

The Financing of Early Childhood Education and the initial Quality Student Cost in Brazil (2014 to 2024)

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Abstract— This paper analyzes the legal framework and financing of early childhood education in Brazil between 2014 and 2024, focusing on Goal 1 of the National Education Plan and on the reference of the Quality Student Cost. The study asks whether public financing has enabled the fulfillment of the right to education for children aged zero to five. Methodologically, it adopts bibliographic and documentary research, with a descriptive-analytical and qualitative-quantitative approach. The analysis shows that Brazil expanded access to preschool and day care, strengthened Fundeb and incorporated equity-oriented mechanisms such as VAAT. However, the country had not universalized preschool by 2024 and remained below the 50% target for day care. The paper concludes that legal recognition is necessary but insufficient: effective fulfillment of Goal 1 requires stable financing, planning, demand mapping, intergovernmental cooperation, and quality-oriented provision.

Keywords— Education Administration; Children Aged 0 to 5; Equity; Right to Education; Universalization.

I. INTRODUCTION

Early childhood education has become a central issue for public policy because the first years of life are decisive for cognitive, socioemotional, linguistic and cultural development. International evidence mobilized in the source text indicates that socioeconomic gaps in basic skills and socioemotional development emerge very early in life, which reinforces the relevance of educational provision for children from disadvantaged backgrounds [1]. In this sense, access to early childhood education is not only a school-enrollment matter, but also a strategy for mitigating inequalities and strengthening the foundations of later learning.

In Brazil, the debate is inseparable from the constitutional recognition of education as a social right. The Federal Constitution of 1988 establishes equality of conditions for access and permanence in school and the guarantee of a quality standard as principles of education [2]. The Law of National Education Guidelines and Bases also defines early childhood education as the first stage of basic education and assigns it the purpose of promoting the integral development of children up to five years of age [3].

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These legal provisions transformed early childhood education into a public responsibility and gave visibility to the need for adequate funding.

The article is guided by the following question: do the financing mechanisms available for public basic education contribute to the fulfillment of Goal 1 of the Brazilian National Education Plan? Its general objective is to analyze the structure of education financing in Brazil as it applies to early childhood education. The specific objectives are to discuss Brazilian educational and fiscal federalism, examine the legal trajectory of early childhood education, identify how financing was organized between 2014 and 2024, and indicate challenges for the effectiveness of Goal 1.

II. LEGAL FRAMEWORK AND FEDERATIVE RESPONSIBILITIES

Brazilian education is organized through a federative arrangement composed of the Union, the states, the Federal District and municipalities. This organization is based on the division of responsibilities and on the regime of collaboration among education systems. The Union is responsible for national coordination, general standards and technical and financial assistance. States prioritize secondary education and share responsibilities for elementary education. Municipalities are primarily responsible for early childhood education and elementary education [2], [3].

Early childhood education gradually acquired a more consolidated legal status. With Constitutional Amendment No. 53/2006, early childhood education in day care centers and preschools for children up to five years of age was constitutionally recognized. Constitutional Amendment No. 59/2009 expanded compulsory and free basic education to the age group from four to seventeen years, thereby incorporating preschool into compulsory education [2]. Day care for children aged zero to three remains linked to public expansion and family demand, but it is still part of the right to early childhood education.

The constitutional design also establishes that access to compulsory and free education is a subjective public right. If public authorities do not offer compulsory education or offer it irregularly, they may be held responsible [2], [3]. This legal dimension is important because it shifts preschool from a programmatic aspiration to an enforceable public obligation. It also imposes on the State the need to plan vacancies, staff, infrastructure and pedagogical conditions.

III. FINANCING EARLY CHILDHOOD EDUCATION

Financing is one of the pillars of the effectiveness of the right to education. Article 212 of the Federal Constitution requires the Union to invest at least 18% of tax revenue in maintenance and development of education, while states, the Federal District and municipalities must invest at least 25% [2]. In addition to own taxes and constitutional transfers, public basic education receives resources from the social

contribution known as *salario-educacao*. These sources form the general basis of Brazilian educational financing.

The redistributive dimension was strengthened by accounting funds. Fundef, created in the 1990s, prioritized elementary education and did not include all stages of basic education. Fundeb, implemented in 2007, expanded the scope of the fund to early childhood education, elementary education, secondary education, youth and adult education and special education. With Constitutional Amendment No. 108/2020 and Law No. 14.113/2020, Fundeb became permanent and acquired new redistributive mechanisms [6].

The inclusion of early childhood education in Fundeb represented a decisive institutional change because children from zero to five years old began to be considered in enrollment counts for resource distribution. The permanent Fundeb also established that 50% of the global resources of the VAAT complement must be directed to early childhood education, taking into account coverage deficit, annual supply and demand, and socioeconomic vulnerability [6]. This design links financing to equity and to the reduction of territorial inequalities.

The Quality Student Cost (CAQ) is another central reference. The CAQ expresses the amount of resources per student needed to provide schools with adequate conditions for teaching and learning. It does not reduce quality to expenditure, but it translates constitutional and legal principles into concrete inputs, such as infrastructure, professionals, pedagogical materials and adequate working conditions [7], [8]. For early childhood education, this reference is particularly relevant because expansion without quality may reproduce inequalities instead of overcoming them.

IV. GOAL 1 OF THE NATIONAL EDUCATION PLAN

Goal 1 of the National Education Plan, approved by Law No. 13.005/2014 and later extended until December 2025, established two commitments: to universalize preschool for children aged four and five by 2016 and to expand day care so as to serve at least 50% of children up to three years of age by the end of the Plan [4], [5]. These targets combine the compulsory dimension of preschool with the expansion dimension of day care.

The indicators analyzed in the source text show progress, but not enough to fulfill the target. Preschool attendance increased from 89.1% in 2014 to 94.6% in 2024. However, since universalization should have occurred by 2016, the persistence of 5.4% of children aged four and five outside school in 2024 indicates an unfinished obligation. The

challenge is particularly relevant because preschool is compulsory and free.

Day care attendance also increased, from 29.6% in 2014 to 41.2% in 2024. The increase is significant, but it remains below the 50% target. In practical terms, 58.8% of children aged zero to three were still outside day care provision in 2024. This gap reveals the scale of the challenge faced by municipalities, especially in contexts of limited fiscal capacity, unequal territorial conditions and insufficient infrastructure.

The PNE strategies for early childhood education include demand surveys, public consultation mechanisms, construction and restructuring of schools, acquisition of equipment, evaluation based on quality parameters, teacher training, access for rural, Indigenous, quilombola and special education populations, active search and annual publication of manifested demand [4]. Therefore, the fulfillment of Goal 1 depends not only on the availability of funding, but also on planning and coordination among different public policies.

V. METHODOLOGICAL PROCEDURES

The study is based on bibliographic and documentary research. The bibliographic dimension draws on books, articles, dissertations and theses that discuss early childhood education, financing, federalism, Fundeb, CAQ and educational inequalities. The documentary dimension is based on federal legal documents, including the Federal Constitution, the Law of National Education Guidelines and Bases, the National Education Plan and Fundeb legislation.

The research is descriptive and analytical. It describes the legal and institutional framework and analyzes the relationship between financing arrangements and the fulfillment of Goal 1. The approach is qualitative-quantitative. It is qualitative because it interprets legal and policy documents, and quantitative because it uses indicators of preschool and day care attendance to examine the evolution of access between 2014 and 2024 [13]–[15].

VI. FINAL CONSIDERATIONS

The analysis indicates that Brazil has built a robust legal framework for early childhood education. The Constitution, the LDB, the PNE and Fundeb legislation define responsibilities, recognize preschool as compulsory, incorporate early childhood education into the financing structure and establish quality as a guiding principle. These advances are relevant and show that the country moved from a historically fragile treatment of young children to a more comprehensive legal and institutional design.

Nevertheless, legal recognition has not been sufficient to guarantee full access. The country did not universalize preschool by 2024 and remained below the 50% target for day care. The permanence of unmet demand indicates that financing must be linked to planning, active search, mapping of demand, infrastructure expansion, staff policies, intersectoral action and quality standards. In this context, Fundeb, VAAT and CAQ are key references for connecting equity, funding and quality.

The fulfillment of Goal 1 requires more than enrollment growth. It requires the articulation of access, permanence, equity and quality. Stable financing and cooperative federalism are essential to ensure that children aged four and five are enrolled in preschool and that children aged zero to three have access to day care according to social demand and public planning. Early childhood education is therefore both a right in itself and a condition for reducing educational inequalities in Brazil.

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