

The execution of the PDDE in the Northeast region of Brazil and the management performance of schools (2020-2022)

A execução do PDDE na região Nordeste do Brasil e o desempenho gerencial das escolas (2020-2022)

La ejecución del PDDE en la región Nordeste de Brasil y el desempeño de la gestión de las escuelas (2020-2022)

Magna França¹

Universidade Federal do Rio Grande do Norte (UFRN)

Vitor Sergio de Almeida²

Universidade do Estado Minas Gerais (UEMG)

Abstract: This article analyzes the Direct Money to School Program (PDDE), a federal program for financial decentralization that transfers resources directly to public elementary schools. It analyzes the results of evaluations by the Collaborating Center for Support for Monitoring and Management of Educational Programs (Cecampe) in the Northeast region of Brazil, in the period 2020-2022. The quantitative research includes an objective questionnaire answered by 869 educators through Google Forms with representatives of the Executive Unit (UEx) of participating schools, thus creating and reflecting on nine graphs. The qualitative instrument, in the form of a semi-structured interview, provided an analysis of the trajectory of PDDE transfers, covering variables such as: execution of the resources received, operational difficulties in raising funds and/or reporting, participatory management, and spatial configurations. A participatory management model based on flexibility, decentralization and stakeholder participation in the educational process is the paradigm for public management as a way to respond to the challenges of improving the use of financial resources. The results indicate positive information in view of the recognition of the importance of the program's actions, possible effects, implementation conditions, timely accountability and reduction of operational difficulties by the UEx. The importance of managers in carrying out planning, arranging priorities and monitoring the implementation of actions increases.

Keywords: PDDE; Managerial performance; Decentralization; North East.

Resumo: O artigo analisa o Programa Dinheiro Direto na Escola (PDDE), programa federal para a descentralização financeira, o qual realiza transferência de recursos diretamente para as escolas da Educação Básica públicas. Há análise dos resultados das avaliações do Centro Colaborador de Apoio ao Monitoramento e à Gestão de Programas Educacionais (Cecampe), da região Nordeste do Brasil, no período 2020-2022. A pesquisa quantitativa traz um questionário objetivo respondido por 869 educadores por meio do *google forms* com representantes das Unidade Executora (UEx) de escolas participantes, logo, houve a construção e a reflexão acerca

¹ Doctor in Education; teacher of Universidade Federal do Rio Grande do Norte (UFRN), Natal, Rio Grande do Norte, Brasil. E-mail: magnafrn@yahoo.com.br; Lattes: <http://lattes.cnpq.br/1964589133589645>; ORCID: <https://orcid.org/0000-0002-4756-0991>.

² Doctor in Education; teacher of Universidade do Estado Minas Gerais (UEMG), Ituiutaba Unit, Minas Gerais, Brazil. Leader of the Research Group on Management, Work and Policies in Education (GesTraPol). E-mail: vitor.sergio@hotmail.com; Lattes: <http://lattes.cnpq.br/2112854611217382>; ORCID: <https://ORCID.org/0000-0003-1019-9706>.

de nove gráficos. O instrumento qualitativo, em forma de uma entrevista semiestruturada, proporcionou uma análise da trajetória dos repasses do PDDE, contemplando variáveis como: execução dos recursos recebidos, dificuldades operacionais para a captação dos recursos e ou prestação de contas, gestão participativa e as configurações espaciais. Um modelo de gestão participativa moldado na flexibilidade, descentralização e participação dos atores no processo educacional é o paradigma para a gestão pública como forma de responder aos desafios de melhoria do uso dos recursos financeiros. Os resultados apontam informações positivas em vista do reconhecimento da importância das ações do programa, possíveis efeitos, condições de execução, prestação de contas em tempo hábil e diminuição das dificuldades de operacionalização pela UEx. Eleva-se a importância dos gestores na realização do planejamento, disposição das prioridades e acompanhamento da execução das ações.

Palavras-chave: PDDE; Desempenho gerencial; Descentralização; Nordeste.

Resumen: El artículo analiza el Programa Dinheiro Direto na Escola (PDDE), un programa federal de descentralización financiera, que transfiere recursos directamente a las escuelas públicas de Educación Básica. Se analizan los resultados de las evaluaciones del Centro Colaborativo de Apoyo al Seguimiento y Gestión de Programas Educativos (Cecampe), en la región Nordeste de Brasil, en el período 2020-2022. La investigación cuantitativa trae un cuestionario objetivo respondido por 869 educadores a través de Formularios de Google con representantes de la Unidad Ejecutora (UEx) de los colegios participantes, por lo que se realizó la construcción y reflexión sobre nueve gráficos. El instrumento cualitativo, en forma de entrevista semiestruturada, proporcionó un análisis de la trayectoria de las transferencias del PDDE, abarcando variables como: ejecución de los recursos recibidos, dificultades operativas en la captura de recursos y/o rendición de cuentas, gestión participativa y configuraciones espaciales. Un modelo de gestión participativa basado en la flexibilidad, la descentralización y la participación de los actores en el proceso educativo es el paradigma de la gestión pública como forma de responder a los desafíos de mejorar el uso de los recursos financieros. Los resultados apuntan a informaciones positivas en vista del reconocimiento de la importancia de las acciones del programa, posibles efectos, condiciones de ejecución, reporte oportuno y reducción de dificultades de operacionalización por parte de la UEx. Aumenta la importancia de los directivos a la hora de llevar a cabo la planificación, establecer prioridades y supervisar la ejecución de las acciones.

Palabras clave: PDDE; Desempenho gerencial; Descentralización; Noreste.

Received on: March 28, 2024

Accepted on: November 26, 2024

Introduction

Within the broad area of educational financing, this article highlights the theme of the Direct Money to School Program (PDDE). Based on data collected through the Collaborating Center for Support in Monitoring and Managing Educational Programs (Cecampe), focusing on the Northeast region of Brazil, the following issue emerges: do the resource transfers from the PDDE contribute to the improvement of the school's managerial

performance? The general objective is to reflect on whether such resources, through financial structuring, lead to an enhancement of management indices and school learning.

To address the problem question and achieve the central objective, it is asserted that both quantitative and qualitative approaches were employed. It is emphasized that these two approaches occurred through contact between Cecampe's management and school members in the Northeast region.

Regarding the qualitative aspect, a questionnaire was administered to 989 voluntary respondents involved with the program. This questionnaire was made available on the World Wide Web via Google Forms, with the identification of the respondents' profiles, for a duration of 43 days, between august and september 2022. The results were transferred to a database, which was presented in the form of Graphics. The questionnaire included nine multiple-choice questions and various statements for this study. Through statistical modeling, the aim is to measure the contribution of the PDDE to the enhancement of the schools' managerial performance, thereby identifying potential institutional changes in the program's execution.

Still within the framework of the methodology, a qualitative approach was outlined through the collection and analysis of data obtained from in-person semi-structured interviews with managers and executing entities of the PDDE (Program for the Development of Basic Education). The testimonies provided an analysis of the trajectory of PDDE transfers per school, encompassing variables such as the execution of received resources, knowledge of the program, perspectives on potential effects on school performance, operational difficulties in accessing program resources, accountability, participatory management, and the spatial configurations of these variables.

After contextualizing the theme, the problem, the objectives, and the methodological framework of the research, it becomes essential to conduct a brief historical overview in order to understand the origin and development of the PDDE. It is noted that, starting in the 1990s, there was a period of intense socioeconomic, administrative, and organizational problems within the Brazilian state (Almeida, 2019). To overcome this crisis, the government initiated a conservative reform, grounded in neoliberal ideas, in which the state notably began to favor large businesses and became uncritically pro-market.

This reform aimed to address the fiscal crisis of the State in light of the power of national states to formulate macroeconomic policies. Thus, it intended to increase tax revenue, halt the indebtedness resulting from expenditures exceeding revenues, and intensify the process of globalization (Cabral Neto, 2009). In this context, new forms of organization and management emerged, such as the redefinition of the role of the State, the

reduction of public spending in the social sector, and the implementation of a management administration model (Abrucio, 2003).

Quirós (2006) suggests that accountability for results in public administration is based on the ex-post evaluation of policies and programs to measure performance and demand accountability from public officials responsible for both execution and the results achieved. It presupposes a confrontation between the established goals and the results attained. However, attention should not be solely focused on conceptually rigorous control instruments, but rather on simultaneously advancing the development of a public culture capable of assimilating changes and ensuring its own institutionalization. For Quirós (2006, p. 167), “[...] accountability for results incorporates social participation as a means to enhance representative democracy”.

The managerial model introduces into the public sector the logic of productivity that exists in the private sector; thus, the focus is on effectively utilizing financial resources, seeking efficiency gains, and achieving more results with fewer resources. These trends emphasize the encouragement of partnerships, the adoption of performance evaluation mechanisms, and greater autonomy at all hierarchical levels. Ultimately, this leads to a horizontalization of management and the decision-making process, achieved through decentralization (Cabral Neto, 2009). It is clear that the persuasion game is enticing, as advocating for a more efficient State is timely; however, one must prioritize the true interests (business profit and minimal State involvement in the provision of public services), the manner of executing the reform (abandonment and deterioration of public assets), and the accountability (quantitative and unilateral) of public servants in the face of inadequate service delivery (Almeida, 2019).

Under the managerialist framework, educational documents were implemented with a focus on greater efficacy in the use of financial resources, such as the Strategic Planning of the Executive Secretariat of the Ministry of Education (PES) and the School Development Plan (PDE-School), both subsequently included in the Commitment Goals Plan Everyone for Education (2007) of the federal government. In this context, the PDDE, created in 1995 (during the so-called neoliberal reform of the Brazilian State), gains prominence.

The PDDE is the synthesis of the Brazilian state reform, thus focusing on the discourse of a decentralized management (pedagogical, administrative, and financial) through social participation and collaboration between governments and local communities, strengthening school autonomy. Nevertheless, the ideals of management and accountability for results stand out.

In 2018, under the evaluative wave, through managerial monitoring, the PDDE is correlated with the Index of Performance of Decentralized Management (IdeGES), creating the PDDE-IdeGES, which presents indicators of: adherence, execution, and accountability of Brazilian schools. Like other plans and programs, the PDDE redirects attention to students (clients/consumers) in light of supposed improvements in educational issues.

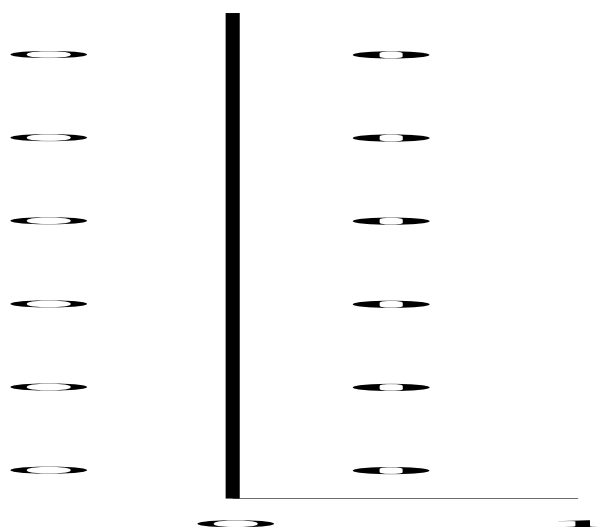
It is noteworthy that, even amidst managerialism, there is an intention to monitor, enhance, and provide a formative aspect to the program. Thus, the creation of representation in public higher education institutions is validated, aiming to assist schools in managing the PDDE. In this context, Cecampe is established, with a branch in the Northeast, having the Federal University of Paraíba (UFPB) as the center for analyzing actions. It is emphasized that, in this endeavor, there is technical and financial support from the National Fund for the Development of Education (FNDE), linked to the Ministry of Education (MEC).

In conclusion, the PDDE emerges in a managerial context; however, it grows through formative marks and active social participation, under the auspices of improving public education.

The results indicate the positive impact of the PDDE in educational institutions

The outcomes achieved are the result of studies and discussions related to the PDDE, conducted by state and municipal educators from the northeastern states and representatives of the Executing Unit (UEX).

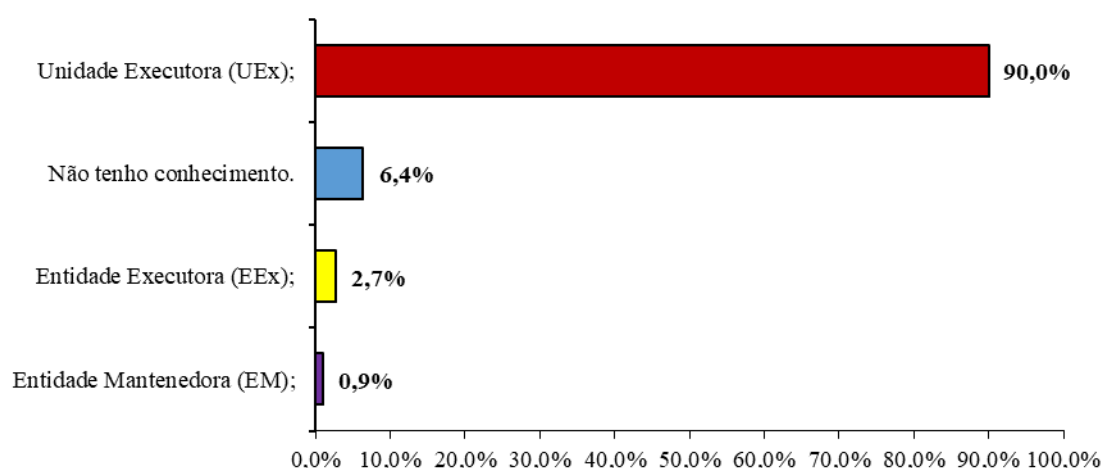
Graphic 1 – Period in which the school adopted the PDDE



Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022)”, available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdtSBfD97>.

In Graphic 1, the period in which the school joined the PDDE is shown, initially as a basic program (resources allocated for maintenance and acquisition of permanent materials) without additional actions, due to a resolution from the Board of Directors of FNDE/MEC. The questionnaire presented six options, consisting of five intervals (by year), plus the option “I have no knowledge”. This option received 42.8% of the total responses, justifying that the respondents are unaware of the correct period of the establishment of UEx, an entity with its own identity and a National Register of Legal Entities (CNPJ). It is noteworthy that the period with the highest concentration of responses was from 1995 to 1999, which accounted for 18.8%, indicating that the ideals of state reform influenced the adherence. It is also observed that the other four periods are in a decreasing scale, as the initial years saw significant adherence, reflecting the immediate interest of the school community in managing the resources (decentralization of resources by FNDE via UEx).

Graphic 2 – Receiving organization of PDDE resources

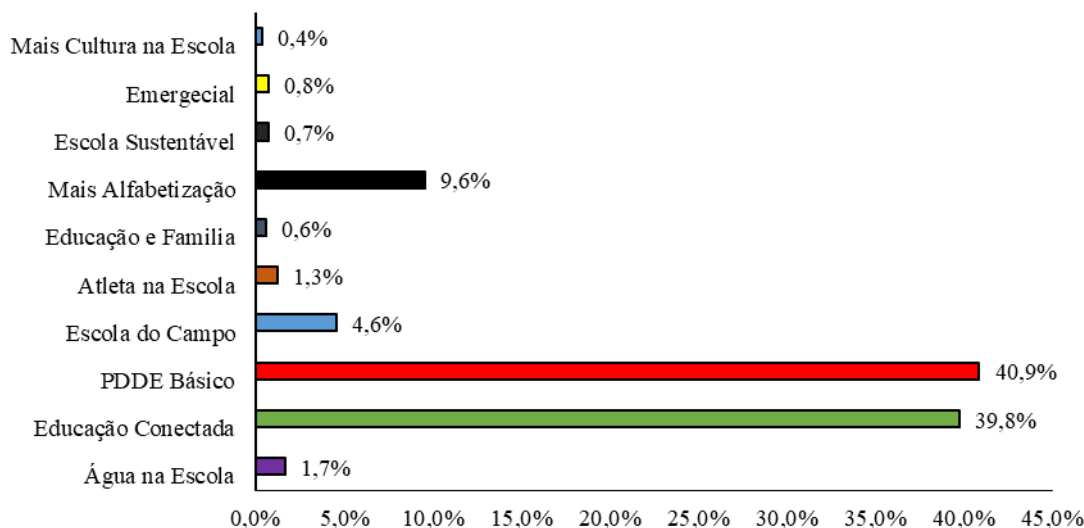


Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022)”, available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdtSBfD97>.

Graphic 2 presents the respondents’ awareness of the main public bodies that have the autonomy to receive resource transfers from FNDE/MEC. Such units and entities are capable of managing the resources and providing accountability for public funds. It is emphasized that they must possess a CNPJ (National Register of Legal Entities) and be established as maintaining entities with registration in a notary office. The members are representatives of school segments, elected in assembly, to hold the positions they sought. The UEx (Executing Unit) is instituted in schools with more than 50 students, while the EEx (Executing Entity) is part of the administrative structure of education secretariats to serve other schools. It is observed that almost all respondents are familiar with the

experience of the Executing Unit, specifically 90.0% of this audience. An average of 6.4% responded that “I have no knowledge”, which necessitates strategies to ensure they gain access to such knowledge. Regarding the Executing Entity, only 2.7% provided input, which also indicates the need for dissemination policies concerning it. The mention of the Maintaining Entity (EM) was low, less than 1%, indicating that it is a private non-profit entity, registered with the National Social Assistance Council (CNAS), qualified as a charitable organization for social assistance or direct and free public service, representing private special education schools. It is argued that the UEx, EEx, and the maintaining entity need to have their respective fields of action more clearly explained, as they are vital bodies in the structuring of the PDDE.

Graphic 3 – Distribution of integrated actions of the PDDE existing in school units

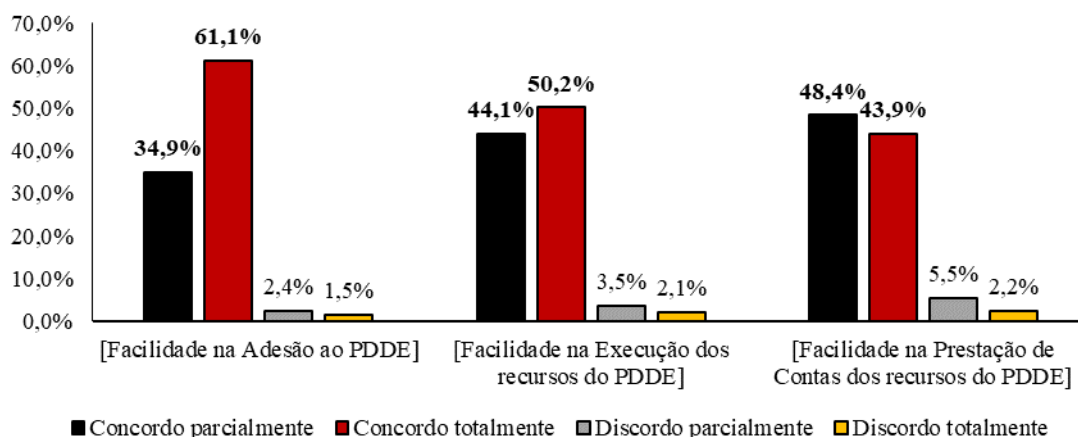


Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022)”, available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdtSBfD97>.

Through Graphic 3, it is evident that the PDDE is characterized as a primary strategy for the decentralization of resources and responsibilities. The Graphic presents ten plans or programs originating from FNDE/MEC (PDDE actions) that have been absorbed and developed by schools. During discussions with the respondents, two additional programs were mentioned: Emergency and Education and Family. Initially, the program was created under the name of basic PDDE, which continues to this day, holding the largest percentage at 40.9%. The Connected Education (a popular project aimed at implementation in all public schools) is recent but has nonetheless received mention from 39.8% of educators. The More Literacy program (focused on literacy, an important initiative in Elementary Education I) was noted by 9.6%, making it the third highest percentage.

According to Oliveira, Fonseca, and Toschi (2004), managed schools tend to focus on directive control, bureaucratization, and oversight of school work. The PDDE, with more than ten actions associated with it, each with distinct characteristics, demonstrates that it is challenging for school members to measure its importance and impact on academic performance. It is essential to understand how each of these PDDE actions was integrated into the school context, how it involved different stakeholders, and how it altered the organization and school work, as a collective and interdisciplinary planning effort is required for the project’s success. In summary, there is an excessive numerical control of evaluation results (a remnant of the Brazilian state reform around 1995) of the plans and programs, leading to managerialism (typical of neoliberal actions) permeating the daily life of schools. In this context, the qualitative apparatus (the formative value) of the actions is relegated to a secondary position.

Graphic 4 – Evaluation of the Program Management regarding the ease of adherence, execution, and accountability of the PDDE



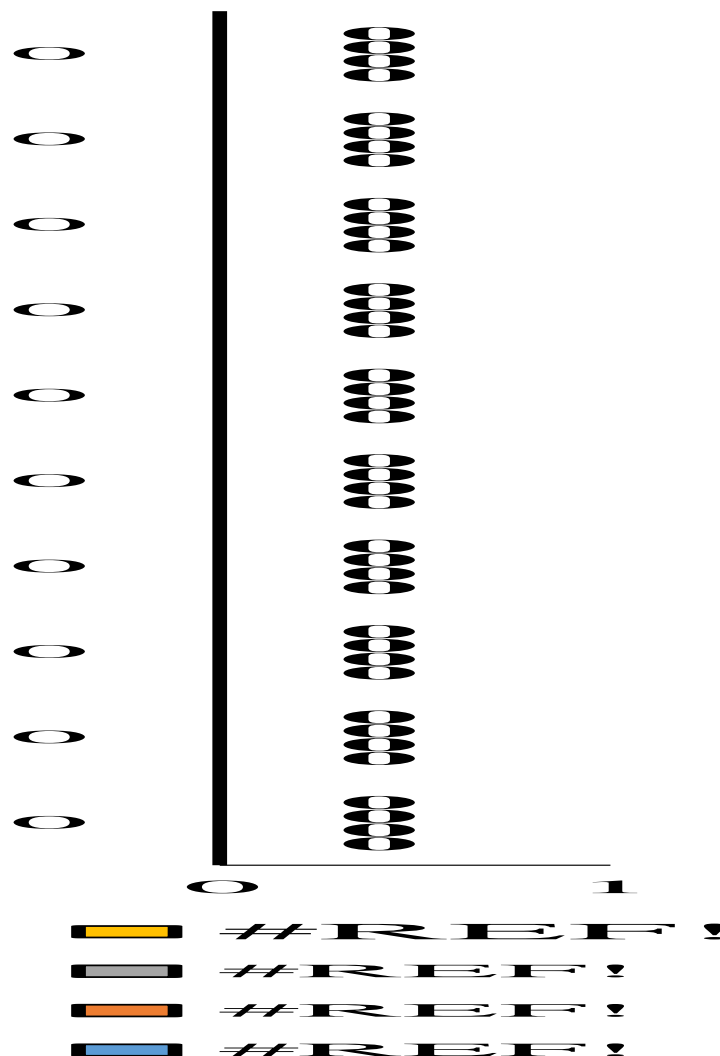
Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022)”, available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdtSBfD97>.

Graphic 4 illustrates the conditions of the school’s experience related to the management (operationalization) of the PDDE, considering the three stages of evolution (ease of adherence, execution, and accountability): “Strongly agree” (black), “Partially agree” (red), “Partially disagree” (gray), “Strongly disagree” (yellow). The three stages are prerequisites serving as a reference in the analysis index (Brazil, 2020). The management of this program is assigned a variable classification based on the final score obtained across five levels.

In analyzing the aforementioned Graphic regarding the program’s performance in schools, it is observed that in the adherence stage, “Strongly agree” received the highest score, 61.1%, followed by “Partially agree” with a percentage of 34.9%. The other two

concepts presented low percentages. Regarding the execution of resources, 50.2% stated that they fully agree with the operability, and 44.1% partially agree. In a third moment, there is the accountability stage, which shows an inverse position compared to the previous ones, with a highlight on the responses of “Partially agree” at 48.4% and “Strongly agree” at 43.9%. Thus, a well-balanced proportional average is observed in the ease of execution across the three stages. It is perceived that the prevailing idea is that it is relatively easy to adhere to the program, and its utilization is seen as executable; however, the final part, which is accountability, presents the greatest bureaucracy – obstacles.

Graphic 5 – Evaluation of the main obstacles associated with the execution of the Program

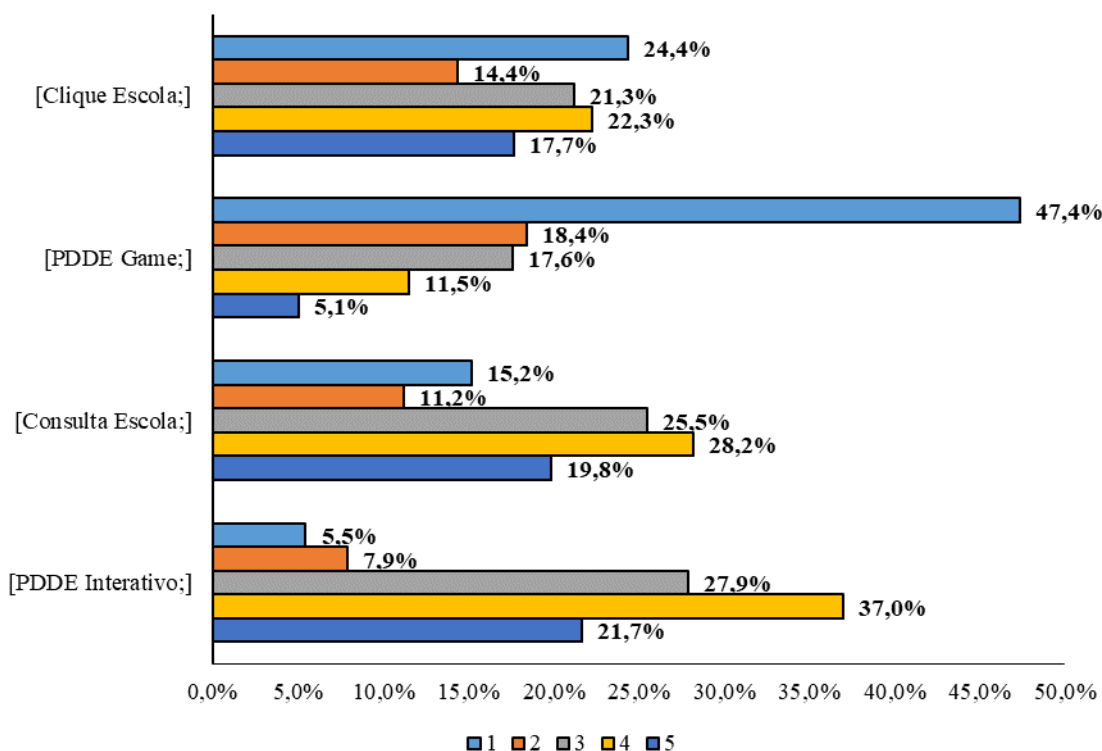


Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022),” available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdTSBfD97>.

Graphic 5 presents ten alternatives that assess the respondents' experience regarding the execution of resources (received based on the number of students enrolled in each school unit). This execution constitutes the second stage of evaluation conducted by PDDE-IdeGES. In the questionnaire, the following response options were adopted: "Strongly disagree" (yellow), "Partially disagree" (gray), "Strongly agree" (red), and "Partially agree" (blue). The aspects to be addressed concerning the movement from receipt, planning, and execution of the received resources are related to the application and interaction of the school community in managing the resources, with representation in the UEx. It is emphasized that there are still specific criteria, among them, timely accountability, as failure to provide such accountability within the deadline results in the blocking of actions associated with PDDE and, consequently, the non-release of resources (Brazil, 2020).

Considering the movement of resources, their release, and application, it can be observed that the indicator "Strongly disagree" predominates from the second to the eighth indicator, averaging 48%, indicating that there are no difficulties in managing public resource expenditures. The UEx (or another collegiate body) interacted in setting priorities and in the planning and spending of resources, as well as applying the resources in a timely manner. In second place is the indicator "Partially agree", with a variable average of 30%. Furthermore, this interaction and collective participation in the decision-making processes of PDDE, specifically in the execution of resources, is grounded in the principles of the democratic management process constructed in the daily operational framework of the school, within a context of the correlation of forces between what is politically established and what is democratically constructed. Decentralization, strictly financial, is viewed from the perspective of joint decision-making, involving actors who encourage the experience of democratic work in schools (França, 2005). Democratic management is valued, one that is built on the pillars of participation, training, and autonomy, rather than on bureaucracy and quantitative accountability.

Graphic 6 – Experience with the different planning and management tools of the PDDE



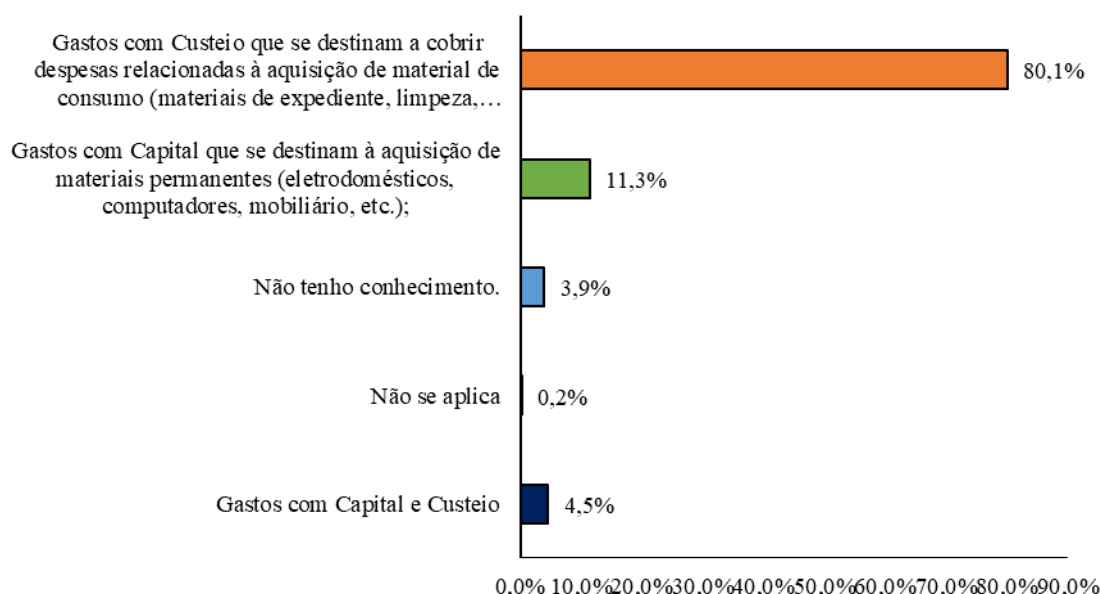
Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022),” available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdtsBfD97>.
 Note: The scoring ranges from 1 “very low” to 5 “very high”.

Educational management, from a decentralizing viewpoint, involves the participation of the school community in decision-making, particularly in the planning, execution, and evaluation of activities, as well as in the exercise of pedagogical, administrative, and financial autonomy of the education system (França, 2005). This participation ensures an autonomous, efficient, and transparent school management; therefore, the implementers of the PDDE must have experience with the planning and management tools mentioned in Graphic 6, such as: Clique Escola, PDDE Game, Consulta Escola, and PDDE Interativo. Relating to the neoliberal reform undertaken post-1995, it is noted that the bureaucratic apparatus still exists; however, the decision-making power of the school community is emphasized. Ultimately, even being a proposal with neoliberal tendencies, the PDDE has valued such actions within the framework of formative education.

Considering the evaluation method where number 1 represents “very low” and number 5 represents “very high”, it is observed that the blue color predominates in the bars of the Graphic, which corresponds to the concept of 5 for the use of Game Escola, meaning “very high”, accounting for 47.4% of the scores. In second place, the PDDE Interativo is represented by the yellow bar (37.0%), receiving a score of 4 from the respondents. In third

place, the Consulta Escola is also shown with a yellow bar, indicating a medium score of 28.2%. The links provided by the MEC offer managers opportunities for consultations aimed at improving school management and planning. For example, the PDDE Interativo tool was developed alongside the PDE Escola program but has not been available to schools since 2016. Today, it provides institutions with the opportunity to organize their needs and thus outline more accurate and consistent planning in line with their respective realities. It can be concluded that the links for monitoring the planning and management of the PDDE are being utilized, with the PDDE Game being predominant.

Graphic 7 – Priority in the use of PDDE resources in schools



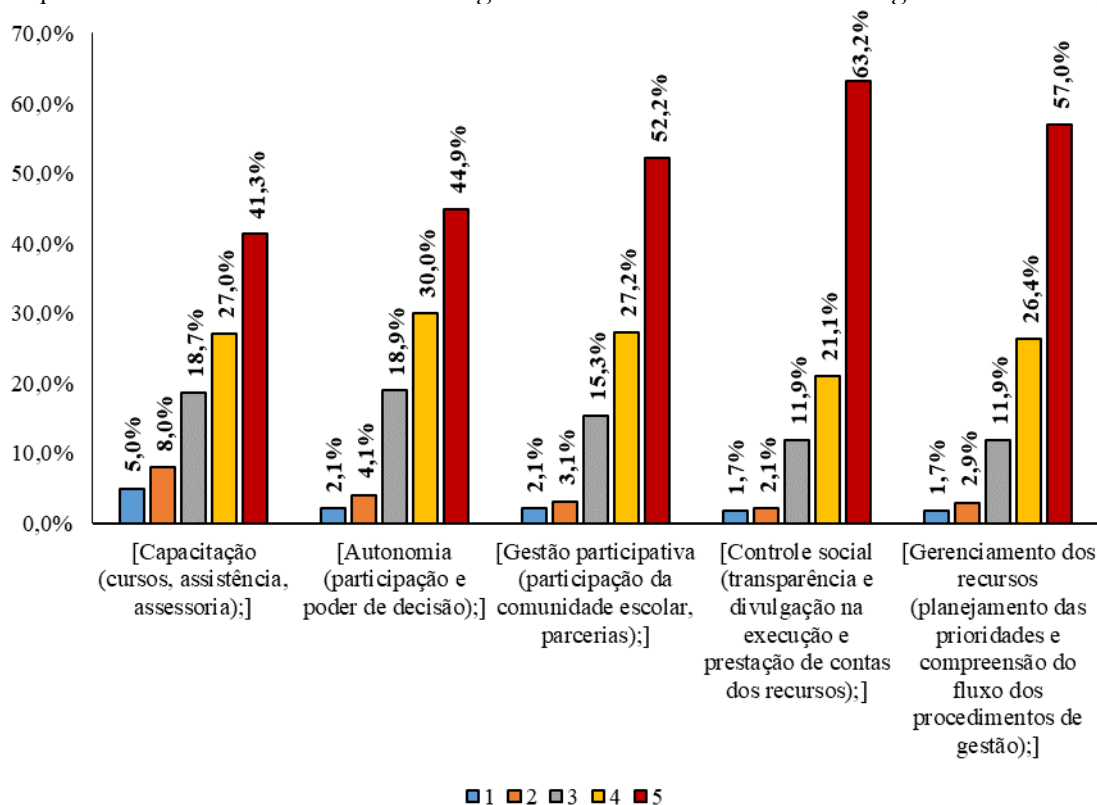
Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022),” available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdtSBfD97>.

“The school has historically been and remains the social institution par excellence. This excellence is achieved through the knowledge and interaction of pedagogy with the administrative and financial context of its daily operations”, says a pedagogical coordinator from the UEx of the Municipal School Nossa Senhora da Apresentação in Natal, Rio Grande do Norte. In the state education network of this state, it is noted that priority is indicated by the materials acquired through the Caixa Escolar, with community participation in deliberations being another significant point. The autonomy in the application of resources is emphasized.

Another municipal witness states that there has been a substantial improvement in resource management. “The management of resources directly by the school (through the UEx) and with the technical assistance and guidelines of the program has provided good management [...]. The management is participatory, with the presence of parents and the

school team”, explains a technician from the State Department of Education of Rio Grande do Norte. It is known that the release of resources by FNDE, according to plans and programs, complies with budgetary legislation, which can occur in two economic categories: Operating Expenses (larger release of funds) and Capital aimed at renovations, construction, and the acquisition of equipment and permanent materials. Thus, in Graphic 7, it is observed that Operating Expenses, at 80.1% of responses, indicate greater operationalization of the goals of plans and projects. Capital expenditure shows only 11.3%, which is justifiable, since spending on construction and equipment has lower costs; therefore, the revenue is much less than that available for Operating Expenses. Finally, it is mentioned that some interviewees raised questions related to bureaucratic obstacles, limited resources, and difficulties in price quotations to meet priorities beyond the minimum, especially when it is necessary to apply resources urgently.

Graphic 8 – Evaluation of the determining factors for the effective functioning of PDDE management



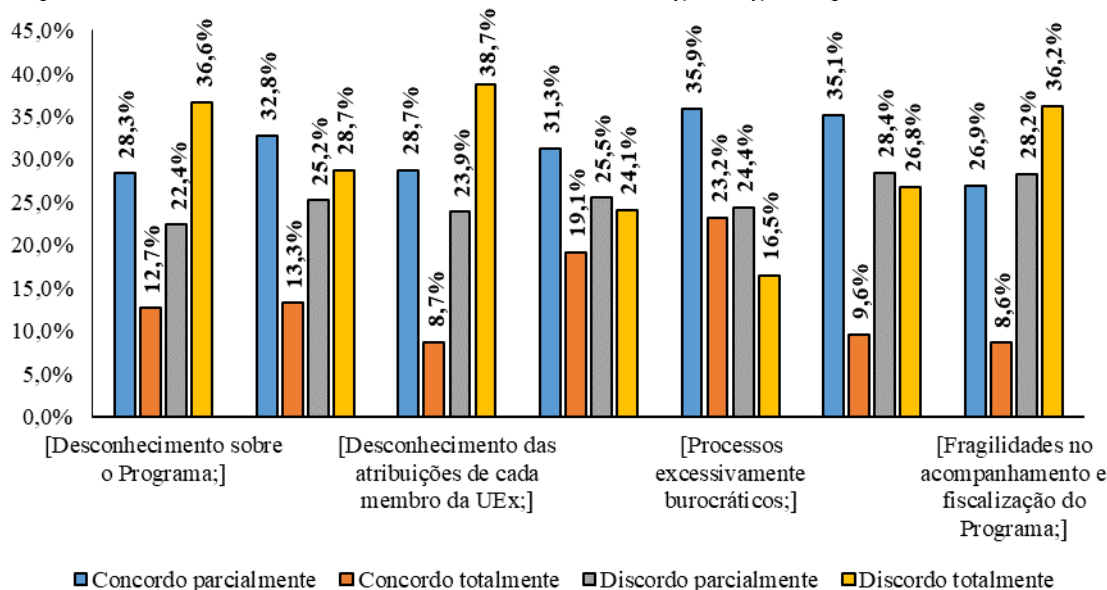
Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022),” available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdtSBfD97>.
 Note: The score ranges from 1 “very low” to 5 “very high”.

Several factors interfere with the success of the decentralization of financial resources from PDDE, considering the formative and autonomous approach, specifically regarding management, in terms of adherence, execution, and accountability. The UEx

receives resources from FNDE/MEC through the social contribution source and the Education Salary. If the executing unit maintains a flow of resource acquisition in partnerships with other bodies supporting Basic Education, the listed priorities must adhere to the same priority criteria (Brazil, 2020). It is observed, however, that the demand exceeds the available resources, which are scarce, making it difficult to meet pressing needs. “[...] even with autonomy in managing financial resources, despite some administrative limitations, difficulties were identified in organizing documentation in the school routine, which are fundamental data for evaluating the integrated work developed by the schools” (França, 2005, p. 36). In this context, an analysis of Graphic 8 shows that the maximum concept (five) predominated (column in red), remaining in first place in terms of importance, with Social Control at 63.2%. In descending order, the following are noted: Resource Management (57.0%), Participatory Management (52.2%), Autonomy, Participation, and Power (44.9%), and Training of Members (41.3%). It is understood that management must monitor resources from planning to accountability (which must be approved by higher authorities) so that social control fulfills its role as an integrator and can have an impact on pedagogical gains.

Managing financial resources with autonomy and rationality does not mean breaking the management’s connection with the community; rather, it requires a moment of pure professionalization on the part of the educator-manager, who, in some cases, due to complexity, tends to delegate this task to others (França, 2005). According to Oliveira, Fonseca, and Toschi (2004), in contemporary times, one of the significant educational achievements is the value attributed to financial management, considering it the center of administrative management, which provides support for the pedagogical process to occur in a broad and critical manner, without the financial aspect causing greater discomfort.

Graphic 9 – Evaluation of the main causes of difficulties regarding the operationalization of the PDDE



Source: Own elaboration based on the Opinion Survey “Objective Questionnaire – Cecampe/NE (2022),” available on Google Forms. Available at: <https://forms.gle/T5BCGnKbpdTSBfD97>.

The PDDE was the first and main experience of financial decentralization in Brazil. Through it, resources are transferred directly to the school unit via an executing unit, referred to in various states as the School Fund. Several factors influenced the success of the decentralization of PDDE financial resources in schools, among them, according to studies by França (2005): delays in the release of funds and insufficient time for the application of resources, inadequate funding, difficulties in price quotations, bureaucracy in the application of resources and accountability, omission of representatives regarding their responsibilities, low community participation, and lack of specialized personnel for accounting services. Graphic 9 presents four indicators (main alternatives) for evaluating possible causes of difficulties in managing the plan. There are numerous complicating factors, including technological resources and the decentralization of responsibilities from FNDE to states and municipalities. In the respective Graphic, the evaluation is presented in the following manner and colors: “Partially agree” (blue), “Totally agree” (orange), “Partially disagree” (gray), and “Totally disagree” (yellow). Analyzing these scores, it is evident that, with nearly 30 years of the PDDE’s existence, many difficulties have been alleviated; primarily, the highest mention of “Totally disagree” in this case is positive, as it indicates that today, the main operational difficulties have been relegated. Thus, for 38.7%, the “Lack of knowledge regarding the responsibilities of each Uex member” has decreased, followed by “Lack of knowledge about the Program” (36.6%) and “Weaknesses in monitoring and oversight of the Program” (36.2%).

Final considerations

The information obtained from this research, through the analysis of questionnaires and interviews, depicts a positive picture of the implementation and performance of the PDDE (Program for the Development of Basic Education) in schools in the Northeast of Brazil, although the differences in implementation results reflect various organizational characteristics inherent to the structures of the schools. Based on data from Cecampe in the Northeast, nine Graphics were created, derived from a field study conducted with 989 educators, which are summarized in the following Graphics.

The concept of modernization of management was introduced with the understanding of state reform, which redefined managerial strategies within the school context. The frameworks related to management in the business field provide the foundations for the educational management model. The managerial management model is anchored in the transfer of responsibilities for activities and assignments to states, municipalities, and educational institutions, albeit with significant oversight and limited autonomy.

The PDDE represents the managerial model, which seeks to establish an organizational culture grounded in the principles of strategic management and quality control, oriented towards rationalization, efficiency, and effectiveness. It involves the transfer of decision-making power to Uex (School Units) or school councils, thereby fostering community representation through collegial structures (considered democratic). Through it, there is a direct transfer of resources, maintaining control and supervision of results by central bodies, in accordance with social control councils. From an institutional perspective, there is greater decentralization of educational management and an expansion of decision-making spaces at the level of educational establishments, without creating interference in pedagogical management. However, it is noteworthy that the oversight by the central level is significant, as it involves supervision, regulation of equity, provision of public information, and evaluation of results.

Graphic 1 aims to determine whether respondents were aware of the period in which the school they work at joined the PDDE. The predominant response was “I have no knowledge”, indicating a need for better dissemination of the date and historical context within that school.

Regarding the identification of the body that receives resources at the school, Graphic 2 clarifies that the indication of the Executing Unit is the most prominent. It is important to highlight that this entity has been established for nearly 30 years in schools as

an autonomous body, managing resources and responsible for accountability; thus, such consolidation contributes to the public management's awareness of it.

In Graphic 3, a relationship of plans and programs that may be developed in schools is observed, referred to as integrated actions of the PDDE. Analyzing this Graphic requires understanding the profile of the respondents, considering their role and geographical area of operation (urban or rural – rural education). However, the overall analysis indicates that the basic PDDE received the highest mention, primarily because it has been present in schools since the program's institutionalization, meaning that time has helped to consolidate it among the public.

Reflecting on the evaluation of the program's management, based on the three stages (adherence, execution, and accountability), through Graphic 4, good results are perceived. The indicator "I totally agree" prevailed in the context of adherence and execution of resources, while "I partially agree" predominated in accountability.

The control of resource monitoring requires, beforehand, the establishment of clear priorities, encompassing the preparation and approval by the competent authorities. The verification of expenses within the system and the school unit occurs through the monitoring of procurement processes (bidding or invitation letters) and public tenders. Social control demands a continuous engagement from school units during their routine operations. Nevertheless, the accountability process still faces an excess of documents and rigid regulations regarding presentation. Thus, the total satisfaction of the PDDE performance by a given federative entity is achieved when all three stages (adherence, execution, and proper accountability) have been fulfilled.

Graphic 5 correlates with Graphic 4, as it addresses the execution stage of resources. The data collected regarding the resource execution process indicated that more than half of the mentions were satisfactory, suggesting that the results reveal minimal difficulties in the application of allocated public resources.

Graphic 6 aims to understand the respondents' experiences with the various planning and management tools of the PDDE. It is known that these tools have distinct and varied actions, with the most recognized by respondents being the PDDE Game, followed by the PDDE Interactive, Consulta Escola, and Clique Escola. All respondents reported experiences with these tools, which is highly positive for the effective progress of the program.

The priority in the use of PDDE resources in schools is represented by Graphic 7, which shows that the respondents demonstrate knowledge of what "Operating and Capital Expenses" are and have either engaged in activities that utilized resources from these

economic categories. The application plans for resources by economic category are approved in assemblies at the schools, but each economic category has value limitations, considering that FNDE has pre-established norms and rules regarding the values of each category. At the planning stage, schools have prior knowledge of the budget amount they will receive for the subsequent year in each economic category.

Graphic 8 evaluates five main determining factors for the effective management of the PDDE. The top position is held by financial management, with an emphasis on social control, transparency, and the disclosure of expenses and accountability, followed by resource management, priority planning, and knowledge of the management flow. For the success of the program's management, the participation of various segments of the schools and, especially, the community is essential to ensure and support the application and accountability of the resources. The other factors (staff training and participation of the school and local community) provide support for resource management within decision-making, particularly in the planning, execution, and evaluation of activities.

The evaluation of the main causes of difficulties regarding the operationalization of the PDDE is presented in Graphic 9, which includes four alternatives that received similar scores. The highest percentage was for total disagreement concerning the "Lack of knowledge about the responsibilities of each member of the UEx", indicating the importance of understanding the regulations and being available to carry out tasks. In second place were two alternatives (with nearly equal scores), which addressed total disagreement regarding the "Weaknesses in the monitoring and oversight of the Program" and the "Lack of knowledge about the Program". The financial decentralization entrusted to the Executing Unit has become a consolidated political and historical strategy within the Brazilian educational system. Therefore, it is essential that the difficulties and obstacles identified be addressed so that resources are released from the accounts as "accumulated balances" and applied to pedagogical issues with agility and minimal bureaucracy.

Thus, the importance of the results is emphasized, as the factors warrant discussions among higher and local authorities to improve the political guidelines for implementing the PDDE, facilitating effective financial management and enhancing school administration. It is necessary to understand the PDDE as a financial support instrument for pedagogical matters, contributing positively to the evaluations conducted by the MEC, in alignment with other administrative actions. It is concluded with a warning that managerialism should not overshadow the democratization and autonomy of management, especially in the context of the school unit.

References

ABRUCIO, Fernando Luis. Os avanços e os dilemas dos modelos pós-burocráticos: a reforma da administração pública à luz da experiência internacional recente. In: BRESSER-PEREIRA, Luiz Carlos; SPINK, Peter. *A reforma do Estado e a administração pública gerencial*. 5ª. ed., Rio de Janeiro: Fundação Getúlio Vargas, 2003.

ALMEIDA, Vitor Sergio de. *Políticas de avaliação externa no Ensino Médio: O Enem sob a perspectiva de discentes e docentes da escola pública*. 2019. 307 f. Tese (Doutorado em Educação) – Universidade Federal de Uberlândia, Uberlândia, 2019. Disponível em: <https://doi.org/10.14393/ufu.te.2019.2459> Acesso em: 21 jan. 2024.

BRASIL. *Especificação Técnica - Índice de Desempenho da Gestão Descentralizada do PDDE (IdeGES-PDDE) MEC, 2020*. Disponível em: <https://www.fnde.gov.br/index.php/centrais-deconteudos/publicacoes/category/191-consultas?download=13873:especificacoes-2020>. Acesso em: 20 jun. 2023.

CABRAL NETO, Antônio. Gerencialismo e gestão educacional: cenários, princípios e estratégias. In: FRANÇA, Magna; BEZERRA, Maura Costa (Orgs.). *Política Educacional: gestão e qualidade do ensino*. Liber Livro. Brasília: DF, 2009.

FRANÇA, Magna. *Gestão e financiamento da educação: o que mudou na escola? Programa Dinheiro Direto na Escola*. Fundef. Natal: RN, Editora da UFRN, 2005.

OLIVEIRA, João Ferreira de; FONSECA, Marília; TOSCHI, Mirza Seabra (Orgs.). *Escolas gerenciadas: planos de desenvolvimento e projetos político-pedagógicos em debate*. Goiânia: Editora da UCG, 2004.

QUIRÓS, Mario Nora. Responsabilização pelo controle de resultados. In: BRESSER-PEREIRA, Luís Carlos; GRAU, Nuria Cunil. *Responsabilização na administração pública*. São Paulo: CLAD/Fundap, 2006.

UNIVERSIDADE FEDERAL DA PARAÍBA. Cecampe Nordeste. FNDE. *Instrumento Entrevistas semiestruturadas sobre o PDDE (2022)*. Eixo Avaliação. Produto 1. Projeto Técnico: O Fortalecimento do Programa Dinheiro Direto na Escola na Região Nordeste como estratégia para a gestão democrática e para a qualidade da educação, período 2021-2022. João Pessoa: UFPB, 2021.

UNIVERSIDADE FEDERAL DA PARAÍBA. Cecampe Nordeste. FNDE. *Instrumento Questionário Objetivo sobre o PDDE (2022)*. (google forms). Eixo Avaliação. Produto 1. Projeto Técnico: O Fortalecimento do Programa Dinheiro Direto na Escola na Região Nordeste como estratégia para a gestão democrática e para a qualidade da educação, período 2021-2022. João Pessoa: UFPB, 2021. Disponível em: <https://forms.gle/T5BCGnKbpdtSBfD97>. Acesso em: 21 jan. 2023.