ACCOUNTABILITY FOR EDUCATION RESOURCES – POSSIBILITIES AND CHALLENGES

RESPONSABILIDADE PELOS RECURSOS DA EDUCAÇÃO – POSSIBILIDADES E DESAFIOS

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ABSTRACT: In a simplified way, accountability can be defined as the demonstration of what was done with public resources that were transferred to an entity in a given period. Any individual or public entity that uses to collect, keep, manage or administer money, goods and public values or for which the Union is responsible, or that, in one of these, assume obligations of a pecuniary nature, shall be Accountable. What must be done to receive the resources, correct applications and Transparencies. The management and accountability of PDDE resources present a series of specific protocols that are often not fully understood by school managers, since they usually do not have training in the administrative or financial area, and see themselves in the role designated to manage. and to account for PDDE resources, thus having to comply with excellence with all the criteria established in the regulations that regulate the program.

Keywords: Accountability. PDDE Invoice. Advice.

RESUMO: De forma simplificada, a prestação de contas pode ser definida como a demonstração do que foi feito com recursos públicos que foram repassados a uma entidade em determinado período. Responde pela responsabilidade a pessoa física ou jurídica que cobrou, guarde, gerencie ou administre dinheiro, bens e valores públicos ou de responsabilidade da União, ou que, em um destes, assuma obrigações de natureza pecuniária. O que deve ser feito para receber os recursos, aplicações corretas e transparências. A gestão e responsabilização dos recursos do PDDE apresentam uma série de protocolos específicos que muitas vezes não são totalmente compreendidos pelos gestores escolares, pois geralmente não possuem formação na área administrativa ou financeira, e se veem no papel designado para gerir e contabilizar os recursos do PDDE, devendo cumprir com excelência todos os critérios estabelecidos nas normas que regulamentam o programa.

Palavras-chave: Responsabilidade. Fatura PDDE. Adendo.

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INTRODUCTION

OBJECTIVE:

Continuous training of agents and partners involved with the execution, monitoring for the rendering of Accounts in the control of public resources destined to the programs and actions and actions developed by MEC/FNDE and Municipal resources.

WHAT IS ACCOUNTABILITY

It is the act of informing someone about your expenses. Federal Constitution of Brazil, paragraph 70§, Any natural person or public entity that uses to collect, store, manage or administrative money, goods and public values or for which the Union is responsible, or that, in one of these, assume obligations of a pecuniary nature.

WHAT MUST BE DONE TO RECEIVE THE RESOURCE TO BE TRANSFERRED?

1. Opening of a specific bank account for handling the transferred resource;
2. The executive unit "CDUE" must be registered at a notary's office, drawn up Minutes of the investiture of the effective members;
3. The account must be opened exclusively for the movement of funds transferred by the Federal or Municipal government grantor.

The movement of this charge is exclusively for the payment of expenses provided for in the Resource Investment Plan, whereby nominal and transfer or for financial investment

1. What is accountability? (PDDE)

In a simplified way, accountability can be defined as the demonstration of what was done with public resources that were transferred to an entity in a given period.

In the case of the PDDE, it is about presenting to the school community and the competent bodies the amounts received by the entity in a given year, the expenses incurred in that period and eventual balances to be rescheduled for use in the following
year, to demonstrate if the resources were correctly employed and whether the objectives of the program and its actions have been achieved.

To facilitate this procedure, the FNDE provides forms, with fields for indicating information considered essential for evaluating the entities' accounts.

2. In what situations is accountability required?

Entities must be accountable whenever:

a) Received funds from the PDDE or any of its actions that year; or
b) They have rescheduled resource balances from previous years, even if they have not received new transfers.

It is important to emphasize that accountability is mandatory even if the resources have not been used in that period. In this case, just inform that the available resources were not used and that they will be rescheduled for use in the following year.

1. Why is it necessary to be accountable?

In short, it is necessary to be accountable as this is an obligation that is clearly defined in article 70 of our Constitution. However, the requirement of accountability for those responsible for public resources is older than the Constitution of 1988. Decree-Law No. 200/67, for example, already addressed the matter. Thus, whoever receives funds transferred by the Federal Government through legal transfers or agreements, due to the legal provisions above, also assumes this obligation.

2. What are you accountable for?

Of any public resource for which any responsibility is assumed. In the case of transfers made by the FNDE for the execution of educational programs or projects, accounts must be given for the funds received, the income obtained as a result of investments in the financial market, as well as the counterpart amounts that have been agreed.
3. Whose accountability, is it? When there is a change of mayors, does the new manager assume any responsibility?

The obligation to render accounts belongs to everyone who manages public resources. Thus, in the case of a city hall, for example, whoever is a municipal leader - mayor or mayor -, when the FNDE transfers resources, becomes responsible for rendering accounts.

In the event of a change in municipal management, it is important to pay attention to what Precedent 230 of the Federal Court of Auditors (TCU) says: "It is incumbent upon the successor mayor to present the rendering of accounts for the federal resources received by his predecessor, when he has not done so and the deadline for compliance with this obligation expires or is expired in the period of management of the successor representative himself, or, in the impossibility of to do so, adopt legal measures aimed at safeguarding public property."

4. What are the deadlines for rendering accounts?

As a rule, the terms stipulated in the Resolutions, Terms of Agreement or Terms of Commitment are valid. However, in relation to the rendering of accounts whose deadlines ended in 2012, Resolution CD/FNDE nº 02/2012, with the changes arising from Resolution CD/FNDE nº 43/2012, defines that the deadline for sending each installment of accounts is 60 (sixty) days from the availability of the sending functionality in the system. Based on this Resolution, the deadlines for rendering accounts for the programs, and the social control councils will have, as of that date, another 45 days to send the Opinion.

Since its establishment in 1995, the Dinheiro Direto na Escola Program (PDDE) is the only program that has enabled the Federal Government to automatically transfer financial resources directly to public schools across the country, thus promoting school self-management. The resources transferred by the government can be used both to purchase costing materials and capital, as long as the expenses are related to the educational activities of the benefited school unit and that they do not disrespect the criteria for use presented by the program.
And so that the unit can receive the resources, it is necessary that the units served by the program have an Executing Unit (UEx), which consists of a legal entity governed by private law with the function of managing the resources received. As it is public money, the benefited schools have a duty to account for the use of it, and it is the responsibility of the top manager of the school unit to execute it as determined by the resolutions that guide the program (RIBEIRO, 2014).

Failure to render accounts within the deadlines determined in the program’s regulations, or if they present inaccuracies in their preparation, may result in suspension of the resource for schools, in addition to the responsibility of the manager for negligence in the use of the same. In this case, the funds must be returned in full by the defaulting managers within a maximum period of 30 days and, if the return does not occur, the Special Accounts Taking (TCE) will be established to the detriment of the manager responsible for the irregularity committed (BRAZIL, 2011a).

The management and accountability of PDDE resources present a series of specific protocols that are often not fully understood by school managers, since they usually do not have training in the administrative or financial area, and see themselves in the role designated to manage and to account for PDDE resources, thus having to comply with excellence with all the criteria established in the regulations that regulate the program.

Problems in the accountability of the PDDE are recurrent, since several schools are vetoed from receiving the resource every year. In 2014, for example, as presented by Lins (2015), 175 schools in the Baixada Santista Metropolitan Region in the state of São Paulo failed to receive more than BRL 1 million related to PDDE resources, due to default in the provision of services. previous year’s accounts.

And the non-receipt of PDDE resources can cause inconvenience to schools, because, as described by Moreira (2012, p. 2): “The funds transferred to public schools, despite not being large [depending on the context of each unit], represented a decentralized form of administration of financial resources destined for education, with repercussions on school management.”

Direct money at school program: Origin and purposes of the program
With the purpose of promoting the policy of decentralization of financial resources destined to public education, enacted in the Federal Constitution of 1988, it was created, through Resolution n. 12, of May 10, 1995, of the National Fund for the Development of Education (FNDE), the Program for Maintenance and Development of Elementary Education (PMDE), having its name changed to Programa Dinheiro Direto na Escola (PDDE) by Provisional Measure n. 1,784. of December 14, 1998 (SILVA, 2013).

The PDDE is intended to provide supplementary financial assistance to public basic education schools, private special education schools and the on-site centers of the Universidade Abertas do Brasil (UAB) system – whether at the municipal, state or Federal District levels – with the function of promoting self-management and the participation of the school community in social control (BRASIL, 2013).

The great innovation arising from the program consists of the fact that it allows the transfer of financial resources from the Union, through the FNDE, directly to the beneficiary schools, regardless of the signing of an agreement, or similar instrument, based on the number of students determined by the schools census of the year prior to the transfer (BRASIL, 2017a).

One of the government’s justifications for the implementation of the PDDE is that, based on the assumption that it is the school community – as it is the one who experiences the needs and problems of the school – that is most qualified to manage and apply financial resources that are directed to them, resulting in greater efficiency, agility and transparency in their use (OLIVEIRA; LIMA, 2015).

According to Yanaguita (2016, p. 7): “The resources of the Program come mostly from the Education Salary – social contribution from companies intended to finance programs, projects and actions aimed at financing public basic education”. The resource value is calculated from the sum of a base value, fixed within a certain class range of number of students, with the correction factor, which consists of a variable value per capita – created based on the number of students, geographic location and teaching modality (PERES; MATTOS, 2015).

The transfers take into account the country’s regional inequalities in order to reduce socio-educational gaps. Thus, schools located in the North, Northeast and
Central-West regions receive values slightly higher than those in the South, Southeast and Federal District (ADRIÃO; PERONI, 2007).

In Resolution no. 16, of December 9, 2015, of the FNDE, it is determined that the amounts are transferred to public schools in two annual installments, one in each semester, by crediting the Executing Unit (UEx) account (BRASIL, 2015). The UEx, popularly known as the School Council and the Parents and Teachers Association, consists of a non-profit entity, with a legal personality under private law, representing public schools of basic education and capable of having, in its own name, a current account to receive the financial resources of the PDDE (BRASIL, 2014).

In the specific form, the UEx assume two different types, whose objectives are similar: Executing Entity (EEx) - representative of municipal and state education departments, being responsible for receiving, executing and rendering accounts of the financial resources destined to schools that do not established their own Uex; and the Maintaining Entity (EM) - representing private special education schools, or other similar entities, responsible for managing and accounting for the financial resources of special education schools. Since the institution of its own UEx is mandatory in schools with more than 50 students enrolled (CORONEL; OLIVEIRA, 2005).

In general, the UEx contain, in their basic structure: General Assembly, Fiscal Council and Executive Board. The executive board is divided into two other auxiliary units: the Budget Execution Commission and the Pedagogical Execution Commission. This basic structure may undergo slight variations, as each school draws up its own statute (Cuiabá, 2021).

Resolution no. 17, of April 19, 2011, of the Federal Constitution of 1988, defined that PDDE resources can be applied to cover current and capital expenses, which are specified according to the classification established in Ordinance n. 488, of September 13, 2002, of the National Treasury Secretariat. However, the program rules prohibit the use of resources to cover expenses related to: payment of salaries and social contributions; expenses with bank fees; festivities expenses; payment of water, electricity and similar bills; and other expenditures that do not denote a strictly pedagogical purpose (BRASIL, 2011a).
The school manager, at the time of the UEx registration, is responsible for determining the percentage of resources he wants to receive in each category. If the percentage is not previously informed, the FNDE determines that it should be 80% intended to cover current expenditures and 20% intended to cover capital expenditures (BRASIL, 2011a). The use of resources intended for current expenditures to cover capital expenditures and vice versa is prohibited, under the risk that the UEx will have to return the resources used to the public coffers or even lose the right to be covered with them in the year subsequent (BRAZIL, 2016).

Decisions regarding the application of the resource must be taken together with the school community aiming at promoting democracy in decision-making and causing greater transparency in the use of resources.

Therefore, upon receiving the resource, the beneficiary UEx, together with the members of the school community, are responsible for carrying out a survey in the school unit with the purpose of identifying, as a matter of priority, where the resources will be applied. After determining the priorities, it becomes the responsibility of the school manager, who occupies the position of president of UEx, to carry out a price survey, with a minimum quantity of three suppliers, in order to determine the lowest cost/benefit of the products and/or services to be contracted (BRASIL, 2011a).

The manager may only purchase products and/or contract services from suppliers that present a regularized registration status with the Federal Revenue Service. Suppliers must issue invoices, as these serve as proof of the use of resources by UEX, and it is mandatory to attach them to the resource’s accountability documentation (RIBEIRO, 2014).

**METHODOLOGY**

Form prepared by Google forms, which was sent to the managers of nearby units through the social network whatsapp.

And to analyze the results of the research that was carried out with 3 units, being them (CMEI Joana Mont Serrat Spindola Silva, EMEB Celina Fialho Bezerra,
CMEI Regina Pia Padilla). forms, which measured the data in percentages according to the answers given to the questions proposed in the questionnaire.

In the questions that were proposed, we seek to address the importance and challenges that a management team faces in preparing the accountability of the resources received, and how the accountability was carried out during the pandemic period. It should be noted that the data that were collected are from only 3 different management teams, where seven responses were obtained.

SEARCH RESULTS

The first question sought to investigate the knowledge of the respondents, on how does accountability begin? The list of schools and their respective number of residents are shown in graph 1.

Graph 1- How does accountability begin?

![Graph 1](image1)

The second question sought to identify what was the great challenge that they have already faced in the elaboration of the plan for the application of resources. The answers are shown in graph 2.

Graph 2- What was the biggest challenge you encountered in carrying out the Resource Application Plan?

![Graph 2](image2)
What we can conclude by quantitatively analyzing the graph is that the great challenge when carrying out the plan for the application of resources, and the concern with the possible lack of essential materials for the proper functioning of the unit, and how to be able to identify which are all the services and materials that the unit needs within a short pre-established period, not taking into account the short time of the servers.

The third question sought to understand what the representatives of the council face or have already faced when it comes time to perform the accountability of the municipal budget. For this, we provide a small set of challenges and participants should mark the main one for them. And the responses were recorded in graph 3.

Graph 3: What are the main challenges you face when performing accountability for the municipal budget?
And as we can see in the graph, the vast majority have the challenge of knowing in which category they should place a particular grade, being costing or capital. Since according to the FNDE (National Fund for the Development of Education) it is forbidden to allocate capital resources to carry out current expenditures and vice versa.

If this happens, the entity must submit justification for evaluation by the body responsible for analyzing its accountability.

In the case of UEx, for example, it will be up to the State Education Department or the Federal District or the City Hall, according to the school’s link, to assess whether the justification is relevant. If these bodies agree that they are, they must enter the expenses as they were carried out, in the Accounts Rendering Management System (SIGPC), for later submission to the FNDE. If not, the expenses must be registered in the SIGPC as not approved and the UEx will have to return the resources to the public coffers, through the Union Collection Guide (GRU).

The fourth question asked whether the participant’s unit of action had already suffered suspension of municipal transfers. The responses were recorded in graph 4.
Graph 4 - Has your unit ever been suspended from municipal transfers for not providing an account?

Source: Authors (2021).

And as we can see the unity of all the participants so far, they have never suffered suspension of transfers of municipal funds, due to the lack of accountability.

The fifth question sought to understand, from a previous list, which activities the intern would like to carry out if the pedagogical residency was carried out in person. Pedagogical works that are complicated to be experienced remotely were thought of in order to compose this cast. Related activities and results are shown in chart 5.

Graph 5 - After receiving the municipal transfer, what is the maximum period for rendering the account?

Source: Authors (2021).
The sixth question sought to establish a correlation with the term that was chosen by the participant in the previous question, taking into account their answer. The data can be better visualized in chart 6 below.

**Graph 6 - Based on the previous question and your experience as a member of the board, do you consider the deadline for rendering the account?**

![Chart showing responses to the question](chart.png)

Source: Authors (2021).

And as we can see, we have a small impasse for two parts of the participants, when it comes to the time for carrying out the accountability. We have two main aspects, the first one that considers the time given for rendering the account as sufficient for its elaboration, finalization and delivery, and the second one that considers the time to be very short since there are many things to be delivered and done until the established deadline.

The seventh question sought to identify the participants' knowledge regarding accountability, whether they know which document is used to present as proof of unit expenses. The data can be visualized in graph 7.
Graph 7- What can we present to prove expenses in the rendering of accounts?

![Graph 7](image)

Source: Authors (2021).

And after receiving the invoice, we must pay attention to several important points, such as checking the deadline for the invoice (deadline stipulated by the tax office), with a stamp of extension of validity being admitted, according to the legislation in force, verifying that the invoice is specific for the sale of products or services, or even products and services, and be careful with the invoice that does not contain the payment of the amount paid, dated and signed by the supplier or service provider. In order not to run the risk of suspending future resources.

The eighth question sought to identify whether the unit accounted for any resources received during the pandemic period and to find out if the unit’s accountability was performed as we had in previous years or had any adjustments made so that they could be performed. The data obtained can be visualized in graph 8.
Graph 8- In this period of online teaching due to the pandemic, how was the accountability carried out?

![Pie chart showing accountability results]

Source: Authors (2021).

The ninth question sought to identify how and the cooperation between the unit's council members, since all decisions must be taken together with everyone and in common agreement. The data obtained can be visualized in graph 9.

Graph 9- How do you evaluate the cooperation between the members of the council, to carry out a better inspection?

![Pie chart showing cooperation evaluation results]

Source: Authors (2021).
It is known that the interaction between the board members can help a lot in the approval of resource allocation for a given project, and taking into account the data obtained through the questionnaire we can consider that the interactions and decisions between the board members are good. But analyzing and discussing members’ proposals are essential to transforming education.

The tenth question sought to know the opinion of the board members on the creation of training for new board members. Considering that the new members still do not have much knowledge about the subjects that are addressed. And the data obtained can be visualized in graph 10.

**Graph 10- Do you think that the city hall should carry out training with the members of the council to better assist them in how the action plan should be made, the rendering of accounts?**

![Graph showing responses](image)

Source: Authors (2021).

In the last question, space was made available so that the research participants could express themselves freely, 4 members manifested themselves and it can be observed that the training of all members is very important, considering that everyone must act continuously in the inspection of the resources. Below are the comments transcribed in full by the eight participants.

Members must know the statute, obligations and duties to develop a good job, supervise and have transparency in the work and execution of accountability. R1
Many think that the CDUE responsible for rendering accounts is superfluous, but transparency is necessary and obtaining resources are fundamental for the proper functioning of the school unit. R2

Every experience in the teaching unit is important, we must inform ourselves of everything for our learning and knowledge. R3

It’s a great learning experience, everyone should participate in the Council. R4

CONCLUSION

What can we conclude from the present work and questionnaire carried out in a simple way, and that accountability is still a great challenge that board members constantly go through, and that better training and guidance to members would be very important. Because in the training, they would receive instructions/guidance on how a good account should be made, what the maximum time for its accomplishment, among other doubts that would arise during the classes.

Another point to think about is that the members get lost and still have doubts, and in relation to the time for carrying out and delivering the unit’s accountability. And an alternative for members to deliver within the deadline would be to perform the daily separation of the invoices that will be used in the rendering of accounts.

And as we can conclude by carrying out an analysis of the results of the questionnaire, the members of the council should undergo training, where they would constantly receive classes so that they can carry out a good application plan that is totally effective, a good accountability of the resources, being them municipal or federal, so that they do not run the risk of being in the resources. And training would not only be important for them to be able to provide a good account or an effective application plan. Training would even help when it comes to identifying the best way to allocate a given resource, so that nothing can be lacking for the unity.

And for new members, it would be of great importance to have a well-designed training with all the information they need to know so that they can actively participate in the council, as they would receive all the necessary knowledge so that they can become a participatory member who knows how to identify any errors. in the preparation of the application plan, error in issuing the note or any other problem
that may arise. Because as we can see, the vast majority of new members do not have any knowledge about how an accountability works, how it is done, what to do with it, to whom he must account for the received resource, where this resource comes from, how do I receive the resource for my unit, in addition to the fear of doing something wrong or not wanting to be part of the board due to lack of technical knowledge.

And finally, the training would also serve as a way of raising awareness among the population, as receiving information that is important such as who should provide how and what to account for, her critical knowledge will increase, thus allowing her to question what is done with the tax money collected by the municipality, government, and nation. Where does this money go as it is made to account for a municipality? And thus making management more participatory in the council and in society as a whole.

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