

# **An analysis on the implementation of the Social Organizations in the schools of State of Goiás: the public resources in question**

**Uma análise sobre a implementação das Organizações Sociais nas escolas de Goiás: os recursos públicos em questão**

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## **Abstract**

This study aims to analyze the implementation process of shared management between the State Secretary of Education, Culture and Sport, and a Social Organization (OS) in basic education State education network of Goiás, Brazil, emphasizing the issue of public funding in education. The research is qualitative-quantitative and the investigation has an exploratory nature. To conduct the research it was carried out a survey in the State budget during 2016, on legislations of the deployment process of shared management. It was also performed a bibliographical survey on OSs and in the news websites and Government officials from entities focused on the theme, as well as in scientific articles and other sources relevant to the subject. The research has found that the OS may have a substantive profit with the shared management, in view of the voluminous resources provided to implement the project in the State of Goiás public education in the budget for 2016. In addition, the research points out that the Career Plan, hiring by public competition and the appreciation through the Wage Floor of National Professional Education professionals can stay committed due to the shared management in the State of Goiás.

**Keywords:** Social organization. Public resources. Shared management.

## **Resumo**

O presente estudo tem como objetivo analisar o processo de implantação da gestão compartilhada entre a Secretaria de Estado de Educação, Cultura e Esporte e uma Organização Social (OS) na Educação Básica da rede estadual de educação de Goiás, Brasil, dando ênfase à questão do financiamento público da educação. A pesquisa é quali-quantitativa e a investigação é de natureza exploratória. Para realizar a pesquisa foi realizado levantamento no orçamento do estado para 2016, nas legislações acerca do processo de implantação da gestão compartilhada. Foi realizado, também, um levantamento bibliográfico sobre OSs e nas notícias de *sites* oficiais do governo e de entidades voltadas para o tema, bem como em artigos científicos e demais fontes pertinentes ao tema. A pesquisa constatou que a OS poderá ter substantivo lucro com a gestão compartilhada, tendo em vista os volumosos recursos previstos para implantação do projeto na educação pública estadual de Goiás previstos no orçamento para 2016. Além

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disso, a pesquisa aponta que o Plano de Carreiras, a contratação por concurso público e a valorização através do Piso Salarial Profissional Nacional dos profissionais da educação podem ficar comprometidos com a gestão compartilhada no estado de Goiás.

**Palavras-chave:** Organização social. Recursos públicos. Gestão compartilhada.

## Introduction

The innovative shared management project between a Social Organization (OS) and the State Secretary of Education, Culture, and Sport (Seduc) of Goiás has caused many questions regarding the effects that this model will bring to the school community, especially for the basic public education teachers. An environment of uncertainty, insecurity, and doubt has upset those involved directly and indirectly with state education.

This research aims to analyze the implementation process of the shared management in the basic education of the State of Goiás education network, especially with regard to public resources for education.

This work has quality-quantitative exploratory nature to research the topic and aims with that understanding the problem and factors underlying the researched object. The exploratory study leads to a 'natural' approach to the reality studied and has an unstructured character, the qualitative research allows you to easily, and without large filters, capture a very large mass of data and information as a basis for the theme explored.

To analyze the education resources for those who will manage the 23 school units of Goiás, a survey was carried out in the State budget for 2016 and the laws about the deployment process of shared management. Was performed, also, a bibliographical survey on OSs and in the news websites and Government officers of entities that discuss the theme, as well as in scientific articles and other relevant sources.

This article is structured in three sections: the first explains the origin of the OSs in the midst of the Brazilian managerial reform; the second examines the effects of the possible implementation of the financing of education of Goiás, and the third exposes some final thoughts about the study.

## Social organizations in Brazil: the managerial reform

The successive crises in the capitalist system, especially after the 1980 – considered by some economists as the “lost decade” for the countries of Latin America-led Governments of developed countries to propose economic measures to develop the economy of these Latin American countries, because the economic slowdown used to affect the interests seriously, especially the United States, because the reduction in capacity to import and meet foreign debt service was being prejudicial to the U.S. Government.

In this scenario emerges neoliberalism, which adopts the privatization policy of State-owned enterprises, the deregulation of the economy, and the unilateral liberalization of foreign trade, as measures to stimulate economic development.

In the same period, the Institute for International Economics promoted a Conference, to which were invited economists from eight Latin American Countries

– Argentina, Brazil, Chile, Mexico, Venezuela, Colombia, Peru and Bolivia – in order to formulate a diagnosis and suggest adjustment measures to overcome the economic crisis. The American economist John Williamson presented a paper with ten proposals for economic reform, on which there was broad consensus in Washington, both among members of Congress and the administration of the Latin American countries as between technocrats of international financial institutions, economic agencies of the U.S. Government, Federal Reserve Board and Think Tanks (organizations or institutions working in the field of interest groups producing and diffusing knowledge (ideology) on strategic matters, with a view to influence social transformations political, economic or scientific, especially in matters about which people are not easily lay basis for objectively analyses).

In Brazil, in late 1990, the Government of President Fernando Collor, intensifies the process of privatization of the economy, with the National Privatization Program (PND), set up by law No 8,031, of April 12<sup>th</sup> 1990, however this process has its origins in the Government of João Figueiredo, when, in 1981, is created the Special Committee on Privatization responsible for the privatization of 20 companies. This project has continued during the Sarney Government, when 18 more companies were privatized, 12 of which were controlled by the Brazilian Development Bank (BNDES) (ALMEIDA, 2010).

The managerial reform of the Brazilian State found fertile ground in the Governments of President Fernando Henrique Cardoso (1995-1998 and 1999-2002), in which the Real Plan and the stabilization of the economy led to the implementation of changes in the political-administrative and managerial field. A more efficient and less bureaucratic State was glimpsed by the reforms of the Ministry of Federal Administration and Reform of the State (MARE), which had as Minister Luiz Carlos Bresser-Pereira. The need for a management reform was present in the Government speeches, because the State “[...] presented problems of ‘governance’, whereas the management was rigid and inefficient, and it prevented the implementation of more flexible public policies.” (SOUZA; SILVA, 2008, p. 264).

In 1995, the Government of President Fernando Henrique Cardoso creates the Master Plan of the Reform of the State Apparatus (PDRAE) whose main idea was to make it possible non-exclusive activities of the State, as management of museums, theatres, hospitals and scientific institutes. Thus, the Minister Bresser-Pereira initiates the process of administrative and managerial reform of public administration in the country.

The Government sought to attract the organized civil society entities in order to formulate partnerships in the implementation of social programs, in a singular concept of outsourcing, but it was not really taken: instead of outsourcing, the neologism “publicity”. Thus, civil society entities act as partners of the State, from the planning to the execution of services.

Among the solutions proposed by PDRAE was the attraction of organized civil society entities in order to formulate partnerships in the implementation of social programs by going public, i.e. decentralization to the public sector of the State not performing services that do not necessarily involve the exercise of State power, but that must be subsidized by the State, as in the case of education services, health, culture and scientific research.

According to Minister Bresser-Pereira (1997, p. 13):

The project Social Organizations, in the framework of the National Program of Publicity (PNP), aims to allow the publication of activities in the sector of non-exclusive service provision, based on the assumption that these services will gain in quality: will be optimized through less use of resources, with an emphasis on results, in a more flexible way and customer-citizen-oriented through social control.

Federal law n. 9,637, of 15 May 1998, was created by the Minister Bresser-Pereira with the purpose to provide for the classification of entities such as social organizations, create the national Publicity, extinguishing the Synchrotron Light Laboratory and the Foundation Roquette Pinto, and absorbing its activities by OSs.

According to the aforementioned law, the social organizations are qualified as legal persons under private law, non-profit, with activities directed at teaching, scientific research, technological development, the protection and preservation of the environment, culture and health. They have as board of directors, the governing body of institutional deliberation of the OSs, one of the largest control mechanisms made available to public authorities as well as to the society, by means of quotas of the composition they intended (PINTO, 2000).

It is foreseen in the law referred to above that the OSs must develop a management contract with the Government in order to form a partnership between the parties for promotion and implementation of activities related to the area of interest. This document shall discriminate against the duties, responsibilities, and obligations of the Government and the OS. According to Meira (2012, p. 98), this “[...] contract includes the type of action the entity, established goals, and the respective deadlines, in addition to the predetermined goals and criteria for the evaluation, based on quantitative and qualitative concepts”. With regard to budgetary resources and public goods, the law sets that will be operated in accordance with the schedule of disbursements provided for in contract management. The monitoring of the implementation of the management contract, according to the law, will be performed by the agency or by the supervisor of the area corresponding to the promoted activity.

It is worth mentioning that the Workers Party (PT) and the Democratic Labor Party (PDT) filed a Direct Action of Unconstitutionality (Adi) No 1,923/DF, in the Federal Supreme Court (STF), in full, of law No 9,637/1998, and an application for a declaration of unconstitutionality of the wording of article 24, XXIV, of law No. 8,666/1993, conferred by law No. 9,648/1998, providing for the exemption of bidding “[...] for the conclusion of service contracts with social organizations qualified within their respective spheres of Government for activities included in the management contract.” (BRASIL, 2016).

The PT and PDT claimed that the OSs contradicted the following constitutional principles: the creation of the OSs would configure only an attempt to escape the legal regime of public law, violation of impersonality and undue interference of the State in breach of the duty of associations; noncompliance with the duty to bid, because the law provides that the permission to use public good can be given to OSs, by the Government, with exemption of bidding; offense to the principles of legality and the open tender on personnel management; compliance with pension rights of servers;

external controls insubordination, i.e. the General Accounting Office (TCU); and the restriction of the role of the public prosecutor, the condition inspection performance requirements of MP on the OSs-gravity of the facts and public interest – would have incurred in unconstitutional.

The rapporteur Ayres Britto's vote was by the lack of offense to the Constitution, so that the *Adi* was judged partially founded. The rapporteur only determined that qualification procedures, the management contract, the contracts to be concluded by the third parties, with public resources for personal selection by the OSs, were conducted in public, objective and impersonal way. Finally, the rapporteur has determined any interpretation that restricts the control, the public prosecutor and by the TCU, the application of public funds by the OSs.

### **Social organizations and the resources of education: a critical analysis on the project of the OSs in the education of the State of Goiás**

The privatization policy proposed by the Federal Government comes to the State of Goiás by means of measures focused on the privatization of public enterprises. On 4 December 2001, State of Goiás Bank (BEG) is sold at an auction, by the amount of R\$ 665 million to Itaú Bank. At the end of the Decade of 1990, with the assumption of Marconi Perillo Ferreira Junior of the Brazilian Social Democracy Party (PSDB) are implemented restructuring measures from the State Government, such as fiscal adjustment, supposed enhancement of public servant and citizen service.

These reforms represented the new mentality in the public administration and the ideological speech to put the State in the service of the citizen, both the Federal Government and State Governments, particularly those allied with the Federal Government. This mentality reflected the same managerial paradigm, rational, which proposed the decision to abandon the developmental model and implement the minimum model in public policies, in accordance with what was proposed in the Washington Consensus and by the world powers.

In 2014, the Governor Marconi Perillo changes state law n. 15,503, of December 28<sup>th</sup> 2005, which provides for the classification of entities such as OSs and discipline the procedure of call and public selection, by law No 18,658, 2 October. This amendment includes, among other areas, the education field for the action of the OSs, it continues the Government's concern in open, from a legal standpoint, the ability to deploy the shared management by the OSs in public education.

On 14 October 2015, Governor creates Decree No 8,469, on measures to be adopted by a Special Committee to select OSs for State management contracts in 200 of the 1,151 State schools during the year 2016, i.e. 30% of the units belonging to the undersecretaries of Goiânia, Aparecida de Goiânia, Anápolis, Trindade and the surroundings of the Federal District as a pilot project. Since then, education professionals, Unions, high school students, universities, among others, have been positioning themselves against the adoption of shared management and/or against the procedures adopted for the selection of the OSs.

Months after announcing the shared management, through the OSs in undersecretaries mentioned, the Governor changes the project and decides to deploy the shared management only in 30% of School Units of the macro-region IV of Anápolis



(Abadiânia, Alexânia, Anápolis, Nerópolis and Pirenópolis), i.e. in 23 schools, with a total of 16,016 students.

Even in 2015, the Governor continues the process of implementation of shared management, by means of Decree No. 28 of 8,441 August 2015, establishing the Working Group in order to carry out the measures necessary for the conclusion of management contracts for OSs in the education area.

In 2016 the Government launches the edict no 001/2016 for the selection of a social organization, qualified in education having as objective the management, operation, and administrative activities, supporting the deployment and implementation of educational policies set by Seduce at the Educational Units of the Public Education Network. The edict brings as an annex the draft management contract, which made possible the more detailed analysis of rules that delimitate this management model.

At the end of 2015, the society's manifestations, as well as high school students and the educational Workers' Union of the State of Goiás (Sintego), against the shared management in education were spread through the State, with occupations in 27 school units. In 2016, Seduce was occupied by 31 protesters, after the unexpected decision to change the place of opening of the envelopes with the proposals of the OSs that intended to take over the administration of the 23 State schools.

One of the obstacles pointed out by students, unions, teachers, researchers, is related to the expertise of the OSs qualified by Seduce to manage school units. According to a survey of *Nova Escola* Magazine, "[...] of the 10 OSs qualified for the outsourcing process, five of them have been open for less than a year: Inove, Consolidar, Olimpo, Ecma and, Ibces" (NOVA ESCOLA, 2016). In addition, the magazine points out that most the OSs has no experience in management of basic education. In addition, according to the survey, it has not been possible to meet the technical teams that integrate the OSs.

These findings are not a judgment of the competence and reputation of the institutions or their leaders. But they cast uncertainty over the success of outsourcing. Contrary to what occurs in similar initiatives in healthcare, where the presence of the OSs is well more consolidated, the event of Goiás attracted groups with expertise recognized in basic education. (NOVA ESCOLA, 2016).

The lack of experience of the OSs that participated in the process, as well as the recent creation of them, raised questions with respect to these interests in participating in Seduce's calling. Therefore, investigating mainly the public funding for the OSs became a priority.

In explaining how the Fund for the Maintenance and Development of Basic Education and Valuation of Education Professionals' (Fundeb) resources transfer will occur, the Secretary of Education, Culture and Sports, Raquel Figueiredo Alessandri Teixeira (TVUFG, 2016), states that the chosen OSs to sign an employment contract with the Seduce should open three joint accounts with the State:

One of them is to receive only the Fundeb resources. Another account will be allocated to salaries of education resources and the other account will receive Treasury resources that are bound to the area. These accounts can and must be accompanied by prosecutors, the Bar Association of Brazil (OAB), trade unions, universities and society in General.

According to the Secretary, Seduce will transfer part of the resources of Fundeb to an account of the OS, i.e. there should be a state Fundeb's account and a joint account with the OS to receive part of the funding resources (GOIÁS, 2016a). However, according to FNDE, one account to Fundeb facilitates the use by the governmental entity, the application adopted by the Fund's financial agent (Banco do Brasil or Caixa Econômica Federal), for the implementation of the funds credited to this account. Therefore, the credit and the movement of resources should be processed in this specific and unique account (BRASIL, 2016).

According to Fundeb's law, in its article 17, resources in the Fund from the Union, the States and the Federal District, will be transferred automatically to unique and specific accounts of the State Governments, the Federal District and the municipalities, linked to the relevant Fund, established for this purpose and maintained in a financial institution, namely, the Banco do Brasil or the Caixa Econômica Federal.

It's up to point out that, in 2015, the State Government used 100% of Fundeb's resources in remunerations for the teachers teaching Basic Education. Therefore, in saying that the OS will have to open an account for receiving the resources of the Fund, infers that the OS will use most of the resources of the Basic Education teachers. With this, it is possible to verify that the implementation of the shared management between the Seduce and the OS, will diminish the bureaucracy as affirmed the governor Marconi Perillo, in the Dispatch 596/2015 when he affirms that:

The lack of agility in the conduct of bidding procedures, with long bureaucratic process, has caused delay in the procurement of goods and services that end up compromising administrative and pedagogical aspects of public education.

But it's safe to say that, because the transfer of part of the resources to another account (of the OS joint with the Seduce) will be more of a hindrance to the payment of teaching professionals hired by the OS, since, instead of receiving directly from State Fund account, will receive the Bill; If there is delay in the transfer of monthly resources for the OSs, consequently, these professionals will have their payments.

The Joint Ordinance n. 3, December 12<sup>th</sup> 2012, FNDE and National Treasury Secretary (STN) predicts that the Banco do Brasil (responsible for most of the Fundeb State and municipal accounts) make information about the drives on Fundeb account, so that the values of transfers and application the resources of the Fundeb are available to any citizen. When an account to receive joint capabilities of Fundeb is created, Seduce may prevent that the monitoring and control are carried out effectively, since the only data available when accessing the Fundeb state account by the Information System of Banco do Brasil (SISBB) will be the financial drive of the transfer made to the OS and not the detailing of these funds invested by it. In addition, Seduce reported that the accounts' data will be available to the Public Ministry, the Lawyers Association of Brazil (OAB), unions, universities and the society in general, but did not explained in which way will make public such data.

In addition, Decree No 7,507, of 27 June 2011, which rules on the movement of federal resources transferred to the States, Federal District, and Municipalities, allows 10% of Fundeb's funds to be made through cash withdrawals to individuals who do not have a bank account or to cover small expenses. The law refers to mechanisms that allow the identification of the final beneficiary, and the information about

such payments should be included in the specific item of accountability. Thus, it is important to be clear what are the procedures for accountability and control and social monitoring that the OSs deploy next to Seduce, the Council of Fundeb, the Court of Auditors, and the Public Ministry.

Another issue that should be clarified by Seduce is in relation to its use of the resources of the financial implementation of the Fundeb transferred to the OSs. Would this resources be used by the OS or returned to the Traditional State account? As demonstrated by data from the Information System on Public budgets in Education (Siope), in 2015, the State Government counted R\$ 5,2 million from a financial application of Fundeb.

As for hiring professionals from teaching to schools managed by the OS, the Secretary of Education reports that hiring via the Consolidation of Labor Laws (CLT) is a way of valuing the future teaching professionals hired by the OS. Furthermore, it criticizes the way the Government hires, since the law of 13,664 July 27<sup>th</sup>, 2000, which provides for the appointment by the time given to meet the temporary needs of exceptional public interest, deregulates the remuneration of these professionals (TVUFG, 2016). According to the Secretary, it is important to note that temporary hiring expressed in law cited restricts the recruitment to the maximum term of three years; Therefore, the nature of the bond should be, at least from a legal standpoint, only to meet exceptional way the temporary need of professionals in public administration, the vacancies opened by effective public servers.

In hiring via CLT, the professional will not have a set time to be hired, the person may remain in State schools until retirement. Although the Secretary points out that as positive, must be aware of the obstacles caused by the recruitment of teaching professionals governed by the LABOR CODE. One of them may be not opening or delay for realization of tender, since on the Board there will be professionals hired via CLT indefinitely, filling the vacancies that may arise on the network state.

With regard to remuneration, nothing ensures that these professionals via CLT contracts will be valued, because in 2015, 100% of the resources of the Fundeb were applied in the remuneration of the teaching professionals in effective exercise in basic education, that is, for there to be recovery by increasing the remuneration, the State Government should apply additional resources and this may cause a problem of fiscal responsibility Since the complementary law No. 101/2000, LRF, provides that personal spending of the Executive power may not exceed the limit of 49% of the current net revenue, being the prudential limit of 46.5%. In 2015, the spending on personnel in the Executive was close to the limit determined by the LRF, 45.73%. Another issue concerning the valuation of Teaching professionals hired via CLT by the is law enforcement 11,738/2008 establishing the National Professional Salary Floor – PSPN. The edict Calling no 001/2016 the Government says that the contractor **may** use as a criterion for compensation of employees the wage of the category, as well as the collective labor agreements linked to the fulfilment of the goals set forth, the internal costs reduction or increased productivity, always compatible with those practiced in the labor market. That is, the OS is non bound to use the PSPN as reference to the floor of the teaching professionals hired via CLT, which may be a synonym of disgrace, as regards the recovery through a wage policy for these professionals and the fulfillment of career Plan. It is worth mentioning that in considering the notice



of Call no 001/2016, published on the *website* of Seduce, it was possible to see in annex VII (draft management contract), specifically, in the Second – the obligations and responsibilities of the private partner, who must:

2.21. Keep in your teaching, at least 30% of the teaching professionals belonging to the effective framework of SEDUCE. The remainder of the required manpower should be hired, under the CLT. (GOIÁS, 2016b, p. 71).

However, one should note that the Constitutional Amendment No 53, of 2006, which gave new wording to article 60 of the Act of the Transitional Constitutional Provisions (ADCT), determines in your article 1 amending article 206 Item V of the Federal Constitution: “[...] valorization of education professionals, guaranteed, in accordance with the law, career plans, with ticket **exclusively** for public tender and titles to public networks.” (BRASIL, 2016, emphasis added).

Thus, can be considered unconstitutional to hire professionals of teaching via CLT to fill 70 percent of the staff of the schools that have the shared management. Compared to other education professionals, the Public Ministry of the State of Goiás, the Federal Prosecutor and the Prosecutor of accounts with the Court of Auditors of the State of Goiás (MPE-GO et al 2016, p. 6) warn: “[...] the edict even mention minimum percentage of administrative servers, getting the mood of social organization it’s worth of 0% to 100% of the servers”. With this you can see that in addition to 70% of teaching professionals, 100% from other education professionals may be hired via CLT, bringing prejudice to the achievement of public tender for these slots.

In compliance with the principle of democratic management provided for in LDB, law of Fundeb provides for the Monitoring and Controlling Social Council of Fundeb (Acsh), whose function, among others, is to control and monitor the implementation of the Traditional resources. To this end, it is necessary that all documents are made available to this Council for consideration, namely, invoices, payroll, receipts, balance sheets, budgets, among others. The question is: will the Cacs and the Court of Auditors of municipalities (TCM-GO) have full access to all necessary documents, as well as bank statements of the new account that is opened for the OS to moving part of the Fundeb’s resources?

Another question is regarding the purchase process and selection of education professionals, because the OS does not need to purchase goods and services through the Bidding No. 8,666/1993. Soon, what will be the criteria and guarantees that the OS provides its accountable data to society and to the systematically supervisory bodies of the process of purchase and contracting of services?

In 2015, according to the Information System on public budgets in education (SIOPE), the State Government has implemented 25.12% of the revenue resulting from taxes and transfers in maintenance and development of education (MDE), i.e. R\$ 3.7 billion, of which R\$ 1.8 billion was from the resources from Fundeb in which the government applied fully in the remuneration of education professionals in effective exercise of the teaching activity. All the above resources should be applied with the accompaniment and social control, i.e. from various segments of society, whether governmental or other social segments, however the notice of call has not made it clear of how it will be carried out this control and monitoring in the units in which they will deploy to the OS.

The program Money Directly to School (PDDE) consists of the annual allocation of resources in additional character to public schools that have students enrolled in basic education. The resources are intended to cover expenses, maintenance and small investments that contribute to the security of the operations and improvement of physical and educational infrastructure of educational establishments. The PDDE must be applied in the school unit through the democratic management, thus, there should be a constant dialogue with the School Board to ensure that resources are applied in the priorities that the Council set. If the OS, in the name of efficiency, do not dialogue with democratically the School Board it is feared that the use of the PDDE is authoritarian performed in schools.

The Table 1 below contains the values of the resources provided for in the budget that will be passed on to the, in 2016, to manage schools in Goiás.

To give an idea, according to the data of the budget of 2016, Seduce is expected to apply R\$ 3.0 billion in education. The largest part of the budget of Seduce to MDU is from Fundeb resources.

The Government wished to deploy the project in 200 school units, currently the State network has 1,151 State schools, according to data taken from the site of the Seduce (< <http://seduc.go.gov.br/escolas/>>), it is possible to note, based on Table 1, that 17.4% of schools receive 17.6% of the resources of the MOU in 2016. Of the total invested in the OS, 56.8%, will be for payroll and payroll taxes.

Another questionable aspect is the monthly cost per student stipulated on notice of Call no 001/2016. According to the *website* of Seduce, monthly spending to keep a student in the State network is R\$ 388.90, however the value set to fund a student of school units that receive the shared management, “[...] according to the estimate made by the Secretary, being appointed to the cost per pupil per month at minimum value of 250.00 R\$ (250 reais) and a maximum of R\$ 350.00 (350 reais).” (GOIÁS, 2016b, p. 59).

**Table 1:** Budget of the State Department of education, culture and Sport from 2016

2016 BUDGET-SEDUCE					
BUDGET SOURCE-2016 (R\$)					
EXPENSE GROUP	00-Ordinary Income (shared management)	08-Fundeb resources (shared management)	09-Quota-part of the Education-Wage Federal Quota (shared management)	16-Quota-part of the Salary-education-State Quota (shared management)	TOTAL
Personnel and social charges	60,000.00	300,040,000.00			300,100,000.00
Other Expenses	160,050,000.00	60,000.00	18,000,000.00	30,050,000.00	208,160,000.00
Investments	10,050,000.00	60,000.00		10,050,000.00	20,160,000.00
<b>TOTAL</b>	<b>170,160,000.00</b>	<b>300,160,000.00</b>	<b>18,000,000.00</b>	<b>40,100,000.00</b>	<b>528,420,000.00</b>

Source: Secretary of State for management and planning. LOA – law No. 19,225, 1/13/2016, budget, incomes and State spending and fixed for the year 2016 (GOIÁS, 2016c). Table drawn up by the author.

The Secretary does not make it clear of how the calculation was performed to reach this value, which complicates the analysis of this point. However, if the OS set the smallest value of R\$ 250.00 will receive a month R\$ 4,004,000.00 (R\$ 250.00 [cost/student/monthly] x 16,016 [total students of 23 schools]); case provide the greatest value of 350.00 R\$, will receive a month R\$ 5,605,600.00 (R\$ 350.00 [cost/student/monthly] x 16,016 [total students of 23 schools]). The difference between the largest and the smallest is R\$ 1,601,600.00 a month, which totals R\$ 19,219,200.00, per year, a significant difference. By the constitutional principle of the economy, the OSs will tend to estimate costs with the smallest as possible value, with it they will no longer rely on significant resources to apply the school units. This can affect, above all, on the remuneration of education professionals who will act in the school units with shared management.

Finally, the issues concerning the application of public resources in shared management between the Seduce and the OS should not be exhausted with the reflections of this study, there are still many uncertainties and inconsistencies being reproduced and disseminated, even in official documents.

### **Final considerations**

This study sought to analyze the process of implementation of the shared management model for the management, operation and administrative activities, to support the deployment and implementation of educational policies defined by Seduce public educational units of State education, in the macro-region IV Anápolis, focusing on the financing of basic education.

The model of shared management between the agency responsible for education and the OS is something new on the national scene, so the rules that will guide the implementation of this policy in the State should be widely discussed with civil society, trade unions, universities, education professionals, students, research institutes, Governments and other sectors of society. Unfortunately, this was not the path chosen by the Government of Goiás. With that, the manifestations and dozens of rejection notes about shared management published by several universities broke out across the country.

Unfortunately, the process of outsourcing, i.e. deliver public services to the private sector, is not a new policy in the country as revealed the study, since the democratization that has been intensifying systematically and legally in Brazil.

It is necessary to emphasize that the policy of shared management, via the OS haven't been established in Brazil and that this attempt by the Government of Goiás can expand to other States, there is a Bill in the Senate proceedings (PLS) No 739/2015 amending Law No 11,494/2007, that facilitates the transfer of resources from Fundeb to the community and philanthropic institutions that act in any of the phases and modalities of basic education. Therefore, it infers that the shared management model can be implemented across the country. However, it is obvious that the shared management doesn't have brought good results in the area of health which puts us in a horizon of reservations about the implementation of this policy in the area of education.

The data from this study showed that the selected OS to manage the 23 school State network units will feature a huge volume of public resources. In addition, the improvement in administrative and pedagogical management is not guaranteed by the new model, on the opposite, there is data that lead to infer that there could be negative effects for the public service, such as delay or not opening for a long period of public tenders and titles for education professionals.

It was found that most of the selected OS does not have a solid experience in managing educational networks, so that public education can be delivered to professional competence in the educational area. The bureaucracy is an impediment to efficiency in education, according to the Governor Marconi Perillo and his team, but the model of shared management strengthens the bureaucracy, because there will be more bank accounts to monitor and control the transfer of funds to another bank account may affect transparency in the spending of public resources.

This study also revealed that the education professionals hired via CLT have no guarantees of getting remuneration based on PSPN, since the principle of economy, with the lowest financial proposal will be selected, and, consequently, millions of reais will be invested in schools managed by the OS. In addition, the Government has allowed in the notice of Calling the non-practicing PSPN as a wage floor for professionals hired.

Finally, the real purpose of shared management model can only be established with the implementation of the initiative in State schools. For now, the criticism is made to the selection process and the rules that would define the management contract which already has denoted exacerbated obscurantism with regard to legal rules, especially on the issue of financing and in the control and monitoring of public resources.

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