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The New Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals in Brazil and the Public-Private Partnerships in Early Childhood Education: an overview in the perspective of the Abidjan Principles

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Abstract

The approval of the new Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals - Fundeb - represents a big step to guaranteeing free and public education. Early childhood education is the stage of education most affected by the increase in resources to the fund, but it continues to encourage public-private partnerships, without regulations that guarantee the quality offered by the private sector. Overall, studies show that educational public-private partnerships appear to find more negative than positive effects. In the UN special rapporteur for the right to education's 2019 report, it is recommended to countries to implement the "Abidjan Principles on the human rights obligations of States to provide public education and to regulate private involvement in education". This article, therefore, analyzes the Constitutional Amendment 108, of the new Fundeb, and its regulatory and accessory laws, pointing out the norms that follow international law, based on the Abidjan Principles, and those that lack to face the privatization of education in Brazil.

Keywords: Fundeb. Right to Education. Privatization of Education. Abidjan Principles. International Law.

O Novo Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais da Educação no Brasil e as Parcerias Público-Privadas na Educação Infantil: um panorama na perspectiva dos Princípios de Abidjan

Resumo

A aprovação do novo Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais da Educação - Fundeb - representa um grande passo para a garantia da educação pública e gratuita. A educação infantil é a etapa da educação mais afetada pelo aumento dos recursos do fundo, mas continua incentivando as parcerias público-privadas, sem regulamentações que garantam a qualidade oferecida pelo setor privado. Em geral, os estudos mostram que as parcerias educacionais público-privadas parecem encontrar

mais efeitos negativos do que positivos. No relatório da relatora especial da ONU para o direito à educação de 2019, recomenda-se aos países que implementem os "Princípios de Abidjan sobre as obrigações dos Estados em relação aos direitos humanos de fornecer educação pública e regulamentar o envolvimento privado na educação". Este artigo, portanto, analisa a Emenda Constitucional 108, do novo Fundeb, e sua legislação regulatória e assessória, apontando as normas que seguem o direito internacional, com base nos Princípios de Abidjan, e aquelas que carecem de enfrentar a privatização da educação no Brasil.

Palavras-chave: Fundeb. Direito à Educação. Privatização da Educação. Princípios de Abidjan. Direito Internacional.

El Nuevo Fondo para el Mantenimiento y el Desarrollo de la Educación Primaria y la Valorización de los Profesionales de la Educación en Brasil y las Alianzas Público-Privadas en la Educación Inicial: una visión general desde la perspectiva de los Principios de Abiyán

Resumen

La aprobación del nuevo Fondo de Mantenimiento y Desarrollo de la Educación Primaria y de Valorización de los Profesionales de la Educación - Fundeb - representa un gran paso hacia la garantía de la educación pública y gratuita. La educación inicial es la etapa educativa más afectada por el aumento de recursos del fondo, pero sigue fomentando la colaboración público-privada, sin que exista una normativa que garantice la calidad ofrecida por el sector privado. En general, los estudios demuestran que las asociaciones público-privadas en materia de educación parecen tener más efectos negativos que positivos. En el informe de 2019 del Relator Especial de la ONU sobre el derecho a la educación, se recomienda a los países que apliquen los "Principios de Abiyán sobre las obligaciones de los Estados en materia de derechos humanos de proporcionar educación pública y regular la participación privada en la educación". Este artículo, por lo tanto, analiza la Enmienda Constitucional 108, el nuevo Fundeb y su legislación reglamentaria y consultiva, señalando las normas que siguen el derecho internacional, basadas en los Principios de Abiyán, y aquellas que carecen de enfrentar la privatización de la educación en Brasil.

Palabras-clave: Fundeb (Fondo Público). Derecho a la Educación. Privatización de la Educación. Principios de Abiyán. Derecho Internacional.

Introduction

Early childhood education in Brazil, unlike what happens in many parts of the world, has an advanced legal framework, recognizing the character of education as a right of children from zero to five years of age. This is provided for by the Federal Constitution of 1988, as a duty of the State, with supporting responsibility of the family and society, as well as other legislation, such as the Law of Guidelines and Bases of National Education – Law 9394/1996 (BRASIL, 1996) – and, more recently, the National Education Plan – Law 13.005/2014 (BRASIL, 2014). In that regard,

Faced with a long history of denial of the right of young children and a service that segmented groups and compensatory policies, the elevation of Early Childhood Education to the status of a right imposes an obligation on the State and places it in the disputed space of the public fund for more resources, to ensure the expansion of your service under quality conditions (FINEDUCA, 2021, our translation).

Thus, it was from the performance of social movements led by the National Campaign for the Right to Education in the articulation of the movement *Fundeb pra Valer* (NASCI-MENTO, 2020), that the former Fund for Maintenance and Development of Elementary Education (Fundef) – which included budget for elementary education only – becomes the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (Fundeb) – including early childhood education and secondary education.

Fundeb represented an advance in formulation and implementation in relation to Fundef - Fund for the Maintenance and Development of Elementary Education and the Valorization of Teaching, prior to it. According to an analysis by Martins (2008, p. 322-324 apud CARA; PEL-LANDA, 2017), in the formulation of the law, among the aspects that represent improvement in relation to Fundef stand out:

- all stages of basic education now have a financing mechanism (the inclusion of day care centers occurred with the mobilization of the educational community, particularly the Fraldas Pintadas movement);
- the Union's complementation rule, previously defined in ordinary legislation, and never respected by the governments of the period, was constitutionalized (at least 10% of the funds' resources) and represents the greatest advance of the new model, a victory obtained in the National Congress, which it even reconstituted in the regulatory law the text of EC n. 53/06, since the Provisional Measure - MP - no. 339/06 had removed the expression "at least";
- the prohibition of the use of the source of the education salary to complement the Federal Government;
- the concern with improving the institutional design of the social monitoring and control councils:
- the provision for the establishment of a national professional salary floor for teachers in the law;
- the calculation of enrollments, to receive funds from the fund, having as mandatory criterion meeting the scope of priority action;
- the forecast of periodic evaluations and a deadline for carrying out the first evaluation of the law (until 2008);
- the forecast of holding, within five years, a national forum with the objective of evaluating the financing of basic education, in addition to guaranteeing popular participation in the process of defining the national quality standard (CARA; PELLANDA, 2017, p. 10-11, our translation).

The effective complementation of the Union was an important factor for the collaboration regime, as it gave credibility to the Union's commitment to complement at least 10% (ten) percent of the value of the funds (MARTINS, 2015a, p. 4). This commitment represented an advance in the FUNDEB legislation by overcoming the Union's lack of responsibility. Nevertheless,

[...] the criterion became that of 'federative effort' (MARTINS, 2009, p. 236), allowing for the "minimum" of 10% to go from starting point to finishing point, as described on the FNDE website (CARA; PELLANDA, 2017, p. 14, our translation).

Cara and Pellanda, in their article, demonstrate that, even though Fundeb 2007-2020 has overcome a series of problems existing in Fundef, it still "was not sufficient for the proper functioning of education policies" (p. 15). In addition to the challenge of increasing the minimum level – surpassed in the approval of the new Fundeb, in the Constitutional Amendment 108/2020 –, there are challenges of 1) implementing the policies in a collaborative way between federated entities – which requires the regulation of the National System of Education –; 2) as well as "less humiliating" student cost investment (ARAÚJO, 2005, p. 81 apud MARTINS, 2009, p. 155) – demanding the regulation and implementation of the Cost of Quality Education per Student (CAQ), now provided for by the Constitution Federal of 1988 through permanent Fundeb; to 3) make it possible to overcome the practice that touches certain modalities, such as special education, and a particular stage, which is early childhood education, the promotion of public-private partnerships and processes of privatization of education in the long term, as a way of simplified to meet the demand for places at this stage of education, but without compromises with the quality of this same education.

We will focus on this last point in this article, which aims to analyze regulatory gaps in the provision of the private sector in early childhood education, in the light of Chapter IV, Principle 5, of Abidjan's Principles on the human rights obligations of States to provide public education and to regulate private involvement in education, which deal specifically with domestic financing of education. The Abidjan Principles are

[...] a reference point for governments, educators and education providers when debating the respective roles and duties of states and private actors in education. They compile and unpack existing legal obligations that States have regarding the delivery of education, and in particular the role and limitations of private actors in the provision of education. They provide more details about what international human rights law means by drawing from other sources of law and existing authoritative interpretations (ABIDJAN PRINCIPLES, 2018).

The Abidjan Principles were supported in their formulation by dozens of experts from around the world, as well as civil society organizations, with the Brazilian Campaign for the Right to Education being the Brazilian organization that participated in this process. After their approval, in 2018, they were recognized by a number of international bodies, notably by the UN Special Rapporteur for the right to education in a report of April 2019 (UN, 2019a - A/HRC/41/37) and by the UN Human Rights Council in Resolution A/HRC/41/L.26 (UN, 2019b, p. 2) and again in 2021 in Resolution A/HRC/47/L.4/Rev.1 (UN, 2021, p. 3).

Challenges for universalizing access to public, free and quality early childhood education: from the lack of places to public-private partnerships as an easy and long-term solution

According to the Federal Constitution of 1988,

Art. 211. The Union, the States, the Federal District and the Municipalities will organize their education systems in collaboration.

§ 1 The Union will organize the federal education system and the Territories, will finance federal public education institutions and will exercise, in educational matters, a redistributive and supplementary function, in order to ensure equalization of educational opportunities and a minimum standard of teaching quality through technical and financial assistance to States, the Federal District and Municipalities;

- § 2 The Municipalities will act primarily in elementary and early childhood education.
- § 3 The States and the Federal District will act primarily in primary and secondary education.
- § 4 In the organization of their education systems, the Union, the States, the Federal District and the Municipalities will define forms of collaboration in order to ensure the universalization, quality and equity of compulsory education (BRASIL, 1988, emphasis added, our translation).

Despite such legal obligation, the guarantee of supply, with equalization of opportunities, quality and equity, does not occur. According to the National Continuous Household Sample Survey (PNADC/IBGE) of 2019, with the most recent data for this age group, the attendance rate for children between 0 and 3 years old was 37%, and expansion is still necessary. of 1,312,592 enrollments to meet the National Education Plan goal of meeting 50%. For children aged 4 and 5, whose goal was to provide universal care by 2016 – and which has not yet been met – the rate is 94.1%, according to the same survey. It is noteworthy that these data do not yet reflect the school exclusion caused by the Covid-19 pandemic, which greatly affected early childhood education, as it is a very complex stage in terms of remote activities.

Still, even in locations where access is expanded, there is great inequality:

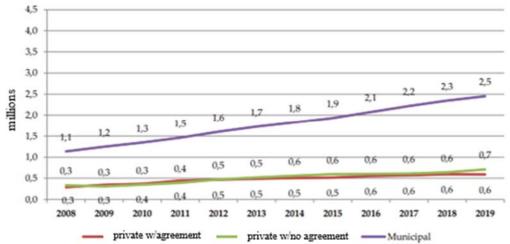
The inequality of access to education in day care centers is enormous between the poorest 20% and the richest 20%, with, at the national level, 26% of assistance to the poorest, well below the average of assistance to the richest, 53%. This inequality remains in all states and DF, being more accentuated in the states of the North and Center-West. When we analyze race/color in Brazil, the service for blacks was 34% and, for whites, 40%, a smaller difference when compared mainly with income. By area of location, service in rural areas is very low (20%), a strong difference in relation to urban areas (40%) at the national level, drawing attention to the marked inequality between these two areas in the states of the North region, but the states of Minas Gerais, Espírito Santo, São Paulo, Paraná, Mato Grosso do Sul and Acre also stand out, with a difference of 25 percentage points or more. [...] When analyzing the rate of attendance [in preschool] by group, the inequality between the poorest 20% and the richest 20% stands out. In Brazil, this difference is not as big, as for the age group from 0 to 3 years old, but it does exist, being 92% the service for the poorest and 98% for the richest. However, the difference in the states of Rondônia, Acre, Amazonas, Pará, Rio Grande do Sul and Goiás is more than 15 percentage points. When we analyze race/color, this inequality is smaller, but there are attendance rates for younger black children 90% in six of the seven northern states (Rondônia, Acre, Amazonas, Roraima Pará, Amapá) and in Rio Grande do Sul, Goiás and the Federal District. Likewise, for assistance in urban and rural areas, the states of Rondônia, Acre, Amazonas, Tocantins and Mato Grosso do Sul stand out, with less than 80% assistance for children aged 4 and 5 in rural areas (FINEDUCA, 2021, p. 18 e 20, our translation).

It turns out that early childhood education – especially day care centers – requires a greater investment per student than the other stages (FINEDUCA, 2021, p. 30). Despite this, existing data show that there is less investment in this stage (FINEDUCA, 2021, p. 33-36). To ensure adequate funding for this stage of education, in accordance with Goal 1 of the National Education Plan, it is estimated that additional investments in the order of R\$ 10.2 billion would be needed - equivalent to 0.14% of the GDP (FINEDUCA, 2021, p. 38). However, a greater effort by the federal government to expand its contribution to Fundeb would be necessary, since the finances of the States, DF and Municipalities are reasonably committed (FINEDUCA,

2021, p. 38). And, thus, the path that municipalities across the country follow is the agreement with the private sector.

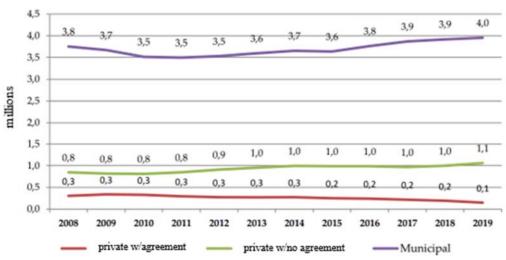
In the comparison of enrollments in public networks and private networks with agreements and non-members, the findings show that there are still significant rates, as shown by the graphs below, prepared in a Technical Note by Fineduca.

Graph 1 - Enrollments in a private, non-agreeable and municipal day care center, Brazil - 2008 to 2019



Source: FINEDUCA (2021, p. 22) - Prepared based on data from the School Census/Inep from 2008 to 2019 made available by the Educational Data Laboratory (LDE, 2020).

Graph 2 – Enrollments in private, non-agreeable and municipal preschools, Brazil – 2008 to 2019



Source: FINEDUCA (2021, p. 23) - Prepared based on data from the School Census/Inep from 2008 to 2019 made available by the Educational Data Laboratory (LDE, 2020).

As we have seen, the Union's complementation in the order of 10% minimum in Fundeb 2007-2020 was not enough to guarantee the necessary resources for access and quality in public and free early childhood education. In the new and permanent Fundeb, as we will see below, there is a substantial advance, but it will not be enough to guarantee the parameters of the Student-Quality Cost (CAQ), according to the constitutional precepts. Therefore, it is even more necessary to look at the need to regulate the provision of early childhood education by the private sector, which will still be responsible for a considerable portion of enrollments.

 $The \ New \ Fund for the \ Maintenance \ and \ Development \ of \ Basic \ Education \ and \ the \ Valorization \ of \ Education \ Professionals...$

The funding policy, the advancement of the permanent Fundeb and the step to be taken to guarantee public, free and quality early childhood education

In 2020, the new and permanent Fundeb was approved. Among its achievements, many of them bring innovations with a significant impact on the financing of public early childhood education:

- the transformation of its transitory to permanent character, guaranteeing stability for the financing of basic education;
- increase in the Union's minimum complementation from 10% to 23%, bringing more resources to subnational entities;
- implementation of a new hybrid resource distribution format, bringing greater equalization to schools at a regional level and with a racial/ethnic focus;
- mandatory application of at least 70% of resources in the remuneration of education professionals;
- prioritization of funding for early childhood education in part by complementing resources; and
- determination of the Cost of Quality Education per Student (CAQ) as a reference for ensuring a quality standard in education.

The Cost of Quality Education per Student (CAQ) was developed by the Brazilian Campaign for the Right to Education, which acted so that it could be a legal and now constitutional parameter for Brazilian basic education (CAMPANHA..., 2018). With the development of the Cost of Quality Education Per Student Simulator (SimCAQ) (ALVES et al., 2019), it was possible to take another step towards the projection of investments needed in basic education to make the CAQ a reality.

As shown in Table 1, a total of R\$107 billion would be needed, which is equivalent to 1.47% of GDP, to guarantee public and quality early childhood education, universally, with updating of the parameters of the National Education Plan (FINEDUCA, 2021, p. 40).

Table 1 – Estimate of the additional demand for resources to meet current enrollments in Early Childhood Education as well as the additional enrollments defined by PNE 2014-2024 in the CAQ standard by UF, Brazil – 2019

	Numb	Number of enrollments (current + new)						
States	Nurse	Nursery		arten	Additional demand for resources			
Urban	Urban Rural		Urban	Rural	in R\$ millions	% RPEb		
AC	16.526	8.864	20.971	10.538	783	154%		
AL	43.513	21.325	39.402	25.000	1.858	82%		
AM	94.822	26.040	92.927	36.470	3.419	114%		
AP	16.914	2.978	20.157	4.621	578	143%		
BA	180.392	99.227	168.059	102.849	7.984	71%		
CE	157.809	57.679	128.981	52.382	5.729	82%		
ES	79.596	11.438	87.340	11.873	2.487	101%		
GO	129.110	12.643	134.439	7.621	3.706	81%		
MA	107.369	69.439	103.006	81.444	5.249	81%		
MG	289.004	54.293	350.518	35.304	9.509	75%		
MS	68.070	5.867	61.077	6.843	1.889	74%		
MT	83.395	12.395	83.094	13.016	2.555	96%		
PA	145.263	71.573	147.638	89.500	6.407	96%		
PB	55.423	21.517	49.861	22.072	2.120	77%		
PE	73.167	35.883	106.017	47.709	3.506	55%		
PI	49.125	29.324	52.634	25.385	2.253	88%		
PR	200.045	24.369	214.735	16.922	5.963	73%		
RJ	238.688	14.566	239.473	23.382	6.677	58%		
RN	45.151	18.148	48.416	17.823	1.802	77%		
RO	32.126	10.335	29.389	7.192	1.119	99%		
RR	14.164	3.689	15.292	5.627	519	102%		
RS	150.960	18.931	182.540	21.910	4.780	53%		
SC	148.807	15.680	145.967	17.561	4.325	69%		
SE	30.674	12.847	25.831	15.849	1.222	72%		
SP	580.920	25.148	918.859	23.514	18.310	43%		
TO	33.406	5.025	31.021	5.536	1.010	77%		
DF	28.519	2.928	50.685	3.213	1.007	24%		
Total	3.092.959	692.154	3.548.328	731.154	106.767	65%		

Source: FINEDUCA (2021, p. 41) - Prepared based on the 2019 RPEb data provided by the Fundeb Simulator; in the microdata of PNAD Continued/IBGE for the 2nd quarter of 2019 and CAQ values calculated by SimCAQ available at simcaq.c3sl.ufpr.br (see table 12). Note: (*) Result of multiplying the number of daycare and preschool enrollments in urban and rural areas by the corresponding CAQ values presented in table 12. A proportion of 70% of full-time offer for daycare and 30% was considered for preschool.

This is not, yet, the reality achieved by the permanent Fundeb, which still needs the regulation of several mechanisms, including the Student-Quality Cost (CAQ), in order to be fully and fully effective.

Privatization in early childhood education beyond current agreements: unsuccessful attempts to include vouchers in Fundeb, but approval of maintenance of agreements

During the course of the new Fundeb in the National Congress, there was a series of onslaughts by interest groups from the private sector in an attempt to advance the privatization

of the Fund, contrary to international and national guidelines for the right to education (PEL-LANDA; CARA, 2020). Two of them concerned early childhood education – one frustrated and one not.

During the processing of the Proposal for Constitutional Amendment 15/2015 – proposal that was processed in the Chamber of Deputies –, there was a presentation, by federal deputy Tiago Mitraud (NOVO-MG) and then federal deputy Marcelo Calero (CIDADANIA-RJ), of the Amendment 03, which proposed that states, DF and municipalities could use Fundeb resources to finance compulsory public education in private, for-profit or non-profit institutions. This proposal was challenged by civil society, as it is unconstitutional (CAMPANHA..., 2019), as it opted for the transitory nature of partnerships with the private sector in providing the public service of compulsory education, exclusively to meet the shortage of places in public schools in the course of implementation of the expansion of the public segment.

This proposal also violated the quality of education. The policies of vouchers and so-called charter schools are criticized worldwide. In the report *Accountability in Education: Fulfilling Our Commitments*, which globally monitored education -2017/8, Unesco (2017) indicates that voucher practices and school choices should be viewed with caution, as they should not be singled out as the great solution. for educational problems, as they have different results in different realities. The report points out that these mechanisms have favored the processes of exclusion and segregation, as "[...] in school choice systems, parents base their choice on factors such as demographic composition, which can lead to a reduction in diversity and reinforce socioeconomic divisions".

The case of Chile is one of the most emblematic and significant when it comes to the voucher program, since since the 1980s the Chilean school system has been organized around the idea of an educational market.

As an example of these policies, the voucher program can be highlighted, which, among other aspects, has 5 results, according to the National Education Policy Center Report (2018, p. 4-5): 1) families don't choose schools; "instead, schools choose families and students. [...] Vouchers thus create incentives for schools to maximize the social status or class position of families that they can attract, given their market niche"; 2) competition has generally relegated poor students to underperforming and highly segregated schools; 3) private schools that calculate budgets based on student vouchers have no interest in improving teachers' skills and salaries, as families applying for enrollment pay more attention to network; 4) a system that thrives on competition and exclusion can consistently produce a variety of calamities, as discrimination, low trust and neglect of civic education; and 5) recapturing the public option after it has been abandoned is extremely difficult.

Thus, advocates of the argument that children from socially vulnerable families would have better advantages and better performance studying, with scholarships, in private schools, ignore, for different reasons, what Ravitch (2011) points out by saying that the fundamentals of a good education will be found in the classroom, at home, in the community and in culture, and it is consistent with his assertion that reformers of our time continue to look for shortcuts and quick answers.

This amendment was not incorporated into the final text of the Constitutional Amendment, however, given the limitation imposed on the voting of the new Fund at the distance of what is still necessary to guarantee quality public early childhood education, it was approved

that day care centers and preschools, non-profits, affiliates can receive Fundeb resources, without a defined deadline for the day care center – despite statements to the contrary by experts and civil society (FINEDUCA, 2020; CAMPANHA..., 2020) –, but with a lock in the preschool, until its universalization in public networks.

It is expected that, through the approval, in Law 14.113/2020 (BRASIL, 2020), which regulates the new Fundeb, of permission to transfer funds from the Fund in the amount of R\$ 764 million for non-profit community, confessional or philanthropic private preschools and in partnership with the government (CAMPANHA...; FINEDUCA, 2020). Given this situation, it is necessary to reflect and advance in the formulation and implementation of legislation that can regulate the performance of the private sector in education and, therefore, we bring the analysis of current legislation in the light of the Abidjan Principles.

Analysis of constitutional and infra-constitutional guidelines on education financing in light of the Abidjan Principles

From the Federal Constitution of 1988, it includes EC 108/2020, of the permanent Fundeb, of the main infra-constitutional legislations (the Law of Guidelines and Bases of National Education (LDB) – Law 9,394/1996 (BRASIL, 1996) – and the National Education Plan (PNE) – Law 13.005/2014), and Law 14.113/2020, which regulates the new Fundeb, we prepared the following comparative table in the light of Chapter IV, Principle 5, of the Abidjan Principles, on the domestic financing of education.

It is noteworthy that there is labor legislation and legislation on data protection and public transparency that regulate part of the principles that deal with such points, respectively, but they are not regulations focused on public-private partnerships in education, on educational legislation, which would be more precise and in accordance with the Abidjan Principles. We chose, therefore, not to extend the analysis to other legislations and to keep the focus on the educational ones mentioned above.

Table 2 – Comparison of Chapter IV of the Abidjan Principles with Brazilian constitutional and infraconstitutional guidelines on education financing (summary – find complete in attached table)

Abidjan Principles (Chapter IV)	Federal Constitution of 1988 ¹	Law of Guidelines and Bases of Edu- cation ²	National Educa- tion Plan ³	Fundeb 2020 Regulation Law ⁴
64	Art. 209 Art. 212 Art. 213	Art. 3 Art. 4 Art. 7 Art. 19. Art. 77.	Strategy 7.35	Art. 7
65. a.	Art. 212	Art. 3		Art. 7 § 4
65. b.				
65. c.				
65. d.	Art. 213	Art. 77		Art. 7
65. e.				
65. f.				

¹ Our translation.

FINEDUCA - Revista de Financiamento da Educação, v. 12, n. 8, 2022.

² Our translation.

³ Our translation.

⁴ Our translation.

66.			Strategy 7.35	
66. b.	Article 212-A.			Art. 30. Art. 34.
66. c.	Article 212-A.			Art. 30. Art. 31.
66. d.				
67.				
68.				
69.				
70.				
71.				
72.				
73.	Article 212-A.	Art. 3 Art. 4 Art. 7 Art. 77.		Art. 7
74.			Strategy 7.35	

Source: Elaborated by the authors - full version attached.

Based on an analysis, we conclude that there are still many gaps in the regulatory legislation of the performance of the private sector in Brazil, as detailed below, there is no provision to guarantee:

- not creating a predictable risk that the privately funded educational institution may
 exercise an undue influence on the education system or be responsible for a substantial part of the education system that could harm the right to education;
- not creating a predictable risk of any other systemic impact on the right to education, with special attention to obligations related to non-discrimination, equality and nonsegregation;
- meeting the requirement that, before funding is considered for an eligible private educational institution, there is an adequate regulatory framework in place, addressing the due process, rules and modalities for such funding regulation provided for in the National Education Plan but never fulfilled;
- the constitution of funding in such a way as to make it possible, in practice, to invert it or transfer the role of private educational institutions to the State;
- that if a private educational institution is eligible to receive public funding, the standards and regulations applicable to that institution must impose at least the same educational, labor and other standards that are imposed on public educational institutions, including the effective protection of conditions and terms of employment work, labor rights and union rights;
- that States should take all effective measures to overcome as effectively and quickly
 as possible the inability to provide or manage any aspect of the provision of education
 services that justifies the financing of a private educational institution. In so doing,
 States must ensure that funding is reinforced and regularly re-evaluated against the
 State's ability to fulfill its obligations to fulfill the right to education. This must include,
 from the beginning, a plan to eliminate this funding, as the inability of the State that
 justified this funding is rectified;

- that any public funding from an eligible private educational institution must be subject to ex-ante, ongoing and ex-post human rights impact assessments, which are made public and are used to continually reassess the contribution of funding to the achievement of the right to education and, if necessary, change or terminate funding. The assessment should measure the individual and systemic effect of each institution, in the short and long term, and involve all interested parties, including children and other students, parents or legal guardians, communities, teachers and non-faculty, education unions and other organizations from civil society;
- States must make continued provision of funding conditional on compliance with required standards and ensure that all contracts allow the state to withdraw funding without prejudice if standards are not met, while ensuring the continued enjoyment of the right to education. They must withdraw any public funding if the impact of funding would substantially nullify or impair the realization of the right to education, including the development of a public education system;
- that the cost of human rights impact assessment, regulation and other requirements on States should be considered as part of the assessment of the cost of the financing arrangement, with due regard given to the State's obligation to provide free education of the most high-level possible quality for all to the maximum of available resources;
- that States should ensure that all private educational institutions that receive public funding make available to relevant public authorities all proprietary data and materials that can help improve the education system, without a license, within a reasonable time frame defined by law. This includes the technology used in the classroom and the management systems. This must be done with due respect for the right to privacy, in particular of students and teachers, and the right of everyone to benefit from the protection of moral and material interests arising from any scientific, literary or artistic activity. rigid production of which they are the authors.

Final considerations

Early childhood education in Brazil, unlike what happens in many parts of the world, has an advanced legal framework, recognizing the character of education as a right of children from zero to five years of age. Fundeb 2007-2020 represented an advance in formulation and implementation in relation to the Fundef that preceded it. The effective complementation of the Union was an important factor for the collaboration regime, as it gave credibility to the Union's commitment to complement at least 10% (ten) percent of the value of the funds (MARTINS, 2015a, p. 4). This commitment represented an advance in FUNDEB legislation by overcoming the lack of responsibility of the Union. However, the minimum was instead of a starting point, a point of arrival, when analyzing the implementation of the Fund.

In addition to the challenge of increasing the minimum level – overcome in the approval of the new Fundeb, in the Constitutional Amendment 108/2020 –, there are several challenges, among other challenges, that of making it possible to overcome the practice that affects early childhood education of promoting public-private partnerships and long-term privatization processes of education, as a simplified way to meet the demand for places at this stage of education, but without compromises with the quality of this same education. It is this last point that we focus on in this article, in the light of chapter IV, Principle 5, of the Abidjan Principles.

Despite the legal requirement, the guarantee of supply, with equalization of opportunities, quality and equity, does not occur and we are far from complying with Goal 1, of the National Education Plan (Law 13.005/2014), as shown in this article, with data recent offers. It turns out that early childhood education – especially day care centers – requires a greater investment per student than the other stages (FINEDUCA, 2021, p. 30). Despite this, existing data show that there is less investment in this stage (FINEDUCA, 2021, p. 33-36). In the new and permanent Fundeb, there is a substantive advance, but it will not be enough to guarantee the parameters of the Cost of Quality Education per Student (CAQ), according to the constitutional precepts. Therefore, it is even more necessary to look at the need to regulate the provision of early childhood education by the private sector, which will still be responsible for a considerable portion of enrollments.

During the course of the new Fundeb in the National Congress, there was a series of onslaughts by interest groups from the private sector in an attempt to advance the privatization of the Fund, contrary to international and national guidelines for the right to education (PEL-LANDA; CARA, 2020). Two of them related to early childhood education – one frustrated and the other not: the first, the attempt to allow vouchers and the second, the permission that non-profit day care centers and preschools, with agreements, can receive Fundeb resources, without a deadline defined for the day care center – despite statements to the contrary by specialists and civil society (FINEDUCA, 2020; CAMPANHA..., 2020) –, but locked in preschool, until its universalization in public networks.

Based on the analysis of the Federal Constitution of 1988, it includes EC 108/2020, permanent Fundeb, the main infra-constitutional legislations LDB, PNE, and Law 14.113/2020 (BRASIL, 2020), which regulates the new Fundeb, in comparison with Chapter IV, Principle 5, of the Abidjan Principles, we conclude that there are still several gaps in the legislation regulating the performance of the private sector in Brazil. Also, according to the Right to Education Index (2018) survey, Brazil has enormous challenges in relation to compliance with the foreseen legislation, which indicates that, although there are some points of the Abidjan Principles provided for in Law, they are not necessarily fulfilled - analysis indicated for future research.

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Attached

Table 2 – Comparison of Chapter IV of the Abidjan Principles with Brazilian constitutional and infra-constitutional guidelines on education financing

Abidjan Principles (Chapter IV)			National Edu- cation Plan ⁷	Fundeb 2020 Regulation Law8
	1300	Ses of Education	Cauon Fian	
64. The right to education does not entail	Art. 209. Teaching is free	Art. 3 The teaching will be	Strategy 7.35)	Art. 7 The distribution of resources that
an obligation for the State to fund private	to the private sector, sub-	given based on the following	promote the	make up the Funds, pursuant to art. 3 of
instructional educational institutions.	ject to the following con-	principles:	regulation of	this Law, within the scope of each State
States must prioritise the funding and	ditions:	 I - equal conditions for access 	the provision of	and the Federal District and the comple-
provision of free, quality, public educati			basic educa-	mentation of the Union, pursuant to art.
on, and may only fund eligible private in-	general norms of na-		tion by the pri-	5 of this Law, it shall be given, in the form
structional educational institutions,	tional education;		vate sector, in	of the Annex to this Law, depending on
whether directly or indirectly, including				the number of students enrolled in the

Our translation.

FINEDUCA - Revista de Financiamento da Educação, v. 12, n. 8, 2022.

⁶ Our translation.

⁷ Our translation.

⁸ Our translation.

through tax deductions, land conces-			
sions, international assistance and coop-			
eration, or other forms of indirect support,			weightings regarding the annual amount
if they comply with applicable human rights law and standards and strictly ob-		knowledge;	per student (VAAF, VAAT or VAAR) be-
serve all the substantive, procedural, and			journey and types of educational estab-
operational requirements identified be-			lishment and considering the respective
low.	- 7	appreciation for tolerance;	specificities and the necessary inputs to
		V - coexistence of public and	guarantee its quality, as well as the pro-
	ties, at least twenty-five	private educational institutions;	visions of art. 10 of this Law.
		VI - free public education in of-	[]
	sulting from taxes, includ-		§ 3 For the purpose of distributing the re-
		VII - valuing the professional in	sources provided for in the caput of art.
	maintenance and devel-		212-A of the Federal Constitution:
		VIII - democratic management of public education, in the form	I - in relation to non-profit community, confessional or philanthropic institutions
		of this Law and the legislation	in partnership with the government, the
	sure priority to meeting		calculation of enrollments:
		IX - quality standard guarantee;	a) in early childhood education offered in
		X - enhancement of extra-	day care centers for children up to 3
	versalization, guarantee-	school experience;	(three) years old;
		XI - link between school educa-	[]
		tion, work, and social practices.	c) in preschools, until the universaliza-
		XII - consideration of ethnic-ra-	tion of this stage of education, which
	•	cial diversity. XIII - guarantee of the right to	serve children aged 4 (four) and 5 (five) years, subject to the conditions provided
		education and lifelong learning.	for in items I, II, III, IV and V of § 4 of this
		XIV - respect for human, lin-	article, carried out, according to the most
		guistic, cultural and identity di-	updated school census;
		versity of deaf, deaf-blind and	[]
	confessional, or philan-	•	§ 4 The institutions referred to in item I of
		Art. 4 The duty of the State with	§ 3 of this article shall obligatorily and cu-
		public school education will be	mulatively:
		carried out by guaranteeing: I - compulsory and free basic	I - offer equal conditions for access and permanence in school and free educa-
		education from 4 (four) to 17	tional assistance to all its students;
	tion;	(seventeen) years of age, or-	II - prove non-profit purpose and apply its
	II - ensure the allocation	, , ,	financial surplus in education in the
	of their assets to another	a) preschool;	stage or in the modality provided for in §
	community, philanthropic		3 of this article;
		II - free early childhood educa-	III - ensure the allocation of its assets to
		tion for children up to 5 (five)	another community, philanthropic or
	event of their activities being closed.		confessional school operating in the stage or in the modality provided for in §
		[] VIII - assistance to the student,	3 of this article or to the government in
		at all stages of basic education,	the event of the termination of its activi-
		through supplementary pro-	ties;
		grams of teaching material,	IV - meet the minimum quality standards
		transport, food and health care;	defined by the educational system's reg-
		IX - minimum standards of	ulatory body, including, obligatorily, hav-
		teaching quality, defined as the	ing its pedAuggical projects approved;
		minimum variety and quantity, per student, of indispensable	V - have a Social Assistance Beneficial Entity Certification, in the form of a regu-
		inputs for the development of	lation.
		the teaching-learning process.	§ 5 The resources destined to the insti-
		X - vacancy in the public school	tutions mentioned in § 3 of this article
		of kindergarten or elementary	can only be destined to the categories of
		school closest to their resi-	expenses foreseen in art. 70 of Law No.
		dence for every child from the	9,394, of December 20, 1996.
		day they turn 4 (four) years of	§ 6 The information regarding the agree-
		age. § 4 Once the competent au-	ments signed under the terms of § 3 of this article, specifying the number of stu-
		thority's negligence to guaran-	dents considered and values trans-
		tee the provision of compulsory	ferred, including those corresponding to
		education has been proven, it	any professionals and material goods
		may be charged with a crime of	transferred, will be declared annually to
		responsibility.	the Ministry of Education, by the States ,
		[]	by the Federal District and by the Munic-
		Art. 7 Education is free to the	ipalities, within the scope of the infor-
		private sector, subject to the fol-	mation system on public budgets in ed-
		lowing conditions: I - compliance with the general	ucation, in the form of regulations.
		norms of national education	
		and the respective education	
		system;	

		II - authorization of operation	
		and quality assessment by the	
		Public Authority;	
		III - self-financing capacity, ex-	
		cept as provided for in art. 213	
		of the Federal Constitution.	
		[]	
		Art. 19. Educational institutions	
		at different levels are classified	
		into the following administrative	
		categories:	
		I - public, understood as those	
		created or incorporated, main-	
	İ	tained and administered by the	
		Government;	
		II - private, understood as those	
		maintained and managed by	
		individuals or legal entities gov-	
		erned by private law.	
		III - community, in accordance	
		with the law	
		§ 1 The educational institutions	
		referred to in items II and III of	
		the caput of this article may	
		qualify as confessional, taking	
		into account the confessional	
		orientation and specific ideol-	
		ogy.	
		§ 2 The educational institutions	
		referred to in items II and III of	
		the caput of this article may be	
		certified as philanthropic, in ac-	
		cordance with the law.	
		[]	
		Art. 77. Public funds will be al-	
		located to public schools, and	
		may be directed to community,	
		confessional, or philanthropic	
		schools that:	
		I - prove a non-profit purpose	
		and do not distribute results,	
		dividends, bonuses, shares or	
	l'	part of their assets under any	
		form or pretext;	
		II - apply their financial surplus to education;	
		•	
		III - ensure the allocation of their	
		assets to another community, philanthropic or confessional	
	l'	school, or to the Government,	
		in the event of their activities	
		being closed;	
		IV - account to the Public	
		Power for the funds received.	
		§ 1 The resources referred to in	
		this article may be allocated to	
		scholarships for basic educa-	
		tion, in accordance with the	
		law, for those who demon-	
		strate insufficient resources,	
		when there is a lack of places	
		and regular courses in the pub-	
		lic network of the student's	
		home, the Public Power being	
		obliged to invest primarily in the	
		expansion of its local network.	
65. Any potential public funding to an eli-		•	§ 4 The institutions referred to in item I of
gible private instructional educational in-			§ 3 of this article shall, obligatorily and
stitution should meet all the following		principles: I - equal conditions for access	cumulatively:
substantive requirements: a. it is a time-bound measure, which the			I - offer equal conditions for access and permanence in school and free educa-
State publicly demonstrates to be the			tional assistance to all its students;
only effective option to advance the real-	nement of the income re	search and disseminate out	II - prove non-profit purpose and apply its
			financial surplus in education in the
ization of the right to education in the cit le			
ization of the right to education in the sit-			
	ing that from transfers, in		stage or in the modality provided for in § 3 of this article;

 $The \ New \ Fund for the \ Maintenance \ and \ Development \ of \ Basic \ Education \ and \ the \ Valorization \ of \ Education \ Professionals...$

ii. promote respect for cultural diversity and ensure the realization of cultural rights, where it is in accordance with the	opment of teaching. [] § 3 The distribution of public resources will ensure priority to meeting the needs of compulsory education, with regard to universalization, guaranteeing a standard of quality and equity, under the terms of the national education plan.	pedAuggical conceptions; IV - respect for freedom and appreciation for tolerance; V - coexistence of public and private educational institutions; VI - free public education in of- ficial establishments; VII - valuing the professional in school education;	III - ensure the allocation of its assets to another community, philanthropic or confessional school operating in the stage or in the modality provided for in § 3 of this article or to the public authorities in the event of the termination of its activities; IV - meet the minimum quality standards defined by the educational system's regulatory body, including, obligatorily, having its pedAuggical projects approved; V - have a Social Assistance Beneficial Entity Certification, in the form of a regulation.
65. b. it does not create a foreseeable risk of adverse effect on or delay to the most effective and expeditious possible development of a free public education system of the highest attainable quality in accordance with States' obligations to realise the right to education to the maximum of their available resources;			
65. c. it does not lead to a diversion of public resources that would constitute an impermissible retrogressive measure, in particular by lowering standards in the public education system;			
65. d. it does not constitute or contribute to the commercialisation of the education system;	be allocated to public schools, and may be di-		Art. 7 The distribution of resources that make up the Funds, pursuant to art. 3 of this Law, within the scope of each State and the Federal District and the complementation of the Union, pursuant to art. 5 of this Law, it shall be given, in the form

confessional, or philar-li- prove a non-profit purpose through schools, definition results, by law with: I - prove non-profit purpose the provided of the control of students empting and the purpose that control is a part of their assess to under any part of their assess to under a not part of their assess to under a not part of their assess to under the assess to und					
pose and apply their \$-\text{brinds} included and beautiful and the control and the control and		thropic schools, defined by law, which:	and do not distribute results, dividends, bonuses, shares or		the number of students enrolled in the respective on-site public basic education
III - ensure the allocation (Their of their assets to another government, of their assets to another government, to the Public Authority, in the event of the least of the Government, to the Public Authority, in the event of the least whites the event of the least whites the event of the least whites the event of the least white the event of the least white the event of the least white the event of the least whites the event of the least white the event of the least whites the lea		pose and apply their fi-	form or pretext;		weightings regarding the annual amount
community, prilantropcic or confessional specificilities and the necessary injusting or confessional control, or prochoot, or the Coverment, to the Public Authority, in in the event of the ractivities. The event of the transmarching the event of the surface may be allocated to a challenging the surface may be allocated to a challenging for basic education, in accordance with the law, for those who demonstrate insufficient resources, when there is a back of places when the surface is a back of places when the expansion of its local network. In the Public Power being obliged to invest primarily in the expansion of its local network. In the Public Power being obliged to invest primarily in the expansion of its local network. In the Public Power being obliged to invest primarily in the expansion of its local network. In preschools, until the universitization of this stage of education, which is stage of education, which is stage of education, which is stage of the most understand out, according to the conditions provided for in its stage or in the most understand out, according to the conditions provided for its stage or in the most understand out, according to the conditions of the according to the conditions of the conditions of the according to the conditions of the conditions of the accord		II - ensure the allocation	III - ensure the allocation of their		journey and types of educational estab-
ion of their activities. V - account to the Public Power for the funds received. § 1 The resources referred to in this state free may be allocated to scholarships for basic oducation. In a coordance with the law, for funds with the demonstration of the power for th		community, philanthropic or confessional school, or to the Public Authority, in	philanthropic or confessional school, or to the Government, in the event of their activities		specificities and the necessary inputs to guarantee its quality, as well as the pro- visions of art. 10 of this Law.
confessional school operating in the stage or in the modality provided for in § 3 of this article or to the government in the event of the termination of its activities; IV - meet the minimum quality standards defined by the educational system's regulatory body, including, obligatorily, having its ped-Juggical projects approved; V - have a Social Assistance Beneficent Entity Certification, in the form of a regulation. 65. e. it does not create a foreseeable risk that the funded private instructional educational institution could exercise an undue influence on the education system or account for such a substantial part of the education system that it risks undermining the right to education; and 65. f. it does not create a foreseeable risk of any other systemic impact on the right to education, paying particular attention to obligations related to non-discrimination, equality, and non-segregation. 66. Any potential allocation of public funding to an eligible private instructional educational institution should meet all of the provision of the following procedural requirements: a. before the funding is considered, there is an adequate regulatory framework put		tion of their activities.	IV - account to the Public Power for the funds received. § 1 The resources referred to in this article may be allocated to scholarships for basic education, in accordance with the law, for those who demonstrate insufficient resources, when there is a lack of places and regular courses in the public network of the students home, the Public Power being obliged to invest primarily in the		§ 3 For the purpose of distributing the resources provided for in the caput of art. 212-A of the Federal Constitution: 1 - in relation to non-profit community, confessional or philanthropic institutions in partnership with the government, the calculation of enrollments: a) in early childhood education offered in day care centers for children up to 3 (three) years old; [] c) in preschools, until the universalization of this stage of education, which serve children aged 4 (four) and 5 (five) years, subject to the conditions provided for in items I, II, III, IV and V of § 4 of this article, carried out, according to the most updated school census; [] § 4 The institutions referred to in item I of § 3 of this article shall obligatorily and cumulatively: I - offer equal conditions for access and permanence in school and free educational assistance to all its students; II - prove non-profit purpose and apply its financial surplus in education in the stage or in the modality provided for in § 3 of this article; III - ensure the allocation of its assets to
risk that the funded private instructional educational institution could exercise an undue influence on the education system or account for such a substantial part of the education system that it risks undermining the right to education; and 65. f. it does not create a foreseeable risk of any other systemic impact on the right to education, paying particular attention to obligations related to non-discrimination, equality, and non- segregation. 66. Any potential allocation of public funding to an eligible private instructional educational institution should meet all of the following procedural requirements: a. before the funding is considered, there is an adequate regulatory framework put					stage or in the modality provided for in § 3 of this article or to the government in the event of the termination of its activities; IV - meet the minimum quality standards defined by the educational system's regulatory body, including, obligatorily, having its pedAuggical projects approved; V - have a Social Assistance Beneficent Entity Certification, in the form of a regu-
educational institution could exercise an undue influence on the education system or account for such a substantial part of the education system that it risks undermining the right to education; and 65. f. it does not create a foreseeable risk of any other systemic impact on the right to education, paying particular attention to obligations related to non-discrimination, equality, and non- segregation. 66. Any potential allocation of public funding to an eligible private instructional educational institution should meet all of the following procedural requirements: a. before the funding is considered, there is an adequate regulatory framework put					
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of the education system that it risks undermining the right to education; and 65. f. it does not create a foreseeable risk of any other systemic impact on the right to education, paying particular attention to obligations related to non-discrimination, equality, and non- segregation. 66. Any potential allocation of public funding to an eligible private instructional educational institution should meet all of the following procedural requirements: a. before the funding is considered, there is an adequate regulatory framework put	undue influence on the education sys-				
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tion, equality, and non- segregation. 66. Any potential allocation of public funding to an eligible private instructional educational institution should meet all of the following procedural requirements: a. before the funding is considered, there is an adequate regulatory framework put 7.35) promote the regulation of the provision of the provision of basic education by the private sector, to	to education, paying particular attention				
66. Any potential allocation of public funding to an eligible private instructional educational institution should meet all of the following procedural requirements: a. before the funding is considered, there is an adequate regulatory framework put 7.35) promote the regulation of the provision of the provision of basic education by the private sector, to					
funding to an eligible private instructional educational institution should meet all of the following procedural requirements: a. before the funding is considered, there is an adequate regulatory framework put the regulation of the provision of basic education by the private sector, to				7.05\	
educational institution should meet all of the following procedural requirements: a. before the funding is considered, there is an adequate regulatory framework put of the provision of basic education by the private sector, to					
the following procedural requirements: a. before the funding is considered, there tion by the pri- is an adequate regulatory framework put vate sector, to					
a. before the funding is considered, there tion by the pri- is an adequate regulatory framework put vate sector, to	the following procedural requirements:			of basic educa-	
	a. before the funding is considered, there			tion by the pri-	
ın piace addressing the due process, guarantee the					
	in place addressing the due process,			guarantee the	

	1			
rules and modalities for such funding, in-		(quality and ful-	
cluding regulations for b. to d. below;		1	fillment of the	
			social function	
			of education;	
66 h hefore the funding is determined:	Article 212-A. The			Art. 30. Inspection and control regarding
66. b. before the funding is determined:				compliance with the provisions of art.
i there is a participaton, in alumina toward	States, the Federal Dis-			
i. there is a participatory, inclusive, trans-				212 of the Federal Constitution and the
parent, and accountable consultation				provisions of this Law, especially in rela-
process involving a meaningful oppor-				tion to the application of all the resources
tunity for full and effective participation by				of the Funds, will be exercised:
all stakeholders, including children and	this Constitution to the			I - by the internal control agency within
other learners, parents or legal guardi-	maintenance and devel-			the Union and by the internal control
ans, communities, teaching and non-	opment of teaching in			agencies within the scope of the States,
teaching staff, education unions, and	basic education and the			the Federal District and the Municipali-
other civil society organisations;	decent remuneration of			ties;
, g ,	its professionals, subject			II - by the Courts of Accounts of the
ii. the State publicly demonstrates that				States, the Federal District and the Mu-
such public funding meets all of the sub-				nicipalities, before the respective gov-
stantive, procedural, and other require-				ernmental entities under their jurisdic-
ments; and	X - the law will provide,			tions;
	subject to the guarantees			III - by the Federal Court of Accounts,
iii. the State assesses and publicly	established in items I, II,			with regard to the attributions of the fed-
demonstrates its capacity and intent to				eral bodies, especially in relation to the
continuously monitor and regulate the	in § 1 of art. 208 and the			complementation of the Union;
private instructional educational institu-	relevant goals of the na-			IV - by the respective monitoring and so-
tion's ability to meet the applicable stand-	tional education plan,			cial control councils of the Funds, re-
ards;	pursuant to art. 214 of			ferred to in arts. 33 and 34 of this Law.
,	this Constitution, on:			[]
	[]			Art. 31. The States, the Federal District
	d) the transparency,			and the Municipalities shall render ac-
	,			counts for the Funds resources in ac-
	monitoring, inspection			
	and internal, external and			cordance with the procedures adopted
	social control of the funds			by the competent Courts of Auditors, in
	referred to in item I of the			compliance with the applicable regula-
	caput of this article, en-			tions.
	suring the creation, au-			Single paragraph. The rendering of ac-
	tonomy, maintenance			counts will be accompanied by an opin-
	and consolidation of			ion from the responsible council, which
	monitoring and social			must be presented to the respective Ex-
	control councils, admitted			ecutive Power within 30 (thirty) days be-
				` 3,
	its integration to the edu-			fore the deadline for the presentation of
	cation councils;			the rendering of accounts provided for in
				the caput of this article.
				[]
				Art. 34. The councils will be created by
				specific legislation, edited in the respec-
				tive governmental sphere, observing the
				following composition criteria:
				I - at the federal level:
				a) 3 (three) representatives of the Minis-
				try of Education;
				b) 2 (two) representatives of the Ministry
				of Economy;
				c) 1 (one) representative of the National
				Education Council (CNE);
				d) 1 (one) representative of the National
				Council of State Secretaries of Educa-
				tion (Consed);
				e) 1 (one) representative of the National
				Confederation of Education Workers
				(CNTE);
				f) 1 (one) representative of the National
				Union of Municipal Education Directors
				(Undime);
				g) 2 (two) representatives of parents of
				y) \((wo) representatives of parents of
				public basic education students;
				h) 2 (two) representatives of public basic
				education students, of which 1 (one) is
				appointed by the Brazilian Union of Sec-
				ondary Students (Ubes);
				i) 2 (two) representatives of civil society
				organizations;
				II - at the state level:
				a) 3 (three) representatives of the state
				Executive Power, of which at least 1
	I			Excoding Fower, or writer at least 1

			(one) from the state body responsible for
			basic education;
			b) 2 (two) representatives of the munici-
		1	pal Executive Powers;
			c) 2 (two) representatives of the State
			Council of Education;
			d) 1 (one) representative of the sectional of the National Union of Municipal Edu-
			cation Directors (Undime);
			e) 1 (one) representative of the sectional
			of the National Confederation of Educa-
			tion Workers (CNTE);
		İ	f) 2 (two) representatives of parents of
			public basic education students;
			g) 2 (two) representatives of public basic
			education students, of which 1 (one) is
			appointed by the state entity of second-
			ary students;
			n) 2 (two) representatives of civil society organizations;
) 1 (one) representative of indigenous
			schools, if any;
) 1 (one) representative of the quilom-
			pola schools, if any;
			III - in the Federal District, with the com-
			position determined by the provisions of
			tem II of this caput, excluding the mem-
			bers mentioned in items b and d;
			V - at the municipal level:
			a) 2 (two) representatives of the munici-
			pal Executive Power, of which at least 1
			one) from the Municipal Department of
			Education or equivalent educational body;
			b) 1 (one) representative of public basic
			education teachers;
			c) 1 (one) representative of the principals
			of public elementary schools;
			d) 1 (one) representative of technical-ad-
			ministrative employees of public basic
			schools;
			e) 2 (two) representatives of parents of
			oublic basic education students;
			f) 2 (two) representatives of public basic
			education students, of which 1 (one) is
			appointed by the entity of secondary stu- dents.
			នៃ 1 The following will also be part of the
			Funds' municipal councils, if any:
			- 1 (one) representative of the respec-
			tive Municipal Council of Education
		l l	(CME);
			I - 1 (one) representative of the Guardi-
			anship Council referred to in Law No.
			8.069, of July 13, 1990, appointed by his
			peers;
			III - 2 (two) representatives of civil society
			organizations;
			V - 1 (one) representative of indigenous
			schools;
			V - 1 (one) representative of the country- side schools:
			side scnoois; VI - 1 (one) representative of the quilom-
			vi - i (one) representative of the quilorr- pola schools.
66 c the process for allocating funding is	Article 212-A. The		
66. c. the process for allocating funding is transparent and not discriminatory; and	States, the Federal Dis-		Art. 30. Inspection and control regarding compliance with the provisions of art.
a a sparon and not discriminatory, and	trict and the Municipali-		212 of the Federal Constitution and the
	ties will allocate part of		provisions of this Law, especially in rela-
	the resources referred to		tion to the application of all the resources
İ	in the caput of art. 212 of		of the Funds, will be exercised:
			- by the internal control agency within
	this Constitution to the		
	this Constitution to the maintenance and devel-	ļ	the Union and by the internal control
	maintenance and devel- opment of teaching in	1	the Union and by the internal control agencies within the scope of the States,
	maintenance and devel- opment of teaching in basic education and the	1	the Union and by the internal control agencies within the scope of the States, the Federal District and the Municipali-
	maintenance and devel- opment of teaching in	1	the Union and by the internal control agencies within the scope of the States,

	to the following provisions: [] X - the law will provide, subject to the guarantees established in items I, II, III and IV of the caput and in § 1 of art. 208 and the relevant goals of the national education plan, pursuant to art. 214 of this Constitution, on: [] d) the transparency, monitoring, inspection and internal, external and social control of the funds referred to in item I of the caput of this article, ensuring the creation, autonomy, maintenance and consolidation of monitoring and social control councils, admitted its integration to the education councils;		II - by the Courts of Accounts of the States, the Federal District and the Municipalities, before the respective governmental entities under their jurisdictions; III - by the Federal Court of Accounts, with regard to the attributions of the federal bodies, especially in relation to the complementation of the Union; IV - by the respective monitoring and social control councils of the Funds, referred to in arts. 33 and 34 of this Law. [] Art. 31. The States, the Federal District and the Municipalities shall render accounts for the Funds resources in accordance with the procedures adopted by the competent Courts of Auditors, in compliance with the applicable regulations. Single paragraph. The rendering of accounts will be accompanied by an opinion from the responsible council, which must be presented to the respective Executive Power within 30 (thirty) days before the deadline for the presentation of the rendering of accounts provided for in the caput of this article.
66. d. the funding is set up in such a way that it is possible in practice to reverse it or			u iis ai ucie.
to transfer the role of the private instruc- tional educational institutions to the State.			
67. If an eligible private instructional educational institution receives public funding, the standards and regulations applying to that institution must impose at least the same educational, labour, and other relevant standards as are imposed on public educational institutions, including the effective protection of working conditions and terms of employment, labour rights, and union rights. 68. States must take all effectively and expeditiously as possible the inability to deliver or manage any aspect of the provision of education services which justified funding a private instructional educational institution. In so doing, States should ensure that the funding reinforces and is regularly re-assessed against State capacity to meet their obligations to realise the right to education. This should include from its inception a plan to phase out such funding as the State's incapacity that justified this funding is rectified.			
69. Any public funding of an eligible private instructional educational institution must be subject to ex-ante, on-going and ex-post human rights impact assessments, which are made public, and are used to continually re-evaluate the contribution of the funding to the realisation of the right to education, and if necessary, change or terminate the funding.			
The assessment should measure both the individual and systemic effect of each institution, in the short and long term, and involve all stakeholders, including children and other learners, parents or legal guardians, communities, teaching and non-teaching staff, education unions, and other civil society organisations. 70. States should make the continued			
provision of funding conditional on fulfil-			

ment of the required standards, and en-	.		
sure that all contracts permit the State to			
withdraw from the funding without preju-			
dice if the standards are not met, while	<i>!</i>		
ensuring the continued enjoyment of the	<u>'</u>		
right to education. They must withdraw			
,			
any public funding if the impact of the			
funding is to substantially nullify or impair	1		
the realisation of the right to education,	,		
including the development of a public ed-			
ucation system.	!		
ucation system.	ļ		
71. The cost of the human rights impact	(
assessment, regulation, and other re-			
quirements on the States should be con-			
sidered as part of the evaluation of the	,		
cost of the arrangement for funding, with	·		
due consideration given to the State's	; 		
obligation to deliver free education of the			
highest attainable quality for all to the			
maximum of its available resources.			
72. States should ensure that all private			
instructional educational institutions re-			
ceiving public funding make all proprie-			
tary data and material that could help to	1		
improve the education system available	,		
without a licence, within a reasonable			
,			
time defined by law, to the relevant public			
authorities. This includes both technol-	1		
ogy used in the classroom and manage-	·		
ment systems. This must be done with			
due respect for the right to privacy, in par-			
ticular of the learners and the teachers,			
and the right of everyone to benefit from	'		
the protection of the moral and material	·		
interests resulting from any scienti fic, lit-			
erary, or arti sti c producti on of which			
they are the author.			
73. States must not fund or support, di-	Article 212-A. The	Art. 3 The teaching will be	Art. 7 The distribution of resources that
rectly or indirectly, any private instruc-			make up the Funds, pursuant to art. 3 of
tional educational institution that:	trict and the Municipali-		this Law, within the scope of each State
a. abuses the rights to equality and non-	ties will allocate part of	 I - equal conditions for access 	and the Federal District and the comple-
discrimination, including by being selec-	the resources referred to	and permanence in school	mentation of the Union, pursuant to art.
tive; or expelling or sorting learners,			5 of this Law, it shall be given, in the form
whether directly or indirectly, on the basis			of the Annex to this Law, depending on
of the socio- economic disadvantage,	maintenance and devel-	ture, thought, art and	the number of students enrolled in the
whether of the learner, family, or commu-	opment of teaching in	knowledge;	respective on-site public basic education
nity, gender, disability, or any other pro-			networks, observing the differences and
hibited ground;		pedAuggical conceptions;	weightings regarding the annual amount
riibitea grouna,			
		IV - respect for freedom and	per student (VAAF, VAAT or VAAR) be-
b. is commercial and excessively pur-	to the following provi-	appreciation for tolerance;	tween stages, modalities, duration of the
sues its own self-interest;	sions:	V - coexistence of public and	journey and types of educational estab-
		private educational institutions;	lishment and considering the respective
c. charges fees that substanti ally under-		ľ	specificities and the necessary inputs to
,			
mine access to education;	subject to the guarantees		guarantee its quality, as well as the pro-
	established in items I, II,	VII - valuing the professional in	visions of art. 10 of this Law.
d. does not meet any minimum standard			[]
applicable to private instructional educa-		*	§ 4 The institutions referred to in item I of
			•
tional institutions, or any other applicable	•		§ 3 of this article shall obligatorily and cu-
human rights law or standards, or is not			mulatively:
of adequate quality;	pursuant to art. 214 of	on education systems;	 I - offer equal conditions for access and
		IX - quality standard guarantee;	permanence in school and free educa-
e. does not comply with all of its domestic		X - valuing the extra-school ex-	tional assistance to all its students;
	F.,, F.		
or international financial obligations; or	d) the transparency,		II - prove non-profit purpose and apply its
		XI - link between school educa-	financial surplus in education in the
f. contributes to an adverse systemic im-	and internal, external and	tion, work and social practices.	stage or in the modality provided for in §
pact on the enjoyment of the right to ed-			3 of this article;
ucati on or undermines the realisation of			III - ensure the allocation of its assets to
		,	
human rights in any other way		XIII - guarantee of the right to	another community, philanthropic or
		education and lifelong learning.	confessional school operating in the
		XIV - respect for human, lin-	stage or in the modality provided for in §
		guistic, cultural and identity di-	3 of this article or to the government in
	•	versity of deaf, deaf-blind and	the event of the termination of its activi-
		hearing impaired people.	ties;
	uto intogration to the adu	II I	1
	its integration to the edu-	[]	l l
	cation councils	[]	

	A	Art. 4 The duty of the State with		IV - meet the minimum quality standards
	F	oublic school education will be		defined by the educational system's reg-
		carried out by guaranteeing:		ulatory body, including, obligatorily, hav-
		- compulsory and free basic		ing its pedAuggical projects approved;
		education from 4 (four) to 17		V - have a Social Assistance Beneficent
	,	seventeen) years of age, or-		Entity Certification, in the form of a regu-
		ganized as follows:		lation.
	Į.	a) preschool;		
]		
		I - free early childhood educa-		
		ion for children up to 5 (five)		
)	ears of age;		
]		
		/III - assistance to the student,		
		at all stages of basic education,		
		hrough supplementary pro-		
		grams of teaching material,		
		ransport, food and health care;		
		X - minimum standards of		
		eaching quality, defined as the		
		minimum variety and quantity,		
	l'	per student, of indispensable		
		nputs for the development of		
		he teaching-learning process.		
		 X – vacancy in the public 		
		school of kindergarten or ele-		
		mentary school closest to their		
		residence for every child from		
		he day they complete 4 (four)		
	(ears of age.		
		[]		
		Art. 7 Education is free to the		
	ļr	orivate sector, subject to the fol-		
		owing conditions:		
		- compliance with the general		
		norms of national education		
		and the respective education		
		system;		
	ĮI.	I - authorization of operation		
		and quality assessment by the		
		Public Authority;		
		II - self-financing capacity, ex-		
		cept as provided for in art. 213		
	ļo.	of the Federal Constitution.		
]		
	ν.	Art. 77. Public funds will be al-		
	ļl-	ocated to public schools, and		
		may be directed to community,		
		confessional or philanthropic		
		schools that:		
		- prove a non-profit purpose		
		and do not distribute results,		
		dividends, bonuses, shares or		
	ļ!	part of their assets under any		
		orm or pretext;		
		I - apply their financial surplus		
		o education;		
		II - ensure the allocation of their		
		assets to another community,		
		philanthropic or confessional		
	S	school, or to the Government,		
		n the event of their activities		
		peing closed;		
		V - account to the Public		
	F	Power for the funds received.		
74. States must respect regulations gov-			7.35) promote	
erning procurement and other applicable			the regulation of	
regulations to ensure that contracting			the provision of	
with any private non-instructional educa-			basic education	
tional institutions does not adversely af-			by the private	
fect the enjoyment of the right to educati			sector, in order	
on.			to guarantee	
			the quality and	
			fulfillment of the	
			social function	
			of education;	

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