

Criança Feliz Program and the constitutional amendment proposal (PEC) for the ceiling of public spending: once there was a right...

Criança Feliz e PEC do teto de gastos: era uma vez um direito...

El niño feliz y el proyecto de documento constitucional de límite para el presupuesto público: había una vez un derecho...

Eliane Fernandes Neris¹, Adriana Missae Momma²

Universidade Estadual de Campinas (UNICAMP), Campinas-SP, Brazil

Abstract

This work reflects on the Criança Feliz Program [Happy Child Program], as well as on the approval of a constitutional amendment proposal (PEC 55/2016 for the ceiling of public spending – EC 95 actuality) which foresees the freezing of primary expenditures of the Federal Government and, in this sense, cuts to prominent social policies, with highlights to actions following the impeachment of President Dilma Rousseff (Aug 31, 2016), in Brazil. Somehow, both the Happy Child Program and the PEC come to announce to society which societal project is to be implemented for the coming years. A small State for social actions and a strong one for the market, according to Peroni (2008). In the same proportion, it communicates to society that a socially-oriented State burdens the public machine and perverts the centrality of what a strong State is on the global scenario. In relation to the Happy Child proper, it is pointed out as a compensatory and palliative policy, of an assistentialist nature, that goes against the actions that aim to promote citizenship, social rights, as well as the demands of social movements and the academic production of progressive character. This means a setback, given the progress that was foreshadowed with FC 88, Law 9.394/96, providing for children's education as the first stage of basic education.

Keywords: Education public spending, Social right, Criança Feliz Program, Constitutional Amendment Proposal PEC 55/2016 (EC95) (BRASIL, 2016a).

Resumo

Este trabalho faz uma reflexão sobre Programa Criança Feliz, bem como sobre a aprovação de emenda constitucional (55/2016 – PEC do teto dos gastos públicos) que prevê congelamento das despesas primárias do governo federal e, nesse sentido, cortes às políticas sociais com destaque às ações pós-impeachment da presidenta Dilma Rousseff (31/08/2016). De alguma forma, tanto o Programa Criança Feliz, quanto a PEC vêm no sentido de anunciar à sociedade qual é o projeto societário que se deseja imprimir para os próximos anos. Um Estado pequeno para as ações sociais e forte para o mercado, conforme indica Peroni

1 Master in Education Student, Post-graduation Program in Education, Universidade Estadual de Campinas. Teacher of Basic Education. E-mail: elianefae@hotmail.com

2 PhD in Education. Professor at UNICAMP. Member of the Laboratory of Public Policies and Educational Planning (LaPPlanE). E-mail: adrianamomma@gmail.com

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(2008). Na mesma proporção comunica à sociedade que um Estado voltado para o social onera a máquina pública e perverte a centralidade do que é um Estado forte no cenário global. Em relação ao Criança Feliz, propriamente dito, este apresenta-se como uma política compensatória e paliativa, de cunho assistencialista, que vai na contramão das ações que visam a promover a cidadania; os direitos sociais, bem como às reivindicações dos movimentos sociais e de produção acadêmica de cunho progressista. O que significa um retrocesso, dado o avanço que se renunciou com a CF 88, a LDB 9.394/96 no sentido de contemplar a educação infantil como primeira etapa da educação básica.

Palavras-chave: Financiamento da educação pública, Direitos sociais, Programa Criança Feliz, PEC 55/2016.

Resumen

El trabajo de investigación refleja a respecto del Programa “Criança Feliz” (Niño Feliz), además de esto, señala el documento constitucional de límite para el presupuesto público (55/2016 – PEC teto dos gastos públicos), donde se propone congelar los presupuestos de los gastos primarios del gobierno federal (trabajadores, salud, educación; ejecutivo, judicial, legislativo; ministerios). Delante de eso, las políticas sociales sufren ataques, en especial después del golpe político (impeachment) de la presidenta de Brasil Dilma Rousseff (31/08/2016). El Programa y el Proyecto vienen, los dos, para demostrar a la población cuál es el proyecto de sociedad que se intenta imponer para los próximos años. Se mira hacia un montón de acciones que se hace en el campo político un modelo de Estado pequeño para el social y fuerte para la economía de mercado (Peroni, 2008). De esa manera, lo que se intenta decir es que el social es costoso para la “máquina pública” y al revés, un Estado que se volva al mercado es imperioso en el escenario global. Con respecto al “Niño Feliz”, se lo mira como una política de compensación momentánea, asistencialista y que no se propone a cambiar la estructura social para la promoción de la ciudadanía, los derechos sociales. En su contexto, el Programa no es una respuesta ideal a los grupos sociales organizados y tan poco representa una acción política, técnica o académica progresista. Al revés. Después de la Constitución de 1988, de la Lei Nacional de Educación (LDB9394/96), de las acciones para ubicar la educación de los niños pequeños en la política educativa, además de muchas otras acciones y programas, El “Niño Feliz” y el Proyecto nos hacen caminar hacia atrás.

Palabras claves: Presupuesto de la educación pública, Derechos sociales, Programa “Criança Feliz”, PEC 55/2016.

The conception of childhood and the care of the young child in Brazil

The conception of childhood and child preponderant in each historical time influences the ways the right to the education of children at their young age is lived. When we look back on the history of children’s education in Brazil, several perspectives of care can be identified: charitable, philanthropic, welfare, as well as the conception that considers the child as a subject of rights. Currently, in the post-impeachment political scenario, i.e., in Temer’s administration, we see the resumption of the welfare perspective marking the direction of the care of young children, especially the disadvantaged segments of society, such as in the proposal of the Criança Feliz (Happy Child) Program (DAROS; PALUDO, 2012; MARCÍLIO, 2011; KRAMER, 1984).

In this sense, with the Happy Child Program³, the current government shows one of their options in the face of a historically built social debt by the Brazilian elite (the exclusion of many children and their families of their right to education, among other social rights). And this “apparent” form of rights promotion evidences – by mitigating exclusion (and not solving it) – a political culture of maintaining inequalities, oppression, manipulation and, explicitly as an educational process, points to benevolence as one of the attributes of a model of clientelistic and patrimonialist State.

It is thus necessary to present the perspective of care provided by the Happy Child Program, in order to contribute to a possible understanding of the concept of childhood signaled by the respective Program, as part of a set of public policies that goes against a rights society which dignifies everyone.

The Happy Child Program (Criança Feliz)

The Happy Child Program launched on October 05, 2016 by the first lady Marcela Temer is intended to serve pregnant women and children up to three years of age from beneficiary families of the Bolsa Família Program⁴ [Family Grant Program], children under six years of age whose families are beneficiaries of BPC (Continued Cash Benefit)⁵ and children who are away from their families due to the enforcement of institutional care protection measure. The program intends to accompany four million children from 0 to 3 years of age covered by the Family Grant, but families receiving BPC will be accompanied until the children are six years old.

As indicated in Decree (BRASIL No. 8869, Art. 3º, 2016), the aims of the program are:

I - To promote human development through support and follow-up of comprehensive early childhood development; II – to support the pregnant woman and the family in preparation for birth and perinatal care; III - to collaborate in the exercise of parenting, strengthening the bonds and the role of families to perform the function of care, protection and education of children in the age group up to six years of age; IV – to mediate the access of pregnant women, children in their infancy and their families to the policies and public services they need; and V - to integrate, expand and strengthen public policy actions aimed at pregnant women, children in their infancy and their families.

The Happy Child Program coordinated by the MDSA (Ministry of Social and Agrarian Development) will operate through weekly home visits of monitors responsible for accompanying and guiding, under the justification of strengthening

3 Although the respective Decree was published in October 2016, it is important to note that it started out back in 2013, when the Parliamentary Front of Early Childhood requested the installation of a special commission for early childhood to analyze Bill 6998/13, authored by the then deputy Osmar Terra (PMDB-RS), current Minister of Social and Agrarian Development. The respective Ministry coordinates the actions of the Management Committee of the Happy Child Program (it also involves articulated actions across social assistance, health, education, culture, human rights, children’s and adolescents’ rights, among others).

4 Bolsa Família Program is a program of direct transfer of income that benefits families in poverty or extreme poverty throughout the country, whose per capita income is less than R\$85,00 or R\$170,00 monthly, as long as they have children and adolescents 0-17 years (Source: www.mds.gov.br).

5 The Continuous Cash Benefit (BPC-Benefício de Prestação Continuada) ensures the transfer of a minimum wage for the elderly (65 years or older) and disabled person of any age who prove they have no means to sustain themselves or be sustained by their family. To qualify for the benefit it is necessary to prove a per capita family income of less than ¼ (one quarter) of the minimum wage (Source: www.mds.gov.br).

family and community ties and stimulating child development, but which will in fact promote control through the supervision of parents, with families being given sole responsibility for the care of their children, regardless of the objective conditions in which these families live.

Bodies representing Social Service professionals, such as the CRESS/MG (Regional Council of Social Services), consider that the Happy Child Program overlaps and does not align with the organization and guidelines defined by LOAS (Organic Law of Social Assistance) No. 8,742 of 1993. This is because the target audience of the Happy Child Program, beneficiary families of the Family Grant and other income transfer programs, are already a public priority in the PAIF (Service of Protection and Integral Assistance to Families) and CRAS (Centers of Reference of Social Assistance) all over the country. According to the document published by CRESS/MG, entitled "Say no to the Happy Child Program", the program essentially entails policing poor families, assuming that they do not know how to take care of their children, as follows:

This is about the creation of a parallel program, overlapping socio-assistance services, with a return to a past anchored in the culture of punctual, fragmented and segmented programs and projects, specifically geared to early childhood. Happy Child is one who lives in protected families (CONSELHO REGIONAL DE SERVIÇO SOCIAL, 2016, p.3).

In this sense, one perceives a conception of childhood that resumes precepts that "apparently" are already obsolete, such as the compensatory (cultural deprivation KRAMER, 1982), police state character imposed by the social policy on poor families; the overlapping of care programs for children (Projeto Casulo, Mobra); fragmentation and segmentation in the pursuit of intersectoral policies, such as the "Early Childhood Education Program", whose actions aimed at achieving the goal of expanding childcare services, were divided between MEC (Ministry of Education) and MAS (Ministry of Social Assistance) and ended up suffering distortion and inaccuracy as to the target audience, and eventually did not reach the initial goal, which was to increase the attendance at daycare centers for the population 0-3 years of 10.6% in 2001, according to (PNAD/IBGE) to 34.0% in 2007 (CASSIOLATO, 2004).

Although child education is a policy of intersectoral intervention, articulated between education, health and social assistance, since the discussions of the LDB and, especially, the Fundeb, it is a consensus among experts and the very set of documents emanating from the federal government via MEC (National Curriculum Guidelines for Early Childhood Education, even the guiding document of the National Curricular Common Core for Early Childhood Education) and the social movements that the focus of early childhood care should be on promoting access to daycare (caring-educating, games and fun; different and diverse languages, learning and integral development, social interactions, appreciation of the background of the child, leading role of the child in the learning processes etc.). However, the "Happy Child" policy for early childhood is centered by social assistance, not by education, as it had been in the previous period, a matter of concern for several

experts in the field, as shown in the report “New measures change the focus of education policies for early childhood”⁶.

Along with the change of focus of the policies to the area of social assistance, there is also a weakening of the Proinfância programs (National Program for Restructuring and Acquisition of Equipment for the Public School Network of Early Childhood Education) due to the end of the transfer of funds, and of Brasil Carinhoso, which will have cuts in budgets and scope of resources release limited to the Ministry of Social and Agrarian Development⁷ only, although the target audience is expanded, admitting not only children of beneficiary families of the Family Grant, but also the beneficiaries of the Continuous Cash Benefit (BPC).

Cutting funds is due to reduction in the percentage of 50% to 25% of the minimum annual amount per enrollment, defined nationally, for municipalities that do not meet the target set by the Ministry of Social and Agrarian Development, so as to enroll a sufficient number of children in daycare centers each year, to reach by 2024 at least 50% of the total number of children in the 0-3 age group.

Only the municipalities that achieve the target calculated by MDSA will receive the percentage of 50% of the minimum annual amount per enrollment, defined nationally. This measure penalizes small municipalities that find it more difficult to increase the number of places in daycare centers and creates instability as to the amount that will be received by the municipalities, since the amount passed on will be calculated according to the criteria mentioned above, and in case of non-compliance of the targets, the value passed on by the Union falls by half. That is, for municipalities that are far from achieving a percentage of enrollments in line with the goals of the PNE (National Education Plan), cuts of funds, instead of incentive, or additional allowance. Without a doubt, this model of public policy management is a return to managerialism based only on the efficiency and effectiveness of the 1990s, implemented by Bresser Pereira in the extinct Mare (Ministry of Federal Administration and State Reform).

In addition to these, other managerial measures and budget cuts are being implemented, e.g., PEC 241/55, which will be dealt with in the next topic.

PEC 241/55 (EC – 95)

From the impeachment of President Dilma on August 31, 2016 and the rise of Vice-president Michel Temer to power, we saw a reckless avalanche of “tax adjustments” growing over several of the historically conquered social rights.

The government opened its reform proposals to institute the “New Tax Regime” with PEC 241/55 (Proposed Constitutional Amendment – actuality EC95), whose text establishes a ceiling on federal government spending played by the executive, legislative and judicial powers, including the Public Prosecution of the Union and the Court of Auditors of the Union, with primary expenditures⁸, those responsible for ensuring the provision of public services to the population.

6 Available from <http://educacaointegral.org.br/reportagens/novas-medidas-alteram-foco-das-politicas-educativas-para-primeira-infancia/> Access: 02/10/2017.

7 For further information, see Provisional Measure No. 729, of May 31, 2016 amending Law 12.722 of 2012, which established the Brasil Carinhoso, whose content provides for the Union’s financial support to the municipalities and the Federal District for expansion of the provision of early childhood education.

8 Primary expenditure is the “set of expenses that enables the provision of public services to society,” i.e., it is a non-financial expense that provides the public with access to public policies (education, health, social assistance), through payment of personnel, cost of maintenance and investments.

For education, the immediate impact is the overthrow of the constitutional linkage, which obliges the Union to invest 18% of the education budget provided for in the 1988 Constitution. This is because, according to the new rules, the readjustment is calculated by the variation of inflation, without taking into account the growth of revenue or the increase in demand. Only in 2017, the adjustment will be 7.2%, then the amount spent will be adjusted based on the previous year's expense, adjusted by the variation of the IPCA (National Consumer Price Index) of the last 12 months, in a period that goes from July to June of the previous years referred to in the budget law. The change becomes valid for education and health from 2018, for a period of 20 years, and only after the end of ten years of validity of the respective rule can it be changed.

Excluded from this measure are the expenses with the Electoral Justice for holding the elections, constitutional transfers to states and municipalities (FPM, FPE, 50% of the ITR collection, 10% of the IPI on exports of industrialized products, Quota part IOF/Gold, oil and gas royalties, among others), the Education Salary, the resources to complement Fundeb (Fund for the Maintenance and Development of Basic Education) and the capitalization expenses of non-state-owned companies.

Although many argue that for education and health there will be no ceiling, only a floor, because if the government wants to invest more in health or education, it can withdraw resources from other areas to reallocate it in these two areas, without suffering penalties for overcoming the limit of inflation, the fact is that there will be a ceiling on all primary expenditures, making it difficult to redirect resources from other areas to health and education, because all areas will already be working with scarce resources within this new rule.

In order to advance in the understanding and to make a broader analysis of how the calculations will take place, it is worthwhile to check the information in the PLOA (Annual Budget Bill) for fiscal year 2017 of the tax revenue resources destined for the Maintenance and Development of Education, as well as the application of resources in the Maintenance and Development of Education.

Chart 1: Resources of tax revenue allocated to the Maintenance and Development of Education (MDE) in 2017.

Resource Calculation Base Construction		R\$ 1.00
A) Tax revenue	1	476,321,067,47
A1) Import Tax		38,769,521,779
A2) Export Tax		22,811,671
A3) Rural Territorial Property Tax (ITR)		1,398,795,899
A4) Income Tax -IT		346.262.709.745
A5) Industrialized Products Tax (IPI)		52.210.120.188
A6) Tax on Credit, Foreign Exchange and Insurance Operations or on Securities or Securities IOF		37,657,108,189
B) Exclusions	3	189,880,702,16
B1) Transfer of ITR-CF Art.158, II.		1,328,856,103
B2) Participation Fund of the States and the Federal District - FPE-FC Art.159, I, a.		85,671,658,436
B3) Municipal Participation Fund - FPM-FC Art.159, I, b and d.		97,625,843,334
B4) Quota Part of States and DF Exporters in the Collection of IPI-FC Art. 159, II.		5,221,012,019
B5) Transfers of the IOF incident on Gold - CF Art. 153, § 5º.		33,332,272
C) Net Calculation Basis (C=A-B)	8	286,440,365,30
D) Refunds of Covenants (D)		0
E) Revenue Related to the MDE (C x 18% + D)		51,559,265,753

Source: PLOA-2017.

According to information from Table 1, the Union must rely on a tax revenue of 476 billion, of which there will be a deduction of 189 billion for the mandatory transfers to states and municipalities, established by the Federal Constitution, and there remains, then, a total of 286 billion, related to net revenue from taxes, i.e., tax revenues deducted from constitutional transfers to states and municipalities, on which the 18% deduction is incumbent on the Union to allocate for Maintenance and Development of Education (MDE). Therefore, in 2017, the Union must apply 51 billion in the Maintenance and Development of Education (MDE), referring to the revenue of its taxes, not counting the contributions of the education salary and other specific and obligatory revenues that are also a part of the Union's budget for education.

The following tables detail how this application can happen in the allocation of resources in the MDE, according to sub-functions and funding sources.

Chart 2: Application of resources in the Maintenance and Development of Education, according to sub-function and funding source, according to the 2017 PLOA.

Programming of spending on education						
R\$ 1.00						
Sub-functions of Education	Source 100	Source 112	Source 113	Other sources related to education (*)	Other Sources.	Total
Professional Education	400,349,757	9,427,896,690		385,318,960	322,766,149	10,536,331,556
Higher education	113,760,132	28,606,695,730		1,670,813,841	635,714,354	31,026,984,057
Child education			377,244,954	409,757,046		787,000,000
Youth and Adult Education		1,000,000	176,568,400	101,000,000		278,568,400
Basic education	31,472,105	1,811,351,535	3,732,214,663	1,339,152,538	544,488,274	7,458,679,115
Other Sub-functions in Education						
Other Sub-functions in Education	Source 100	Source 112	Source 113	Other sources related to education (*)	Other Source.	Total
General Administration	714,099,405	159,667,317		72,719,834	37,628	946,524,184
Human Resources Training	97,204,838			6,887,203		104,072,041
Social Communication	31,173,900	200,000				31,373,900
Basic Attention		610,420,104		30,138,466		640,558,570
Hospital and Outpatient Care	241,263,879	4,565,810,564		146,994,751		4,954,069,194
Protection and Benefits to the Worker	22,314,180	1,867,060,824				1,889,375,004

Sci-entific De-velop-ment	282,162,210			14,000,000		296,162,210
Dis-se-mi-nation of Sci-entific and Tech-no-logical Knowl-edge		394,408,279		15,057,857		409,466,136
Inter-nal Debt Ser-vices	5,423,591			318,553		5,742,144
Other Trans-fers	2,578,491,254					2,578,491,254
Other Special Charg-es	6,454,487,191					6,454,487,191
Trans-fers to Basic Edu-ca-tion	9,794,391,974	4,144,754,710	1,310,428,360		172,510,800	15,392,085,844
Total	20,766,594,416	51,559,265,753	5,596,454,377	4,364,649,849	1,503,006,405	83,789,970,800

Source: PLOA-2017.

(*) The following sources were considered: 108, 142, 150, 174, 176, 250, 280, 281, 293 and 296.

Chart 3: Application of resources in the Maintenance and Development of Education, according to funding source.

Funding Source	R\$ 1.00
100-Ordinary Resources	20,766,594,416
108 - Social Fund – Portion of Public Education and Health	2,547,319,657
112 - Resources for Maintenance and Development of Edu-cation	51,559,265,753
113 -Contribution of Salary-Education	5,596,454,377
142 -Financial Compensation for the Production of Oil, Natural Gas and Other Fluid Hydrocarbons	1,462,562
150 - Non-Financial Own Resources	19,916
174 -Taxes and Fines for the Exercise of Police Power and Fines from Legal Proceedings	27,606,441
176 -Other Social Contributions	99,760,000
188 -Resuneration of National Treasury Cash	1,500,000,000
250 - Non-Financial Own Resources	1,205,565,679

263 - Own Proceeds Arising from the Sale of Assets and Rights of Public Patrimony	3,006,405
280 -Financial Resources	98,311,915
281 -Resources of Covenants	110,314,079
293 -Product of the Application of Resources to the Account of the Salary-Education	273,510,800
296 -Donations of Individuals and National Public and Private Institutions	778,800
Total	83,789,970,800

Source: PLOA-2017.

The data indicate that the resources allocated to Maintenance and Development of Education from the constitutional linkage of 18% of net tax revenue represent 61% of the total revenue used in education. The ordinary resources correspond to 25%. Just to emphasize, ordinary resources⁹ are those whose revenues are for free application, precisely because they are free of any binding or specific purpose, e.g., the resulting amount of tax revenues due to the Union, after the transfers required to states and municipalities, correspond to R\$ 286,440,365,308.00, as well as the revenues obtained by issuing bonds and revenues incorporated into DRU (Discharge of Union revenues). Salary-education contributions account for 7% of total expenditure. Other sources linked to education¹⁰ add up to 5% and other sources 2% of the resources to be allocated to education in the year 2017.

As is clear in Tables 2 and 3, in the financial year 2017, child education should not receive resources from sources linked to the 18% quota or ordinary ones, but from the salary education and other sources linked to education, or more precisely, from the Social Fund – Portion for Public Education and Health¹¹, according to the PLOA/2017 data.

It is important to emphasize that for children's education, the investments of the federal government have been important, especially in the expansion of the service network with the resources of Proinfância, allowing the opening of new vacancies, and with Brazil Carinhoso in the supplementation of resources to the maintenance and development of early childhood education, as shown in the following table.

9 Source: <http://www.orcamentofederal.gov.br/glossario-1/receita-ordinaria-recursos-ordinarios>. Access: 07/02/2017.

10 The following sources were considered: 108, 142, 150, 174, 176, 250, 280, 281, 293 and 296, respectively, the Social Fund - Portion for Public Education and Health, Financial Compensation for the Production of Oil, Natural Gas And Other Fluid Hydrocarbons, Non-Financial Own Resources, Fees and Fines for the Exercise of Police Power and Fines from Legal Proceedings, Other Social Contributions, Non-Financial Own Resources, Financial Own Resources, Covenant Resources, Resource Application Product of the Salary-Education Account and Donations of Individuals and Public and Private National Institutions.

11 Formed by resources of oil production royalties, including the pre-salt layer.

Table 1: Resources of Federal Government employed in children's education by MDE, Proinfância and Brazil Carinhoso 2011-2016.

Resources of MDE, Proinfância and Brazil Carinhoso from 2011 to 2016						
R \$ 1.00						
Year	MDE resources available for Children Education	Proinfância: According to Implementation of Schools for Children Education (LOA).(A)	Proinfância: According to the PAC Implementation Report *. (B)	Percentage of execution according to LOA.	Difference (A-B)	Brasil Carinhoso**
2011	953,055,770	890.998.785	890.998.782	100%	3	-
2012	2,110,897,040	1,784,000,000	1,784,000,000	100%	0	-
2013	2,409,434,854	1,984,200,000	1,984,200,000	100%	0	-
2014	3,642,796,125	3,500,000,000	2,681,159,284	76.6%	818.840.716	765,646,689
2015	3,902,610,000	3,882,610,000	403,003,628	10.3%	3,479,606,372	405.749.009,646,689
2016	532,117,808	502,117,808	5,297,653	1.05%	496,820,155	-
Total		12,543,926,593	7,748,659,347	61.7%	4,795,267,246	1,171,395,698

Source: Annual Budget Law (LOA), Exercises from 2011 to 2016. Available at <http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais>. Access Feb 12, 2017.

* Proinfância: Research carried out by Expenditure Committed on the Documents "Growth Acceleration Program-PAC", SIAFI data: June 30, 2016 (before the end of the month). Available at <http://www.orcamentofederal.gov.br/orcamentos-anuais>. Access Feb 12, 2017.

** Brasil Carinhoso. Follow-up of Transfers of the Brazil Carinhoso Program. Available at <http://www.fn.de.gov.br/programas/brasil-carinhoso/brasil-carinhoso-consultas>. Access 02/12/2017.

According to the data, we can see that the resources used in the implementation of the Proinfância correspond to a large part of the resources made available to the MDE for children education; from 2011 to 2016 resources on the order of 7,7 billion were implemented by Proinfância, and from 2011 to 2013 all the resources projected in the LOA (Annual Budget Law) were executed. As of 2014, however, there is a strong difference between the values projected in the LOA and the actual figures, with only 10.3% of the projected value being executed in 2015 and only 01.05% until June 2016. The Brasil Carinhoso resources, in turn, also dropped by almost 50% from 2014 to 2015. Thus, despite the substantial increase in federal government investment in children's education made in the last six years, as of 2015

it is possible to see that we are experiencing a period of retreat of investments in children's education, a measure that will be exacerbated by the implementation of the rules of the PEC.

Therefore, a rigid control, as presented in PEC 241/55, inasmuch as it imposes a spending limit for all public sectors, can indeed contain the investment advances that the federal government had been carrying out in children's education. Although the resources of the education-salary and the complementation of the Union to the Fundeb are outside the budget cut established by the PEC, the pressure for resources from the other areas, and even from other sectors within the education portfolio itself, can cause investments in children's education to decline, as is already noticeable since 2015.

A technical study carried out by the Chamber of Deputies on the effects of PEC 241 presents the expenses with MDE, making a comparison between the minimum application of 18% of the Net Revenue of Taxes (RLI), current rule, and the rule imposed by the constitutional amendment, from a seven-year perspective, if the rule proposed by the PEC was applied since 2010 with effect from 2011.

MDE X PEC 241/16 – Simulation 2010 to 2016 - Values in R\$ billions

Year	Tax Net Revenue (RLI)	Minimum Application (18% of RLI)	Minimum Application by IPCA (PEC)	Difference (PEC and current rule)	Application in MDE (executed)	Appl. MDE by IPCA (PEC)	Difference (PEC and current rule)
2010	173.5	31.2	31.2		33.7	33.7	
2011	205.5	37.0	33.0	-4.0	39.8	35.7	-4.1
2012	218.8	39.4	35.2	-4.2	56.0	38.0	-18.0
2013	239.1	43.0	37.2	-5.8	53.9	40.2	-13.7
2014	245.5	44.2	39.4	-4.8	56.8	42.6	-14.2
2015	258.6	46.5	42.0	-4.5	59.4	45.3	-14.1
2016	259.7	46.7	46.5	-0.3	59.7	50.2	-9.6

Preparation: CONOF/cd Jun 2106

Source: Tesouro Nacional – Relatório Resumido da Execução Orçamentária (RREO) de 2010 a 2015. IPCA; IBGE (2010 A 2015). Projection: BACEN/Sistema de Expectativas de Mercado/Séries de estatísticas consolidadas/mediana (junho/2016)

PIB REAL: BACEN and CONOF/CD

(1) RIL in 2010 was added by deduction of DRU (R\$14 bi) to allow due comparison with other years, because as of 2011, DRU stopped being incident on resources for education. Consequently, the values of minimum application (18% of the RLI without DRU) and the application in MDE executed in the same proportion appearing in the RREO (19% of the RLI without the DRU) were adjusted.

(2) The estimated RU for 2016 based on the decree of limited commitment (Decree No. 8.784 of June 7, 2016). The estimate of MDE executed in 2016 was 23% of RLI, based on the means of the previous two years)

According to the notes in the table above, we note that with the application of the proposed rule with the PEC, not even the constitutional floor of 18% was achieved,

PEC 241 would reduce the resources applied to education in 23.6 billion over the six years analyzed, as we compare the effects of PEC 241 with a minimum investment of 18% of the Net Revenue Tax (RLI). However, when we compare this rule with the application runs on MDE, PEC 241 would reduce the resources applied to education in 59.5 billion over the period analyzed. It is worth mentioning that the scenario for the year 2015/2016 was one of decrease in the collection of taxes and high inflation¹².

Final considerations

The policy of fiscal adjustment implemented by the federal government through the PEC for the ceiling of spending, with the endorsement of the Brazilian elite that holds the power, means of production and mass media influencing public opinion, will certainly have negative repercussions for children's education, mainly because of the policy of cuts that programs like Proinfância and Brazil Carinhoso have already begun to suffer. Just like the demagogic and retrograde discourse made to give support to the Happy Child Program, which reflects an outdated view for children policy, rather focused on the control, benevolence of the State, than on promoting access to social rights.

The children's education that had been rocked by a time of advancement may be entering a time of "once there was a right ...?", and returning to periods of a "minimal State" to the social policy (for the implementation of public policies that promote social integration, the human dignity of all Brazilian citizens) and a maximum State for the market, according to Peroni (2008).

It is expected that the "happy", fortunate, lucky child and/or baby up to three years of age and their families that are beneficiaries of the Family Grant Program, as well as those covered by the Continuous Cash Benefit up to six years of age and those removed from family life due to the application of a protective measure, should be grateful to the State, whose current leaders want to prevent them from really appropriating their citizenship status; not to experience the possibility of protest and mobilization, not to exercise the broader social and political participation, since for the minimal (social) State, the poor and excluded man can live by bread alone.

And in this way, the elite, the majority leader of the Brazilian State public machine, reiterates to all of the uninformed of the country that the economic crisis is generated by the State that stops the promotion of social actions. Legitimized by the idea that this very elite promotes and conveys as "truth", we continue to punish the poor and minorities for being the scapegoats of all the evils of humanity.

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¹² According to IBGE (Brazilian Institute of Geography and Statistics), the inflation index measured by the IPCA in 2010, 2011, 2012, 2013, 2014, 2015, respectively, was 5.91; 6.50; 5.84; 5.91; 6,41 e 10, 67. Available at http://www.ibge.gov.br/home/estatistica/indicadores/precos/inpc_ipca/defaultseriesHist.shtm. Access: 02/03/2017.

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