

UM OLHAR ESTRATÉGICO PARA A GESTÃO EDUCACIONAL: UMA ANÁLISE DOS CONTORNOS GERENCIAIS PROPOSTOS PELA REFORMA DO ESTADO

UNA MIRADA ESTRATÉGICA A LA GESTIÓN EDUCATIVA: UN ANÁLISIS DE LOS CONTORNOS DIRECTIVOS PROPUESTOS POR LA REFORMA DEL ESTADO

A STRATEGIC LOOK AT EDUCATIONAL MANAGEMENT: AN ANALYSIS OF THE MANAGERIAL CONTOURS PROPOSED BY THE STATE REFORM

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RESUMO: Este artigo tem como objetivo avançar os estudos do processo de incorporação de modelos gerenciais ao setor público e sua relevância para a construção e acompanhamento do planejamento estratégico em uma autarquia federal responsável pelo financiamento de ações educacionais. O processo de reforma da administração pública brasileira fundamentou-se na busca da eficiência e da efetividade da ação estatal para o alcance de resultados, por isso introduziram-se esquemas de organização pós-burocrática e métodos de gerenciamento do setor privado para ampliar a capacidade de governança. Para atingir o objetivo proposto optou-se por utilizar o método de análise de conteúdo de Bardin (2011), para analisar o desempenho de indicadores e metas institucionais estratégicas do Fundo Nacional de Desenvolvimento da Educação (FNDE), relativas ao financiamento de três programas educacionais. Como resultado, observou-se que as metas estabelecidas para o triênio (2013-2015) buscaram implantar uma gestão mais eficaz, com ênfase no acompanhamento das ações e no desempenho de indicadores de execução e eficácia, os quais podem contribuir para o acesso à educação.

PALAVRAS-CHAVE: Educação. Reforma do Estado. Administração gerencia. Planejamento estratégico. Governança.

RESUMEN: Este artículo tiene como objetivo avanzar en los estudios del proceso de incorporación de modelos directivos al sector público y su relevancia para la construcción y seguimiento de la planificación estratégica en una autoridad federal responsable de la financiación de Acciones educativas. El proceso de reforma de la administración pública brasileña se basó en la búsqueda de la eficiencia y eficacia de la acción estatal para lograr resultados, por lo que introdujeron esquemas de organización post-burocráticos y métodos de

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gestión del sector ampliar la capacidad de gobernanza. Para lograr el objetivo propuesto, optamos por utilizar el método de análisis de contenido de Bardin (2011) para analizar el desempeño de los indicadores institucionales estratégicos y los objetivos del Fondo Nacional de desarrollo (FNDE), relacionados con Financiación de tres programas educativos. Como resultado, se observó que los objetivos establecidos para el trienio (2013-2015) buscaban implementar una gestión más eficaz, con énfasis en el seguimiento de las acciones y el desempeño de los indicadores de ejecución y eficacia, que pueden contribuir al acceso a Educación.

PALABRAS CLAVE: *Educación. Reforma del estado. Administración de gestión. Planificación estratégica. Gobernanza.*

ABSTRACT: *This article aims to advance the studies of the incorporation process of managerial models to the public sector and its relevance for the construction and monitoring of strategic planning in a federal authority responsible for the financing of Educational actions. The process of reform of the Brazilian public administration was based on the pursuit of the efficiency and effectiveness of the State action to achieve results, so they introduced post-bureaucratic organization schemes and management methods of the sector To expand governance capacity. To achieve the proposed objective, we opted to use the Bardin's content analysis Method (2011) to analyze the performance of strategic institutional indicators and goals of the National Development Fund (Fnde), related to Funding of three educational programmes. As a result, it was observed that the goals established for triennium (2013-2015) sought to implement more effective management, with emphasis on monitoring the actions and performance of indicators of execution and efficacy, which can contribute to access to Education.*

KEYWORDS: *Education. Reform of the State. Management administration. Strategic planning. Governance.*

Introduction

The intense context of transformations resulting from the process of globalization, internationalization of capital and technological development, coupled with the growth of social demands for quality public services, have generated the need for expansion of functions and managerial activities of the State.

In the face of this dynamic scenario and the triggering of the state apparatus crisis in the late 1970s and 1980s, new challenges were presented to public managers, such as optimizing the use of public resources, reducing expenses and increasing the quality of public services provided to the society. To overcome such challenges, the public sector began to incorporate techniques and methods used by the private sector to ensure greater efficiency and effectiveness of management.

In the managerial public administration model, the strategy must focus on the precise definition of objectives and goals to be achieved, including the efficiency in resource allocation and the adoption of effective controls to benchmark results. Then, it is used, the techniques of planning because it is one of the main phases of the administrative cycle, applied to the reality of the organizations.

One of the pillars of contemporary public administration is governance, which is an activity aimed at ensuring transparency and accountability, as well as keeping a direct relationship with the process of building planning strategies. To be effective, the planning process must consider the direct and indistinct participation of all the organization actors (from strategic, tactical to operational level), in order to reflect the demands of the various actors and fulfill the institutional mission.

The objective of this paper is to advance the study of the process of incorporating managerial models to the public sector and its relevance for the construction and monitoring of strategic planning in the National Fund for the Development of Education (FNDE in Portuguese), which is inserted in the process of administrative reform of the Brazilian State.

The process of public administration reform was based on the search for efficiency (through cost control mechanisms) and on the effectiveness of state action to achieve results, so it was included bureaucratic organization schemes and methods of private sector management in order to enhance governance capacity.

In order to reach the proposed goal, we chose to use Bardin's content analysis method (2011), seeking to observe the FNDE's performance in the financing of educational programs and actions, through the adoption of the logic of monitoring the goals and indicators of the cycle management for the years 2013-2015.

With reference to the normative corpus of the Autarchy studied, the main legal instruments of organization constitution were analyzed, among them, the law of creation, internal regiment, strategic plan, goal setting guidelines and performance of institutional indicators.

This paper was structured in six sections, in addition to this introduction. In the first section it will be made considerations on the Brazilian State reform and its antecedents, emphasizing the presence of a hybrid model of the Brazilian public administration. The second section discusses conceptual aspects of governance and how the introduction of managerial and strategic practices strengthens the search for efficiency in the public sector. The third section deals with aspects related to the implementation of strategic planning in the

FNDE and how managerial logic influences the management model adopted for the financing of educational programs and actions. The study of the methodology adopted, with the inclusion of goals and performance indicators established by the municipality for the 2013-2015 triennium, will be presented in the next section. Finally, the data will be analyzed and the folding of the paper will be dedicated to the final considerations.

Considerations about the Brazilian State Reform and its antecedents

In this section, we seek to analyze the antecedents of the new public or managerial administration, from the presentation of two visions of the State reform and public management that are developed in the 1990s in Brazil. The literature identifies some elements that influenced this process: the issue of the patrimonial and authoritarian characteristics of the State and the public administration in Brazil; the crisis of national-developmentalism and the rise of dependent development based on the influence of international financial organisms (Washington Consensus).

When analyzing the elements that make up the scenario in which the reform of the 1990s was developed, historical aspects reveal the dichotomies³ observed for the construction of public order and contributed to the formation of Brazilian society. The history of Brazil was written within a context of dualities, on two sides or two poles of mutual contradictions (NUNES, 1997): development and underdevelopment; urban and rural areas; industrialization and rural oligarchy; tradition and modernity; representation and co-optation; centralization and decentralization.

In the colonial period, the Brazilian state characterized itself as a centralized political unit, in which the administrative apparatus did not follow general norms, hierarchies and definitions of competences, since the legislations were constituted by determinations and private interests. The tax network was confused with the appropriation of rents, monopolies. Political positions were not professionalized and the political and economic spheres were confused, transforming the search for political power into possession of high value assets or direct control of wealth.

In this period a patrimonialist system was established that converted the governmental positions in a form of ascent or social mobility, making the governmental organization like

³ The presence of dichotomies or contradictions of poles that are alternated and intended, brought by Nunes (1997) in the book "The Political Grammar of Brazil", are useful for the analyzes on Brazilian politics and economy.

something to be explored and not in the service of the public interest. The personalist tradition of functionalism averse to impersonality and formalism proposed by the bureaucratic system was also a striking feature of the colonial period (PAULA, 2005; BRESSER PEREIRA, 1998; NUNES, 1997).

The patrimonialist colonial inheritance and the centralization of the power became characteristic marks of the Brazilian public administration and they persisted during the Old Republic (1889-1929) oligarchic, conservative, regionalized and clientelist. Favoritisms, employments, and repression strongly characterized political relations in this period dominated by the power of the colonels.

According to Nunes (1997), clientelism constituted an important aspect of political and social relations in Brazil, since it was a type of social relationship marked by personal contact between patrons (colonel, chief of local political machines, leaders who controlled the public machine) and peasants. The asymmetrical relationship (of command and subordination, loyalty and protection) marked the dualisms of the "Brazils". This dualist relationship perpetuated the evolutionary traits of the state and public administration by inhibiting the formation of collective action interests.

These characteristics, however, did not prevent the first attempts for professionalization of the public service and the reform of State structures that occurred in the Vargas era (1930-1945). According to Bresser (1996), the creation of a centralizing body for the modernization of public administration played a crucial role in the search for a modern state and a professionalized bureaucracy.

The reformist character brought with the emergence of the Administrative Department of the Public Service (DASP, in Portuguese), in 1938, aimed to centralize and reorganize the public administration; to define personnel policy and rationalize methods and processes in general, structuring aspects that strengthen the tripod of classic bureaucracy⁴, or the ideal Weberian model. According to Nunes (1997), DASP was a paradoxical organism in which two grammars⁵ were combined in their structuring, the bureaucratic insulation⁶ and the universalism of procedures⁷.

⁴ Bureaucracy is an organization or organizational structure characterized by explicit and regularized rules and procedures, division of responsibilities and specialization of work, hierarchy, and impersonal relationships. The tripod of bureaucracy was based on formality, impersonality and professionalism.

⁵According to Nunes (1997), there are four institutionalized patterns of relations or "four grammars" that structure the bonds between society and state in Brazil, performing functions of political control, intermediation of interests, and allocation of the flow of available material resources. These are: 1 - clientelism; 2 - corporatism; 3 - bureaucratic insulation; and 4 - the universalism of procedures.

The bureaucratic model proposed by Weber (1963) was based on the formalism and legal character of norms and regulations; rationality and division of labor; in the impersonality of relationships; in the hierarchy of authority; routines and procedures; in technical competence and meritocracy; in the specialization of the Administration; in the professionalization of the participants; and full predictability of the operation.

Such particularities had as advantages the rationality in relation to the achievement of the organization goals, the precision in the definition of the position and the operation, by the exact knowledge of the duties; speed in decisions due to the uniformity of routines and procedures that favor standardization, cost reduction, errors and the accurate interpretation of roles and responsibilities.

The evolution of the formation of the Brazilian State between the years 1945 and the coup of 1964 was marked by the coexistence of a system of merit and professionalization of bureaucrats and traits of patrimonial and clientelist political culture, as stated by Paula (2005, p.106-107):

Between the years 1945 and the coup of 1964 there were several attempts to resume the reform with the same initial impetus, strengthening the system of merit, the professionalization of bureaucrats and the organization of the state. The Populist Republic of this period is characterized by a coexistence between features of patrimonial political culture, patronage and pockets of administrative efficiency. Thus state reform was limited by the political forces that underpinned the government and pushed it to accommodate the merit system and public employment as political favor. Already the reform carried out during the military regime (1964-1985) was more effective, because its coalition of forces did not have to take into account the same demands of political conciliation of the previous period. In this way, it was possible to improve the administrative machine through techniques of rationalization of the State and methods of professionalization of the administrators⁸.

⁶ Bureaucratic inscription corresponds to the creation of structures - agencies, state companies - based on bureaucratic standards to break down clientelistic patterns, among them the creation of the DASP - implementation of the system of merits, standardization, centralization, coordination - of indirect administration entities such as municipalities, foundations and public and mixed economy companies.

⁷ Universalism of procedures corresponds to norms that can be formally used by all individuals in policy, or applied to them by electing representatives, to protect against abuses of power by the state. Freedom of expression, assembly, press are basic aspects of procedural representation (NUNES,1997).

⁸ Original text: Entre os anos de 1945 e o golpe de 1964, ocorreram várias tentativas de se retomar a reforma com o mesmo ímpeto inicial, fortalecendo o sistema de mérito, a profissionalização dos burocratas e a organização do Estado. A República Populista deste período se caracteriza por uma coexistência entre traços da cultura política patrimonial, clientelista e bolsões de eficiência administrativa. Assim, a reforma do Estado foi limitada pelas forças políticas que sustentavam o governo e o impeliam a acomodar o sistema de mérito e o emprego público como favor político. Já a reforma realizada durante o regime militar (1964-1985) foi mais efetiva, pois sua coligação de forças não teve que levar em conta as mesmas exigências de conciliação política do período anterior. Desta forma, foi possível melhorar a máquina administrativa através de técnicas de racionalização do Estado e de métodos de profissionalização dos administradores.

The period that marked the military regime sought to promote greater efficiency through decentralization, administrative rationality, planning and control of results. These initiatives were proposed with the publication of Decree-Law no. 200/1967, but according to Nunes (1997), there were unexpected and undesirable consequences for the image of the Brazilian State.

In an attempt to guarantee greater flexibility, administration and efficiency, it was allowed contracting people without public examinations⁹, making patrimonialist and physiological practices survive. The direct and central administration was seen pejoratively as bureaucratic or rigid, evidencing the dysfunctions of the ideal Weberian model and leaving aside the concern with meritocracy, with the accomplishment of contests and with the development of state careers.

The State Strategic Nucleus was weakened by a military action not to worry about the formation of high-level public administrators selected by public examinations and for preferring to hire the upper echelons of state enterprise management¹⁰.

Paula (2005) considers that it was possible to improve the administrative machine through techniques of rationalization of the State and the creation of decentralized entities, however, the excessive preoccupations with the increase of efficiency and the consolidation of a state technobureaucracy centralized even more the performance and contributed to the dissemination of patrimonialist practices that excluded civil society from decision-making processes.

According to Bresser Pereira (1996), the flexibilization of the administration sought greater efficiency in the economic activities of the State and strengthened the political alliance between the high state, civil and military technobureaucracy and the business class. The reform proposed by the Decree-Law no. 200/1967 was halved and failed, especially when the crisis of the 1970s advanced and the state bureaucracy came to be identified as an authoritarian system in the process of degeneration. With the increase of governmental attributions and the growth of social demands, the bureaucratic model that until then functioned, was inefficient.

⁹ Translator's note: In Brazil, there are civil servants that have stability of employment for life guaranteed by law. Hence the importance that these servants are admitted through public examinations.

¹⁰ Bureaucratic rings - islands of rationality and technical specialization. Universalism of procedures and bureaucratic insulation are often perceived as appropriate ways to counterbalance clientelism, for they bring the notion of full citizenship and equality before the law. They are based on impersonal norms, equal rights, checks and balances.

The end of the 1980s was marked by the period of democratic transition and promulgation of the Federal Constitution. According to Bresser Pereira (1996), there was a bureaucratic retrogression since the Federal Constitution/1988 reaffirmed corporatist and patrimonialist privileges of categories, the establishment of a retirement system with full remuneration, unrelated to the length of service rendered to the State, legal regime unique, rigid stability for all civil servants of the direct and indirect administration, in addition to providing the so-called “train of joy”, in which more than four hundred thousand civil servants have become statutory servants and holders of stability and integral retirement.

The resentment of the old bureaucracy with the treatment given by the military regime to favor corporatist interests, the reassertion of patrimonialist privileges incompatible with the bureaucratic ethos, coupled with the irrational defensive attitude of the high bureaucracy generated the discredit of the Brazilian public administration.

The economic plans that followed throughout the 1970s and 1980s, except for the period of the Economic Miracle, were not enough to conduct a consistent and bold economic policy that avoided the impacts of the state fiscal crisis, hyperinflation, unemployment, the instability in the trade balance and the devaluation of the national currency. The robustness of the public machine coupled with the increasing image of the dysfunctions of the bureaucratic model led to the search for a new model of public administration.

According to Bresser Pereira, the constituents of 1988 did not perceive the fiscal crisis, much less the crisis of the State apparatus. They did not realize that it was necessary to rebuild the State, to recover public savings, to provide the State with new forms of intervention, and that it was necessary to set up an administration that was not only professional but also efficient and oriented to meet the people demands.

It not started until the 1990s, when the crisis generalizes and manifests itself due to the low capacity for information, planning, formulation, implementation and control of public policies, that the reforms and the fiscal adjustment are strengthened by a dramatic diagnosis of administration deficiencies public. The goal, then, is to establish a system of public administration that is immune to patrimonial practices, in which the servers are conducted according to criteria of public ethics, professionalism and effectiveness.

This new model of public administration began to be implanted in 1995, with the creation of the Master Plan of the Reform of the State Apparatus (PDRAE, in Portuguese) and had as its proposal to transform the bureaucratic public administration, focused on processes and procedures, in management, whose purpose comes back to achieve results.

The proposed reform of the Brazilian public machine presented in the Master Plan considered the existence of four basic sectors, members of the State structure: a) the strategic core of the State; b) the exclusive activities of State; c) non-exclusive or competitive services; and d) the production of goods and services for the market (BRESSER PEREIRA, 1998).

In this classification, the strategic nucleus is the sector composed of public agencies in which the laws, the public policies of interest of the Country and the strategic decisions are defined. At the federal level, it is formed by the President of the Republic and the Ministries (the Executive Branch), by the Legislative and Judiciary, by the Courts and the Federal Public Prosecutor's Office.

The exclusive activities comprise the sector in which services are provided that only the State can perform, that is, services that express the extrovert power: it can regulate, supervise and foment. Examples include the police, the armed forces and supervisory and regulatory bodies.

The State's non-exclusive or competitive services sector encompasses services that, while not involving state power, are realized or subsidized by it, in view of their relevance to fundamental human rights such as education, health, culture, research, and environment.

The fourth sector refers to the production of goods and services for the market, which is carried out by the State through its public companies or mixed capital companies. It is characterized by profit-oriented economic activities that still remain in the state apparatus or have undergone privatization and concession process, which requires strict regulation.

Table 1 – Master Plan of the State Apparatus Reform (PDRAE in Portuguese)

State Sectors	Ownership	Administration
Strategic Nucleus (Legislative, Judiciary, Presidency and Ministers' Summit)	State-owned	Bureaucratic State and Management
Exclusive Activities (Police, Regulation, Inspection, Promotion, Basic Social Security)	State-owned	Management
Non-Exclusive Services	Non-state public	Management
Production of Goods and Market Services	Private	Management

Source: Bresser Pereira (1998)

According to Bresser Pereira (1998), the general objective of the administrative reform was to move from a bureaucratic public administration to a managerial one, nevertheless, the strategic nucleus would remain the two forms of administration due to the characteristics of the services provided. In other sectors, considering the relevance of efficiency in service or

service delivery, management would be more appropriate. In fact, what is observed throughout the historical conception of the Brazilian State is the predominance of several forms of administration, that is, of a hybrid model that contemplates bureaucratic, managerial and even patrimonialist and clientelistic characteristics.

The reform proposal brought by the State Reform Master Plan (PDRE, in Portuguese) sought to improve not only the organization and staff of the State, but also the finances and the institutional-legal system¹¹. Reforming the State meant ensuring greater governance, effective, efficient and better able to implement laws and public policies. The proposal also sought to make more efficient the exclusive activities of the State through the transformation of autarchies into autonomous agencies¹², making the services more efficient and more competitive.

The pursuit of efficiency through governance and strategy

In a context of transformations and growth of social demands, the managerial innovations operated by the public administration assume greater prominence. The process of public administration reform was based on the search for efficiency (through cost control mechanisms) and on the effectiveness of state action, so bureaucratic organization schemes and advanced financial management methods were introduced to expand governance capacity.

The term governance has been used within the scope of the new public administration under the influence of the World Bank to designate the efficient administration of public affairs – good governance. A more comprehensive concept was proposed by Rhodes (1996), who considers the state as a political system mediated by self-organizing networks, whose results are obtained through the interaction of local government, private and voluntary sector. To ensure the effectiveness of political action would require the construction of new institutional arrangements.

Diniz (1997) conceptualizes governance as the state's capacity to implement policies and achieve collective goals through mechanisms and procedures capable of expanding the

¹¹ The Reform of the State Apparatus strategy was conceived from three dimensions: institutional-legal; cultural and public management. The institutional-legal dimension proposed amendments to the Constitution and legislation relevant to public administration. The reform of the State was effected with the publication of Constitutional Amendment No. 19/1998, which included the principle of efficiency in article 37 of Federal Constitution/1988.

¹² The Master Plan used the term "autonomous agencies" without distinguishing between regulatory agencies, focused on intervention in specific markets, regulating the supply relationship, with quality and affordable price and demand; and executive agencies, linked to policy implementation (without formulating or regulating).

means of interlocution, social participation, and the administration of the game of interests. From the point of view of conceptual evolution, from the author's point of view, governance does not assimilate the socio-political dimension of management, since its practice is reduced to the technocratic approach and does not establish mechanisms to manage issues of conflict, negotiation and cooperation.

The presupposition of technical and administrative efficiency transforms the new (contemporary) public administration into an ideal model adopted by countries that reform the state apparatus and introduce practices of private management. In many cases the efficiency of practices issue has not been questioned, but the limitations or results are not very expressive in the field of social policies and improvement of the quality of life of citizens.

Villanueva (2006) identifies two tendencies that support contemporary public administration: 1. to claim, recover and rebuild the public nature of the administration (democratize, awaken in the citizen the interest to evaluate the performance of public powers, the quality of services provided); 2. to recover, reactivate and rebuild administrative and managerial capacity (adjustment and balance of public finances; incorporation of management methods to ensure efficiency, effectiveness, quality in the provision of public services; result in the creation and aggregation of public value - cost-efficiency producing the expected results to the people).

New Public Management (NPM)¹³, according to Martins and Marini (2010, p.23), brought a set of innovative private sector management technologies that applied to the State and its organizations made it possible to reduce, control, improvement of the quality of services provided. The path from the modern to the postmodern state reveals an evolution marked by different factors and contexts that move from patrimonial, bureaucratic models to managerialism, but it potentiates the convergence of new public management in the direction of public governance (SOUZA; SIQUEIRA, 2007).

¹³ The term New Public Management was first used by Christopher Hood to refer to the use of private management tools in public management. New Public Management (NPM), according to Firmino (2011, p. 393), had its development related to the rise of the New Right in the United Kingdom and the United States. In this way, its appearance was driven by the government of Margaret Thatcher, beginning in 1979, by Ronald Reagan, who advocated the end of the Welfare State, due to its costly growth and its inefficiency in providing services. Among the main characteristics of NPM are: emphasis on results, to the detriment of the means / processes; Emphasis on measurement, for evaluation of results; citizen-client approach; promotion of market mechanisms, which presupposes competition between public-public and public-private; decentralization and "agitation"; adoption of more flexible private sector management practices (management by objectives, total quality management and ICTs); privatization in a narrow sense (material privatization, contracting out, public-private partnerships, liberalization of some areas of the economy); rationality of expenditure; existence of an active professional management, with high autonomy and discretion.

According to Evans (1989), governance is the Government's ability to make pertinent decisions promptly and also demonstrate skills to sustain policies, generating accessions and conditions for the development of cooperative practices, breaking with the rigidity of the dominant public management pattern. For Meirelles (1982, p.65) it involves all the apparatus of the State, preordained to the performance of its services, aiming at the satisfaction of collective needs.

The challenge presented to the public sector to strengthen governance has been to articulate a set of ethical principles of compliance, transparency, and accountability in accountability to common elements or current practices, hybrid models of public administration built on bases bureaucratic, patrimonial and corporatist policies that are considered relevant to the political interests' game.

By introducing post-bureaucratic organization schemes into the public administration and employing advanced methods of financial management, direction, strategy, quality management (continuous control and improvement), performance management, process redesign, knowledge management, internal controls, and budget by results, greater professionalization on the part of the servers / managers and compliance with the principles of the code of public ethics is required.

Villanueva (2006) understands that the strengthening of managerial discourse has occurred through the rise of the concept of strategy within the scope of public administration and the adoption of strategic planning. As managerial technology, strategic planning has been converting this concept into action. This fact can be observed when consulting or browsing the institutional pages and electronic addresses of the main bureaus and other entities that are part of the federal branches (ministries, courts, municipalities), which present information on planning cycles, strategic map, performance indicators and other management (of risks, processes and projects) as mechanisms of corporate governance and strengthening of management administration. To demonstrate this reality, the next section will present a study on the implementation of strategic planning in a Brazilian federal entity.

The Strategic Planning in the public sector and the implantation in the FNDE

The National Education Development Fund (FNDE, In Portuguese) is a federal Autarchy linked to the Ministry of Education, created by Law no. 5,537/1968, which provides

as guidelines for its institutional mission the provision of technical assistance, financial assistance and execution of actions that contribute to education quality for the people.

Based in Brasília, D.F. and operating throughout the national territory, FNDE plays a fundamental role in the execution and financing of the main programs, projects and educational actions of the country, covering from the Basic to Higher Education.

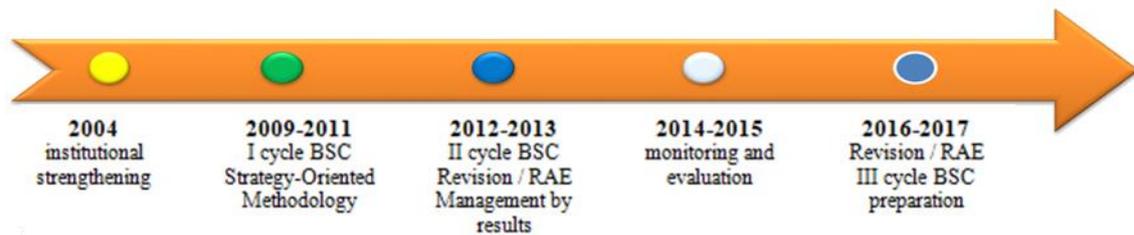
In order to fulfill its mission, FNDE established as values the commitment to education; ethics and transparency; excellence in management; accessibility and social inclusion; environmental liability; and innovation and entrepreneurship.

The improvement of the internal work processes has led the Autarchy to seek excellence in the execution of programs, projects and educational actions, through the monitoring of performance indicators. The proposed initiatives aim at making every citizen's access to and permanence in quality public education possible, as well as broadening governance mechanisms.

Among the main organizational processes of the Autarchy, the following stand out: a) provision of technical assistance (through training plans) to government entities and other actors of the educational system and school community; b) direct and voluntary transfers to provide financial assistance to educational programs, projects and actions; c) Issuance of annual accounts of resources executed by federated entities and establishment of special accounts; (d) agent in the field of student financing; e) executor of Special Programs, Development of Teaching, Textbook, Food and School Transport, Direct Money in School and Educational Infrastructure Projects; f) monitoring of technological innovation activities for internal and external customers; g) management of internal systems of contracts, purchases and adherence to national price registration.

Since its beginning, the FNDE has undergone transformations and taking new responsibilities resulting from the merger of agencies and compliance with the constitutional provisions necessary to make effective the educational policy of the country. In order to meet the demands, the agency improves strategic planning, sets annual targets and defines performance indicators with the aim of making the public service more effective.

Chronologically, strategic planning went through several stages or phases until reaching the current maturity level within the organization, as shown in the following figure.

Figure 1 - Evolution of the FNDE strategy

Source: FNDE – Adapted by the authors

The first planning proposal made in 2004 was aimed at the institutional strengthening and professionalization project through the creation of technical careers and specialist in financing and executing educational programs and projects (Federal Law no. 11,357 / 2006¹⁴). The focus was on increasing the efficiency, quality of services provided and the professionalization of executive careers, which are premises of the management model adopted by the federal government in the late 1990s. The first public servant examination was held in 2007 and the appointment of the servers took place from 2008. Emphasis was also given to aspects related to accountability, networking and establishment of partnerships with states and municipalities, to give greater transparency in the application of resources.

In the period from 2009 to 2011, the process of methodological review of strategic planning began, and the Balanced Scorecard (BSC) was adopted to define strategic references, objectives and institutional goals, with a view to contributing to universal access to quality education.

The evolution of the strategic planning between the years 2012 and 2013 was based on the incorporation of the results-based management methodology proposed by the Ministry of

¹⁴ Federal Law no. 11,357, October 19, 2006, provides for the creation of the General Plan of Positions of the Executive Power - PGPE and of the Special Plan of Positions of the Ministry of Environment and of the IBAMA; establishes the Specific Gratification of Teaching of the servants of the extinct Federal Territories of Acre, Amapá, Rondônia and Roraima (GEDET, in Portuguese); establishes the value and establishes criteria for the granting of Voluntary Service Gratuity, which is dealt with Federal Law no. 10,486, dated July 4, 2002, to the military of the former Federal Territories of Amapá, Rondônia and Roraima; authorizes the redistribution, for the Specific Personnel Boards of Regulatory Agencies, of the employees occupying positions of effective filling of the Plan of Classification of Positions, instituted by Federal Law no. 5,645 of December 10, 1970, or related plans of the municipalities and public foundations, assigned to those municipalities, under the conditions it specifies; creates Special Plans of Positions, within the scope of the Regulatory Agencies referred to in Annex I of Law 10871 of May 20, 2004; establishes the Gratification of Effective Performance in Regulation (GEDR, in Portuguese), due to the occupants of the positions of the Special Plan of Positions of the National Agency of Sanitary Surveillance (ANVISA, in Portuguese); creates the careers and the Special Plan of Positions of the National Fund for the Development of Education (FNDE, in Portuguese) and the National Institute of Educational Research Anísio Teixeira (INEP, in Portuguese); increases the value of the Specific Gratification of Publication and Disclosure of the National Press (GEPDIN, in Portuguese), instituted by Federal Law no. 11,090, of January 7, 2005; and makes other arrangements.

Planning, Budget and Management¹⁵. In order to improve this methodology, training activities were carried out at tactical and operational levels. During the Strategy Evaluation Meeting (RAE, in Portuguese), the strategic level managers validated the guidelines, targets and indicators of the FNDE Management Panel for 2013- 2017.

In the year of 2013, the Strategic Plan was consolidated and strategic actions were deployed for the organization's tactical and operational units (creation of deployed maps and indicators). Through the deployment of strategic objectives, we sought to communicate priorities and align institutional (global), intermediate (directory boards/coordinations) and individual (servers) goals, with a view to producing consistent results towards organizational mission and vision.

The Monitoring and Evaluation and Communication and Learning stages were consolidated between 2014 and 2015. The objective of this period was to standardize instruments for systematization, collection and analysis of the indicators to consolidate the performance measurement methodology (Monitoring and Evaluation Systematics - M&A) and the culture of accountability for achieving institutional results.

The year 2016 was marked by changes in the national political and economic scenario, which had repercussions on structural changes in the governing board of the Autarchy. Despite the transitions that occurred throughout this process, the existence of a Strategic Management and Governance Advisory Committee composed by a group of public servants with employment stability, combined with the methodological consistency of planning and the degree of institutional maturity prevented discontinuity actions from impacting the work. The technical staff continued the internal review activities of the Panel of Indicators and Goals for 2016 and 2017, as well as the development of institutional projects.

After this brief contextualization, the methodology used for the data analysis and the performance study of three indicators of the Directorate of Educational Actions (DIRAE, in Portuguese), responsible for the execution of School Feeding Programs (PNAE, in Portuguese), the Teaching Book (PNLD, in Portuguese) and School Transport (PNATE, in Portuguese).

¹⁵ Brazil. Ministry of Planning, Budget and Management. Reference Guide for Performance Measurement and Manual for Indicator Construction. Brasília: MPOG, 2009.

Method

In order to achieve the objectives proposed in this paper, we used as a research method the content analysis proposed by Bardin (2011), which is based on the precise definition of the research objectives, which vary in each analysis and condition the difference of techniques.

According to Bardin (2011), the organization phase of the analysis is structured in three chronological poles: pre-analysis (identification and selection of documents through search and superficial reading); material scrutiny (analysis and final selection of the material by complete reading of the documents); and results treatment (inference and interpretation).

The rules of exhaustiveness, representativeness, homogeneity and relevance proposed by Bardin (2011) were considered in order to choose the documents to be analyzed. The institutional performance analysis focused on the period from 2013 to 2015 (exhaustiveness rule) and the set of goals is representative for studying the phenomenon (representativeness rule). The documents obey precise criteria of choice, they do not present singularities apart from the criteria of analysis (homogeneity rule) and the goals and performance of the indicators are adequate documents, as source of information for analysis of the objective of the study, because they were published as an Administrative Rule¹⁶ in the Federal Register¹⁷.

In order to analyze the goals and institutional performance, the indicators were selected according to the chosen research method, from which two tables will be presented, the first detailing the panel of indicators and targets for the 2013-2015 triennium. The data were systematized through categories that relate to the proposed objective and to the goals and indicators selected.

The material coding followed the logic of unit aggregation, aiming at an exact description of the content characteristics (BARDIN, 2011). The selection of the programs stems from the relevance of coverage and breadth of care for the target audience of basic education.

¹⁶ Translator's note: in reference to the Brazilian document Portaria, which is a special administrative ruling in the Brazilian legal system.

¹⁷ Translator's note: In Brazil, all Federal Laws and other dispatches, communications and others are published in a Journal named Diário Oficial da União, which can be close related to the Federal Register in the USA.

Table 2 - Management Panel (Indicators and Goals) 2013/2015

MANAGEMENT PANEL - FNDE (2013 / 2015)	Classification	Goal 2013	Goal 2014	Goal 2015
03.1 Rate of execution of financial resources – Food	Execution	98,33	98,60	99,00
03.2 Infant education costing rate	Execution	90,00	90,00	90,00
03.3 EJA Costing Rate	Execution	90,00	90,00	90,00
03.4 Cost of vocational and technological training	Execution	90,00	90,00	90,00
04.1 Visibility of resources	Efficacy	6.000.000	14.400.000	12.600.000
05.1 Rate of monitored resources (Proinfancia)	Efficacy	31,00	35,00	35,00
05.2 Supervised works fee	Efficacy	32,00	35,00	35,00
06.1 Index of responses to citizens	Efficacy	85,00	85,00	85,00
06.2 User service quality rate	Efficacy	90,00	90,00	90,00
06.3 Aggregate index of training of social control councils	Efficacy	71,00	80,00	90,00
07.1 Positive Ratings Index	Efficacy	70,00	80,00	90,00
08.1 Technical Assistance Fee	Execution	80,00	85,00	90,00
08.2 PAR attendance rate	Execution	60,00	63,00	65,00
08.3 Rate of financial assistance in the PAC	Efficacy	40,00	45,00	50,00
08.4 Table of Contents	Efficacy	95,00	97,00	98,00
08.5 School Transportation Service Fee	Efficacy	90,00	92,00	92,00
09.1 Adhesion to FGEDUC	Efficacy	55,00	58,00	
09.2 FIES usage fee	Efficacy	10,00	15,00	20,00
10.1 Approval rate of RPN items	Efficiency	70,00	75,00	80,00
10.2 Mean time of adherence to ARPs	Efficacy	13,00	12,00	11,00
11.1 Repercussion of the work of the organ in the press	Efficacy	71,00	73,00	75,00
11.2 Level of Satisfaction of Internal Interlocutors	Efficacy	70,00	75,00	80,00
12.1 Rate of course implementation in the FNDE knowledge management environment	Efficacy	60,00	80,00	100,00
13.1 Process modeling index	Efficacy	40,00	45,00	50,00
14.1 Customer Service	Efficacy	86,00	80,00	80,00
14.2 Sigpc Deployment Rate	Execution		20,00	40,00
15.1 Laboratory installation fee	Efficacy	100,00	100,00	100,00
15.2 Tablet rate enabled	Efficacy	100,00	100,00	100,00
15.3 Broadband Connected Schools Rate	Efficacy	100,00	100,00	100,00
16.1 Individual performance	Efficacy	80,00	85,00	90,00
17.1 Rate of adherence to incentive programs	Efficacy	25,00	40,00	40,00
17.2 Managerial scope	Excellence	74,00	65,00	65,00
18.1 Index of user satisfaction regarding physical structure and logistics	Efficacy	70,00	85,00	85,00
18.2 Availability of information systems	Efficacy	99,90	95,00	95,00
19.1 Respect Index	Excellence	5,00	4,00	4,00
20.1 Budget execution rate	Execution	90,00	92,50	95,00
20.2 Financial implementation rate	Execution	80,00	82,50	85,00

Source: AGEST/PRESI/FNDE (2017)

Data analysis

Through content analysis procedures proposed in the methodology, two strategic objectives and three indicators of the FNDE Management Panel for the years 2013 to 2015 were defined and prioritized. Table 2 outlines, based on the perspectives of the strategic map (Institutional Results and Internal Processes), two groups of objectives and three indicators that aim to measure efficiency in the execution of resources and the effectiveness of care to guarantee access to education.

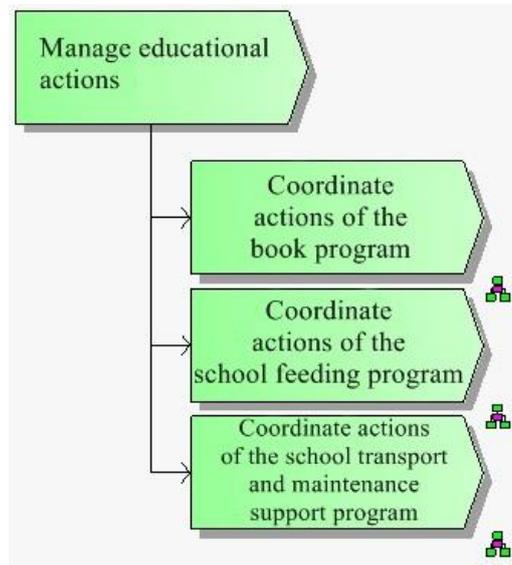
Table 3 - Categories of Perspectives, Objectives, Indicators, Targets and Results (2013-2015)

INDICATOR PANEL - FNDE (2013/2015)	EXERCISE 2013			EXERCISE 2014			EXERCISE 2015		
	Goal	Result	Performance	Goal	Result	Performance	Goal	Result	Performance
Institutional Results									
03. Technical and financial resources in education									
03.1 Rate of execution of financial resources - Food	98,33	99,39	101,08	98,60	104,59	106,08	99,00	99,19	100,19
Internal processes									
08. Provide technical and financial assistance to government entities and other actors in the educational system									
08.4 Table of Contents	95,00	102,44	107,84	97,00	97,24	100,25	98,00	98,10	100,11
08.5 School Transportation Service Fee	90,00	91,62	101,80	92,00	90,77	98,67	92,00	92,36	100,39

Source: Elaborated by the authors based on the Institutional performance standards published in the Federal Register - Administrative Rule No. 89, 02/26/2014; Administrative Rule n° 50, of 02/19/2015; Administrative Rule n° 69, of 02/16/2016.

The selection of the programs included in the Educational Action Board was based on the purpose and relevance of the amounts transferred automatically by FNDE to specific accounts of the federated entities. Based on the Institutional Value Chain, three General Coordination members of the Board of Executive Officers were identified.

Figure 2 - Value Chain - DIRAE



Source: AGEST/PRESI/FNDE (2017)

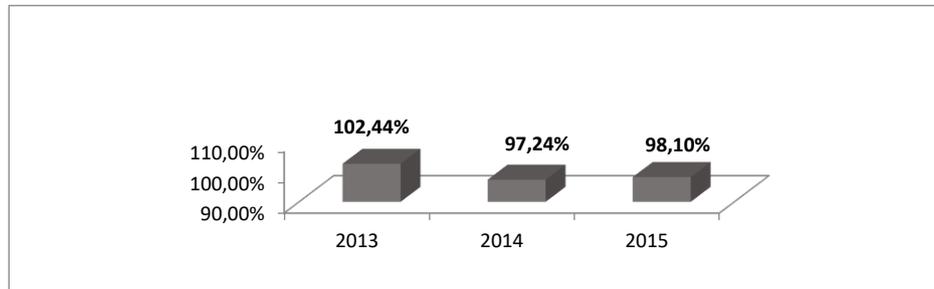
The National Textbook Program (PNLD, in Portuguese) distributes textbooks, dictionaries and other books to public primary and secondary schools, including the General Education Development (GED) program. Textbooks are printed with a sturdy physical structure so that they are used for three consecutive years and can be reusable. An awareness process is conducted with students and parents about the book usage precaution, so that at the end of the school year they can be returned to the school under conditions of usage by other students. There is also the distribution of consumable books (literacy activities, math and languages) that do not need to be returned. The books from PNLD and from the National Library School Program (PNBE, in Portuguese) are available in other formats, according to needs identified in the School Census: Braille, Sign Language Extended Characters, Mecadaisy (for people with visual and motor disabilities).

The three-year cycle alternation of this program contributes to guarantee the students' rights to use quality teaching materials, including attendance to the special needs and teachers of basic education public schools. Regarding the acquisition of specific didactic material, we highlight the National Program of Textbooks for Youth and Adult Education (PNLD-EJA, in Portuguese), which distributes textbooks for partner institutions of the Brazilian Literate Program (PBA, in Portuguese) and basic education schools that hold GED programs.

Throughout the years 2013-2015, the annual assessments remained stable, being acquired and distributed in 2015, approximately 128,588,730 books in the programs PNLD

2016, PNLD Rural 2016 and PNLD EJA 2016. The budget applied was in the order of R\$1,438 million.

Graph 1 - Index of attendance of the programs of the book



Source: AGEST/PRESI/FNDE (2017)

The formula for this indicator is based on the number of students attended by the book programs divided by the total number of students declared in the School Census designed for the year of attendance. The criticism to be made of this indicator stems from the fact that the activities carried out in the Responsible Coordination (CGPLI, in Portuguese) for textbooks acquisition are carried out according to the projection of the subsequent years, that is, the goal of the indicator established for the current year does not serve as a tool for monitoring periodic results for decision making. It can be observed from the results that the indicator exceeded the targets set in the calculation periods, which demonstrates the consistency and effectiveness of the program in the distribution of books, however, this measurement does not provide evidence regarding user satisfaction aspects and importance of the material distributed for the advances in the quality of public education.

Another relevant program for the country's educational scenario is the National School Feeding Program. The PNAE (in Portuguese) aims to contribute to the growth, biopsychosocial development, learning, school performance and formation of healthy eating habits of the students, so it has been considered an important strategy to combat malnutrition, childhood obesity and health promotion of students at school.

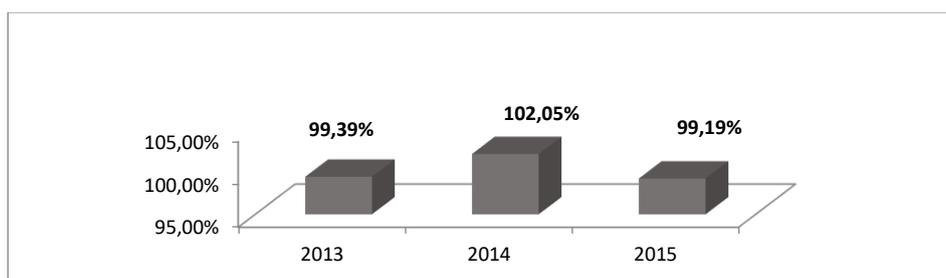
The FNDE transfers financial resources in a supplementary way to the states, municipalities and the Federal District to guarantee school feeding for students in Early Childhood Education (kindergarten and pre-school), Elementary and Secondary Education

and the indigenous, *quilombola*¹⁸, specialized educational service, and youth and adult education, for students enrolled in public, philanthropic, community (publicly agreed) and confessional schools (maintained by philanthropic entities) as well as those enrolled in federal schools in accordance with the School Census of the year before.

During the three years of the indicator calculation it is observed that the results exceeded the targets and there was also no discontinuity in the execution of the program, although there were fluctuations in the fund transfer due to delays in the rendering of accounts or because it was expired the School Feeding Council (CAE, in Portuguese).

Because it is an essentially execution indicator, it aims to measure the unit's effort to meet the schedules of transfer resources to the Program, avoiding operational failures and to compromise the service. Percentages above 100% occur due to balances transferred after regularization of accounts rendered or additional credit made available.

Graphic 2 - Execution rate of financial resources (Food)



Source: AGEST/PRESI/FNDE (2017)

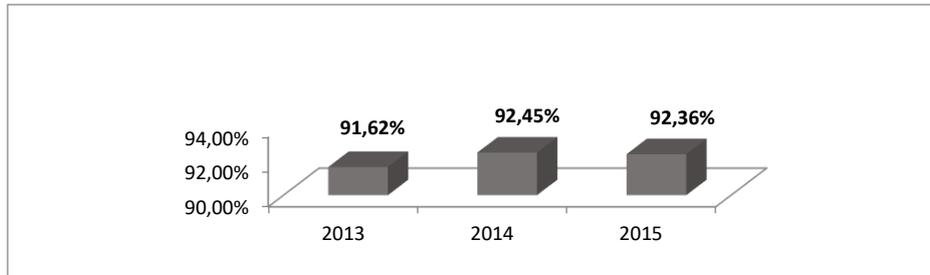
The third program considered in this paper analyzes is the National Program of Support to School Transportation. The PNATE (in Portuguese) automatically transfers financial resources to the states, municipalities and the Federal District to provide transportation to the public school students in/from the rural area. The fund transfer is calculated based on information from the previous year's School Census.

The fund transfer is made in nine annual installments (from March to November) and the resources supplement the budgets of the states and municipalities and finance expenses with insurance, licensing, taxes, fuel and even outsourcing the school transportation service. The General Coordination of Support for School Maintenance and Transportation is also responsible for the implementation of the School Pathway and Direct Money in School

¹⁸ Translator's note: Quilombola is a term that refers to the refugee communities of the Brazilian slave age. Currently, it concerns a national social movement composed of rural, suburban and urban communities characterized by subsistence agriculture and cultural manifestations that have a strong link with the past.

Programs (PDDE, in Portuguese), but these programs do not yet have indicators that are part of the Institutional Panel. Existing indicators for these programs are monitored on the map of the Board and should be integrated into the next planning cycle (2018-2022).

Graph 3 - School transportation attendance rate



Source: AGEST/PRESI/FNDE (2017)

In 2015, the last year included in this analysis, 4,506,066 students were benefited in 5,296 municipalities and the budget for financing the actions of this program reached the amount of R\$573.5 million. The formula used to measure the indicator result (ratio between registered demand and expected total demand) meets the evaluation requirements¹⁹ adopted in methodological procedures by the Ministry of Planning, Development and Management and by the Federal internal and external control bodies.

Final remarks

This paper originated from the interest in identifying the peculiarities surrounding the administrative reform that took place at the end of the 1990s, with the emergence of public management in Brazil and the incorporation of management practices from the private sector by bodies and entities that federal powers. The focus was not to verify the simple accomplishment of goals of the considered programs, but to analyze the importance of using performance measurement instruments that demonstrate the efforts of organizations to achieve results and to strengthen governance mechanisms.

¹⁹ Requirements for evaluating the indicators: - Usefulness: ability to represent, as closely as possible, the situation that the area intends to measure, including, to reflect the results of the interventions made in the management; - Comparability: ability to provide measurement of the desired situation over time, through historical series; - Auditability: reliability of the data sources used to calculate the indicator, mainly evaluating whether the methodology chosen for collection, processing and disclosure is transparent and can be reapplied by other agents, internal or external to the unit; e - Accessibility and understanding: ease of obtaining the data, elaboration of the indicator and understanding of the results by the general public.

The study was initiated by analyzing the panorama of the managerial reform of the Brazilian State, which originated with the State Reform Master Plan (PDRE, in Portuguese) in 1995 and focused on organizational effectiveness and the search for administrative efficiency.

In analyzing the strategic planning underway at the FNDE (in the years 2013 to 2015), it was prioritized to verify the goals evolution and the performance monitoring of three automatic fund transfer programs managed by the Autarchy, that aims to strengthen students access and stay in public basic education schools.

The strategic planning in the public sector has been configured as one of the fundamental management tools to evaluate government performance since it integrates one of the mechanisms of public governance practices. It represents one of the main tools for improving management, because it is oriented towards the search for effective results. Policies, objectives and goals established in this instrument should be aligned with the policies and management guidelines emanating from the Government programs, so that the planned actions have continuity and social relevance.

In order for the actions of technical and financial assistance to the federated entities to be strengthened and also to contribute to the improvement of the educational quality in the Country, it is necessary that educational actors, such as public servants, education authorities of states and municipalities, teachers and other education professionals, are granted access to information about the operation and performance of these programs. For this to happen, it is necessary to strengthen training and communication actions on an ongoing basis, especially with regard to control processes and procedures, so that human, organizational and technical-operative capacities are expanded.

In this sense, it is necessary to improve the organizational arrangements and structures in order to make them capable of promoting the articulation and institutional partnerships appropriate to the expansion and consolidation of educational projects and actions throughout Brazil. It is also necessary to develop and implement management and technical-operational monitoring mechanisms that assist in the decision-making processes and in the direction of means and actions to overcome the existing educational inequalities in the Country. Alongside this, it is also very important to incorporate governance practices based on mechanisms of control and accountability of the different actors, preparing them to act as agents for improving the implementation of educational policies.

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