

**RECURSOS FINANCEIROS NA ESCOLA: VISÃO DE DIRETORES EM CINCO
MUNICÍPIOS DO CEARÁ**

***RECURSOS FINANCIEROS EN LA ESCUELA: VISIÓN DE DIRECTORES EN CINCO
MUNICIPIOS DE CEARA***

***FINANCIAL RESOURCES AT SCHOOL: THE PRINCIPALS VISION IN FIVE CITY
MUNICIPALITIES FROM CEARA***

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RESUMO: O artigo analisa percepções de nove gestores escolares de cinco municípios do Ceará quanto aos recursos financeiros que chegam às escolas. O material coletado foi analisado com técnicas de análise do conteúdo de Bardin. A pesquisa mostra que a transferência de recursos federais (PDDE, Mais Educação e Mais Alfabetização) está institucionalizada e são considerados importantes para a gestão do cotidiano da escola. Três dos cinco municípios possuem iniciativas de descentralização de recursos financeiros para as escolas a partir de critérios específicos. Os diretores reconhecem a importância do recurso como apoio a autonomia escolar e informam que as decisões sobre a aplicação são tomadas de forma colegiada com o Conselho Escolar ou com a Unidade Executora. Percebeu-se também que os diretores vêm se apropriando de conhecimentos técnicos e procedimentais sobre a gestão de recursos públicos, e ampliando os saberes sobre aspectos relativos a orçamento, regras de aquisição e prestação de contas.

PALAVRAS-CHAVE: Financiamento da educação. Descentralização de recursos financeiros. Gestão escolar. Autonomia. Administração pública.

RESUMEN: *El artículo analiza las percepciones de nueve administradores escolares de cinco municipios de Ceará con respecto a los recursos financieros que llegan a las escuelas. Se analizó el material recogido utilizando las técnicas de análisis de contenido de Bardin. La investigación muestra que la transferencia de recursos federales (PDDE, Más educación y más alfabetización) está institucionalizada y se considera importante para la gestión del día a día escolar. Tres de los cinco municipios tienen iniciativas de descentralización de estos recursos financieros para escuelas desde criterios específicos. Los directores reconocen la importancia del recurso como un apoyo para la autonomía escolar y relatan que las decisiones sobre la aplicación se toman conjuntamente con la Junta Escolar o la Unidad Ejecutora. También se observó que los directores se han apropiado del conocimiento técnico y de procedimientos*

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sobre la gestión de los recursos públicos y han ampliado la comprensión sobre los aspectos presupuestarios, las normas de adquisición y la rendición de cuentas.

PALABRAS CLAVE: Financiación de la educación. Descentralización de recursos financieros. Gestión escolar. Autonomía. Administración pública.

ABSTRACT: The article analyses perceptions of nine school principals from five municipalities of Ceara regarding the financial resources flowing to the schools. The collected material was analysed using Bardin content analysis techniques. Research shows that the transfer of federal funds (PDDE, More Education and More Literacy) is institutionalized and is considered important for the school daily management. Three of the five municipalities have financial resources decentralization initiatives for schools from specific criteria. The principals recognize the importance of the resource as a support for school autonomy and inform that the decisions regarding its applicability are taken jointly with the School Board or the Executing Unit. It was furthermore noticed that the principals have been appropriating technical and procedural knowledge about the management of public resources, and expanding the understanding about budget aspects, procurement rules and accountability.

KEYWORDS: Education funding. Financial resources decentralization. School management. Autonomy. Public administration.

Introduction

This article is the product of a research carried out with five municipalities in Ceará - Fortaleza, Sobral, Maracanaú, Canindé and Limoeiro do Norte - which aimed to investigate aspects of municipal policies in relation to educational assessment, teacher formation and financial management. The research is characterized as qualitative in nature, with multiple case studies, using official secondary databases from the National Institute for Educational Studies and Research (Anep), from the National Fund for Education Development (FNDE), from the Portal da Transparency and others, and primary data, obtained through field research, using semi-structured interviews with municipal education secretaries, technical teams and school managers.

In each municipality, two schools were visited - the one with the highest and the one with the lowest Basic Education Development Index (Ideb) - and the principal or management team was interviewed, totaling nine statements⁴. The collected material was transcribed and, for this study, only the answers from the topic *Financing of education* were analyzed, using the

⁴ There was a case of a school in Canindé / CE, that on the day of the interview, the principal was unable to attend and, therefore, the register was not made. It is a school called "teaching pole" that groups four schools and that the principal makes routine visits to the four schools. On the day scheduled for the interview, the principal had gone, together with the Pedagogical Coordinator, for a tour of the schools.

techniques of content analysis by Bardin (2009), observing the pre-analysis, the exploration of the material, the treatment of results obtained and interpretation.

In this article, we seek to analyze the perceptions of school managers regarding issues related to financial resources that reach schools. For that, a thematic block was organized with five questions: 1) What are the financial resources programs that exist in the school? How is this management carried out? 2) What is the participation of the School Council in the management of resources? 3) Is there any form of disclosure of accountability at school? 4) Is the school able to use all its resources or are there leftovers? 5) What are the challenges and advances in the management of financial resources in the institution?

The article is divided into three sections and final considerations. The first discusses aspects related to the financing of Brazilian public education in the light of documents and experts on the subject. The second deals with government initiatives - federal, municipal and state - that transfer financial resources directly to schools, the third deals with the advances and challenges faced by schools in the application of resources and, the final considerations.

Financing of public education in Brazil

The characteristics of the education financing policy in Brazil are well known in scientific production, and most works have addressed the issue of decentralization in education (DOURADO, 2007; COSTA, 2012; CASTRO, 2001, 2007; FONSECA, 2001 ; OLIVEIRA, 2001; MELO, 2004). In this sense, concerns are directed towards what happens at the level of mechanisms for territorial negotiation, legislation and management of public actions among groups of leaders involved in local policies.

Furthermore, as Castro (2001, p. 11) warns, "the discussion about financing for the area of education has to do with the material conditions and the financial resources that enable the formulation, implementation and evaluation of policies". The same author also argues that education is often considered a priority by governments, however, "[...] if such a priority exists, it should manifest itself in terms of public spending, mainly in its economic representation, which allows analyze the importance of this social area in the context of the economy" (CASTRO, 2007, p. 858-859).

International documents such as the Jomtien Declaration (1990)⁵, the Dakar Declaration (2000)⁶, the Jakarta Declaration (2005)⁷ and the Incheon Declaration (2015)⁸ are milestones of the global partnership for education commitment, which recognize that countries should spend at least 6% of its Gross Domestic Product (GDP) and / or at least 20% of its national budgets in education, in order to achieve quality education for all. It is worth mentioning that, in some countries, the national budget for education is guaranteed by legislation, as in the case of Brazil, Costa Rica and Indonesia.

However, the 2030 Agenda for Sustainable Development does not contain specific financial commitments to education and, currently, the only ones assumed with funding in the new educational agenda are included in the Incheon Declaration and the 2030 Education Framework for Action. There are also references made to financing education in the Addis Ababa Action Agenda (AAAA) agreed at the Third International Conference on Financing for Development in July 2015, although the language is limited in scope (focuses only on childhood) and not compromised (made vague references to encourage countries to set appropriate targets).

Adequate management of educational resources is also a necessary condition for the consecration of the right to education in Brazil. Article 206 of the Federal Constitution of 1988, when expressing the principles on which teaching should be given, defines the principle of democratic management as an instrument of pedagogical construction and social control of financial resources in the area. In this context, the ideas of participation and social control, closely related, can become important instruments, capable of increasing the work of these directors and managers, consequently improving their results (FERREIRA; OLIVEIRA; ALMEIDA; TEIXEIRA, 2016). In other words, these are important mechanisms for preventing corruption and strengthening citizenship, which must be understood as ways of distributing decision-making power over public policies between the State and society.

Although the person responsible for the management of resources has the duty to apply them in accordance with the law that establishes the purpose of each item, thus promoting the well-being of all, the misuse of public resources, whether due to unpreparedness or nature of

⁵ Conferência Mundial sobre Educação para Todos, em Jomtien, Tailândia, de 5 a 9 de março de 1990.

⁶ Texto aprovado na Cúpula Mundial de Educação em Dakar, Senegal, de 26 a 28 de abril de 2000.

⁷ Adotada na Conferência Internacional sobre o Direito à Educação Básica como um Direito Humano Fundamental e o Marco Legal para seu Financiamento (parágrafo IV).

⁸ A Declaração de Incheon para a Educação 2030 foi aprovada em 21 de maio no Fórum Mundial de Educação (FME) 2015, ocorrido em Incheon, na Coreia do Sul.

the directors and managers of the bodies and entities, have increasingly caused damage to the main recipients: the citizens.

Throughout the history of Brazilian education, according to Vieira and Vidal (2015) and Pinto (2018), three phases related to financing stand out: one concerns the monopoly of the Jesuits (1549 to 1759); the second is characterized by the form of the literary subsidy or arbitrary budget allocations for education and a third, which has been in force since 1934 to the present day, in which the constitutional link of resources for education is established. Regarding the results of the link, Castro (2001, p. 16) points out that,

[...] despite the opinion of the majority of economists about rigidity and plaster in the budgetary and financial management of the Government, this mechanism was, in fact, a form of protection to the area of education that guaranteed, even in the most serious economic crises, a minimum resource for the sector.⁹

For Pinto (2018, p. 847), “[...] in Brazil, the system of guaranteeing resources for education also has a long history” and in Castro's view (2001, p. 13), the structure of education financing, it presents itself as “[...] mixed and complex, with most of the resources coming from sources of the fiscal apparatus, which is the typical case of the resources of the binding of taxes”.

Public resources earmarked for education come from: a) revenue from the Union, States, Federal District and Municipalities' own taxes; b) revenue from constitutional transfers and other transfers and; c) revenue from the social contribution of education wages and other social contributions.

Monlevade (2007, p. 5) considers that “[...] as a result of the principle of republican democracy and the democratic management of public education, the school and the education networks are the new subjects of school education autonomy, previously concentrated in administrative hierarchies”. The republican democracy to which the author alludes is associated with the process of decentralization of public education implemented within the scope of a neoliberal policy of the 1990s, which defends decentralization protected by accountability mechanisms. The actors start to participate in the management and supervision of the resources destined to the school in a displacement of the decision-making process, from the center of the system, to the executive levels closest to its users.

⁹ [...] apesar da opinião da maioria dos economistas sobre rigidez e engessamento na gestão orçamentária e financeira do Governo, esse mecanismo foi, de fato, uma forma de proteção à área de educação que garantiu, mesmo nas crises econômicas mais graves, um mínimo de recursos para ao setor.

According to the sole paragraph of art. 48 of the Fiscal Responsibility Law (BRASIL, 2000)¹⁰ transparency must be ensured by encouraging popular participation and holding public hearings, during the processes of preparing and discussing plans, the law on budget guidelines and budgets. It will also serve for the assessment of fiscal targets, as this way, the school community as well as the external community will have greater access to the way the money with which they pay their taxes is used. Because, as Reis, Santos and Rios (2002) affirm, as important as the limits for expenses and debts or the rules for their compliance is that they are widely known and correctly disclosed.

Furthermore, it is also worth noting the obligation to make public all expenditures made with the funds acquired. Libâneo *et al.* (2003) point out the two forms of inspection of existing expenses: the internal and the external. The internal corresponds to the Executive Power that is in charge of controlling expenses, preparing balance sheets and publishing them every two months. This action is regulated in the 3rd paragraph of art. 165 of the Federal Constitution and in art. 72 of Law no. 9394/96.

The Transparency Portal, together with the Fiscal Responsibility Law, seeks to impart greater knowledge of the actions of public managers, in addition to allowing better control by society over the management of their resources, establishing bookkeeping rules and consolidating public accounts and instituting new reports to be issued by managers. We emphasize here the transparency in accountability, as in the case of governmental transparency, which is understood as “[...] a necessary condition, although not sufficient, for the realization of any democratic order, insofar as there are only effective control of government officials if their acts are properly informed to society” (LOUREIRO; TEIXEIRA; PRADO, 2008, p. 108). In addition, it presents itself as a political process that takes effect in the context of the democratization of the country and the need for political legitimation of the government.

Considering students, parents/guardians, teachers and employees in the rendering of accounts collaborates with the citizen's formation of the community, which will learn to follow the work of other public spheres and acquire confidence to demand a correct and clear disclosure of expenses. For, if the democratic right to information does not materialize, this fact will result, according to Afonso (2009, p. 15), in the “[...] possibility of removal and alienation of citizens in relation to what happens in public institutions and organizations or of public interest”.

¹⁰ Complementary Law no. 101, of May 4, 2000, establishes public finance rules aimed at responsibility in fiscal management and provides other measures.

Public funding in schools surveyed

In Brazil, public funding for municipal basic education is provided through the Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (Fundeb), instituted by Constitutional Amendment no. 53/2006, the amount of which comes from a tax basket and Union complementation. The Federal Government, in turn, works with municipalities with supplementary programs, whose resources come from the share of the Education Salary, under the management of the National Education Development Fund (FNDE) and that in some cases, transfers funds directly to schools.

Regarding the initiatives that involve the transfer of financial resources to schools, the managers participating in the research stated that there are federal programs – Money Direct in School Program (*Programa Dinheiro Direto na Escola - PDDE*), More Education Program (*Programa Mais Educação*) and More Literacy Program (*Programa Mais Alfabetização*). At the municipal level, the Municipal Education Maintenance and Development Program (PMDE) in Fortaleza, the School Development and Autonomy Fund (FUNDAE) in Sobral and the School Autonomy Program (PAE) in Maracanaú were cited. In Limoeiro do Norte and Canindé, according to the principals, the only financial resources that schools receive are the PDDE, the More Education Program and the More Literacy Program, all federal.

Some schools also cited the *Escola Nota 10* Award, an initiative of the government of the state of Ceará, which has transferred financial resources to 300 municipal schools since 2008, associated with performance criteria in the Permanent Basic Education Assessment System (Spaee) applied to the 2nd, 5th and 9th years of elementary school.

The financial management of public resources at the school presupposes an expense¹¹ authorizer that must be subject to accountability procedures organized and carried out by the internal control (accounting, controlling and auditing) and external (Court of Accounts) bodies of the Public Administration, in any of its governmental spheres.

The following topics depict the perceptions of school administrators about programs that transfer financial resources.

Federal programs

Managed by the National Education Development Fund (FNDE), an autarchy linked to the Ministry of Education (MEC), the Money Direct in School Program (PDDE) started in 1995,

¹¹ " Any and all authorities whose actions result in the issuance of commitment, payment authorization, supply or expenditure of resources " (Federal Decree-Law no. 200/67, art. 80, § 1º).

under the government of Fernando Henrique Cardoso and was the first program for transferring money. Union financial resources directly to public schools. One of the characteristics of the PDDE is the decentralization of resources through the provision of supplementary financial assistance to all public schools of basic education (state, municipal and Federal District) and to private schools of special education maintained by non-profit entities.

According to the FNDE website, the objective of the program is to improve the physical and pedagogical structure of schools and to reinforce school self-management in the financial, administrative and didactic areas. This has the direct consequence of raising the levels of quality of education offered by the schools served, as well as promoting universal teaching.

The More Education Program¹², was institutionalized by the Inter-Ministerial Ordinance 17/2007 and regulated by Decree 7,083/2010 and its purpose is to induce the extension of the school day and the curricular organization in the perspective of Full-Time Education (BRASIL, 2010). The procedures to support schools obey the same criteria and norms established for the PDDE, and the resources can be applied in reimbursing monitors, purchasing the kits of materials, hiring small services and obtaining consumable and permanent materials.

The other program mentioned by the interviewees was the More Literacy Program, instituted by the Ministry of Education (MEC) by Ordinance no. 142/2018, associated with the Basic Education Assessment System (Saeb) and which aims to strengthen and provide technical and financial support to school units in the literacy process of students regularly enrolled in the first two years of elementary school. Technical support is provided through the selection of a literacy assistant, in charge of the education departments, for a period of five or ten hours per week, for each class of 1st and 2nd year. The assistant must assist the work of the literacy teacher, as planned, for the purpose of acquiring reading, writing and math skills by students.

The financial management of these programs requires the creation of an Executing Unit at the school, which must be classified as “a civil society with a legal personality under private law, whose objective is to manage the transferred funds”¹³. It is important to highlight that the Executing Unit should not be confused or associated with the School Council, an instance provided for in the LDB to foster democratic and participative school management.

With regard to the PDDE, the principals were unanimous in recognizing the importance of this resource for the day-to-day management of the school, although they point out the low

¹² Since 2016, through Ordinance MEC no. 1,144, it became known as the New More Education Program (*Programa Novo Mais Educação*).

¹³ Available at: <http://portal.mec.gov.br/ultimas-noticias/214-296700251/13118-escola-deve-criar-unidade-executora-para-receber-recursos>. Access: 10 Mar. 2020.

values and delays in the arrival of the parcels as critical factors. In the case of municipalities that do not have programs to transfer their own resources to schools - Limoeiro do Norte and Canindé - the financial autonomy of the principals is restricted to the use of federal program resources, which, according to them, is very little to solve the everyday problems of a school whose term is 200 days, working in buildings that have been in existence for 15 years or more and that require constant repair and maintenance.

The More Education Program, which encourages the extension of school hours, is perceived by the principals as an important financial support for management. One of the main focuses of the program is to improve the learning results of elementary school, in the initial and final years, more specifically the 3rd and 9th year of regular elementary school. In the opinion of a principal, the implementation of this program “[...] was a gain for us when we received, in 2009, the More Education Program. Because we saw that we could work in the late shift the reinforcement. [...] Then we started to focus” (Principal M).

The More Literacy Program, being a recent initiative by the Federal Government, was the subject of few comments, also because some of the schools visited were receiving the first installment and had no accumulated experience in its execution.

It is visible that in recent years, the decentralization of financial resources to Brazilian schools has increased, and the responsibility for managing these resources has been assumed by the local government. However, this decentralization implies the autonomy of the school only at the level of execution, that is, “[...] administrative decentralization occurs only in secondary tasks and does not imply in the condition of the State assuming new financial charges” (COSTA, 2012, p. 74).

Thus, the rules continue to be guided by the State and the instances within the school that have deliberative power, such as the Executing Units, only execute what has already been defined centrally. In other words, the school has a relative autonomy, in which, many times, it has the resource, but it cannot solve a certain problem due to bureaucratic aspects that limit the possibilities of applying the resource.

Municipal programs

Specific to the municipality of Fortaleza, the Municipal Education Maintenance and Development Program (PMDE) was instituted in 2014 by Complementary Law no. 169 and consists of the transfer of financial resources consigned in the Executive's Budget in order to provide financial assistance, on a supplementary basis, to schools in the municipal network of

Fortaleza that have students enrolled in early childhood education, elementary education and youth and adult education.

The PMDE proposes to give greater autonomy to school management, since it enables the school itself to solve small daily demands, favoring the focus on the teaching and learning process. To this end, the Executing Units for Financial Resources (UERF) were created in all municipal public schools, a different instance of the School Council, which are responsible for managing the resources received by the school.

The testimony of one of the principals confirms the existence and importance of the PMDE for municipal schools when he affirms that

We have federal and municipal resources. The municipal that we receive here at our school is the PMDE. The PMDE are only two installments that should be annual, but there are always some problems that delay it. Now that we are receiving ... And the management is done by the Executing Unit, which is made up of the principal, who is an innate member, the school secretary and the president of the School Council. And to execute the resource, there is the meeting of the Executing Unit, which defines the priorities that are agreed in the meeting and we execute it. This plan goes to the regional level to be approved and we execute it to the extent that [...] we report to the School Council, which has a representative of students, parents, teachers and employees (Principal F2).¹⁴

The municipality of Fortaleza created a specific mechanism for the financial management of the school, parallel to the School Council, with [...] "the purpose of ensuring the democratic management of the school with regard to the management of financial resources" (FORTALEZA, 2014). Thus, two collegiate instances coexist, with different constitutions. Although the president of the School Council participates in the UERF, this movement can be understood as a strengthening of the director, a position indicated by the Municipal Secretariat of Education, and possible weakening of the School Council, which has a broaden representation. This also calls into question the democratic dynamics and the degree of participation of the different segments that make up the school community.

Another resource identified by the principals of schools in Fortaleza concerns the School Award for Excellence in Performance (PEMED), instituted by Complementary Law no.

¹⁴ *Temos os recursos federais e os municipais. O municipal que recebemos aqui na nossa escola é o PMDE. O PMDE só são duas parcelas que deveriam ser anuais, mas, sempre tem algum problema que atrasa. Agora que a gente está recebendo... E o gerenciamento é feito pela Unidade Executora que é formada pelo diretor, que é membro nato, pelo secretário da escola e pelo presidente do Conselho Escolar. E para executar o recurso tem a reunião da Unidade Executora, que define as prioridades que são acordadas na reunião e a gente executa. Esse plano vai para a regional para ser aprovado e a gente executa na medida [...] depois a gente presta conta no Conselho Escolar que tem representante dos alunos, dos pais, dos professores e funcionários (Diretor F2).*

169/2014 and regulated by Ordinance no. 183/2015¹⁵, which awards schools in the municipal public education system that reach the best performances in the Permanent Evaluation System for Basic Education in Ceará (Spaee), more specifically in Spaee-Alfa, which evaluates 2nd year students of elementary school.

While schools receive cash prizes, students are awarded with smartphones and teachers receive prizes in the form of certificates and praise published in the Official Diary of the Municipality. In 2018, 104 schools in the municipal network of Fortaleza were awarded, for a total amount of R\$ 1,705,000.00. This type of financial reward is characteristic of accountability policies that use high stakes mechanisms and do not take into account aspects related to equity in equal opportunities.

The Fund for Development and School Autonomy (FUNDAE) is an initiative developed by the municipality of Sobral and constituted by its own revenues from the municipal budget, which may also receive resources resulting from interinstitutional pacts. According to Municipal Law no. 318/2001 (SOBRAL, 2001),

§ 1 - The resources to be transferred will be defined annually, with fixed and variable percentages. Its calculation base will be defined using as a criterion the number of students enrolled in Early Childhood Education, Elementary Education and Youth and Adult Education, according to data extracted from the School Census carried out in the previous year, as well as the teaching/quality indicators and passed directly to the executing unit representing the School Community in a specific account.¹⁶

Through this law, schools are guaranteed their financial autonomy for costing expenses that include energy, water and related bills, consumables, general repairs, cleaning, equipment maintenance and small investments to improve teaching conditions, in addition to occasional expenses with teaching material and teacher capacitation, which must be deliberated, controlled and reported quarterly by the management and by the Council of each school.

This is corroborated in the speech of the principal of one of the schools surveyed in Sobral, when she says that

Today we have FUNDAE, from the municipality. The municipality makes this amount available monthly for the school to pay for its utilities: water, electricity, telephone, gas, cleaning supplies, office supplies, just maintenance. [...] We have an accountability sector in the education

¹⁵ No ano de 2018 foram anunciadas novas regras/atualizações do PEMED através da Portaria nº 0659.

¹⁶ § 1º - Os recursos a serem repassados serão definidos anualmente, tendo percentuais fixos e variáveis. Sua base de cálculo será definida utilizando-se como critério o número de alunos matriculados na Educação Infantil, Ensino Fundamental e Educação de Jovens e Adultos, de acordo com dados extraídos do Censo Escolar realizado no exercício anterior, bem como os indicadores de qualidade ensino/aprendizado, e repassada diretamente à unidade executora representativa da Comunidade Escolar em conta específica.

*department to which we provide accountability of FUNDAE with the city hall on a monthly basis. A rendering of accounts is made, everything straight, receipt, invoice, three proposals and the five negative certificates of the winning company.*¹⁷

Sobral's experience with regard to the decentralization of financial resources to schools is the oldest among the municipalities surveyed and, over time, has undergone modifications and adjustments, but without interruption.

Like Fortaleza and Sobral, the School Autonomy Program (PAE) is an initiative of the municipality of Maracanaú that provides the transfer of resources to schools in its network, aiming at financial autonomy. The municipality instituted the PAE through Municipal Law no. 1,096/2006, and its objective is “to reestablish the conditions of physical structure, including the adequacy of space and equipment in the schools of the Municipal Education Network, in addition to decentralizing the maintenance actions of schools” (MARACANAÚ, 2006, p. 1).

According to Moreira (2018, p. 148), expanding what the 2006 law provides,

*the Municipal Law no 1,205/2007 (of 05/04/2007) established that, annually, up to the limit of 80% of the earnings of the education salary will be allocated to the PAE and prorated for each school in proportion to the total number of students, in the case of full-time students, they are double counted. With this new legislation, the resource started to be transferred to all schools as of 2008.*¹⁸

When asked about the participation of the School Council in the management of the resources, it was possible to verify that there is a common understanding on the part of the principals, which concerns the collective decisions of how the resources will be applied, choosing priorities, as it is possible to observe in the statements

[...] I present the priorities, but the Council decides. Generally, of course, because I am considered by them to be a good manager, they trust me. We have no pending accountability, we have no diligence, all my counselors have never been barred from any documents ... (Principal M1).

Whatever I have to buy the Council has to be called; the council analyzes and sees if the school really needs it, then buys it. The check must be signed by the

¹⁷ *Nós temos hoje o FUNDAE, do município. O município disponibiliza mensalmente esse valor para a escola pagar seus utilitários: água, luz, telefone, gás, material de limpeza, material de expediente, só manutenção. [...] Nós temos na secretaria de educação um setor de prestação de contas que nós prestamos conta mensalmente do FUNDAE com a prefeitura. É feito uma prestação de contas mesmo, encadernados, tudo direitinho, recibo, nota fiscal, três propostas e as cinco certidões negativas da empresa ganhadora.*

¹⁸ a Lei Municipal nº 1.205/2007 (de 04/05/2007) estabeleceu que, anualmente, até o limite de 80% das receitas do salário educação serão destinadas ao PAE e rateados para cada escola na proporção do total de alunos, sendo que, no caso de estudantes de educação integral, os mesmos são contados em dobro. Com essa nova legislação, o recurso passou a ser transferido a todas as escolas a partir de 2008.

president of the executing unit, it will only come out if she signs the check. I only do the accounts, she signs it (Principal M2).¹⁹

The School Council in that municipality has an active participation in financial management, however, there is no evidence to suggest participation and integration with management in other aspects that can be considered of interest to the intra and extra-school community. In this sense, Gino and Bernado (2018, p. 181) warn that

The legal guarantee of certain mechanisms of democratic management constituted an important achievement for the organization of Brazilian public schools within a critical and transforming perspective, especially for the institutionalization of school councils and the participation of education professionals in the preparation of PPPs.²⁰

The MEC (BRASIL, 2004) points out that it is the responsibility of the School Council to deliberate on political-pedagogical, administrative and financial issues; analyze, undertake and enable the fulfillment of the school's purposes; represent the school and local community. The existence of the School Council with an effective action on the destinations of the resources that arrive at the school, and in the case of Maracanaú are significant, represents an advance in the process of democratizing school management and the community's role in the school's destinations, although participation is still restricted to financial matters.

It is important to note that the relations between the School Council, Executing Unit and/or Executing Units of Financial Resources (UERF) are epistemologically distinct, although in some municipalities there is an intersection of members, who belong to one and the other of these mechanisms, as is the case of people responsible for management, teachers and family representatives.

However, misconceptions about the attribution of these instances still persist, as can be seen in the testimony of a director from Canindé,

Yes, because there is also a peculiarity at school. [...] Because we know that the executing unit is for that purpose, and the School Council has another purpose. And what really surprised me at the municipal school is that they consider the executing unit to be the school council. Then, it becomes a single

¹⁹ [...] eu apresento as prioridades, mas quem decide é o Conselho. Geralmente, claro, por eu ser considerada por eles uma boa gestora, eles confiam. Nós não temos pendência na prestação de contas, não temos diligência, todas as minhas conselheiras nunca foram barradas em algum documento... (Diretor M1).
O que eu for comprar tem que ser chamado o Conselho; o conselho analisa e vê se a escola está mesmo precisando, aí compra. O cheque tem que ser assinado pela presidente da unidade executora, só sai se ela assinar o cheque. Eu só faço prestar as contas, ela é quem assina (Diretor M2).

²⁰ A garantia legal de certos mecanismos de gestão democrática se constituiu em uma importante conquista para a organização das escolas públicas brasileiras dentro de uma perspectiva crítica e transformadora, especialmente pela institucionalização dos conselhos escolares e da participação dos profissionais da educação na elaboração dos PPP.

unit. [...] I intend after standardizing, regularizing the whole issue of the executing unit, that we leave it as an executing unit for purposes [...] that is, of financial resources, and... and we assemble, create a real School Board, so that this, this board helps... and... not only in the part of the administrative management of the school, but also mainly, have a look at the pedagogical, in the monitoring (Principal C1).²¹

To a certain extent, this type of confusion about the coexistence of collegiate instances within the school, confirms what Conti and Silva (2010, p. 68) warn when they state that:

There is also the challenge of overcoming practices that seem democratic: the new strategies to “make up” the collectivization of decisions through discursive tricks that insist on affirming that we have already reached our ideal, perhaps hiding the desire of those who, at all costs, seek to prevent the democratization process.²²

When analyzing the answers about the existence of some form of disclosure of accountability at school, all interviewees affirm that they make use of this expedient, as can be seen in the testimonials

Exists. When you entered there (pause) in that flannelgraph has an accountability fixed there. There is also in the teachers' room, for when the community enters and sees. Other than that, when we have a meeting, we communicate. Except that it is not a detailed rendering of accounts, we say that we received resources and are carrying out, for example, a lot of service, the information we provide to parents (Principal F2).

Yes, there is. So ... accountability we call an ordinary meeting with the parents of students, the community, students, employees and provide accountability (Principal C2).

In addition to being accountable here to parents, accountability is provided to the Education Department, which is accountable to the sector. So it is said here with the parents, with the executing unit. It is kept here, and when any parent wants to ask questions, is ... it is given to the person to be accountable. And we also talk about a parents' meeting, when it is at the end of the year, we are accountable (Principal L2).²³

²¹ *É, porque tem uma particularidade também na escola. [...] porque nós sabemos que a unidade executora é para esse fim, e o Conselho Escolar uma outra finalidade. E o que muito me surpreendeu na escola municipal é que eles consideram a unidade executora como conselho da escola. Então, se transforma em uma unidade só. [...] eu pretendo depois que normatizar, regularizar toda a questão da unidade executora, a gente deixar como unidade executora para fins [...] é, de recursos financeiros, e... e a gente montar, criar um verdadeiro um Conselho Escolar, para que esse, esse conselho ajude... é... não só na parte da gestão administrativa da escola, mas também principalmente, tenha um olhar no pedagógico, no acompanhamento (Diretor C1).*

²² Há ainda o desafio da superação de práticas que parecem democráticas: as novas estratégias de “maquiar” a coletivização das decisões através de artimanhas discursivas que insistem em afirmar que já alcançamos nosso ideal, ocultando talvez o desejo daqueles que, a todo custo, buscam impedir o processo de democratização.

²³ *Existe. Quando vocês entraram ali (pausa) naquele flanelógrafo tem uma prestação de conta fixada ali. Também tem na sala dos professores, para quando a comunidade entrar e ver. Fora isso quando a gente tem alguma reunião a gente comunica. Só que não é uma prestação de conta detalhada, a gente diz que recebeu recursos e está executando, por exemplo, muito serviço realizando a gente informa para os pais (Diretor F2).*

The directors use similar forms of publicity, such as panels, flannelgraphs, minutes, invoices, to expose the rendering of accounts in the schools they direct. However, the use of more operational instruments such as cash books, computerized systems (own or from the Education Secretariats), among other accounting devices, was not noticed, for accountability or resource control. As public expenditure ordering agents, directors seem to be aware of the legal apparatus that guides the management of public resources.

When asked if the school can use all its resources, or if there are leftovers, several principals responded that there are no leftovers, as can be seen in the comments

There is never any excess left (laughs) like that the resources we receive despite coming from many sources, but it is little. We receive here a range of thirty thousand reais a year from PMDE (Principal F2).

[Laughs] Resources are not enough, right? They are insufficient. For example, we were suffering too much from the lack of a printer, which is not possible today, a school that does not have a printer. We did a promotion, that the school community helped us, and we bought this printer, we were out of it. Because the resource that comes to school is not enough to buy a printer. For example, from the PDDE comes to R\$ 5,600.00, for the permanent one it is only R\$ 1,120.00, with which fans are usually purchased. We even need other things, like a closet, but we can't afford to buy it (Principal L1).²⁴

On the other hand, principals point out that there are situations in which it is necessary to replan the resources already available at the school, as shown in the following statements:

I was already called there for the More Education resource, because I had too much money. We used everything that was in our plan. There's something I say to you too. "Why is there a resource left?" Because I will be very sincere with you, we have a lot of control over the use of the material. So, the server when she takes that material that she will need, we have the output and the input... the input is when that material arrives, and the output is when she takes it by date. So I know how she will be using it. And I said to her, we are not going to use it, because it is public, to use it for nothing is to spend it for nothing. So there's plenty of recourse. If it is in the application it is running... is it small interest? Yes, but there is leftover. So we use it responsibly. With

Tem sim. Assim... a prestação de conta a gente convoca uma reunião ordinária pra com os pais de alunos, a comunidade, os alunos, os funcionários e faz a prestação de contas (Diretor C2).

Além da gente prestar contas aqui com os pais, é prestado contas com a Secretaria de educação, que é prestado contas com o setor. Então, ela é dita aqui com os pais, com a unidade executora. Ela é guardada aqui, e na hora que qualquer pai quiser tirar dúvidas, ele é... ela é dada pra pessoa prestar contas. E a gente também fala em reunião de pais, quando é no final do ano, a gente presta conta (Diretor L2).

²⁴ *Nunca sobra (risos) normalmente assim os recursos que a gente recebe apesar de vir de muitas fontes, mas é pouco. Os recursos do PMDE a gente recebe aqui uma faixa de trinta mil reais no ano (Diretor F2).*

[Risos] Os recursos não são suficientes, né? São insuficientes. Por exemplo, a gente estava sofrendo demais com a falta de uma impressora, que não dá pro tempo de hoje, uma escola não ter uma impressora. Fizemos uma promoção, que a comunidade escolar nos ajudou, e nós compramos essa impressora, nós estávamos sem. Porque o recurso que vem para a escola não dá para comprar uma impressora. Por exemplo, o PDDE vem R\$ 5.600,00, para o permanente só é R\$ 1.120,00, aí geralmente se compra ventiladores. Estamos precisando até de outras coisas, como armário, mas não está dando para comprar (Diretor L1).

replanning. Then the federal government even did something to us, if there is too much money, I will not send the second installment. This since 2016. (Principal M1)

[...] I had the PDDE resource from last year, I hadn't used it. I rescheduled for 2018. Why? Because I already had enough material for me to close the school year. [...] I make an estimate, if I know that the resource will arrive every six months, I will buy it for six months. [...] If the other semester is the same amount or another week of classes, then I will add only the one I will need. [...] So now I already told the council that we are going to reschedule it, because I have no need to buy. If I have no need to buy, I do not touch the resource (Principal M1).²⁵

The testimonies show that the principals recognize the importance of decentralizing financial resources as an important initiative for school management. They also show that the five municipalities are in different stages of decentralization of resources, from situations of municipalities that do not transfer anything like Limoeiro do Norte and Canindé, to municipalities that make school accounts reach 80% of the Education Salary share and that they authorize, including the expansion and renovation of school buildings, such as the case of Maracanaú.

What can be seen from the testimonies collected is that the principals recognize the importance of these resources, are conscientious about their applications and demonstrate knowledge about the management of public resources, in aspects related to budget, rules of acquisition and accountability. The decentralization of municipal financial resources represents values much higher than the federal resources, which causes the responsibility and workload of school administrators to increase substantially, however, there was no complaint of the excess work that this represents. In the three municipalities that have initiatives for transferring resources to schools, there is a sector in the Municipal Education Secretariat to support, guide and receive school accounts.

²⁵ *Já fui chamada lá para o recurso do Mais Educação, porque tinha dinheiro demais. Nós utilizamos tudo que estava no nosso plano. Ai uma coisa que eu digo para você também. “Por que sobra recurso?” Porque vou ser bem sincera com você, nós temos um controle muito grande do uso do material. Então, a servidora quando ela tira aquele material que ela vai precisar, nós temos a saída e a entrada... a entrada é quando chega aquele material, e a saída é quando ela tira por data. Então eu sei como ela vai estar usando. E eu disse para ela, nós não vamos usar, porque é público usar à toa e gastar à toa. Então sobra recurso. Se ele está na aplicação ele está correndo... é juroz pequeno? É, mas sobra. Então a gente vai utilizando com responsabilidade. Vai reprogramando. Ai o governo federal até fez uma coisa com a gente, se tiver dinheiro demais eu não vou mandar a segunda parcela. Isso desde 2016. (Diretora M1)*

[...] Estava com o recurso do PDDE ainda do ano passado, eu não tinha utilizado. Eu re programei para 2018. Por quê? Porque eu já tinha material suficiente para eu fechar o ano letivo. [...] Eu faço uma estimativa, se eu sei que o recurso vai chegar semestral, eu vou comprar para seis meses. [...] Se o outro semestre é a mesma quantidade ou então uma semana a mais de aula, então eu vou acrescentar só aquele que eu vou precisar. [...] Então agora eu já disse para o conselho que nós vamos reprogramar, porque eu não tenho necessidade de comprar. Se eu não tenho necessidade de comprar eu não mexo no recurso (Diretor M1).

State resources

The *Escola Nota Dez* Award (PEN10) was created in 2009 and changed in 2015. The award has two aspects: the first, an inductive policy, encouraging schools to improve their results, and the second, a supportive policy for underperforming schools. The School Performance Index (IDE), calculated from Spaece's evaluations, is the parameter for defining the, at most, 150 public schools awarded for the best results in the 2nd, 5th and 9th grades of elementary school. The index also helps to identify public schools, in equal numbers, with classes of 2nd, 5th and 9th grade that obtain the lowest performances so that they are financially supported by the state and pedagogically supported by schools that won.

The reward is calculated based on the number of students participating in the Spaece evaluation, and establishes the per capita value per student of R\$ 2,000.00 for the schools with the best performance, and R\$ 1,000.00 for the schools with the lowest performance. The prize is awarded in two installments, and both the awarded and supported schools only receive the full amount if they meet certain requirements. The awarded school receives in the first installment 75% of the amount, however, the receipt of the remaining 25%, referring to the second installment, is linked to the fact of maintaining or increasing its performance in Spaece and providing support to the supported school. The lowest performing school receives the first installment corresponding to 50% of the amount obtained and the remaining 50% is subject to the requirement to increase its performance in the next exam, to at least 5.0.

It is a policy visibly guided by meritocratic actions, based on the measurement of school performance, and implemented within the scope of the "(...) collaboration regime in Ceará, one of the Federation units that is usually recognized for a positive experience in relation to the articulation between state and municipalities" (VIEIRA; VIDAL, 2013, p. 1080). In the period 2007 - 2018, 2,239 schools were contemplated with financial resources among awarded and supported, some of which received the award or support more than once. Altogether, R\$ 234,901,173.00 of state resources have already been invested in municipal schools.

Principals interviewed in Fortaleza and Sobral talked about this resource, which is also sent directly to the school:

Then we have Escola Nota 10, which is the second- and fifth-year awards for those schools that are awarded. It is a good resource, it has up to 20% for the bonus of the professionals involved in that result, it belongs to the state government. We received one of 180 thousand, so it gives 36 thousand, up to 20% for bonuses. We will do the rest of the work here. We are going to renovate the school. We are waiting for the bidding of the City Hall, we will paint the whole school, put glass windows, build a deposit, buy equipment,

datashow, buy books. In the last one it was 9 thousand reais for each teacher (Principal S1).

[...] The resource Escola Nota 10. The only resource for us to be happy because it is fifty-something thousand. We received 56 thousand, we were too happy, we painted the whole school, colorful, beautiful [...].²⁶ (Principal F1).

Although this initiative by the state government does not include all municipal schools, the amounts received by those who meet the stipulated criteria are significant. PEN10 can be considered as a high stakes accountability mechanism, which encourages meritocracy and classifies schools.

Advances and challenges

Regarding the advances and challenges in the management of financial resources in schools, what can be seen from the statements is that the decentralization process represents more management autonomy for schools, although the resources are not enough and imply a greater workload for the team responsible for management. It was also noticed that the appropriation, by the managers, of the procedures related to the administration of public resources is not a simple task and requires knowledge about finance, accounting, budget, public purchases, etc., almost entirely ignored by the initial formation of professionals for basic education (pedagogy and teaching degrees).

Such perceptions are made explicit in the testimonies recorded both in the advances and in the challenges, which highlights the need for permanent initiatives for continuing education in these areas. On the other hand, the concerns about ensuring students' learning were pointed out by the principals as an advance, revealing a break with the bureaucratic management model, focused more on administrative aspects. The qualification of teachers, the use of digital information and communication technologies, the acquisition of books and teaching materials are aspects of pedagogical management that the advent of financial resources in schools facilitates, in the view of most of the interviewed principals.

²⁶ *Aí nós temos o Escola Nota 10 que é a premiação do segundo e quinto ano para aquelas escolas que são premiadas. É um recurso bom, ele tem até 20% para bonificação dos profissionais envolvidos naquele resultado, é do governo do Estado. Nós recebemos um de 180 mil, então dá 36 mil, até 20% para bonificação. O restante nós vamos fazer aqui uma obra. Nós vamos reformar a escola. Nós estamos aguardando a licitação da Prefeitura, vamos pintar toda a escola, colocar janelas de vidro, construir um depósito, comprar equipamentos, datashow, comprar livros. No último foi 9 mil reais para cada professor (Diretora S1).*

[...] o recurso escola nota 10. O único recurso para a gente ficar feliz porque é cinquenta e poucos mil. Recebemos 56 mil, ficamos feliz demais, pintamos a escola todinha, colorida, bonita [...]. (Diretora F1).

Final considerations

Since the publication of the 1996 LDB, discussions on democratic and participatory management in public schools and school management autonomy have been the subject of scrutiny by scholars on the subject, as well as by educational policy makers. Due to its polysemic character and the autonomy of the federated entities, a variety of proposals have proliferated and models have been implemented. It is in this vortex produced by democratic and participative management and school autonomy that discussions about the decentralization of financial resources for the school emerge.

The research carried out in the five municipalities of Ceará with directors of nine schools shows that the transfer of federal resources such as the PDDE, the More Education and the More Literacy are institutionalized and although at values they are below the desired level, they are considered very important for the daily management of the school, especially in municipalities that do not have a policy of decentralizing financial resources, such as Limoeiro do Norte and Canindé.

It also showed that the processes of decentralization of financial resources adopted by the municipalities that do so are very diverse. Each municipality adopts different criteria for the transfer of resources, including situations in which schools assume the responsibility for paying public expenses and services (Sobral), until the reform and expansion of schools (Maracanaú).

The principals, in turn, recognize the importance of the resource as a support for school autonomy, they inform that spending decisions are taken collectively with the School Council or with the Executing Unit, and strangely do not complain about the work overload and attributions arising from the management of financial resources. It was also noticed that the directors have been appropriating technical and procedural knowledge about the management of public resources, and expanding knowledge about aspects related to budget, rules of acquisition and accountability.

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