws at the level of political society, is also in charge of their materialization in civil society, making the material and personal conditions for their implementation exist and that the same conception of a world absorbed in law is reflected in the curricular contents, in the horizontal and vertical seriation of filtered information, in the imposition of a linguistic code in the mechanisms of selection and channeling of students, in the rituals of learning imposed on the teaching staff, etc...ensuring the expanded reproduction of capital and the labor and production relations that sustain it. (FREITAG, 1986, p. 41-43).

As far as public and educational policies are concerned, we realize that the bureaucratic part of the legislation exists, as well as the social control that must be exercised by society in order for the planned to materialize.

*The one developed in the Municipality of Miracema (the realized)*

In the municipality of Miracema do Tocantins, what programs, projects and actions have been implemented as a result of SMEs, such as the implementation of educational public policies?

Guided by this issue, as well as by the ideas of the researchers (the ideal) and by that developed by SASE/MEC (the written/public policy), we observe what has been developed in the Municipality of Miracema (the held/public policy), specifically, in relation to the goals that follow.

**Table 2** Miracema do Tocantins SME targets and structuring axes (2015)
Topic: Basic Education (Goals 1, 2, 5 and 6)

- Meta 1: to universalise pre-school education by 2016 for children between 4 (four) and 5 (five) years of age and to expand the supply of pre-school education in crèches, in order to attend at least 50% (fifty percent) of children up to 3 (three) years of age by the end of this SME. [18 Strategies].
- Meta 2: to universalize primary education from 9 (nine) years for the entire population from 6 (six) to 14 (fourteen) years and ensure that at least 95% (ninety-five percent) of students complete this stage at the recommended age, until the last year of this SME. [14 Strategies].
- Meta 5: to have all children literate by the end of the 3rd (third) year of primary school at the latest. [6 Strategies].
- Meta 6: to offer full-time education in at least fifty percent (50%) of public schools, in order to attend at least twenty-five percent (25%) of basic education students. [7 Strategies].

Topic: Valuing Teachers and Education Professionals (Goals 15, 16 and 18)

- Meta 15: to guarantee, in a regime of collaboration between the Union and the State, within 1 (one) year of this SME, the national policy for the training of education professionals dealt with in clauses I, II and III of the caput of art. 61 of Law nº 9.394, of December 20, 1996, ensuring that all teachers of basic education have specific training at a higher level, obtained in a graduation course in the area of knowledge in which they work. [12 Strategies].
- Meta 16: to train, at postgraduate level, 50% (fifty percent) of basic education teachers, until the last year of this SME, and to guarantee to all (the) professionals of basic education continued training in their area of operation, considering the needs, demands and contextualization of education systems. [6 Strategies].
- Target 18: Ensure, within 2 (two) years, the existence of Career Plans for professionals in public basic and higher education from all education systems and, for the Career Plan for professionals in public basic education, take as a reference the national professional salary floor, defined in federal law, under the terms of item VIII of art. 206 of the Federal Constitution. [7 Strategies].

Source: adapted by the author, 2018, based on Miracema (2015).

The monitoring and evaluation process of the Miracema do Tocantins SME, based on data and information from the Official Report of the 1st Biennial (2015 to 2017), focused only on strategies with a deadline for compliance set for the period from 2015 to 2017, i.e., not in relation to the SME in its entirety, target by target and strategy by strategy.
The SME brings 20 goals and 254 strategies, of which we elected for our research the structuring goals of basic education and those dealing with professional valorization in basic education and democratic management, totaling 8 goals and 86 strategies, planned in these axes, demonstrating that 18 strategies were evaluated in the 1st Biennium.

Bittencourt (2016) presents the municipal challenges to ensure rights and quality education. The text addresses the problem of political, structural and structural weaknesses from the point of view of the actual implementation of the SNP targets, which have consequences for the EEPs and SMEs. These documents ensure, and the text mentions, education as an inalienable right of children, young people and adults, however, by the federal and state documents we perceive an overload to the municipal education systems of financial responsibilities and uncertainties of the educational policies themselves, which sometimes prove inefficient:

These uncertainties generate insecurities in managers who are responsible for the implementation of educational policies and have their hand brake effects on the speed at which the necessary break is made with the historical delay already mentioned and the guarantee of learning rights and the full development of children, young people and adults in this country. There are moments of intense search in the Brazilian Municipalities to overcome demands of all kinds, with strong evidence of efforts to materialize the Municipal Education Plans elaborated and approved in 2015 in accordance with the National Education Plan of 2014. What is aggravated is the inconsistency of financial support stemming from the strong crisis that has occurred in the Brazilian State, compromising the gradual expansion of the volume of resources allocated to education until the end of the decade of the PNE, that is, 2024. (BITTENCOURT, 2016, p.39).

Education plans are also an important instrument against the discontinuity of public policies, since they guide educational management and refer to social control and citizen participation. However, the challenge is to follow the implementation of these instruments, following them and evaluating them at each goal and strategy.

Final considerations

The aim of the article is to analyze elements of the process of elaboration, implementation, monitoring and evaluation of the Municipal Education Plan in the Municipality of Miracema do Tocantins.
Regarding the theoretical concepts and normative elements of educational planning, both at the national, state level, and in the Municipality of Miracema, we apprehend that everyone started to play an important role in the field of education, above all, for supporting the exercise of democratic management. We understand that a management that is based on democracy necessarily starts from participatory planning, since this is a space for dialogue and decisions that must involve the whole of society, not just the government.

Regarding the implementation of the goals and structuring strategies of basic education, we present points that were highlighted as priorities in the discussions held at the I Public Hearing for Monitoring and Evaluation of the PME - I Biennium in 2017, being:

a) Working Group - Axis I - Early Childhood Education and Elementary Education:
- carry out a survey of children aged 0 to 6 years in the municipality of Miracema, considering the urban and rural area;
- create the database with information on the number of children seeking assistance in Early Childhood Education (enrollment, demand, etc.);
- inform the demand for Early Childhood Education in the database;
- strengthen the dialogue with the Municipal Education Council, the Public Ministry, the family and the community in general;
- to carry out a study of the quality indicators of the MEC for Early Childhood Education, in order to develop an assessment and monitoring instrument based on them;
- implement extension courses for professionals in early childhood education and elementary education;
- look for the implementation of postgraduate studies in special education, the construction of the database and periodic updating;
- need to reformulate the curricular references of elementary education - I and II, highlighting the rights and learning objectives, updating them according to the Common National Curricular Base;
- create a learning assessment system in the municipal school system with the purpose of assessing the process of developing children's literacy in the cycle, as well as seeking the guarantee of financial investments in technological resources and teaching materials.

b) absence of municipal public policies.
- there are no public policies for implementing actions aimed at the health of education professionals, however, it is of fundamental importance that this discussion
takes place, since there is a need to implement projects and actions aimed at mental health, physical integrity and emotionality of education professionals;

- there is no discussion in the sense of implementing actions aimed at training readers in the Municipal Education Network, however, it is relevant that these actions are discussed and implemented, with the need to create actions and projects within the scope of the Municipal Network that encourage and contemplate the training of readers, acquisition of collections for schools, as well as, incentive policy for the training of readers (projects, reading circles, storytelling, etc.);

- no own (municipal) policies for training and valuing education professionals have been identified, some strategies are in progress, in a collaborative regime such as: the National Teacher Training Plan (Parfor), Postgraduate in Pedagogical Coordination / (UFT), Post-graduation in Early Childhood Education / (UFT, Semed Training Center, in partnership with UFT / 2017, Curriculum Proposal for Early Childhood Education, WG - Full-Time Schools, Complementary Law No. 274 of August 24, 2011 (Plano Position, Careers and Compensation - PCCR) and the PME, Law No. 409/2015;

-the report shows that the Municipal Education Forum (FME) needs to articulate more, and actually play its role, contributing to social control. The municipality also has the PCCR Commission, created through Ordinance No. 352, of August 16, 2017, and WG - Education, Valorization and Financial Health of Education / 2017. All of these organizations have contributed to the achievements of the class, but as long as the salary and career are not attractive, the

the number of young people willing to pursue a teaching career will remain low. “Raising teaching salaries is a more political than technical option, as it implies changes in priorities and starts to see education as the main sustainable source of economic and social development in a country” (MIRACEMA, 2017);

- In accordance with the analysis carried out by the Technical Commission for Monitoring and Evaluation of the PME, of the Municipal Secretariat of Education, instituted by Ordinance - Semed / GAB / Nº 030 of February 15, 2017, it was evidenced that there was not until the date of 31 from December 2016, the elaboration of no monitoring report or creation of instruments that allow the measurement, in percentage terms, of the goals established in the SME;

- It is important to highlight that the PNE 2014-2024, based on its goals and strategies, which should serve as a parameter for the elaboration of the SME, was used as a source of partial transcription regarding the “elaboration” of the strategies. This will have short, medium and long term implications. Such a situation may compromise the
achievement of goals within the previously established deadlines, as, as recommended in the guidance document, “the ideal is that the indicators for each goal have already been defined during the process of preparing or adapting the plan [...]” (BRASIL, 2016, p. 9).

We concluded that in the planning process, the education plans of the States, the Federal District and the Municipalities, legally, should have as reference the PNE, approved in 2014, as well as the constitutional principles of the autonomy of the federated entities and the collaboration regime. One principle is eminently correlated to the other, that is, autonomy and collaboration are distinct, but inseparable, for the purposes of quality education. As a result, there are common and priority responsibilities for one or more federative entities, the execution of which depends on the collaboration of all. Therefore, a collective effort by the entities is necessary, from the approval of the plans, the implementation, monitoring and evaluation of the goals and strategies, logically, accompanied by a set of public educational policies with programs, projects and actions for the materialization planning.

From 2014, with the approval of the PNE, in the Municipality of Miracema do Tocantins, municipal education planning procedures began; and, from 2015, after the approval of the SME (2015-2025), the monitoring and evaluation process.

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**RESUMO:**
O presente artigo, foi construído com base em revisão bibliográfica, ancoradas em Lima e Mioto (2007) e pesquisa documental (Gil, 1999), a partir do método materialismo histórico dialético que indica o conjunto da vida em sociedade [...] é “uma maneira de compreender a história e analisar as evoluções e lutas no setor econômico e político” (AZEVEDO, 1999). Objetivamos descrever o processo de planejamento educacional no Município de Miracema do Tocantins, como resultantes do Plano, na implementação de políticas educacionais e a articulação para a elaboração, monitoramento e a implementação do PME 2015-2025, abordando perspectivas, complexidades, possibilidades. Como resultado, detuvimos uma colecção documental municipal produzida a partir das diretrizes, documentos e orientações da SASE/MEC, desde 2013, quando da elaboração do Plano, que fundamentou o processo de monitoramento e implementação. Contudo, apreendemos ainda, que as metas e estratégias do PME foram minimamente implementadas.

**PALAVRAS-CHAVE:** Planejamento Educacional; Políticas Públicas; Educação Municipal; Monitoramento, avaliação e implementação; Plano Municipal de Educação.

materialismo histórico que indica el conjunto de la vida en la sociedad [...] “Una forma de entender la historia y analizar la evolución y las luchas en el sector económico y político” (AZEVEDO, 1999). Nuestro objetivo es describir el proceso de planificación educativa en el Municipio de Miracema do Tocantins, como resultado del Plan, en la implementación de políticas educativas públicas y la articulación para la elaboración, monitoreo e implementación de la PYME 2015-2025, abordando perspectivas, complejidades, posibilidades. Como resultado, detuvimos una colección documental municipal producida a partir de las pautas, documentos y pautas de SASE / MEC, desde 2013, cuando se preparó el PME, que sustenta la elaboración del Plan y que subyace a su proceso de monitoreo e implementación. Sin embargo, también aprendimos que los objetivos y estrategias de las PYME se implementaron mínimamente.

**PALABRAS-CLAVES:** Planificación educativa; Políticas públicas; Educación municipal; Monitoreo, evaluación e implementación; Plan de educación municipal.

**RESUMEN:**
Este artículo fue construido sobre la base de una revisión bibliográfica, anclada en Lima y Mioto (2007) e investigación documental (Gil, 1999), basada en el método dialéctico de