



Paths of financial decentralization through collegiate management in state public schools in the state of Maranhão – Brazil

Caminhos da descentralização financeira pela gestão colegiada nas escolas públicas estaduais do estado do Maranhão – Brasil

DOI: 10.56238/isevmjv3n2-012

Receipt of originals: 03/25/2024

Publication acceptance: 04/15/2024

Maria Eliana Alves Lima¹

ABSTRACT

It comprises the aspects of collegiate management in the financial decentralization of programs that transfer resources to public schools – especially the Direct Money at School Program – PDDE, correlating this management model to the process of strengthening democratic management. The research sought to understand the constraints imbricated in the democratic management processes of public schools in the state of Maranhão regarding the participation of the community in the management of financial resources of the PDDE Program between the years 2018 and 2020. The methodological perspective is inscribed in the field research in schools that have a regulated school fund in the state public school system in the state of Maranhão, Brazil. The questions that guided the research were interested in answering how the manager deals with the power of decision about the school's resources, how he manages the participation of the community in the application of resources and how he conceives the dimension of autonomy in the management of the resource.

Keywords: PDE School, Participation, Financial management.

INTRODUCTION

The research that discusses the financial management of public schools in Brazil almost always includes the need to understand the relationship between the financial management of public schools – such as the Direct Money at School Program – PDDE, which can provide the strengthening of participatory management in the planning of actions, with an interest in answering how the school promotes the participation of the school community in the management and application of resources and what they are the principles and fundamentals of the participation of the school community in the management of the school, from the legal perspective and pedagogical action.

The general assumption is that the processes of construction of the ideal school constitute the transformation of it into a space for democratization of decisions and collective participation

¹ Doctoral student in Education at the Lusófona University of Humanities and Technologies / Lisbon-Portugal
E-mail: melianaalves@gmail.com



in the realization of activities in the pedagogical, administrative and financial dimensions. The principles for financial management are formally based on the decentralization of school management, on citizen participation in a Freirean perspective, which fundamentally implies political participation in decisions, which presupposes a redistribution of power between central bodies and schools (FREIRE, 2000). This rhetoric encourages the participation of society in the administrative sphere, including the monitoring and control of public financing actions, especially in the actions of transfer to entities and entities at the lowest levels of the hierarchy, in the case of education, to municipalities and schools.

It is understood that school management is a pedagogical process par excellence, supported by the knowledge of the Brazilian educational legislation, by the diagnosis of the school reality to define the objects and goals that will compose the school planning and, above all, by the implementation and consolidation of the participation of the school community in decisions, seeking solutions and alternatives that enable the improvement of the school's functioning.

The research sought to understand the constraints imbricated in the democratic management processes of public schools in the state of Maranhão regarding the participation of the community in the management of financial resources of the PDDE Program between the years 2015 and 2020. The methodological perspective is inscribed in the field research in schools that have a regulated school fund in the state public school system in the state of Maranhão, Brazil. It seeks to analyze the role of the school community in the application of the resources received. The questions that guided the research were interested in answering how the manager deals with the power of decision about the school's resources, how he manages the participation of the community in the application of resources and how he conceives the dimension of autonomy in the management of the resource.

For the purposes of analysis, we sought to relate the transfer of federal resources from the PDE-School to public schools in the State of Maranhão and the participation of the school community in decisions about the application of resources.

DEMOCRATIC FINANCIAL MANAGEMENT IN PUBLIC SCHOOLS IN BRAZIL: HISTORICAL ASPECTS

The construction of a democratic school, in accordance with Article 206, item VI, of the Federal Constitution of 1988, is the responsibility of all: government and society. In this context, the management of resources transferred to public schools that adhere to federal financial



transfer programs directly to schools is inserted, whose objective is to meet the priority needs of educational establishments to "guarantee their operation and to promote improvements in their physical and pedagogical infrastructure, as well as to encourage school self-management and the exercise of citizenship with the participation of the community in social control" (Resolution FNDE n°10, 18/04/2013).

The federal voluntary transfer programs², linked to the Direct Money at School Program – PDDE, comprise public schools of Basic Education managed by the municipal and state networks and also those maintained by private non-profit initiative, meeting the rules of the Program for the administration of financial resources, whose transfers are carried out by the FNDE (National Fund for the Development of Education).

The PDDE was the first program for the transfer of financial resources from the federal government to the school units. Until then, the financing process for schools took place exclusively through the public coffers of the municipalities, whose administration passed on the benefits through renovations, acquisition of materials, furniture, equipment, hiring of technical advisors for various purposes, notably for the training of teachers and pedagogical teams, and all other forms of financing school activities. In other words, all the financial management of education was carried out by the city hall and education departments, which centralized decisions about the uses and destinations of resources. Moreira (2012, p. 20) analyzes that

The innovation was for the federal government to use the automatic transfer modality and send financial resources to be executed by state and municipal public schools, without the interference of the education departments. In this way, a process of expanding the school's autonomy began, albeit relative, to manage the money destined for the maintenance of its physical and pedagogical infrastructure.

This financial decentralization is one of the most important axes of demands of the population and social movements since the redemocratization of society in the mid-1980s, in contrast to the years of military rule that imposed a highly hierarchical policy and the target of the reform measures of the 1990s. The new rhetoric encourages the participation of society in the administrative sphere, including the monitoring and control of public financing actions,

² Voluntary transfers are the financial resources transferred by the Federal Government to the States, Federal District and Municipalities as a result of the execution of agreements, adjustments or other similar instruments whose purpose is to carry out works and/or services of public interest and other types of investments necessary to expand or improve the service to the population. Available on <http://www3.tesouro.fazenda.gov.br>, accessed on 10/12/2022, 9:15 pm. In practice, they are voluntary because it is necessary for schools or Departments of Education to sign the term of adhesion for the implementation of the federal program of their own volition; the transfers made by the programs linked to the PDDE are made directly to the school's account, without the intermediary of the Secretariats.



especially in the actions of transfer to entities and entities at the lowest levels of the hierarchy, in the case of education, to municipalities and schools.

This practice, at the same time that it expands the democratizing spaces of social participation in the actions of the State, also serves as a justification for the low resources transferred, that is, in practice, direct funding to schools did not and does not meet the great demand for actions that include physical structure, resources and pedagogical equipment, maintenance of schools and training of education professionals. This is because the reformist rhetoric induces the population to believe that educational problems do not derive from a lack of resources, but from inefficient administrative processes – remedied by participatory management.

Thus, the PDDE is pertinent to the objectives of the State reform by proposing the managerial autonomy of the allocation of federal resources transferred to the maintenance of the various dimensions of the school, according to the FNDE guiding document:

To contribute to the improvement of the quality of elementary education, reinforcing the managerial autonomy and social participation of the school units, as well as to contribute to the improvement of the physical and pedagogical infrastructure of the schools through the transfer of financial resources on a supplementary basis (BRASIL, 2001, p. 1).

MONACO (2002) analyzes the concept of decentralization and shows that the PDDE Program does not really constitute a policy that effectively ensures it, since the decision-making power remains centralized in the Union when it comes to school management policy. In addition, for each Federal Program linked to the PDDE, there is a National Resolution that provides for the criteria for the execution of resources, restricting the autonomy of financial management that is mentioned in article 15 of the Law of Guidelines and Bases of National Education (LDB) 9394/96, whose text already emphasizes that this autonomy of financial management will be ensured in "progressive" degrees. In other words, it does not practice, the achievement of this financial autonomy is constantly limited and, even ultimately, there is an absence of autonomy.

Therefore, what is evident to the author is that the transfer of federal resources by the PDDE Programs has served the Federal Government to decongest its administration, which occurs through the transfer to schools of its operational functions of financial management of public resources for education.

Decentralization as a principle of educational reform is found in LDB No. 9394/96, which guides the resizing of the education system, through new management frameworks, with the objective of increasing productivity and democratizing formal education. The basic



orientation for educational management, from the LDB of 1996, is the expansion of the autonomy of the school in the pedagogical, administrative and financial dimensions, strengthening its management.

From these aspects, it is considered that the direct transfer of federal resources to schools is, on the one hand, a historic achievement of the financing of public education in Brazil, whose principles seek to ensure practices of decentralization and democratization of school management and financial management in schools, while at the same time a careful analysis of the financing process. Through direct transfer, it requires a special look at its impact on the supply and quality of education. Discussing this relationship, then, is extremely relevant for the understanding of the financing policy and the improvement of teaching conditions, in addition to the materialization of the democratizing aspects of the practice of school management.

THE PARTICIPATION OF THE SCHOOL COMMUNITY IN FINANCIAL MANAGEMENT

In order to comply with the resolutions of the FNDE, including that the resources should be managed by representatives of the school community, the school appoints a representative council that has the central role in the management of the resources transferred to the schools, being primarily responsible for their receipt, administration and accountability to its Secretariat and to the FNDE. which, in the view of the Ministry of Education, has ensured the decentralized management and democratization of public education at the school level, since, in principle, the transfer of resources through federal programs has been promoting a greater degree of autonomy in the use of resources by school councils, encouraging new models of participatory school management (SANTOS, 2001)

To this end, the Ministry of Education incorporated into the school's structure the notion of financial management for the administration of resources transferred by the federal sphere under the responsibility of an Executing Unit (UEx), which according to FNDE Resolution No. 10/2004, can be "any entity representing the school, such as the school fund, parent-teacher association or the school council that represents, legally, the public educational establishments benefiting from the programs" (BRASIL, 2004).

The creation and constitution of the UEx by documents that prove the legality of the school, in addition to bank documents, of an accounting nature, is a basic requirement for receiving financial resources and administering the planning, execution and accountability actions of each Federal Program of direct transfer of public resources to the school.



The executing unit is:

"a private, non-profit entity representing the school community (school fund, school council, parent-teacher association, etc.), responsible for receiving and executing the financial resources received by the FNDE (...)" (Brazil, 1997, p. 3)

[...]

"its function is to manage resources transferred by federal, state, and municipal agencies, from the community, from private entities, and from the promotion of school campaigns, as well as to promote pedagogical activities of the school" (Brasil, 1997, p. 11).

From this perspective, the MEC understands that the public policies of transfers of resources to schools enable the strengthening of democratic management and the expansion of spaces for participation and decentralization of school management, whose planning of actions takes place collectively with the representatives of the school council. Thus, the school's problems would be discussed in meetings or assemblies of representatives and the actions carried out in function of the resolution of these problems, through the financing programs of pedagogical actions.

The subjects of the school, according to this view, are no longer seen as mere spectators of the local educational policy and begin to act in responsibility for the common interest of all in the management of the school.

Certainly, this is a logical path for planning and executing the financial management of schools, and ensures a supposed improvement in the quality of education in the country, enabling the benefits that the decentralization of financial management provides to public schools. However, in the view of PERONI (2003), it is a strategy of the State as the entity responsible for the financing of public education, for the lack of responsibility in the fulfillment of the duty to offer quality education for all.

The path between the transfer of resources to the participatory management of their planning and execution is that it proposes the discussion on the internal processes of the school about the democratic and decentralized management of pedagogical, administrative and financial actions, in order to analyze whether this financial management of the PDDE transfers leads to the strengthening of the participation of the school community in the planning of educational actions or if the institution of a school council is the only way to improve the quality of the project. It deals with merely bureaucratic procedures, of an accounting nature for the realization of accountability, without relating their participation to the qualitative aspects of the pedagogical or formative processes of students and education professionals, disregarding the nature of the educational action and remaining in the actions that can be financed by the transfer of resources.



PARTICIPATORY SCHOOL MANAGEMENT IN THE STATE PUBLIC NETWORK IN MARANHÃO AND THE FINANCIAL MANAGEMENT OF THE PDDE

The State of Maranhão, located in the northeast region of Brazil, with regard to the implementation of public policies to establish democratic school management, instituted, through Decree No. 14,558, of May 22, 1995 and Ordinance No. 1242, of July 7, 1995, that the schools of the State Education Network elect their School Collegiates so that they build their administrative autonomy in their daily lives. pedagogical and financial.

The School Collegiate is a group made up of representatives of the various segments of the community – parents, students, teachers and other employees, aiming to participate in the decisions of the school, in the administrative, political-pedagogical and financial spheres, which, when gathered, issues opinions, makes decisions, elaborates a diagnosis, supervises, supports, promotes and stimulates the school community. The choice of the members of the School Collegiate must take place from a direct election, for a two-year term.

This model of participatory school management in the State meets the provisions required by the FNDE for the transfer of federal funds to deliberate and approve actions that can be financed with transferred resources and is also responsible for monitoring and executing the Pedagogical Project, seeking strategies to expand the participation of the community in the management of the school, proposing, apply and monitor the execution of the school's budgetary and financial resources.

Within the framework of the national policies planned by the Ministry of Education, the decentralization process is one of the goals to strengthen local participation and control of public administration. In this national scenario, it is expected that the actions that schools begin to develop from the receipt of resources for their own management by the school community, will achieve the broad objective of decentralization of resources destined to the poorest regions of the country and, thus, enable the correction of educational inequalities.

On this goal of the public policy management body, the school management organization model is anchored in the managerial administration and rationalization of the process, minimizing expenses and decentralizing operational strategies, supported by State resources. From this point of view, considering the national context of the period of implementation of the PDDE, education management policies were gradually structured giving political primacy to "managerial actions, seeking to ensure an optimization of resources and, consequently, an economic rationalization of administrative actions" (DOURADO, 2004, p. 69).



In the same way as other Federal Programs, the allocation of these PDDE resources follows pre-established criteria of FNDE resolutions, which prevents the solution of problems peculiar to each school, striving for generic results in contradiction with an educational policy that really aims to improve the quality of teaching and learning.

METHODOLOGY

In order to discuss and understand how the participatory financial management of programs that transfer resources to public schools occurs, in this case study, the Direct Money at School Program, and to reflect on the processes involved in the organization of school management, regarding the participation of the community to implement a decentralized and democratic management, This research follows as a methodological path the bibliographic study (theoretical foundation), based on theorists who discuss the subject in depth, such as: Freire (2000), Libâneo (2009), Santos (2001), Monaco (2002), Moreira (2012), among others. Also, this study was based on documentary bibliographic research of the Brazilian legislation for basic education and exploratory field research (questionnaire applied to interview teachers).

Thus, the analysis tends to be inductive, whose construction of knowledge takes place through the analyzed reports, which are supported by the theoretical framework. Abstractions and inferences are established from the grouping of data collected and interrelated, whose analysis starts from the most general to the most specific.

Induction is a mental process by means of which, on the basis of particular, sufficiently ascertained data, a general or universal truth is inferred. The purpose of inductive arguments is to lead to conclusions whose content is much broader than that of the premises on which they are based (LAKATOS, p. 86, 2017)

QUALITATIVE RESEARCH

Qualitative research brings together several investigative strategies that share certain characteristics, whose questions are not established through the operationalization of variables, nor do they aim to answer previous questions or test hypotheses. First of all, they privilege the understanding of the behaviors and phenomena related to the human being, in his natural environment with all the relationships that surround him, and seek inferences from the perspective of the subjects of the investigation (BOGDAN, R; BIKLEN, S., 1994).

From the essential characteristics of qualitative research, we selected two approaches that support the choice of the method: a) the direct source of data is the natural environment, that is, the locus of research is the place where the participants are, in our case, the school. The investigator's understanding of the recording materials is the key element of analysis and the



research locations are significant for the context of the process under study; b) meaning is fundamental, so more than worrying about the answers, the researcher is attentive to the representations. What the interviewees say are primordial elements in qualitative research, their analysis enables the understanding of specific and non-quantifiable phenomena when they become revealing of structural conditions and systems of values, norms and symbols (MINAYO, 1994).

TYPE OF STUDY

The proposed investigation materializes in the field research, which, in addition to the bibliographic research, collects information from people using instruments to collect essential data for the analysis of the observed situations.

According to MINAYO (1994, p. 53), field research is "the cut that the researcher makes in terms of space, representing an empirical reality to be studied based on the theoretical conceptions that underlie the object of the investigation".

In field research, the research gains a descriptive bias, in which the investigator describes the facts he saw, heard or perceived, they will be interpreted and analyzed and will subsidize the results secondarily. In addition, the research assumes an interest in the process and not in the product: meanings and expectations have a fundamental character in qualitative field research.

DATA COLLECTION TECHNIQUES AND TOOLS

For data collection – participatory school management with a focus on the correlation of the dimension of financial management to the process of strengthening democratic management – a questionnaire was applied, aiming to evaluate the role of financial school management in the effectiveness of democratic and decentralized management. Based on this objective, the procedures adopted were the elaboration and application of a questionnaire using the Google Forms tool as a way to collect information related to the study objective. The target audience of the research are school managers from the state education network of the State of Maranhão, active and whose management model adopted is democratic and participatory with pedagogical, administrative and financial autonomy.

Google Forms is a tool that allows access to the target audience at any place and time, while providing the interviewee with questioning and analysis about the place to which the research refers. The tool also provides agility in data collection and analysis of results, because when answered, the information is immediately systematized into organized data, including



graphs, tables and spreadsheets with automatic filters. The sending procedure facilitates the response to the interviewee and is part of contemporary communication models that use digital applications as a strategy for immediate audience reach. It also leaves the interviewee with the autonomy to answer or not, according to their interest in the object of the research.

PARTICIPANTS

The application of the questionnaire during the month of August 2020, sent to 620 school managers of public schools in the state network that have a regulated school fund, distributed throughout the state, of which 285 answered voluntarily or 45% of the sample. The names of the schools and those involved remain confidential.

The interviewees were 61.8% female and 38.2% male. When in the age group, 6.7% were between 25 and 35 years old, 55.4% were between 36 and 50 years old, and 37.9% were over 51 years old. Regarding the years of service in education, 59.3% had worked for more than 20 years; Another 39.9% were between 11 and 20 years in education and 9.9% had up to 10 years of educational service.

At the level of inference, the questions and hypotheses initially raised presuppose substantial qualitative beliefs that play an essential role in the phase of scientific deductions or conclusions. At first glance, the quantitative data collected may appear uniformly superior and have low fallibility, but they cannot be interpreted independently of qualitative considerations, beyond observation, and beyond theory.

The use of the methodology sought answers to the elaborated questions that gave the necessary theoretical body to the construction of the research. Such responses can be used to define action strategies for the strengthening of autonomous school education in the pedagogical-curricular organization in schools, in order to enrich and complement the discussions around the theme, which are important for schools throughout the state.

RESEARCH PROCEDURES

For the purposes of this research, 06 questions answered by the interviewees were used in order to analyze the participation of the community in the processes of decentralized school financial management and from a democratic perspective.

The questions are organised according to the degree of priority in relation to the objective of democratic management: (a) improving the use of financial resources; b) improves the organization of pedagogical decisions; c) improves academic performance, with the degrees:



high priority, low priority, low priority, not priority. The following were also questioned: age group of the participant; sex; length of service in education.

To analyze the data collected, the approach according to Laurence Bardin (2016) was used, for which there are three different phases of content analysis, according to chronological poles: 1) pre-analysis; 2) the exploitation of the material; and 3) the treatment of results, inference, and interpretation (BARDIN, 2016, p. 125).

RESULTS

In this section, the analysis of the discursive categories that were selected after the analysis of the answers to the questionnaire and the treatment of the data related to questions 4, 5 and 6 are presented.

Regarding the theme, the following broad question was presented: Regarding the objective of democratic management, order the issues according to the degree of priority (high priority, low priority, low priority, not priority): improves the use of financial resources; improves the organization of pedagogical decisions; Improves academic performance.

Question 4: Regarding the objectives of democratic management: does it improve the use of financial resources?

Table 1- Question 4 - a) Priority of democratic school management

01. 01. Improves the use of financial resources		
Degree	Number of Responses	%
Very priority	170	58%
Priority	50	17%
Low priority	42	14%
Not a priority	31	11%

Source: prepared by the author, field research

In table 1 above, we present the answers of the interviewees about the priorities of democratic school management in the school. With regard to the use of financial resources, the managers answer that this is the very priority issue for the realization of democratic management for 58% of the participants, that is, in view of the legal provisions that deal with the transfer of federal resources and that must be applied with the participation of the school community through collegiate bodies (BRASIL, 1995), it is internalized as the manager's attribution to democratize this financial management, since in terms of their scope, the programs for the transfer of resources to schools are presented as an educational policy that proposes to expand or offer the quality of the public educational service through the autonomy of financial management



made possible by the participation of the school community in the management of the financial resources transferred by the program through the FNDE, As the author corroborates:

School autonomy is achieved through a strategy that is said to be decentralizing, through a fund transferred to the school, with a view to encouraging the administrative staff to make decisions that materially affect the school and to take responsibility for the results of their decisions. To this end, the main custodians of the program are educational decision-makers, such as principals, teachers and other specialists (OLIVEIRA, FONSECA, TOSCHI. 2005, p. 129).

Thus, democratizing education presupposes that members of the school community participate in the decisions made in relation to the administrative, pedagogical and financial process, autonomously, that is, without being imposed on them by mere bureaucratic criterion, in a way that is supervised by financial transfer agents, but rather constituted by real participation.

Question 5: Regarding the objectives of democratic management: Improves the organization of pedagogical decisions

Table 2- Question 4 - b) Priority of democratic school management

02. Improves the organization of pedagogical decisions		
Degree	Number of Responses	%
Very priority	139	48%
Priority	85	29%
Low priority	36	12%
Not a priority	32	11%

Source: prepared by the author, field research

Table 2 above shows that democratic school management exercised to improve the organization of pedagogical decisions, still as a stimulus for democracy, obtained a total of 48% of responses as a high priority and 29% as a priority, that is, this sample is as significant as the issue of financial management. This category of democratic management has a comprehensive character, since both the Federal Constitution (1998) and the LDB (1996) establish that all dimensions of school management must have as a principle the democratization and participation of the school community, including in the elaboration of pedagogical proposals. This phenomenon was mainly brought about by the enactment of the Law of Guidelines and Bases of Education (LDB), No. 9,394/96, which instituted the democratization and decentralization of educational management (Moreira, 2012, p. 6).

Art. 14. The education systems shall define the norms of the democratic management of public education in basic education, according to their peculiarities and according to the following principles:



- I - participation of education professionals in the elaboration of the school's pedagogical project;
- II - participation of school and local communities in school councils or equivalent (BRASIL, 1996).

Such a process leads to democratic management, without dissociating it from its importance as a social organization, since:

It values the internal elements of the organizational process – planning, organization, direction, evaluation – since decision-making is not enough, but it is necessary that they be put into practice to provide the best conditions for the viability of the teaching/learning process (LIBÂNEO; OLIVE TREE; TOSCHI, 2005, p.326).

In this way, the political model of school management, based on the dimension of pedagogical autonomy, expands the strategy of internal action, enabling the implementation of a new form of pedagogical practice through decentralization and the construction of a new management pattern that contemplates participation and through it the consolidation of democracy.

Question 6: Regarding the objectives of democratic management: Does it improve academic performance

Table 3 shows that 62% of the participants answered that it is a very priority that democratic school management provides the improvement of academic performance and 15% answered that this function is a priority. If this category is correlated with that of question 2 – organization of pedagogical decisions, we have that the school managers participating in the research perceive with great relevance that democratic school management acts directly on the pedagogical organization in the school and, therefore, that the decisions about the pedagogical processes have an autonomous and participatory character.

Table 3 - Question 4 - c) Priority of democratic school management

03. Improves academic performance		
Degree	Number of Responses	%
Very priority	180	62%
Priority	43	15%
Low priority	36	13%
Not a priority	29	10%

Source: prepared by the author, field research

This bias in the managers' understanding is also due to the legal basis that organizes basic education in Brazil, since it seeks, by legitimizing the paths to democratic management, the



decentralization of power, through the autonomous and collective exercise of the school's pedagogical proposal.

Such participation is understood on two fronts, one internal to the school, with the action of education workers in the elaboration of the school project and, on the other hand, external, with the inclusion of people from the community in which the school is inserted in the composition and functioning of the school councils (Souza, Pires, 2018, p. 69)

The pedagogical proposal is what guides the objectives and purposes of the teaching processes developed there, the purposes of student learning, the methodologies allocated to it, the qualitative and quantitative evaluation procedures, with prevalence of qualitative aspects, the curricular contents, the training of teachers, the relationship with the community, and so many other constitutive elements of the pedagogical practice as a function of the general academic performance of the school.

DISCUSSION

It can be affirmed that this mechanism of collective articulation in school decisions – participatory management – strengthens the management of financial resources in Basic Education schools of the schools of the State Network where the research took place, from the planning, application, execution and accountability, aiming at transparency in the correct optimization of public resources, transferred to the school cashiers. seeking compatibility with the expenses incurred and approved by the School Collegiate.

There are some points of reflection in the analysis of the results found. The first is about the fact that the schools surveyed have received resources from the PDDE in the State, demonstrating that their executing units or school funds are able to receive the resources, therefore, the school has exercised financial management within the law. Another point is that these same schools, after applying resources to develop actions to improve learning, still have unsatisfactory educational indices or below the national average, demonstrating that the program's objectives are not always achieved by the school.

But the aspect we intend to reach is that the PDDE methodology provides the participation of the school community in the planning of actions to improve the quality of teaching and promotes the fulfillment of the attributions of the school collegiate in decision-making with the school management.

In this aspect, it is worth remembering that one of the principles of the PDDE is the planning of the actions that will be carried out with the resources, through collegiate meetings



that will define the priorities of spending. This principle also establishes that the members of the school board are responsible for the preparation, execution, monitoring and evaluation of the actions planned so that the goals of improving school results are achieved. Therefore, the principle of democratic management and the effectiveness of the attributions of the School Collegiate would be fulfilled, through the PDDE, if the participatory management processes are effective in the school.

In this way, the political model of school management, based on the dimension of financial autonomy, expands internal action, enabling the implementation of a new form of pedagogical practice through decentralization and the construction of a management pattern that contemplates participation and through it the consolidation of democracy.

It should be noted that the objective of the PDDE is to modernize the management of the school, to improve the quality of teaching and to strengthen school autonomy, with the adoption of the managerial process of strategic planning, which is based on the logic of technical rationality, efficiency and administrative effectiveness. On these aspects, other studies will provide an in-depth analysis of the management models, since the results are based on the participation of the Collegiate in the decisions of application of the resources arising from this program.

CONCLUSIONS

The study presented here allowed us to carry out an inquiry about how the financial management of federal public resources that are transferred to schools enables the fulfillment of the principle of democratic management in schools of the state education network in Maranhão, through the analysis of the management processes developed by the execution of the Direct Money at School Program – PDDE, One of the main federal programs for the transfer of resources, which is impregnated with concepts such as decentralization, autonomy and participation.

It is evident that the implementation of the PDDE in the school requires a set of actions that come from the school manager and that in their essence are bureaucratic and require time to update the registration data, respond to the diagnosis, prepare the plans for each goal to be achieved, define working groups, action leaders, organize accountability and other mandatory functions to meet the criteria emanating from the FNDE, body responsible for transferring the resource.



However, what was expected during the elaboration of the work was to understand this federal program as a management tool that promotes the change of direction in the actions of the school, preparing it for the exercise of democratic management and participatory financial management.

The participation of the school collegiate in the elaboration, execution, evaluation and accountability of the actions contained in the PDDE is an innovative proposal that aims to expand the practice of democratic management in school spaces, reinforcing the development of collective, participatory practices, considering that the collegiate is the representative body of the school with the function of democratizing power and decision-making relations in the educational space.



REFERENCES

- Bandin, L. (2016). *Análise de conteúdo*. São Paulo: Edições 70.
- Bogdan, R.; Biklen, S.(1994). *Investigação Qualitativa em Educação. Uma introdução à teoria e aos métodos*. Porto: Porto Editora.
- Constituição da República Federativa do Brasil [CF]. (1988). Brasília, DF: Senado Federal.
- Diário Oficial do Estado do Maranhão. (1995). Decreto N° 14.558, de 22 de maio de 1995.
- Diário Oficial do Estado do Maranhão. (1995). Portaria N° 1242, de 07 de julho de 1995.
- Dourado, Luiz Fernandes et al. (2004). Conselho escolar, gestão democrática da educação e a escolha do diretor. Brasília: MEC, SEB, 2004. (Cadernos do Programa de Fortalecimento dos Conselhos Escolares, 5).
- FREIRE, Paulo. (2000). *A Educação na Cidade*. 4.ed. São Paulo: Cortez, 2000.
- Lakatos, E.M., Marconi, M.A. (2017). *Fundamentos de metodologia científica*. - 8. ed. São Paulo: Editora Atlas Ltda.
- Lei de Diretrizes e Bases da Educação Nacional [LDBED] n° 9394/96. (1996). Institui as bases da educação nacional no Brasil. Brasília: Senado Federal.
- LIBÂNEO, J. C.; OLIVEIRA, J. F.; TOSCHI, M. S. (2005). *Educação escolar: políticas, estrutura e organização*. São Paulo: Cortez, 2005.
- MINAYO, Cecília de Sousa (Org.). (1994). *Pesquisa Social: teoria, método e criatividade*. Petrópolis, RJ: Vozes, 1994.
- Ministério da Educação. (2001). *Fundo Nacional de Desenvolvimento da Educação*. Brasília: Programa Dinheiro Direto na Escola. 2001.
- Ministério da Educação. (2004) *Fundo Nacional de Desenvolvimento da Educação*. Resolução FNDE/CD/N° 10, de 22 de Março de 2004. Brasília: FNDE
- Ministério da Educação. (2013) *Fundo Nacional de Desenvolvimento da Educação*. Resolução FNDE/CD/N° 10, de 18 de Abril de 2013. Brasília: FNDE.
- MONACO, F. R. (2002). Descentralização e centralização. In.: BOBBIO, N.; MATTEUCCCI, N.; PASQUINO, G. (Org.). (2002). *Dicionário de Política*, v. 1. Brasília: UNB, p. 329-335, 2002.
- Moreira, A.M.A. (2012) *Gestão financeira descentralizada: uma análise do programa dinheiro direto na escola*. Revista de Financiamento da Educação. Vol. 2, 2012.
- Oliveira J.F.; Fonseca M.; Toschi, M.S. (2005) *Educação Escolar: políticas, estrutura e organização* – 2 ed. – São Paulo: Cortez.



PERONI, V. M. V. (2003). Política educacional e papel do Estado no Brasil dos anos 1990. São Paulo: Xamã, 2003.

SANTOS, I. M. dos. (2001). A política de descentralização do financiamento do Ensino Fundamental e sua repercussão nas unidades de ensino um estudo sobre o programa Dinheiro Direto na Escola. Recife-Pe: Universidade Federal de Pernambuco – UFPE, 2001.

Souza, Â. R. de; Pires, P. A. G. (2018). As leis de gestão democrática da Educação nos estados brasileiros. *Educar em Revista*, Curitiba, Brasil, v. 34, n. 68, p. 65-87, mar./abr.