



Early Childhood Education, structural racism and capitalism


Educação Infantil, racismo estrutural e capitalismo

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capitalismo*

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Abstract: Using the historical method, this article focuses on the funding of early childhood education. It proposes inextricable links between dependent capitalism, structural racism and educational inequality for Black children. It highlights how, throughout history, Black children have been discriminated against for not having their full humanity recognized and their relationships with public policies neglected. It highlights movements in favor of public education, and the achievements of the 1988 Federal Constitution. Reflects on the Fund for Maintenance and Development of Basic Education and Valorization of Education Professionals (Fundeb) and highlights austerity obstacles. It concludes that social struggles, including those led by Black movements, challenged the structural bases of dependent capitalism and allowed advances in confronting racial and social inequalities, changing the scope of basic education and establishing guidelines for funding early childhood education. However, challenges still persist in ensuring the public nature of early childhood education provision and overcoming social and racial inequalities.

Keywords: Early childhood education. Funding. Fundeb. Race. Class.

Resumo: Por meio do método histórico, o artigo focaliza o financiamento da educação infantil. Propugna relações indissolúveis entre capitalismo dependente, racismo estrutural e a desigualdade educacional das crianças negras. Realça como, ao longo da história, as crianças negras foram discriminadas pelo não reconhecimento de sua plena humanidade e suas relações com as políticas públicas. Ressalta movimentos em prol da educação pública e as conquistas da Constituição Federal de 1988. Reflete sobre o Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais de Educação (Fundeb) e ressalta obstáculos da austeridade. Conclui que as lutas sociais, entre as quais protagonizadas pelos movimentos negros, interpelaram as bases estruturais do capitalismo dependente e permitiram avanços no enfrentamento das desigualdades raciais e sociais, alterando o escopo da educação básica e estabelecendo diretrizes para o financiamento da educação infantil, entretanto, ainda persistem os desafios para assegurar o caráter público da oferta de educação infantil e a superação das desigualdades sociais e raciais.

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Palavras-chave: Educação infantil. Financiamento. Fundeb. Raça. Classe.

Resumen: Utilizando el método histórico, el artículo se centra en la financiación de la educación de la primera infancia. Propone vínculos inextricables entre el capitalismo dependiente, el racismo estructural y la desigualdad educativa de los niños negros. Destaca cómo, a lo largo de la historia, los niños negros han sido discriminados por la falta de reconocimiento de su humanidad plena y de sus relaciones con las políticas públicas. Destaca los movimientos a favor de la educación pública, y los logros de la Constitución de 1988. Reflexiona sobre el Fondo para el Mantenimiento y Desarrollo de la Educación Básica y la Valorización de los Profesionales de la Educación (Fundeb) y destaca los obstáculos a la austeridad. Concluye que las luchas sociales, incluidas las lideradas por movimientos negros, desafiaron las bases estructurales del capitalismo dependiente y permitieron avances en el enfrentamiento de las desigualdades raciales y sociales, cambiando el alcance de la educación básica y estableciendo pautas para financiar la educación infantil. Sin embargo, aún persisten desafíos para garantizar el carácter público de la educación de la primera infancia y superar las desigualdades sociales y raciales.

Palabras-clave: Educación infantil. Financiación. Fundeb. Clase. Carrera.

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Introduction

The oppressions and conditions that compromise the right to basic education for Black children in Brazil are intertwined with material social relations. The categories of race and class have repercussions on education funding, on the forms of (de)funding and institutionalization aimed at Black children. This precariousness is part of interconnected actions that shape social policies in dependent capitalism. “Understanding the State, Law, and public funds requires addressing class, structural racism, and dependent capitalism” (Geraldo, 2025, p. 250, our translation).

Proponents of austerity preach the discourse of technical rationality regarding funding. However, the complexity of this subject demands thorough examination. Within the framework of the relationship between capitalism and racism as a form of reproduction of the capitalist order, Black children have been and are subjugated by distinct forms of material and symbolic violence. Therefore, the challenges to promoting change are great, requiring a massive increase in financial investments. As pointed out by Coelho & Piana (2023, p. 310, our translation), “Black people have suffered from a lack of access to various policies, goods, and services for many centuries in Brazilian society”. The end of slavery was not accompanied by processes of effective social change, nor did it guarantee essential rights,



maintaining the foundations of social apartheid which, over time, has been confronted by social struggles, including those of Black movements.

Throughout history, intense struggles over public funds have been waged in civil and political society. These have been framed by legal arrangements hegemonically committed to the interests of the dominant classes. Currently, public funds have been largely allocated to the bourgeois sectors operating in the financial market and agribusiness, just as they have always been directed towards the ruling classes as a whole through immense tax exemptions, for example.

The achievements of social security and budget allocation for education in the 1988 Federal Constitution have suffered successive setbacks through budget cuts and defunding. Different schemes continue to hinder the full realization of rights. In the past, Black children were dehumanized, enslaved, and excluded from the perspective of rights for centuries. Today, despite being recognized in legal documents, many remain immersed in multiple deprivations.

Early childhood education (ECE) is a right, and the primary responsibility for its provision lies with municipalities. The concept of ECE as part of the education field, basic education, and a duty of the State is recent, with the 1988 Federal Constitution as a major milestone. However, Black children – the focus of this study – are the least served in the first stage of basic education, and the poorest children have less access compared to wealthier ones (Fineduca, 2021). It is important to highlight that considering poverty allows us to understand living conditions. However, thinking about social class requires addressing other dimensions, even though income is a necessary condition for discussing issues of daily life and subjectivities. We believe that access to early childhood education is not merely a quantitative issue, as many children still have access to poor-quality daycare (Macêdo & Rodrigues, 2018). For this reason, it is necessary to reflect upon the way public policies are connected to social struggles and promote changes.

Early childhood education is far from becoming universal and from achieving the goals of the National Education Plan (PNE 2014-2024). One of the aggravating factors for the low coverage of daycare centers was Law 12,796, which mandated preschool, prompting greater investments in this segment. The monitoring report on the PNE (Brazilian acronym for Plano Nacional de Educação) goals, published in 2024, states that in 2022 only 37.3% of

children aged 0 to 3 years were served. Inequalities were also evident in relation to regional coverage, which included greater expansions in the Southeast region and smaller expansions in the North region from 2013 to 2022; greater coverage in urban areas in 2022, reaching 40.3%, compared to 20.7% in rural areas; and higher enrollment of White children in 2022, reaching 39.6%, while access for Black children was 35.3%. The income analysis showed the greatest differences, serving 28.2% of the poorest 20% and 53.6% of the richest 20% in 2022. Regarding gender, the differences in service are 0.5%. Data concerning preschool highlights a coverage of 93.0% in 2022, leaving 425,000 children aged 4 and 5 excluded. The highest coverage in 2022 was in the Northeast region with 94.6%, and the lowest in the North region with 85.2%. White children were more served (93.4%) than Black children (92.6%). As regards income, in 2022, access for the top quintile was almost universal, while 89.4% of the poorest accessed preschool. Regarding gender, there was very little difference in the way boys and girls were cared for.

Apart from the right to education, other fundamental rights remain denied. Black children are the largest group of vulnerable children, due to the following factors: a) living on the streets or institutions (Rizzini, Vale & Couto, 2020); b) presenting the highest infant mortality rate (Rebouças *Et. al*, 2022); c) being in a situation of child labor (IBGE, 2022); d) experiencing food insecurity (Kac, 2021), and e) requiring hospital care due to malnutrition (Levy, 2022). These are some of the expressions of class in the first childhood of Black children, which reveal huge challenges in overcoming these historical and structural inequalities.

By means of historical-dialectical materialism, we seek to investigate childhood education funding in connection to the particularities of a dependent capitalist country (Fernandes, 1976) with practices reinforced by structural racism (Almeida, 2021). We investigated the connections between tax collection and the use of public funds, seeking to understand specific features of the Brazilian economic-social formation, reflecting upon issues such as the institutionalization of early childhood and destination of public funds, ideas about childhoods and dehumanization of Black children, disputes surrounding the Fund for the Maintenance and Development of Basic Education and Valorization of Education Professionals (Fundeb) and the fiscal framework. We resort to theoretical contributions that support the examination of the empirical data collected in this study, as follows: censuses

from the Brazilian Institute of Geography and Statistics (IBGE, Brazilian acronym for Instituto Brasileiro de Geografia e Estatística), Educational Censuses from the National Institute of Educational Studies and Research Anísio Teixeira (INEP, Brazilian acronym for Instituto Nacional de Estudos e Pesquisas Anísio Teixeira), legislation in the economic and educational areas, studies on Brazilian socio-economic formation, on early childhood education, and on racial inequalities.

Historical and Social inequalities in the life of Black children

Analyzing racist relations related to dependent capitalism is a necessary condition for a systematic study of ECE funding. It is necessary to revisit the notion of race as a social construct, starting from the profound social transformations of the 16th century, with the expansion of the bourgeoisie in European countries through commercial capitalism, which nurtured a Eurocentric perspective. With the Enlightenment in the 18th century, the liberal revolutions, and the development of capitalism, European overseas economic expansion was based on the idea of the existence of backward and advanced, primitive and civilized peoples. This was crucial in legitimizing colonialism and, later, imperialism, with actions in favor of alleged civilization. As a result, the dehumanization of Black people was perverse. Scientific productions in the 19th century shaped the so-called scientific racism (Almeida, 2021). Extremely relevant changes occurred with the challenges to the idea of race in the 20th century. Genetics concluded that human species is polymorphic and, therefore, it is impossible to define discrete biological races. The anthropological view highlighted that such a distinction regarding human nature could not be made. However, amidst the challenges to the idea of race as a biological unit, race as political category appears as crucial to confront the persistence of racism structuring social relations.

The Brazilian social formation is inseparable from the history of slavery in the country, a long period of three centuries of violence during which capitalism expanded. As reported by Clóvis Moura (2020, p. 25, our translation), that period also witnessed resistance to slavery.

[...] wherever slave labor became stratified, *quilombos* or *mocambos* of escaped slaves would emerge, offering resistance, fighting, and wearing down the slave-owning productive forces on various levels, whether through military action or by abducting slaves from plantations, an act that constituted, from an economic point of view, a compulsory subtraction of the productive forces of the landowning class.

Throughout the colonial and imperial periods, taxes were charged from subjects in favor of the ruling classes and the interests of the metropolis. “The fiscal policy did not tax the nobility or the clergy and, due to their positions, very little or almost nothing was collected from the bourgeois” (Chauí, 2004, p. 81, our translation). Therefore, there was little distinction between what was public and what was private.

During those periods, the ideas about children based on race and class were very different. Black children were viewed as commodities, suffering from slavery and a dehumanizing perspective. Analyses of the institutionalization of children demonstrate that the few Black and poor children who entered institutions – such as boarding schools – were considered culturally deprived and were subject to welfare and compensatory perspectives.

The Jesuits were allies in the educational process of the children of the ruling class. Religious figures made distinctions, focusing manual labor for the poor and intellectual work for the elite. Government subsidies were directed to the Jesuits and various private institutions. With the Pombaline reforms in Portugal, especially in the 1760s, the monopoly of the Society of Jesus was weakened, with repercussions in Brazil. In this context, while not yet prohibiting religious education, there was a greater focus on secularism. After the "Independence" of 1822, rulers began to transfer funds to public education, investing in educational institutions and boarding schools without religious affiliation, thus assuming responsibility for education funding.

In 1824, the Political Constitution of the Empire excluded enslaved Black people from rights. Therefore, many were considered non-citizens. Only those who were born free, that is, when the Free Womb Law, also known as Rio Branco Law, was in force, or those who had been freed from slavery could be considered, facing significant obstacles exercising their rights. Although free basic education was provided for in the same Constitution, it could not be implemented and generalized due to a lack of financial resources. With the first law for public education, on October 15, 1827, free education was reaffirmed. However, basic education funding remained unavailable.

At that time, basic education did not include what we now consider to be early childhood education – this stage was not part of national education projects. In fact, observing the policies for basic education reveals several dilemmas and contextualizes crucial problems that permeate the access of Black and poor children to early childhood education in



contemporary times. Emperor Pedro II, with Law No. 16 of 1834, stated that the provinces of Brazil were responsible for basic education and that provincial governments should direct the instruction of children from the popular class with vocational education geared towards simple labor. It is important to reinforce that state actions and laws did not have a universalist bias. The possibility of access to basic education for enslaved people only occurred decades later, through the Leôncio de Carvalho Decree in 1878. Despite facing obstacles, many Black children experienced alternative educational processes, resisting exclusion.

After independence, primary and secondary education remained decentralized and lacked policies that ensured sufficient resources for the provinces and municipalities. Despite concentrating the bulk of taxes, the central government was only responsible for education in the capital. During the Empire, Black people faced immense challenges to achieving a dignified life. In 1850, Law No. 601 stated that land could only be purchased – excluding even the possibility of donations – hindering access for those who had lived for centuries enslaved and unpaid for their labor. During the same period, European colonists accessed land through donations. Thus, land policies in our country were intimately related to racist principles.

Around 1830, with the idea of a nation-state and the growth of cities, the ruling class sought to control the "threatening" individuals, and one of the ways they found to do this was by investing in institutions that distanced children from social interaction. During the Empire, many children were still enslaved. Access to existing institutions was limited to a few. Government subsidies were directed to those institutions, many of which catered to so-called "disadvantaged children" and freeborn children, for example. Public funds were also directed to institutions that served the ruling classes; in this group, children's childhood was valued, and they had access to schools with an educational purpose. In the 19th century, with the growth of the "middle class", educational institutions began to be sought after by that emerging segment, as they believed this was a path to social advancement.

Formal abolition, through the signing of the Golden Law on May 13, 1888, did not include social reforms to ensure the socioeconomic integration of the freed slaves, such as broad agrarian reform, reparations, and economic compensation. The Republic, which began in the 19th century did not establish universal principles or the agenda of universal public education either, thus maintaining huge inequalities.

Throughout the 20th century, the development of capitalism in Brazil followed a dependent pattern on hegemonic nations, with nuances that mark the period of World War II, with substitution of imports, expansion of the industrial bourgeoisie, and urban centers. Within this dependent capitalism (Fernandes, 1976), the hegemony of the Brazilian bourgeoisie had a composite pattern, that is, it did not seek true democracy and in general acted to prevent workers' revolutions and maintain privileges, thus ensuring that the country's political and economic dependence on the international model persisted.

With the liberal state acting in favor of reproducing capitalist social relations, a false universalism is experienced, in which sociability occurs through consensus and coercion. Therefore, social rights were proclaimed as if there were no distinctions in school provision, access to healthcare, etc. However, historical and social analyses allow us to understand rights as social relations that change throughout history amidst disputes between social classes, in which racial issues stand out.

Broadened disputes in the republican period

In the first few years of the Republic, public policies for early childhood were marked by discontinuity, a limited perspective of citizenship and different conceptions of childhood according to social class and race. Other features observed were disputes between the educational perspective of early childhood education and the welfare and compensatory bias, appropriation of public funds by the private sector and limited resources.

Although the State valued schooling, it was incorporated into the first republican constitutions amidst a false liberal universalism. Black people and the poor were not included in virtuous social policies capable of significantly reducing the abysmal social and racial inequalities. The prohibition of voting for illiterate people illustrates the trivialization of inequalities

Social movements in the early 20th century sought to hold the government accountable for the care of young children. In that context, families were held responsible for their children's living conditions. Many Black children lived in conditions analogous to slavery and in deprivation. According to Kramer (1987), at the beginning of the republic, in the colony, and in the empire, the institutionalization of young children had a peculiarity, that is, most of the care was provided by private institutions. Early childhood education was a right

of every child. However, very few institutions provided care, and the government justified this neglect by citing a lack of funds. Few institutionalization initiatives were undertaken before 1930, focusing more on welfare and hygiene. The first departments dedicated to children were established through partnerships between the public and private sectors. An example is the creation of the Department of Children in Brazil in 1919.

The *Manifesto dos Pioneiros* (Pioneers' Manifest) of 1932 (Azevedo *Et al.*, 1932), inspired by the New School movement, was remarkable and, in a certain way, announced a new educational agenda in the country. It defended education for all, state accountability, and a quality, compulsory, and secular public education. Intense debates took place regarding basic education, considering whether it should be the state's responsibility or whether the state should invest in the private sector. Although it was not a movement focused on early childhood education, it influenced greatly subsequent struggles.

The so-called Revolution of 1930, which brought Getúlio Vargas to the presidency, occurred within the context of the rise of fascism, especially in Italy and Germany. Marked by authoritarianism and eugenics, the 1934 Constitution affirmed the pursuit of eugenic education (Brazil, 1934, Art. 138, b). Despite this, the same Constitution mandated compulsory and free basic education and addressed education funding with a minimum percentage of taxes allocated to it: "Art. 156. The Union and the Municipalities shall apply no less than ten percent, and the States and the Federal District no less than twenty percent, of the income resulting from taxes to the maintenance and development of educational systems" (Brazil, 1934, our translation). Although the mandatory nature of free basic education backed by earmarked funds opened a new horizon for education, it did not focus on daycare centers and preschools.

The Getúlio Vargas dictatorship saw a setback in the percentages allocated to education, which were absent from the 1937 Federal Constitution. From 1930 until the 1988 Constitution, agencies were created focusing on children's welfare and education with public investments in both private and public institutions. Disputes in civil and political societies were intense, so much so that the first Law of Guidelines and Bases of National Education (LDB, Brazilian acronym for Lei de Diretrizes e Bases da Educação Nacional), approved in 1961, was the result of decades of conflict over centralization or decentralization, the secular nature of education, the allocation of public funds only to public institutions or the inclusion

of private ones (in the name of the subterfuge of freedom of education), among other issues. Despite the struggles in defense of public education, the strength of the bourgeois coalition with the confessional private sector prevailed, as expressed in the Substitute Bill proposed by Carlos Lacerda, which prioritized decentralization and the possibility of public investment in private institutions, contradictorily hindering the bourgeois liberal reform intended by the Clemente Mariani project.

The LDB of 1961, article 92 stated that “The Union shall apply annually at least 12% (twelve percent) of its tax revenue to the maintenance and development of education, the States, the Federal District and the Municipalities, at least 20% (twenty percent)” (Brazil, 1961). However, the business-military dictatorship that prevailed from 1964 to 1985 was consistent with its classist objectives, with serious setbacks. The 1967 Constitution removed the mandatory percentage of taxes for education, thus failing to guarantee the necessary resources for education that the dictatorship proclaimed to be important.

Society's desire for early childhood education expanded with the greater inclusion of women in the labor market. The Movement for the Right to Childcare was strong in the 1970s, led by working mothers who longed for institutions with educational and care perspectives for children (Nunes et al., 2011). However, in the same decade, government programs and actions had a compensatory bias. During the dictatorship, preschool initiatives occurred amidst debates about the responsibility of the public sector and about the welfare versus educational perspective. Subsidized private institutions were characterized by a predominantly welfare-oriented nature, while public institutions had a more educational character.

During the cold war, in the 1960s and 1970s, international agencies led by the World Bank had a stronger influence in Brazilian education, increasingly directing UNESCO's priorities (Leher, 1999). Initiatives within World Bank programs influenced the welfare-oriented perspective adopted by the federal government for preschool education (Rosemberg, 2003). However, professionals from various states, municipalities, and social movements resisted. In the 1970s and 1980s, preschool education remained accessible to the few, with most of it being provided by private institutions.

With the rise of social struggles and the crisis of the business-military dictatorship, the 1980s saw a surge in fights for universal access to daycare and preschool. The Ministry of

Education included preschool among its priority education projects in marginalized communities and incorporated preschool into the concept of basic education (Rosemberg, 1992). Despite some achievements, governmental projects remained with their compensatory perspective. Many private partner institutions received funding for informal daycare centers, and the government received loans from the World Bank for those investments (Rosemberg, 1992). The perspective adopted was associated with the ideology of reducing poverty aimed at reinforcing governability (Leher, 1999).

Amidst the protests and the top-down pact that enabled the end of the business-military dictatorship and the partial redemocratization of the country, social movements achieved significant gains for young children in the 1988 Federal Constitution. These included children as beings with rights, early childhood education as a right for all children and early childhood education as part of the education system. The 1996 LDB was also a landmark, reaffirming principles of the 1988 Constitution; however,

Despite the achievements, structural dilemmas remained in our country. The public funding logic with few resources and destination of public money to the private sector, supported inequalities and privileges. Black and poor children are the ones who suffer the most with multiple violations of rights, while a large part of public funding has been appropriated by the ruling class (Geraldo, 2023, p. 187, our translation).

Before the 1988 Constitution incorporated the perceptions of social movements and, in particular, the agenda of the National Forum in Defense of Public Education (FNDEP, Brazilian acronym for Fórum Nacional em Defesa da Educação pública) in the constituent assembly and "the demands of the Black movements" (Vaz, 2023, p. 25), guiding the construction of the Statute of the Child and Adolescent (ECA, Brazilian acronym for Estatuto da Criança e do Adolescente) and the LDB, welfare and compensatory policies predominated in early childhood education. The 1979 Minors' Code, for example, reveals how previous state policies treated many children and adolescents and their institutionalization, as it focused on so-called minors in irregular situations who, in their great majority, were Black and poor, being treated by the State under a logic of surveillance and coercive controls. The ECA represented immense achievements regarding the rights of children and adolescents. When focusing on the specificities of Black and poor children, legal advances are extremely relevant. With the ECA, Law number 8.069 of July 13, 1990, where the treatment of children

and adolescents considered offenders is addressed, socio-educational measures are indicated, while detention appears as a last resort.

The offender can only lose the right to freedom through ‘due process of law’ (article 110). With this provision, the ECA (Statute of the Child and Adolescent) intends to eliminate the arbitrariness in the punishment by the judicial power that has persisted throughout the century under the leniency of previous juvenile codes. The 1979 code even raised suspicions beforehand about poor, ragged, black, or migrant youths who wandered the cities, considered ‘minors’ and living in ‘irregular situations’. With the ECA, arbitrary imprisonment will disappear; however, the offender is transformed into a defendant to be judged in small courts called Special Courts for Children and Youth. It makes this individual a citizen who is responsible for their actions (Passeti, 2018, p. 370, our translation).

Although those changes occurred, the challenge remains with legal practices that continue to prioritize detention in sentences, with practices that lead to incarceration. It is worth highlighting that, in the 1990s, among the various dilemmas, many children and adolescents lived in precarious conditions and worked. “In 1995, Brazil had approximately eight million children and adolescents aged five to 17 working. Many started early in the struggle for survival: there were 522,000 children aged five to nine working [...]” (Rizzini, 2018, p. 380, our translation). Such factors are relevant considering that in unequal societies, not all children have access to rights and cannot enjoy their childhood.

The 1988 Constitution set a new legal framework providing for full protection of all children and adolescents, defining their rights and responsibilities and encompassing social policies as a means of ensuring them. Shared responsibility for the protection of children was assigned to the family, society, and the State. Article 208 materialized the right to education, making it a subjective public right and affirming it as an inalienable duty of the State. It established that basic education should be free and compulsory, breaking with the possibility of charging fees for access to public schools. Previously, public education was not fully free, as there were direct and indirect fees, thus restricting access. Early childhood education was recognized as a right of the child and a duty of the State, but its recognition as the first stage of basic education only occurred with the LDB/96.

The 1988 Constitution, the ECA of 1990 and the LDB of 1996 complement each other and fight against paternalistic and discriminatory policies and practices. In those documents, children were included as citizens and beings with rights from birth, who must have the chance of full development. In addition, an essential legal framework was provided to guide public policies and strengthen mechanisms to guarantee full protection of children and adolescents.

The aforementioned documents were elaborated through intense debates. Leher (2010) explains the crucial dilemmas experienced in Brazil during the 1980s and 1990s and their relationship to the field of education. Social movements that fought against the dictatorship aimed to build a new society, with agreements and disagreements in their proposals. In the 1980s, the critical perspective aimed to change the way Brazilian education was organized, as there was little investment from the federal government in basic education and a focus on municipalization and state control, which impacted funding. Amidst the school dualism that satisfied the demands of capital in the dependent capitalist country, the critical perspective affirmed the need to build a unified school, a national education system, and the State's responsibility to guarantee education for all as a right. These principles were crucial for struggles undertaken by entities and educators in civil and political society, aiming to strengthen the fight for public education.

After the end of the dictatorship, the National Forum for the Defense of Public School (Fórum Nacional de Defesa da Escola Pública) was created in 1986 gathering academic institutions of great relevance in the Brazilian context and several actors and social movements. This was a landmark for the struggles of that time, mainly for the construction of the new Federal Constitution. Despite the intense fights, ruling sectors were hegemonic in the democratic transition, so contradictions also pervaded the Constitution elaboration. Regarding education, there were achievements in the 1988 Federal Constitution such as the affirmation of the State duty to guarantee free education for all as a legal right, and the elaboration of the National Education Plan.

However, the 1988 Constitution advances were increasingly hampered by structural adjustment policies that intensified during the Collor administration (1990-1992) and, particularly, after the Real Plan, which incorporated the aspirations of the Washington Consensus (1989). The "Master Plan for the Reform of the State Apparatus" introduced in 1995 the redefinition of the public sphere through the ideology of the non-state public sector – a topic of immense importance for early childhood education. Furthermore, all policies of the period aimed to reduce social expenditure to increase payments on internal and external debt, such as the Fiscal Responsibility Law, which particularly affected municipalities, as well as the decoupling of mandatory federal revenues.

The LDB elaboration, concluded in 1996, developed during the reshaping of the State's role through the reforms of the Fernando Henrique Cardoso government (1995). The National Forum in defense of public education focused on the LDB project in 1988, which guided the Substitute Bill proposed by Jorge Hage, through compromises and modifications to the original project. That bill, under consideration in the Chamber of Deputies, favored public, free, universal, secular education with socially referenced quality. However, the LDB project of the FHC government, negotiated within the framework of Darcy Ribeiro's project, was more consistent with the neoliberal perspectives of the State Reform, and, due to the support of the ruling bloc, was approved by a large majority in late 1996.

The access to quality early childhood education to all children remains a challenge although we have made undeniable progress in the coverage and nature of early childhood education as a result of the achievements of social movements. The 1988 Federal Constitution and the 1996 LDB failed to ensure the exclusive use of public funds for public institutions, leaving behind a long-standing trait, namely, the possibility of transferring public funds to institutions that declare themselves non-profit, a situation that distorts the provision of early childhood education as a dimension of public basic education. In several municipalities, most of the early childhood education is provided by affiliated units, thus compromising the development of public early childhood education. Indeed, according to the 2023 School Census, there are 4.1 million children in daycare centers, 76,700 daycare centers, of which 12.1% are public, 67% are private, and about 20% are subsidized. There are also 5.3 million children in preschool, with 22% in the private network. Understanding the urgent need to broaden the debate over public funds, we will now delve into the discussion of accounting funds and the fiscal framework.

Accounting funds and fiscal framework in evidence

State resources are not limited to the budget since they are also linked to funds from public companies and other governmental institutions (Brettas, 2020). Currently, the analysis of the budget approved by the Brazilian Congress requires a distinction between primary and financial expenditures. The budget allocated to education is a fraction of primary expenditures. The constitutional earmarking applies only to taxes, not contributions. Once the budget is approved, there is no guarantee that the resources allocated to education will

actually be used, as there may be budget cuts that radically alter the amount of resources approved by parliament, as we have seen in recent years.

When reflecting upon early childhood education funding, we highlight accounting funds, that is, the Fund for the Maintenance and Development of Basic Education and the Enhancement of the Teaching Profession (Fundef, Brazilian Acronym for Fundo de Manutenção e Desenvolvimento do Ensino Fundamental e de Valorização do Magistério) and the Fund for the Maintenance and Development of Basic Education and the Enhancement of Education Professionals (Fundeb, Brazilian acronym for Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais da Educação). These have assumed a structuring role in the national policy for basic education funding.

In 1996, Fundef was created as the basic education first accounting fund. President Fernando Henrique Cardoso represented the bourgeois factions under the direction of financial operators and in relation to the World Bank. The Fundef (National Fund for the Development of Basic Education and the Enhancement of the Teaching Profession) did not include early childhood education, demonstrating a lack of priority in public policies for financing a stage that was already a right of all children.

With President Luís Inácio Lula da Silva (2003-2010), discussions about the Fundef were intensified. In 2005, The Federal Executive Branch proposed the creation of Fundeb (National Fund for the Development of Basic Education and the Enhancement of Education Professionals) without considering daycare centers. With the hegemony of small-scale politics in neoliberal society, the existence of counter-reforms, the transformation of institutions, and the strengthening of privatizing social organizations, the disputes were worsened. Social movements mobilized for the construction of Fundeb, such as the "Painted Diapers" movement, which joined the National Campaign for the Right to Education and the "Fundeb for Real" movement, producing technical reports, holding demonstrations, pressuring parliamentarians, and appearing in mass media. The approval of the first Fundeb with Constitutional Amendment No. 53/2006 included early childhood education. However, private non-profit institutions under agreement were also included in the document. This allowed investment in private institutions to accumulate capital with public funds and hindered the capacity to expand supply in the public sphere. Despite the counterpoints, the inclusion of early childhood education brought implications for the educational perspective,

the expansion of funding, the expansion of services and appreciation of teachers as well as the advancement of ECE with socially referenced quality.

With president Dilma Rousseff (2011-2016), Fundeb remained with the perspectives listed above. When Michel Temer (2016-2018) became president, he broadened actions in the neoliberal perspective - with Constitutional Amendment n° 95/2016, which reduced investments in social policies for twenty years – and threatened the democratic regime. With the first Fundeb planned to end in 2020, social movements affirmed the need for Fundeb as a permanent policy for public institutions, including daycare centers and preschools and the importance of increasing funding, among other demands. Under Temer, pro-privatization sectors also organized to compete for Fundeb funds and to create vouchers.

The government of Jair Messias Bolsonaro (2019-2022) faced confrontations with left wing parties and working-class social movements, but there were also conflicts between factions of the ruling class. Bolsonaro was inspired by fascism and was immersed in the culture war, with government measures that, according to Leher (2023), were extremely harmful to Blacks and Indigenous peoples.

Despite the difficulties, the approval of Constitutional Amendment No. 108 of August 27, 2020, and its regulation by Law No. 14,113 of 2020 resulted in significant achievements. Amidst the contradictions, the educational field achieved a permanent Fundeb, gained greater participation from the Union, and a new way to redistribute funds, considering the Student-Quality Cost, the Initial Student-Quality Cost, and the Student-Quality Cost Simulator.

However, a problem persisted in the new Fundeb, namely, public funding to private institutions of early childhood education. This type of privatization has weakened public education and motivated the creation of public policies broadening partnerships with city halls. Information regarding enrollments from 2008 to 2019 revealed a 108% growth in enrollments in private daycare institutions with and without partnerships with the public sector (Fineduca, 2021). In the same period, enrollment in pre-school saw a 51% increase in partner institutions (Fineduca, 2021). Another factor to be considered is the quality of service provided by those institutions and in relation to administrative improprieties involving the misappropriation of funds, as pointed out by Montano, Peroni & Fernandes (2021).

Considering that working-class children need access to the right to quality early childhood education, that is, socially recognized, public institutions are essential in this process.

In 2021, the technical note prepared by Fineduca signaled the persistence of difficulties in achieving the goals of the National Education Plan (PNE) due to insufficient resources. The fight for Fundeb is not limited to regulation by law and its permanent nature since it remains at risk, as we will see below in the discussion on the Sustainable Fiscal Regime

In 2023, with the approval of the fiscal framework proposal in the Chamber of Deputies, civil society organizations criticized the proposal, arguing that the restrictions on expanding primary expenditure – 70% of revenue growth and a limit of 2.5% per year – clashed with the earmarking of educational funds, which grew at a rate of 100% of revenue. Thus, the growth of earmarked spending (education and health) began to stifle other areas, such as social security, assistance, agrarian reform, and science and technology. The Substitute Bill to Complementary Law Project No. 93 of 2023, unlike the first draft, also included Fundeb.

Complementary Law No. 200 of August 30, 2023, sanctioned by President Luiz Inácio Lula da Silva (2023-2026) and signed by Fernando Haddad (Minister of Finance; member of the Workers' Party) and Simone Nassar Tebet (Minister of Planning and Budget; member of the Brazilian Democratic Movement party), which deals with the "New fiscal framework," maintained the favoring of financial expenses to the detriment of primary expenses, which were subjected to the limits indicated (70% of revenue growth with a ceiling of 2.5%).

The fiscal framework is promoted in connection with the discourse of austerity, constituting strategies used by factions of the ruling class to appropriate public funds. In the field of education, for example, they have created immense obstacles to the allocation of 10% of GDP to education.

Its unviability stems from the onslaught of organized bourgeois sectors within civil society, especially those operating in the business of 'capital, the money trade' (Marx, 2017). The position of these factions within the power bloc (Poulantzas, 1981) and in the state niches where economic and budgetary decisions are made has allowed the conversion of their purposes hostile to social rights into state policies (Leher & Sardinha, 2024, p. 2, our translation).

The inclusion of social spending in the 1988 Federal Constitution was a major achievement for the working class, encompassing education as a duty of the State and a right of all. However, the ruling bloc has created immense obstacles, affecting the social rights, especially of Black people, who represent the largest segment of the population experiencing multiple deprivations.

Increasingly, the achievements enshrined in the 1988 Constitution are under threat. Counter-reforms occurred in both authoritarian governments and governments with progressive rhetoric. The heated disputes surrounding Complementary Law No. 200/2023 did not prevent Constitutional Amendment Proposal No. 45/2024, signed by Fernando Haddad. Presented on December 3, 2024, it stipulated in Article X, item XIV, the allocation of up to 20% of the Union's Complementary Funding to invest in full-time public basic education enrollments (Brazil, 2024). Thus, the meritorious objective of expanding full-time schooling is not achieved through new resource allocations, but by withdrawing a fraction of the already insufficient resources of the Fundeb. The creation of sub-allocations within Fundeb contradicts the current National Education Plan (PNE). Social movements in favor of workers opposed this change, as it harms education while the government "[...] completely excludes from the debate, without any limit, the more than 40% of the budget allocated to interest and amortization of the so-called 'public debt,' which should be audited with the participation of society" (Auditoria Cidadã, 2024, our translation).

Despite resistance, Constitutional Amendment Proposal No. 45/2024 was approved in the Chamber of Deputies and sent to the Senate. With an amendment from the rapporteur, Deputy Moses Rodrigues (União – Ceará), the following modifications were made: 10% of the Union's contribution to the Fundeb may be used for full-time enrollment; starting in 2026, 4% of the Fundeb value may be used for the creation of full-time enrollments until the goals of the National Education Plan (PNE) are achieved. The Socialism and Liberty Party (PSOL) filed a motion to remove the 10% allocation; however, the motion was rejected. Sent to the Senate on the same day, PEC No. 45 was approved on December 19, 2024.

The aforementioned reflections allow us to understand that the struggle for hegemony by the working class over its societal project must address the issue of public funding. The State is not neutral, and reflections on the funding of early childhood education must consider the structural marks of an unequal society. The ideology of liberal democracy, reconfigured



by austerity, has concealed class privileges that, amidst contradictions, interfere with access to and the absence of public policies and rights, severely harming Black children.

Final Considerations

Reducing class and racial inequalities and expanding access to social rights will only be fully achieved through a substantial increase in funding and the struggle for an anti-racist and anti-capitalist society. Breaking with colonialism in the country requires intersectoral reparative public policies.

Strengthening public institutions in a lasting way is a major political objective. Relative advances in early childhood education should form part of a scope of educational and social rights policies that will be contested in the coming years. In education, we will need significant action regarding the National Education Plan (PNE), the universalization of early childhood education, the allocation of 10% of GDP exclusively to public education, and the pursuit of a federal pact with the national education system. Our aspirations for the educational field need to be connected to the pursuit of improving children's lives, with access to health, basic sanitation, housing, the experience of childhood and a dignified life in all dimensions. This requires forging a new society. Ideas about funding are formulated in civil society in close interaction with political society. For this reason, there are distinct and conflicting projects for public education and for society

Throughout history, many Black children have been unable to access public policies or have had access to precarious policies with meager resources. The reality of multiple rights deprivation is also observed. Therefore, considering the Fundeb and early childhood education funding as a whole, access to socially validated quality early childhood education, and breaking with the reproduction of the absence of rights for Black children in various spheres, requires an intersectoral approach and clear societal projects in favor of workers, so that they can have a good life.

Seeking equality requires the working-class union to break austerity – neoliberalism matrix which usurps human rights. Such austerity is one of the platforms of reproduction of capitalist and racist relations and, therefore, the dispute for public funding is fundamental.



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