

NATIONAL COMMON CURRICULAR BASE: PLAYING AS A RIGHT AND SCHOOL MANAGEMENT IN EARLY CHILDHOOD EDUCATION

BASE NACIONAL COMUM CURRICULAR: O BRINCAR COMO DIREITO E A GESTÃO ESCOLAR NA EDUCAÇÃO INFANTIL

BASE CURRICULAR NACIONAL COMÚN: EL JUEGO COMO DERECHO Y LA GESTIÓN ESCOLAR EN LA EDUCACIÓN INFANTIL

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ABSTRACT: The National Common Curricular Base, approved in 2017, is the most current document in the Brazilian educational field that regulates pedagogical practices in educational institutions. In early childhood education, playing is defined as one of the rights to learning and development, so one of the school managers' demands is to guarantee it in children's daily lives. The playroom is a planned space for children that provides play, interaction, and development. In this context, the overall objective of the study was to make a proposal and budgets of playful resources for a toy library in a municipal school in Gramado, in the state of Rio Grande do Sul, according to the descriptions of the Curricular Base and Rio Grande do Sul Curriculum Reference. The methodology used was a mixed approach, encompassing qualitative and quantitative aspects through document analysis and cost estimates. As a result, it was found that a toy library project with various materials, natural elements and local culture is a possibility, considering the financial resources and the school reality.

KEYWORDS: School management. Child development. Playroom. PDDE.

RESUMO: *A Base Nacional Comum Curricular, homologada em 2017, é o mais atual documento do âmbito educacional brasileiro que normatiza as práticas pedagógicas nas instituições de ensino. Na etapa da educação infantil, o brincar é definido com um dos direitos de aprendizagem e desenvolvimento, logo uma demanda dos gestores escolares é a sua garantia no cotidiano infantil. A brinquedoteca é um espaço planejado para as crianças que proporciona as brincadeiras, interações e desenvolvimento. Nesse contexto, o objetivo geral do trabalho foi realizar uma proposta e orçamentos de recursos lúdicos para uma brinquedoteca em uma escola municipal de Gramado, no estado de Rio Grande do Sul, consoante as descrições da Base Curricular e Referencial Curricular Gaúcho. A metodologia*

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utilizada foi de abordagem mista, englobando os aspectos qualitativos e quantitativos diante de análise documental e estimativas de custo. Como resultado foi constatado que um projeto de brinquedoteca com diversos materiais, elementos naturais e da cultura local é uma possibilidade, considerando os recursos financeiros e a realidade escolar.

PALAVRAS-CHAVE: *Gestão escolar. Desenvolvimento infantil. Brinquedoteca. PDDE.*

RESUMEN: *La Base Curricular Común Nacional, aprobada en 2017, es el documento más actual en el ámbito educativo brasileño que regula las prácticas pedagógicas en las instituciones educativas. En la etapa de educación infantil, el juego se define como uno de los derechos de aprendizaje y desarrollo, por lo que una exigencia de los gestores escolares es su garantía en la vida cotidiana de los niños. La ludoteca es un espacio planificado para los niños que proporciona juego, interacción y desarrollo. En este contexto, el objetivo general del trabajo fue hacer una propuesta y presupuestos de recursos lúdicos para una ludoteca en una escuela municipal de Gramado, en el estado de Rio Grande do Sul, de acuerdo con las descripciones de la Base Curricular y la Referencia Curricular Gaucho. La metodología utilizada fue de enfoque mixto, abarcando los aspectos cualitativos y cuantitativos antes del análisis documental y la estimación de costes. Como resultado se encontró que un proyecto de ludoteca con diversos materiales, elementos naturales y cultura local es una posibilidad, considerando los recursos financieros y la realidad escolar.*

PALABRAS CLAVE: *Gestión de la escuela. Desarrollo infantil. Ludoteca. PDDE.*

Introduction

In the contemporary scenario of education, the school represents a social space, which must guarantee the learning and formation of students, thus enabling the transformation of reality. In view of this objective, the practice of organization and management is necessary, with a view to providing conditions, means and resources to ensure an effective performance of the institution and professionals (LIBÂNEO, 2018). School management is responsible, through a strategic vision, for articulating the material and human conditions for changes and advances, given the challenges it faces, applying the legislation, guidelines and educational policies in force (LUCK, 2009).

The National Common Curricular Base [BNCC], approved in December 2017, defines the essential learning to be developed in the period of basic education, however, it is not a curriculum to be implemented in schools, but a reference for its reflection and re-elaboration. In its third chapter, it discusses Early Childhood Education, reaffirming the specifics of the stage, some already defended in the National Curriculum Guidelines for Early Childhood Education [DCNEI, Resolution CNE/CEB No. 5/2009], as the structuring principles and axes: interactions and playing.

Giving importance to the provisions of the DCNEI, BNCC presents in its curriculum organization, for the first stage of basic education, six learning and development rights, which are: socialize, play, participate, explore, express and know oneself. Thus, children's learning is ensured, in view of the performance of an active role, in environments that enable challenges and resolutions, and the construction of meanings about themselves, others and the social and natural world (BRASIL, 2018). In addition, five fields of experience and learning and development goals are defined, these are organized into age groups.

In view of the daily experiences of children, playing is considered a fundamental element, therefore, it must be guaranteed in childhood schools and be the focus of attention of school administrators, understanding it as an educational principle. It is important to bear in mind that, in children's culture, play enables children to express themselves, learn and develop (KISHIMOTO, 2010). In this sense, such activity is not just about entertainment, but about experimenting with the world and social relations. It's thinking about hypotheses and overcoming physical and cognitive challenges, realizing the rules. Playing, the child observes the characteristics and functioning of objects, natural elements and social aspects (OLIVEIRA, 2020).

Thinking of playing as an ally to child development, it is necessary to reflect on a welcoming, challenging educational environment that promotes interaction and play, the axes of early childhood education. Following this statement, it is complemented by the importance of management and educators to organize spaces that allow exploration and discoveries, through the senses and manipulation of objects and materials, as well as the perception of the body and the opportunity to develop autonomy (HORN, 2017). Thus, as a way to guarantee the right to play and to provide meaningful experiences, a toy library project linked to the curriculum and pedagogical proposal is of great significance for childhood.

The school toy library is a systematized space for children, in which there is access to a variety of toys and characterized as a playful environment. When designing it, it is essential to rethink the concepts of play, children and education so that it is valued and of continuous use, with intentionality. It is a space that favors a relational logic and the perception of children and educators as learners, valuing the voice and expression of the little ones. While playing, the child develops and learns, remains in training as a human subject, producing culture (BENEDET, 2007).

Therefore, in order to add to the knowledge of the area, in order to support actions and future decisions of managers, a toy library proposal is presented, including budgets, for a municipal school for early childhood education located in the municipality of Gramado, state

of Rio Grande do Sul. For that, some documents are observed, such as the pedagogical political project [PPP] and the state curriculum framework, emphasizing what is recommended by the BNCC.

Material and methods

In this study, the project of a toy library and research on the prices of toys and furniture are discussed, in line with the descriptions of the National Common Curricular Base and the Rio Grande do Sul Curriculum Reference referring to playing as a right to learning and development in early childhood education.

The research is based on a mixed approach, encompassing qualitative and quantitative methods, due to data collection through a survey of cost estimates for a service and contact with the environment and situation to be studied. In this sense, qualitative data are incorporated to improve the understanding of the monograph (CRESWELL, 2013). In the perception of Dal-Farra and Lopes (2013), mixed research obtains relevant gains due to the expansion of results.

Initially, there was a survey of bibliographies of authors in the field of education and with greater expertise in certain subjects: curriculum base, child development, the seriousness of playing and the toy library. Therefore, the second stage was limited to the reading and analysis of essential documents and sources, such as the National Guidelines for Early Childhood Education, the approved version of the Curriculum Base, the Rio Grande do Sul Curriculum Reference and the political pedagogical project of a public institution, located in Gramado/RS, which serves from babies to small children.

Subsequently, given the knowledge built on the role of managers, the objectives of the school toy library and the classification of toys, a proposal was elaborated in accordance with national documents and the reality of the school.

As the last stage of the study, observing the financial dimension of school management, there was the process of obtaining six budgets, being for furniture, recreational resources and toys, via WhatsApp and e-mail. The choice of such companies was based on the toy library proposal and they are categorized as A/B/C/D/E/F, located in the states of São Paulo and Rio Grande do Sul.

Results and discussion

Diagnosis of the school context

The institution defined to carry out this work and proposed toy library is located in the municipality of Gramado, a mountainous region belonging to the state of Rio Grande do Sul. It is a municipal school for children's education, which began its history in 1996 and in his name honors a notable doctor of the city at the time.

Its location is in a quiet neighborhood, with a residential aspect, with many houses and some buildings that are being built. Most of the residents are families with children and, generally, those responsible work in commerce or tourism. In the surrounding area, it has bakeries and small markets, a health clinic, a children's square with sports courts, a municipal garden, the Municipal Department of Works, the Municipal Department of Agriculture and other educational institutions.

According to the institution's political pedagogical project drawn up in 2016 – which is currently in the process of being re-elaborated –, respect for differences, welcoming, building autonomy and valuing skills and competences are fundamentals aligned with teaching. Still, the aforementioned document conceptualizes the school as a space for exchanges, in constant collective learning, naming cooperation, affection, responsibility and respect as essential values. Regarding the pedagogical proposal, the teaching and learning process, guided by playfulness, needs to be aligned between educating and caring with ethical principles, developing a sense of the individual self and the collective self, focusing on the child and their environment. About playing, in PPP, it is discussed as a structuring axis and a way to discover the world and develop skills.

Currently, one hundred and forty places are offered for nine classes, in which the average number of children enrolled is fifteen in each, with three nursery classes, four nursery classes and two for the pre-school group. The opening hours are wide, from 6:30 am to 6:30 pm, so that families can choose to attend full-time or only in the morning or afternoon. Regarding the service, there are nineteen teachers with public examinations and licenses in Pedagogy, two monitors, six professionals from the general staff for cleaning and cooking, including those with an outsourced contract, and management is composed of the principal and vice-president, appointed by election.

Regarding infrastructure, the school can be characterized as a large space in constant transformation, as the school team seeks to keep their knowledge up to date, adapting what needs change. There are eight classrooms; a small patio; library; video room; two cafeterias,

one for babies and the other for older children; kitchen and laundry; deposit; secretary office; inner courtyard; and a large outdoor area with trees, wooden houses, concrete tunnels and other common toys.

With the approval of the BNCC, new debates began in the institution, aiming at understanding the most current document that requires a new structure for the stage of early childhood education, as well as for the re-elaboration of the PPP, reflecting on the vision of education, child and the goals to be achieved to ensure quality education. For this reason, the Municipal Education Department seeks to provide opportunities relevant to such discussion, so that, during 2020, the educators at the stage participated in a remote course on Reggio Emilia's approach to continuing education.

Based on the situation described and with the vision of the seriousness of guaranteeing the learning and development rights defended by the BNCC for early childhood education, a proposal for a toy library coincides with the institution's perceptions.

Therefore, it is emphasized that the main financial resources of the school are collected through spontaneous contributions from the Parents and Teachers Circle [PTC] and through raffles and parties on site. As well as the *Dinheiro Direto na Escola* Program [PDDE], drafted by Law 11,947/2009, which provides financial assistance to public basic education and private special education schools registered with the National Council for Social Assistance, for the purchase of materials and goods and services contracting.

It is a school with high potential and reference, with a dedicated team that strives to provide quality early childhood education for children, respecting and including families and the community in decisions and in daily teaching activities.

Brief trajectory of playing: from a guiding axis for the right to learning and development of early childhood education in Brazil (1988-2017)

Since the 20th century, with the Brazilian urbanization process, women have needed to enter the labor market and, consequently, demand places of care for their children, which is a relevant reflexive factor in the assistance provided in early childhood education. Between 1970 and 1980, there was a debate about welfare and the importance of an educational character in early childhood education (BIERWAGEN, 2018).

Thus, the Federal Constitution of 1988 promulgates education as a social right for all and declares that daycare and pre-school care is a duty of the State, for children from zero to six years of age (BRASIL, 1988). After eight years, the Law of Guidelines and Bases of

Education [LDB; Law 9,394/96], in its article 29, establishes early childhood education as the first stage of basic school education.

In 1998, the Ministry of Education and Sport, with the objective of creating a guideline, published the National Curriculum Reference for Early Childhood Education [RCNEI], which defines play as a child's language, discussing the relationship between playing and the immediate reality, which favors new meanings through imitation, recreation and adoption of social roles. There is also the perception that through playing, children experience the world, solve problems and strengthen self-esteem (BRASIL, 1998). The document also addresses the possibility of observing development through games, it being essential that the teacher organize spaces and times for its promotion.

As legal frameworks, Law 11,274/2006 is added, which changes elementary education to nine years, modifying the provision of early childhood education for children up to five years old; however, it is only with Constitutional Amendment no. 59/2009 that basic education becomes mandatory from four to seventeen years of age.

During 2010, the Ministry of Education [MEC], in order to guide the pedagogical proposals, made public the revision of the National Curriculum Guidelines for Early Childhood Education [DCNEI; Resolution CNE/CEB no. 5/2009], a document that defends ethical, political and aesthetic principles and defines the guiding principles of the stage: interactions and games. Furthermore, it conceptualizes children as a historical and rights subject, understanding them as the center of planning, aiming at their integral development, through a curricular articulation between children's experiences and knowledge with global knowledge. In its 8th article, the right to play is included in the objectives of the pedagogical proposal, although there is little clarification about its relevance and how to carry out such intention in practice. However, the CNE/CEB Opinion no. 20/2009, support for setting the guidelines, addresses playing in outdoor areas and the relevance of imagination and transformation of objects in games.

With the intention of implementing the national guidelines, the MEC became responsible for preparing guidelines for the stage of early childhood education and, as a result, publishes the manual “Kindergarten Toys and Games” in 2012. This work is organized into five modules, which address about: play and interactions; toys, games and supplies for babies and toddlers – 0 to 3 years and 11 months; organization of physical space, toys and materials; criteria for purchase and use of objects. There is a vision of playing as an important action of the child, as it provides opportunities for investigations and learning about their social

environment and the world, through autonomy – a capacity to be planned and intended by educators (BRASIL, 2012).

In 2017, the National Common Curricular Base is ratified, a document that regulates the essential learning of Brazilian basic education and, consequently, the re-elaboration of school curricula and pedagogical proposals, aiming at the global education and development of children and students.

In its process, certain legislation relevant to the educational area is emphasized, such as article 210 of the Federal Constitution of 1988, which demands minimum content for elementary education; article 26 of the LDB, which defends a common national basis for basic education curricula, to be complemented by a diversified part – regional and local characteristics; the National Education Plan [PNE], which requires the implementation of a common national basis for curricula with rights and goals for learning and development; finally, Law no. 13,415/2017, which amends the section of the high school stage, mentioning in articles 35-A and 36 on the definition of rights and objectives of learning and skills and abilities (BRASIL, 2018).

Regarding the stage of early childhood education, the BNCC describes the inseparability between educating and caring, the need for dialogue with the cultural diversity of families and communities and, as already described in the DCNEI, defines interactions and games as structuring axes. In order to ensure the active role of children and the construction of meanings about themselves, others and the social and natural world, six learning and development rights are proposed: coexist, play, participate, explore, express and know oneself.

Understanding playing as a right, the BNCC specifies that the action must take place in different spaces, times and forms in everyday life, as well as providing the expansion and diversity of knowledge, experiences, imagination, creativity and access to cultural productions. Pedagogical proposals and the pedagogical political project need to be aligned with learning and development rights, as they require regular presence, in a context of support and reception (OLIVEIRA, 2020).

In view of this, the normative document states about the organization and proposition of experiences and the guarantee of rights through spaces, times and situations, emphasizing the importance of an educational intention. Therefore, considering the aforementioned rights, the structure of the stage establishes five fields of experience: The self, the other and the we; Body, gestures and movements; Traces, sounds, colors and shapes; Listening, speaking, thinking and imagining; Spaces, times, quantities, relationships and transformations. The end

of the stage structure presents the learning and development objectives, organized into three age groups – babies: zero to one year and six months old; very young children: one year and seven months to three years and eleven months; young children: four years to five years and eleven months.

For a better understanding of what is described in the text, Figure 1 represents the timeline of the cited documents:

Figure 1 – Timeline of educational documents, 1988 to 2017



Source: Research original results

Through the historical process of early childhood education, there are many advances in care and the struggle for quality education for children, however, when studying national documents and playing, there is little dissertation on its relevance for child development and application of the law in everyday praxis. Thus, in order to guarantee learning and development rights, it is essential that municipalities and states draw up more detailed documents with local and regional characteristics, in line with the Curriculum Base.

In search of playing in documents: qualitative analysis of the National Common Curricular Base and Rio Grande do Sul Curriculum Reference

In view of the intention to understand the national perception regarding playing in early childhood education, through document analysis, the first point to be observed is that the National Common Curricular Base reaffirms play as a structuring axis and considers playing as one of the rights of learning and development, as described in the previous subtitle.

In such a way, the normative document defends the child as an active being, who experiences and experiences, questions and builds knowledge, being able to produce culture. Thus, by defining playing as a right, it explains a plan that makes it possible to live daily life, imagination and creativity through a diversified practice – spaces, forms and times. Still, there is mention regarding access to cultural productions in the description of it, encouraging a knowledge of the world to be built by children.

When the learning and development objectives of each age group are defined at the BNCC, some have a more evident writing, through the words “playings”, “games” and “toys”. However, with the idea that in games there is a need for exploration and manipulation of objects to advance skills (BOMTEMPO, 1998), such actions are added as fundamental for the study of guaranteeing the right to play.

Regarding the group of babies and playing, there is reference to the stimulation of interactions and bodily notions (limits and possibilities), challenging spaces, handling instruments and writing supports, and the use of gripping, fitting and launching movements. In addition, other objectives are categorized, such as exploring the properties of diverse objects and materials (odor, color, taste, temperature), cause and effect relationships (mixing, removing, overflowing, tinting) and sound sources, including body.

While the purposes for very young children are exposed some different, such as respecting the rules, the appropriation of culture through games and games, and the exploration of forms of displacement, guided by bodily notions (front, back, bottom). Still, it is necessary a practice that encourages the exploration of objects, to perceive the sizes, textures and mass, and sound sources in singing games, songs, music and melodies.

In the table for the group of young children, the verbs create and invent are the most associated with the action of playing, which is understood by the interpretation of play as having a symbolic character during this age group (FRIEDMANN,1998). In this way, the document classifies as objectives the creation of movements, gestures, looks, mimes and diversified forms of expression in games, games and in dance, theater and music, and the exploration of sound sources, including instruments and singing games.

In view of this, when understanding the Curriculum Base as a national reference and of great relevance for Brazilian education, there is the downside of presenting little description of rights and objectives, so that for further clarification the school team needs to seek complementary documents and invest in continuing education.

In 2018, the State Department of Education of Rio Grande do Sul and the Union of Municipal Education Directors [UNDIME], together with professionals in the area, publish the Rio Grande do Sul Curriculum Reference [RCG], accepting the process of implementing the BNCC and to the collaboration regime, with the objective of offering subsidies for the re-elaboration of curricular proposals.

With regard to the stage of early childhood education, there is a conception of a plural childhood and children as powerful subjects who create and transform, therefore the document expresses the importance of a curriculum and pedagogical practices that value

listening and narrative of the little ones. Playing is seen as a child's language, which allows explorations with the body and with different materials, stimulating the construction of thought and identity.

In this perspective, the RCG, in line with the Curriculum Base approaches, reaffirms the structure and concepts, adding in each field of experience a brief definition for the six learning and development rights. Regarding playing, it emphasizes: the action with different partners; creative use of bodily movements; exploration of different sounds, rhythms, shapes, colors, textures, objects and materials that make it possible to build scenarios and make-believe; contact with oral and written popular literature, singing circles, expanding its cultural repertoire; manipulate materials and objects from different cultures and natural elements, observing the properties: smells, weights and textures (RIO GRANDE DO SUL, 2018).

Pertaining to the group of babies, the Rio Grande do Sul Curriculum Reference designates different objectives related to playing as a right to learning and development, such as: *Playing*: free; with your own body, for example covering your face and climbing steps; with natural elements; of searching, finding, hiding, entering and exiting tunnels and boxes; to imitate; with varied objects in pairs, small groups or individually; with teachers; of make-believe; of singing and interaction games; *Explore*: elements of nature; outdoor spaces; body and sound sources; regional materials; product packaging, assorted books, CDs and printed and audiovisual materials; object properties; *Handle*: structured and unstructured materials; *Others*: simple give and take games, throw objects; to dance; expand repertoire of materials and their actions; participate in singing and movement games.

For the group of very young children, there are some similar goals and others that are different, valuing more the culture and the literacy process and mathematical knowledge, as shown below: *Play*: in small groups; with the body; with light and shadow; of make-believe; with natural and real materials, utensils (wooden spoon, cans, pans) and typical places; indoors and outdoors; in contact with nature; with different objects and different materials to carry, knead, fit etc.; with musical instruments; outdoors; in trees; with object collections; *Explore*: toys and objects typical of the gaucho culture; motor skills and challenges with movements; sounds; musical games and dancing; *Others*: using rules-structured and unstructured toys (stumps, cones, ropes, boxes); handle different writing instruments and media; objects and materials that contain numbers; play and participate in counting games (board, hopscotch, sung wheels).

As for young children, the objectives related to playing are more reduced and some similar ones from the previous groups are still recognized, as follows: *Play*: performing,

theater; in outdoor spaces, in contact with nature; freely; with traditional toys; with music, sounds, objects and musical instruments, including regional and local culture; pretend; Handle: objects of different sizes and weights; small objects that allow constructions (sticks, rollers); Explore: diversified materials (clay, clay, play dough); Others: expand interpersonal relationships and attitudes of participation, cooperation and respect in games; coordinate different movements, dance and sing different rhythms and styles through playing; create movements, gestures, looks and mimicry; circle games.

In view of the objectives, similarities are observed in the three age groups in both documents, due to the learning progression that is exposed in the BNCC. Another important aspect to be discussed is the fact that both in the Curriculum Base and in the RCG groups of very young children and young children have fewer intentions for exploration and manipulation, as expressed by following rules and respect in games, encouraging expectation of good behavior and social posture (BORTOLANZA; FREIRE, 2018).

Playing is considered a significant builder for learning, according to Horn, Silva and Pothin. (2018), so it is relevant that the BNCC define it as a right and be addressed in the objectives to be achieved during the stage. This document, despite few details, provokes reflection on the fields of experience, indicating playing with the body, the opportunity to interact with peers and adults, manipulate and explore materials and objects, in an integrated manner in children's daily lives. The difference for the Rio Grande do Sul Referential is the greater explicitness in relation to playing with and in nature, and elements of regional and local culture. Still, some of the exposed objectives seem to refer to the heuristic game, which provides autonomy when investigating materials in sessions organized by educators (BITENCOURT *et al.*, 2018).

In summary, the RCG has a more enlightening discourse in its publication, exposing more details of the stage and, proportionally, it has a greater amount of learning and development objectives. However, the Curriculum Base is a relevant achievement for Brazilian education and guides new directions to be reflected. There is no choice to be made, but the study and application of both documents in Rio Grande do Sul institutions, guaranteeing the rights and integral development of children.

School management and playing: a toy library project as a guarantee of the right

The school is a social and cultural unit, as different subjects interact and seek to achieve planned goals, acting in accordance with the organizational structures and processes

of the environment. Therefore, it is also considered an organization, and for its full functioning, school management is necessary for decision-making, direction and control of the institution (LIBÂNEO, 2018).

In this way, school management is a means that, in consensus with educational guidelines and policies, must manage the cultural activity of the school and, consequently, manage material, physical, financial and human resources, aiming for a strategic vision to achieve its autonomy, the participation of school subjects and, above all, guaranteeing a quality teaching and learning process, with the power to face the challenges of today's society (LUCK, 2009). As the school is a space of such relevance, it is essential that its efficiency be evaluated as a whole, that is, evaluation is an inevitable tool to achieve goals and must permeate all the organization's procedures (PARO, 2016).

In this scenario, the core of the school is the quality of teaching and learning. That said, the guarantee of learning and development rights, described in the BNCC, for children enrolled in early childhood education, needs visibility in documentation and daily pedagogical practices.

Currently, education professionals have debated and valued the concept of democratic-participatory management, in which the team has common goals and collective decisions. Because participation is a relevant aspect, there is a democratic exercise that makes citizenship effective, however, there are also duties and responsibilities to be fulfilled (LIBÂNEO, 2018). The Law of Directives and Bases of Education of 1996 affirms, according to its third article, democratic management as one of the principles of Brazilian public education and, in art. 14, defends the participation of professionals in the elaboration of the PPP and the right of the school and local community to participate in school councils or equivalent. Thus, listening to and voices from all school subjects matters and should be a relevant aspect in the exercise of basic education managers, as this collegiate aims to provide opportunities for the participation of the entire school community, exercising its consultative, deliberative and transparent function (RIBEIRO; SOARES, 2018).

In this sense, when applying participatory management, those interested in improving the school and its pedagogical process, as well as educators, employees, parents and students also add to the discussions related to the objectives, decisions, problem solving and other aspects of the service, so the power of managers is shared with representatives of the school and local community, with a joint commitment in relation to responsibilities (LUCK, 2012).

In short, if the purpose of the early childhood education school is to provide quality education for children, participation and dialogue are fundamental characteristics of a

management that thinks and proposes actions for the evolution of the institution (RUSSO; SOARES; VERCELLI, 2019).

Returning to playing as a right to learning and development, as united with interactions is the structuring axis of pedagogical praxis, managers and other school subjects have the duty to dedicate themselves to its guarantee, as well as the other rights described in the BNCC to the step.

Playing, as an intrinsic and flexible motivation, enables the child to develop body awareness and senses, language, make-believe and socialization, which requires knowledge about rules and limits (BRITES, 2020). Still, the representations and imagination start from the symbolic game, stimulating thoughts about the environment and developing creativity through the lived experiences. Through games, children enhance their autonomy and appropriate social signs, so that they develop cognitive functions and affection, which makes it possible to relate to the world and significantly transform children's consciousness (OLIVEIRA, 2020). According to Winnicott (2019), the importance of playing consists in the conception that it is a creative experience, a basic way of living.

In view of this, the approach that, by restricting play, children are little encouraged to play and thus understand about the world, others and themselves and their forms of expression is relevant, as a game with a rigid character of content teaching little manifests freedom, invention and imagination (FORTUNA, 2018). Consequently, an educator with an educational intention – and managers –, remains in constant formation with the aim of understanding child development and the seriousness of providing opportunities for spaces and times at school that favor playing and other languages of the child.

In the view of Santos (2011), the toy library is a space designed to experience play, involving different age groups, education, work and life, and with the intention of rescuing the emotion of human beings. In the school environment, it is designed for children and needs to be seen as a creator of imagination, allowing for dialogue, creativity and attentive observation, which breaks with an authoritarian discourse and promotes reflections on the meaning of playing (MUNIZ, 2011). Some main objectives of the mentioned space are: to create opportunities for the development of games; supply the school with pedagogical resources; access to various toys and games; stimulate interactions; encourage the autonomy and criticality of the child (KISHIMOTO, 1998).

The history of toy libraries originates in the United States, around 1934, when a toy seller noticed that children were stealing his products and together with the principal of the municipal school, they solved the problem through the loan service; however, it is in the city

of Stockholm, in 1963, that two teachers improved the purpose, by guiding families on how to play and encourage children with disabilities, founding the first playlibrary – lekotek in Swedish (CUNHA, 1998).

According to the same author, this innovation appears in Brazil in 1971, due to an exhibition of toys on the opening day of the Qualification Center of the Association of Parents and Friends of the Disabled [APAE] in São Paulo, and due to the high interest of the population it was the Pedagogical Resources Sector was created, which after two years implemented a toy library with toys from the Educational Sector. Several professionals in the children's field showed curiosity and appreciation for the objects, contributing to presentations at congresses, exhibitions and educational programs. In 1981, the national book “*Material Pedagógico - Manual de Utilização*” (Pedagogical Material - User Manual) was published, mentioning the importance of toys for the teaching and learning process, and it was presented at the II International Congress of Toy Libraries. Thus, many enchanted people made an effort to found toy libraries in the Brazilian territory, so that in 1981 the first Brazilian toy library was founded in Indianópolis, prioritizing games and not loans. In 1985, the University of São Paulo opened its toy library and around 1990 APAE presented the therapeutic toy library project, contributing to the recognition of toys and games in child development (CUNHA, 1998).

From this angle, the historical trajectory of the toy libraries demonstrates the enthusiasm of families and children with toys and playing, a stimulating activity for children's growth and capable of providing moments of affection with adults, being an educator or family member.

Focusing on this research, by understanding early childhood education and playing as children's rights in accordance with current legislation and through the analysis of documents, a toy library project for a public institution is presented, to be designed for a small space with footage of 3.82m in length, 3.55m in width and an average of 3m in height, without external area. Initially, the main purpose would focus on providing opportunities for play and development, without loaning toys, while the attendees would be children enrolled from nursery to preschool, and the function of organization and control would be the responsibility of the school team itself, which would need to be dimensioned by tasks according to the profile of each professional.

Another point to be described is the prospect of several toys and objects in the space being donated by families and the community, as well as the construction of some with low-cost materials, for example scrap, a raw material with the possibility of reuse. After selecting

the material, the little ones can manipulate the games, carry out research and work, with imagination and creation (HORN; SILVA; POTHIN, 2018).

Aiming at the organization and classification of toys for the toy library's budgeting process, the ESAR system will be used, produced by psychologist Denise Garon, around 1980. Inspired by child psychology and Piaget's theory, six facets distributed into general categories are presented. In other more specific ones, based on the stages of child development. The first facet (A), designated as recreational activities, identifies the categories in such a way: E- exercise game; S- symbolic game; A- coupling game (assembly) and R for simple or complex rules game. The subsequent facets address cognitive, functional, social, language and finally affective behavior (GARON, 1998). However, unlike the in-depth classification, the simplified version of the ESAR will be used, due to greater understanding of educators, adding natural elements and objects of regional culture, considering the provisions of the BNCC, therefore: **A) Crib toys, shape and color fittings, squeezing, hitting, pulling, pushing toys, sand and water toys and other stimulation and motor coordination toys for action and discovery:** Circuit with wooden steps and cubes for babies; Light box; Mirrored box; Interactive panel (scrap); Plug-in games; Alternative materials (fabrics, cans, wooden spoons, pots, CDs, paper rolls, etc.: donation); **B) Dolls, figures, animals and accessories:** dolls and clothes; Doll's stroller and crib; Plastic animals and scenery; Cardboard doll and children's size cardboard or fabric clothing (scrap); **C) Furniture, dishes, telephones and other utensils in the house:** Wooden children's kitchen; Plastic children's tableware set – plates, cutlery, glasses; Real objects (kettle, small pot, molds, gourds, etc.: donation); Packing of products from the market with filling; Telephones (donation); Phone directories, notebooks and calendars; **D) Vehicles and accessories:** Cars/plane/truck of different sizes and materials; trolley track; **E) Balls, jump ropes, bowls, shuttlecocks, ping-pong, buoys, kites, swings, slides, bicycles, rollerblades, clubs, nets and other toys for physical exercise and skills:** Crochet balls; Balls; Ropes; Hobby horse and/or individual animal seesaw; Bowling (scrap); Shuttlecock (scrap); **F) Puppets, puppets, plays, costumes, makeup, magic, accessories that imitate professions, mini scenarios and others for dramatization:** puppets; Children's character costumes/covers and accessories; Toothpick playhouse (scrap); Wooden blade with feet for scenarios and/or storytelling (scrap); **G) Stamps, blackboards, paints, clay, materials for tapestry, weaving, embroidery and other materials for artistic activities and crafts:** Thread and wool (donation); Tissue scraps (donation); Clay and/or clay; **H) Musical instruments and toys:** Children's instruments; Sound box with scrap and other instruments (cans, bottles, bells, etc.);

Sound panel/sound wall; **I) Construction and assembly toys:** Waldorf rainbow; small bricks; Mounting blocks; hollow cylinders/cones/spools; Colored milk carton bricks (scrap); Wooden parts of different shapes and sizes; **J) Lottos, dominoes, board games, foosball, button football, cards, action games, strategy games and other society games:** Cardboard football field (scrap); children's board games; children's action games; dice games; Dominoes of numbers and figures; Cards; **K) Puzzle:** Piece puzzles; Puzzles with cardboard boxes or milk and glued figure, divided into equal parts: 2 parts and 4 parts (scrap); **L) Video, computer and electronic games and toys:** Computer keyboards (donation); Calculators (donation); **M) Magnifying glasses, binoculars, telescopes, kaleidoscopes, microscopes, kits for chemistry, biology, physics, toys of letters, numbers, words, languages, notions of geography, history and other objects for learning and discovery:** Magnifying glasses; Letters and numbers in different materials (EVA, wood); Alphabetical stones; Printed maps (scrap); **N) Photo, video, sound and other equipment:** Radio/speaker; Used camera (donation); used Cell phone/tablet (donation); **O) Books and magazines:** Books and magazines (donation); **P) Natural elements and objects of regional culture (adding):** twig and wool dolls; wooden stubs and biscuits; Pine cones, large seeds, dry/dehydrated leaves and plants, round stones and so on. (from the external environment); shells; Coal; Collection of porongos; 5 Marias (small fabric bags); **Q) Furniture and decoration for the playroom (added):** Children's table with four chairs at children's height; Organizer shelves at children's height; Long mirror; Tatami and pillows; Paints (donation).

Financial management: planning and budgeting at school

In view of the school assets and the inevitability of repairs, maintenance and consumption of items and services necessary to achieve the goals of the pedagogical work, financial management is a significant dimension to manage educational institutions (LUCK, 2009), avoiding unnecessary investments and lack of capital for its operation. Therefore, the school as an organization requires strategic planning and budgetary control prior to the execution and accountability stage.

Planning is essential for defining goals and actions in accordance with the school's financial resources, while the budget fulfills the planned objectives by detailing income and expenses (SOUZA JÚNIOR; MEDEIROS, 2007).

Financially, public schools raise funds through donations, campaigns and programs from the federal government and education systems, since article 212 of the Federal

Constitution of 1988 requires annual application for maintenance and development of education, being never less than 18% for the Union and the percentage of twenty for the States, Federal District and Municipalities of the income obtained through taxes.

As described in the diagnosis of the school context, the institution defined for this research has financial resources arising, mostly, from voluntary collaboration of the Parents and Teachers Circle and the PDDE, the latter being from the FUNDEB-Fundo de Desenvolvimento da Educação (Education Maintenance and Development Fund) Basic and Valuing Education Professionals.

The Money Direct at School Program was created by MEC in 1995, with the intention of providing financial assistance to certain educational institutions, in which public schools of basic education are included, in order to assist in the maintenance and improvement of the physical and pedagogical infrastructure, with a consequent increase in school performance. Regarding the transfer of the resource, the school must have more than twenty students and the value is calculated according to the number of enrollments registered in the School Census and teaching modality. A relevant feature of the program is the encouragement of democratic management and participation of the school community, so that the Executing Unit [UEX] or Supporting Entity pays attention to the priority needs observed by educators, students, families and others so that, subsequently, they are carried out the price survey processes, choosing the best proposal, acquiring and keeping the documentation (FNDE, 2011).

However, the PDDE requires for the acquisition of goods and materials and/or contracting of services at the budget stage the principles of equality, legality, impersonality, morality, publicity and efficiency, to ensure products of good quality and without illicit favoritism, depending on the legislations of public administration. The program also requires the evaluation of at least three budgets and the choice of the most advantageous proposal for the treasury, respecting the provisions of the Bidding Law [law 8,666/93].

In relation to the toy library project and its possible execution and acquisition of furniture and toys, it is highlighted that the PDDE resources, on a cost basis, are only used for the purchase of consumables, cleaning, stationery and IT supplies, and if the institution receives capital resources, it may also pay for permanent material to replace or increase equity. Therefore, the toy library project written in the previous subtitle and its possible realization at school would need to raise revenue through donations, contributions and other financial sources, for example raffles and sales at commemorative parties, to acquire furniture and objects with durability greater than two years, among other parameters, such as musical instruments and some games, while the PDDE funding would theoretically help in the

purchase of some educational toys and teaching materials. In consultation with the São Paulo Electronic Purchasing Exchange website, table 1 designates certain objects of the proposal in their respective categories:

Table 1 – Categorization of consumables and permanent materials from the toy library

Consumables	Permanent Material
sports balls; Jumping rope; Anti-allergic felt puppets; Modeling clay; Some games; Magnifying glasses.	Dolls made of vinyl; MDF and plastic carts; Electric car highway; Horse Seesaw; Costumes; Mounting and snap-on blocks; Musical instruments; Some games; Table with 04 children's chairs (polypropylene); Bookshelves.

Source: Research data

Gomes (2020) points out in his study that children, when referring to games inside and outside of school, bring in their memories dolls, carts and animals produced by them, as well as furniture items, attributing imagination, creativity and autonomy in handling these objects.

Therefore, such a situation requires deep knowledge of the management of the public budget and its revenues, however, especially in the act of managing, some attitudes such as dialogue, partnership and planning are necessary to enjoy moments of active listening to the different school voices that they believe in and seek to guarantee the right to play in everyday practice.

School professionals, management, students and the community are valued social groups for decision-making and, therefore, it is only with the union, listening and welcoming of all subjects that the goals and purpose of the school are defined and achieved more commitment.

Children's rights are significant and fundamental in the learning and development process, so school management must be one of the main participants in this struggle, observing their reality and environment.

Budgets for the toy library

For the stage of budgeting the products requested for the toy library, according to the rights and learning and development objectives presented in the BNCC, the minimum quantity of toys was based on the perception of fifteen children at a time in the space, that is, a

class, in the categories defined by the simple ESAR system and in the children's interests present in everyday life.

Due to the academic specificity of the present work, there was the option of preparing a price survey with certain companies instead of following the Bidding Law, which requires at least three budgets. Thus, this process is detailed below:

Company A: Sells school furniture, including a FNDE collection, located in Lajeado/RS, delivery in twenty days with shipping included, with the budget drawn up on 30/03/2021; budgeted material: Table set with 4 chairs/FNDE; Bin/FNDE Bookcase; Low bookcase with shelf, with a total value of R\$ 3,873.00.

Company B: Specialized in pedagogical resources, located in São Leopoldo/RS, delivery 30 days after the order, with the budget made on 21/03/2021, material budgeted: Baby Circuit; Wooden Cubes; Basket with 20 crochet balls; Box with 50 stubs P; Constructive Combo 70 pieces, Rainbow Waldorf, Wooden Horses, Wooden Doll Cart, Wooden Doll Walk, Combo of 5 Wooden Carts, Alphabetical Stones Set, Trio of Porongo Trolleys, Light Table 50x40x12cm, Mirrored Box 50x40x12cm, Children's Kitchen – Sink w/ Stove + Wooden Refrigerator, with a total value of R\$ 3,290.00, including shipping.

Company C: Sells pedagogical toys, located in Taubaté/SP, delivery in seven working days with free shipping, with the budget drawn up on 20/03/2021, budgeted material: Pedagogical House(fitting of pieces); Colored Pins; Colored Boxes (fitting); Animal Puzzle w/ Pins; Progressive Puzzle The 3 Little Pigs; Dino Kid – Puzzle 30 pieces; Once Upon a Time Puzzle 30 pieces; Playing with Letters – 173 pieces; Dominoes My Toys; Domino Fruit MDF; Mico's Game (cards); Giant Tortoise Race; Sure Slap Game; Game Found!; Imitatrix Game; Numerical Fauna Trail; Kit Data Numbers - foamed; Set of 10 Animal Puppets, with a total value of R\$ 1,383.60.

Company D: Specialized in educational articles and toys, located in São Bernardo do Campo/SP, with delivery period between twenty to thirty days after payment, with the budget being held on 03/26/2021, material budgeted: Doll Toots Negra/ White; Doll Toots Pee; Pocoyo – vinyl doll; Toy Story – Buzz Doll; Super Speed Cart – Plastic; Loader Tractor – Plastic; Rubble Truck – Plastic; Set 4 Carts – Plastic; Set 4 Trucks – Plastic; Colored Airplane; Double Looping track; Rubber Balls No. 8; E.V.A Ball – Princesses; Pula Pula rope 2.10m; Mônica's Gang – Kitchen in Plastic; Mickey – Stove and Pans; Play Time Didactic Table, with a total value of R\$904.13, including shipping in the amount of R\$170.00.

Empresa E: Specialized in teaching materials and resources, located in São Paulo/SP, with delivery time in ten days, with the budget carried out on 04/06/2021, material budgeted:

Kit Nature Songs (instruments); Baby Animals Kit; Caxixi (instrument); Miscellaneous Animal Kit; Marine Animal Kit; Magnifying glass; hollow cylinders; Yellow Spools; Kit Farm Market, with a total value of R\$ 1,405.80, with shipping in the amount of R\$ 193.00.

Company F: Specialized in children's fabric products, located in Porto Alegre/RS, with a period of fifteen days for production plus four to eleven days for delivery, with the budget drawn up on 20/04/2021, budgeted material: Simple Children's Cover (fantasy); Children's cape and mask (fantasy); Princess cape and tiara; Tales Doll Kit – Fabric; Kit Dedoches, with a total value of R\$ 517.20, with shipping in the amount of R\$ 32.20.

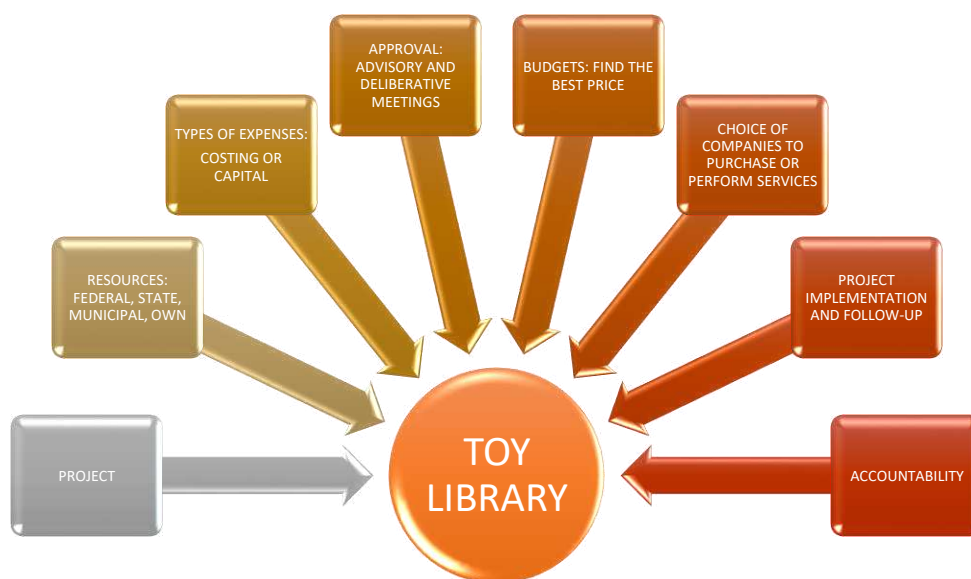
In this case, the final budget covers the amount of 11,373.73 reais, including freight calculations, for the acquisition of the pedagogical resources mentioned in the toy library proposal. Considering the maximum number of one hundred and forty enrollments, the cost per child would be 81.24 reais.

Faced with a project that requires financial resources, democratic management must be aware of its economic viability and be willing to debate with other school subjects the possibility of implementation and what the institution's priorities are, having as its core its context and social function. Therefore, the search for adaptations can occur when prioritizing objects donated by the community and families, artisans and local companies, or simpler toys, which also provide stimuli for children.

An important point to be highlighted regarding the price research is the difficulty of finding some products, since the global pandemic, which has been faced since March 2020, has affected raw materials and, therefore, the amount of production and increase in prices.

For a better understanding, Figure 2 shows us the steps that the project goes through until its completion:

Figure 2 – Stages of the Toy Library Project



Source: Research data

The toy library project goes through some stages for its realization to take place. The first would be the presentation of the project to the school community, justifying its importance and benefits for its surroundings, then it is necessary to verify which, or which, school funds can promote the project.

With the analysis of resources, it is necessary to define which type of expenditure fits into Costing – which is directed towards consumables and services – or into Capital, which would be for goods that will make up the school's assets. Once defined, it is time to approve this expense in meetings with the collegiate of the school responsible for this action. This collegiate is composed of several members: students, parents, teachers, employees, in short, members of the school community. They have a broad view of the school, which is necessary for all decision-making regarding future expenses and undertakings for the school unit.

Once this step is completed, it is time to estimate the best prices to carry out purchases/services. For this action, the rule is clear, it is mandatory to have three quotes from reputable companies with their obligations up to date. Once the budgets are organized, that is, with the three budgets in hand, it is time to choose the company, check payment terms, delivery times and guarantee of the services provided or products purchased, as well as issuing notes.

With the execution in progress, it is necessary to monitor this service or verify the products that were delivered to the school. Finally, gather all documentation for accountability to the school community and to the agency that promoted the project.

Final considerations

School management is a means to achieve the school's social function: providing the integral development of children through the teaching and learning process. Therefore, its performance must be in line with current educational documents, such as the National Common Curricular Base and state and municipal references. Since playing is one of the rights of learning and development, the toy library is a possibility to guarantee this. It is important to add experiences and games to children's daily life with different materials, natural elements and objects of local and regional culture. In view of an educational intention in pedagogical practices, managers and educators need to plan spaces and times. The toy library has a playful character and provides interaction, imagination, creativity and autonomy for children while they play. It is concluded that a toy library project is feasible to implement, through planning and economic feasibility of the institution, with the participation and listening of all school subjects, such as professionals, students, families and the community.

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