



Research Paper

Financing Childhood Education in Tocantins: A Profile of Expenditure and Childhood Education Offering Conditions in Different Municipalities

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ABSTRACT: *The article presents part of the results of the research “Financing and supply conditions in Early Childhood Education (EI) in Tocantins” which aimed to understand the profile of EI's spending and offer conditions. The production of the data took place through the analysis of official reports available on the National Treasury website and in the Information System on Public Budget in Education (Siope / FNDE). On the portals of the National Institute of Educational Studies and Research Anísio Teixeira (Inep), the Brazilian Institute of Geography and Statistics (IBGE), TC Educa and the Educational Data Laboratory. The data were produced and read in the light of the dialectical method. The study allows us to understand public revenue and the pattern of spending on education, and, particularly, attendance at IS, in Tocantins. As well as the limits, advances and challenges of education in a context of decentralization of educational policies, expansion of EI service and the policy of redistribution of resources, within a federative pact that disregards inequalities in supply conditions.*

KEYWORDS: *Double Pendulum, Numerical Solution, Simulation, Behaviors of the System*

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I. INTRODUCTION

Studies on the financing of EI in Brazil are recent, however, they have gained increasing importance in the scope of public policies, in the debate with civil society organizations and in graduate programs in Education (SANTOS, 2020). The first concerns about the EI field began to appear between the late 1970s and the early 1980s, and the milestone was the promulgation of the 1988 Federal Constitution. This Constitution included EI in the education chapter as a duty of the State with respect to the right to education, through daycare and pre-school care for children up to 5 (five) years old (Wording given by Constitutional Amendment n° 53, 2006). CF / 1988 elevated elementary education (EF) to a subjective public right and, with that, established a clear priority in favor of compulsory education, leaving EI as a programmatic right. However, the child up to six years old expressly appeared as a subject of law and municipal entities as those responsible for the offer.

The changes promoted by CF / 1988 significantly influenced the direction of this segment and culminated in the inclusion of EI as the first stage of Basic Education (EB), in the Law of Guidelines and Bases of Brazilian Education (LDB), instituted by Law n° 9.394, in December 1996. In addition, these changes resulted in the establishment and approval of 25 goals for EI, in the 2001 National Education Plan, created by Law No. 10,172 of 2001, and in the creation of several legal provisions with the purpose of consolidating this new stage of basic education.

However, despite the advances present in the 1988 FC, LDB 9.394 (1996) and even in the PNE (2001), EI continued without a clearly defined financing policy, remaining at the discretion of municipal entities and the performance of philanthropic, community institutions and / or private. This fact was accentuated with the non-inclusion of early childhood education in the Fund for Maintenance and Development of Elementary Education and Valorization of Teaching (Fundef), a financing policy created by Constitutional Amendment EC No. 14, of December 1996, the same period in which segment was elevated to the category of first stage of basic education, with the enactment of LDB / 1996 (SANTOS, 2018; 2019).

In accounting for the resources to be transferred, Fundef did not consider the enrollments of EI, High School (EM) and Youth and Adult Education (EJA). EC No. 14/96 and Law 9,424 / 96 further determined that municipalities should sub-link 15% of the 25% of the revenue from the Maintenance and Development of Education (MDE) resources to the EF and that they invest at least 60% of the Fund in remuneration EF teachers and 40% in teaching maintenance. The remaining 10% of the MDE could be used to finance EI and EJA, according to the needs and understanding of each municipality.

In this case, the resources were not secured for EI, nor were the application rules clear. The fund's resources were insufficient for most municipalities, given that the cost of EF was higher than 15% of the linked resources, which meant that municipalities spent more on EF and had difficulties to expand the provision of early childhood education. In addition, the Union's complement was negligible or practically nonexistent, and the criterion of the minimum value per student to ensure the minimum quality standards was not applied.

However, despite the lack of resources, there was no drastic reduction in the growth of EI enrollments, as expected. Data from the School Census reveal that, considering the period from 1997 to 2006, daycare enrollments grew by 294%. However, this aspect is due to other factors such as: the improvement in the accounting of EI data; the increased demand for greater pressure for vacancies; the new role of the Public Ministry; as well as the struggle of social movements, entities and education professionals around the theme. This increase in enrollment was also due to a scenario of state reform and strengthening of service in the private sector (PINTO, 2018).

Since 1996, there has been a growing demand for the responsibility of municipal entities for educational assistance, mainly due to the process of municipalization of EF, intensified with Fundef. This fact was expressed both in the increase in the number of new enrollments and in the transfer of students from state to municipal networks, given that, on the one hand, the states wanted to reduce the number of students, on the other, the municipalities wanted to expand their revenue (PINTO, 2007).

In the early 1990s, municipalities were responsible for a maximum of 37% of the total enrollment. Since 1996, this situation has changed. In 2013, the municipal network was already responsible for 56% of the total enrollments; states by 29%; and the private network by 15%. If only the public network were considered, we observed that the percentage of attendance of EF enrollments was 69% (PINTO, 2014). In the case of EI, in 2018, municipalities were responsible for more than 71% of enrollments, private networks for about 27.7%. Just over 1.3% were under the responsibility of the state and federal networks.

According to Gomes (2004), the states sought to compensate for the loss of revenue with Fundef, failing to invest in EI. However, this was compensated by the municipal dependencies, but, despite the reaction of the municipalities, the participation of the public sector fell in relation to the performance of the private sector. This process of decentralization of basic education, which started in the late 1990s, overburdened Brazilian municipalities, as it increased the demands that involve the expansion of the public offer of education, but the cost per student did not even keep up with inflation and neither the expenditure on creation, maintenance, school infrastructure and, especially, hiring and paying teachers (ARELARO, 2006).

This text is part of the Post - Doctoral internship work and presents part of the results of the research "Financing and conditions of offer at EI in Tocantins". The investigation aimed to analyze and understand the profile of EI spending and the offer conditions in Tocantins, in different municipalities in the state, from the time frame from 2010 to 2018, a period marked by the creation of legal provisions that directly impact the offer of EI. This process required a characterization of the offer conditions, an understanding of the service dynamics and a verification of the EI financing, considering the different geographic regions of the state.

We consider as a background the discussions on the financing of EI, from its inclusion in the Fund for the Maintenance of Development of Basic Education and Valorization of Education Professionals (Fundeb) and some devices created since 2006, which have a direct relationship with EI, such as Law No. 11 274 of 2006, which created 9-year elementary education (EF); Constitutional Amendment (EC) No. 59 of 2009 and Law No. 12,796, of April 4, 2013, which determined the extent of mandatory education for the age group from 4 to 17 years old; Law No. 13,005 of 2014, which created the National Education Plan (PNE) (2014-2024) and which reaffirmed the country's commitment to the universalization of pre-school and the expansion of day care by 50% by 2024; and Law No. 13,019 / 2014, which defined the Regulatory Framework for civil society organizations that has implications for the educational provision of EI (SANTOS; 2020). We also consider the need to understand how Brazilian municipalities have been organizing themselves to guarantee the coverage of the offer in IS and its financing in this scenario.

Such provisions expand and impose responsibilities on the municipalities regarding the provision of EI, as well as they tend to reveal the challenges of the fundamental policy in the process of redistribution and decentralization of resources for education. In addition to the EI having the highest cost within the educational stages, the municipalities, in general, have less financial capacity. In addition, these provisions expose the limits of the federative pact, since it does not consider the inequalities and specificities between the federated entities. These aspects have already been pointed out by Martins (2010; 2013) and Pinto (2014; 2018), when they

highlighted that, in Brazilian federalism, we are the knot for discussing the financing of education and, specifically, the Fund for education policy, that the criteria that guide financing do not take into account some of these disparities and how they affect social policies and their financing.

II. METHODOLOGICAL ASPECTS -

The production of the data took place through the analysis of reports and official information available on the National Treasury website, in the Information System on Public Budget in Education (Siope) of the National Education Development Fund (FNDE). On the portals of the National Institute of Educational Studies and Research Anísio Teixeira (Inep) and the Brazilian Institute of Geography and Statistics (IBGE). And at TC Educa, the Educational Data Laboratory and the Planning and Education Secretariats.

The data were produced and read in the light of the dialectical method, which suggests, starting from the given phenomenon, to identify and capture its movement, its determinations and its contradictions, to then understand the concrete reality. It was necessary to characterize and contextualize the investigated state and the municipalities involved in the research to carry out a closer analysis of the reality and a better reading of the data. For this, we use demographic, economic, social and educational indicators, based on a sample of 40 municipalities.

In addition, it was necessary to characterize and contextualize the supply conditions, an understanding of the dynamics of the service indicators and the evolution of the resources directed to ensure the provision of EI in municipalities in the three main immediate geographical regions of the state. This was done through some service indicators and the coverage rate in the IS. In addition, we analyzed investment indicators such as the percentage of expenditure on Maintenance and Development of Education (MDE) applied in EI; the percentages of spending on Fundeb applied in EI; the percentages of spending on Subfunction EI (365); and spending per student in this educational stage.

III. RESULTS AND DISCUSSION

Tocantins became a state in a period marked by political, economic, social and educational reforms, as well as by the strong performance of organizations and agencies especially the World Bank. However, there was a context of struggles and disputes from different social and political forces in favor of the right to education and IS. This influenced the provisions of the 1988 Federal Constitution; the Child and Adolescent Statute, in 1990; the National Education Guidelines and Bases Act, 1996; as well as its consequences.

The data revealed that the state has been systematically reducing the number of schools, especially those in rural areas. Between 1996 and 2018, there were just over 1,290 school units, 433 between 2007 and 2018 alone. In addition, there has been a reduction in the number of enrollments in the elementary, high school and youth and adult education segments (EJA) , and an increase in enrollment in vocational education and EI, mainly in the 0 to 3 year old segment.

There was an increase in the number of EI establishments, including the construction of 83 new daycare centers by the National Program for Restructuring and Acquisition of Equipment for the Public School Network for Early Childhood Education (Proinfância); and an increase in the number and qualification of the segment's teaching staff. In 2007, for example, 576 of EI's teachers had higher education in undergraduate courses and of those 105 with specialization, 996 with Normal Superior and 44 had only EF. In 2018, 1,774 teachers had higher education with a degree and, of these, 890 had specialization, 744 had higher education and 15 had EF.

The private offer has made progress, especially in the private non-profit-making private network. Enrollment in the affiliated network, however, was not very significant. The survey revealed that, in 2006, of the 139 municipalities that existed in Tocantins, 56 did not serve in the public daycare segment, of these, 36 offered places in private institutions. In 2018, 25 municipalities did not yet offer vacancies in the EI and 30 served only in the private network. However, despite the advances, Tocantins had, in 2018, a population of 151,470 children aged 0 to 5 years, however 93,748 thousand children from 0 to 5 years were out of EI school, of these, more than 77 thousand only of children aged 0 to 3 years.

With regard to the evolution of resources for education in the state of Tocantins, between the years 2007 to 2018 and between 2010 and 2018, we noticed that there was a considerable evolution of the resources applied with the Education Function and Fundeb's revenue. The Education Function increased by R \$ 777,200,763.15 between the years 2007 and 2018. When we consider the cut from 2010 to 2018, the growth was R \$ 597,565,360.22. In the case of Fundeb, funds went from R \$ 284,390,421.87, in 2007, to R \$ 758,813,488.86, in 2018. Between 2010 and 2018, the growth was R \$ 294,965,985.94. However, the increase in the amounts invested in education did not cause an increase in the percentages of spending on MDE, which suggests that there was no real increase in the state's effort to improve education.

Considering the analyzed period, there was also an evolution and an increase in public resources for EI, both in relation to the percentage of expenditures with Function 365, as well as the percentages of expenditures

in MDE and Fundeb with EI. However, the evolution of investment is not significantly expressed in the evolution of resources in MDE, since the percentage of expenditures with IS, compared to total expenditures on education, are very small. The same happened with the percentage of expenditures with IS compared to expenditures with EF. In addition, expenses are below the Student Quality Cost (CAQ).

It was important to note that, of the 40 municipalities investigated, those that showed an increase in the number of enrollments and in the registration of the application of resources were the 10 largest, with emphasis on the first five. Eleven of the 40 municipalities showed a decreasing behavior and lost enrollment. Until 2010, 19 of them had not registered spending per student / year in EI. Another 8 municipalities invested between R \$ 40 to R \$ 250 and only 8 invested more than R \$ 1,000 thousand. The state of Tocantins and its municipalities did not spend the minimum amount / year on EI in 2010.

In 2018, only 11 municipalities would have applied a value lower than the national minimum, 8 would have applied the amount close and the rest (21) would have applied above 3 thousand reais. It is worth noting that 2 municipalities showed a decrease in enrollment, only the first 4 had more than 1 thousand, 5 had between 500 and 1000 and the rest registered below 500 enrollments. In addition, despite the increase in spending, the values of most municipalities did not come close to the minimum / year defined by CAQi in 2015, which was R \$ 10,005.59 / daycare. Spending per student / year of EI in the municipalities of Tocantins needs to increase, both to ensure expansion and to ensure quality of care.

IV. CONCLUSION

Finally, the research points out that there is an inequality in the conditions of supply and spending with IS. This is largely a reflection of inequalities between municipalities. For a more detailed analysis of EI's financing and supply conditions in Tocantins, we chose a sample of 40 most populous municipalities in the state, a percentage of 29% of the total of 139. The option was made after a survey and analysis of preliminary data from demographic, economic, social and educational indicators of all municipalities. It was possible to observe that, of the 40 municipalities, 10 contained more than 20 thousand inhabitants, of which, only 5 had more than 50 thousand. The rest had between 8 and 18 thousand and, of these, 13 municipalities had less than 10 thousand. The first on the list, Palmas, had 299,127 thousand inhabitants, and the last, Monte do Carmo, had just over 7,900 thousand. In 2019, those who lived in these 40 municipalities corresponded to 1,171,773 people, more than 75% of the state's population. Together, these cities were responsible for 80% of Tocantins' GDP, which, in 2017 values, corresponded to R \$ 27.06 billion. In the same year, the GDP of the entire state reached R \$ 34.10 billion. It is worth remembering that, as already pointed out in this text, in 2017, 5 of these cities, alone, were responsible for more than 53% of the GDP, and 20 (14.3%) of the municipalities were responsible for 75% of all the GDP of Tocantins, that year. The 20 lowest GDPs were responsible for only 1.6% of all Tocantins' GDP. Another important aspect is that the sum of Fundeb's resources from these 40 municipalities, in 2018, corresponded to R \$ 630,295.91.

The study allows us to have a broader understanding of public revenue and the pattern of spending on education in the municipalities studied, particularly in terms of attendance at IS, in the state of Tocantins. As well as an understanding of the limits, advances and challenges of education in a context of democratization of education and decentralization of educational policies, expansion of EI service and the policy of redistribution of resources, within a federative pact that disregards inequalities in conditions offer and the real cost of each segment.

The study also allows us to observe that, despite the increase in enrollments and the presence of more resources for EI, the educational attendance rates of the population from 0 to 5 years old are still very low. In addition, there is a significant inequality between municipalities. Thus, it is necessary to expand the resources for the provision of this stage of education to ensure the expansion of the attendance rate, as well as to review Fundeb's redistributive policy. The guarantee of EI's right to expand and improve the quality of this service is directly linked to the amount of public resources that are directed towards its financing

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