



Revista de Administração Pública

ISSN: 0034-7612

ISSN: 1982-3134

Fundação Getúlio Vargas

Olivieri, Cecília; Martinelli, Bruno; Massucatto, Pedro; Silva, Carolina Bragança
Perspectivas Práticas Gestão municipal e corrupção na
implementação de programas educacionais federais
Revista de Administração Pública, vol. 52, no. 1, 2018, January-February, pp. 169-179
Fundação Getúlio Vargas

DOI: 10.1590/0034-7612171081

Available in: <http://www.redalyc.org/articulo.oa?id=241056624009>

- How to cite
- Complete issue
- More information about this article
- Journal's webpage in redalyc.org

redalyc.org

Scientific Information System Redalyc

Network of Scientific Journals from Latin America and the Caribbean, Spain and Portugal

Project academic non-profit, developed under the open access initiative

Forum: Practical Perspectives

Municipal administration and corruption in the implementation of federal education programs

Cecília Olivieri

Universidade de São Paulo / Escola de Artes, Ciências e Humanidades, Programa de Pós-Graduação em Gestão de Políticas Públicas
São Paulo / SP — Brazil

Bruno Martinelli

Universidade de São Paulo / Escola de Artes, Ciências e Humanidades, Programa de Pós-Graduação em Gestão de Políticas Públicas
São Paulo / SP — Brazil

Pedro Massucatto

Universidade de São Paulo / Escola de Artes, Ciências e Humanidades
São Paulo / SP — Brazil

Carolina Bragança Silva

Universidade de São Paulo / Escola de Artes, Ciências e Humanidades
São Paulo / SP — Brazil

This paper analyzes the implementation of federal education programs in municipalities through structured analysis of the texts in supervision reports provided by the Comptroller General of Brazil for the year 2014. The aim is to analyze the problems affecting the management of federal programs in municipalities. Studies on management and corruption in municipalities were reviewed and form the theoretical framework. The main conclusion is that it is necessary to increase the attention of researchers and managers to issues related to the quality of municipal management, because problems in program implementation is more likely to be the result of bad management than corruption.

Keywords: public administration; governmental control; implementation; federalism; corruption.

Gestão municipal e corrupção na implementação de programas educacionais federais

Este trabalho analisa a implementação de programas federais de educação nos municípios por meio da análise estruturada de textos dos relatórios de fiscalização da CGU do ano de 2014. Estudos sobre gestão e corrupção nos municípios compõem o referencial teórico. O objetivo é analisar os problemas que afetam a gestão de programas federais em municípios. A principal conclusão aponta que é preciso aumentar a atenção de pesquisadores e gestores para questões relativas à qualidade da gestão municipal, pois elas afetam mais frequentemente a implementação das políticas do que problemas de corrupção.

Palavras-chave: gestão pública; controle governamental; implementação; federalismo; corrupção.

Administración municipal y corrupción en la implementación de programas educativos federales

Este trabajo analiza la implementación de programas federales de educación en los municipios a través del análisis estructurado de textos de los informes de fiscalización de la CGU del año 2014. Estudios sobre gestión y corrupción en los municipios componen el referencial teórico. El objetivo es analizar los problemas que afectan a la gestión de programas federales en municipios. La principal conclusión apunta que es necesario aumentar la atención de investigadores y gestores para cuestiones relativas a la calidad de la gestión municipal, pues afectan más a menudo la implementación de las políticas que problemas de corrupción.

Palabras clave: administración pública; control gubernamental; implementación; federalismo; corrupción.

DOI: <http://dx.doi.org/10.1590/0034-7612171081>

Article received on October 25, 2016 and accepted on August 4, 2017.

[Translated version] Note: All quotes in English translated by this article's translator.



1. INTRODUCTION

We have analyzed the Brazilian municipal management in education programs based on the reports of the Brazilian Office of the Comptroller General (CGU) on irregularities in the implementation of federal programs in 2014. The goal is to study the problems that affect the management of federal programs in municipalities. The research contributes to the study about the municipal management of federal programs, because it looks at the issues that affect specific programs in more detail than similar studies, and contributes to studies about the relationship between corruption and public management by reinforcing previous findings that indicate that corruption is less frequent than mismanagement.

The subject of municipal management is little discussed by the Brazilian literature in spite of its importance to the coordinated implementation of the policies in the federal structure (Veloso et al., 2011). Municipalities are fundamental entities in the implementation of national policies, but the analyses of federal programs generally do not focus on the municipal management.

Recent studies about the relationship between corruption and public management point out that, in the cities, the main problems are related to the quality of management rather than to corruption, indicating the importance of deepening qualitative analyses about the diversity of local management.

Our analysis highlights that the problems of the municipal management in the country are mostly caused by the fragility of the management rather than by corruption. Corruption exists and is a problem that must be tackled by means of specific instruments; yet it must not replace the concern with the improvement of management. In addition, reducing corruption will not automatically improve the quality of services; it could lead to economy and increased availability of resources, but improvements in the quality of policies are more associated with factors such as qualification of public servants, organization of administration systems and production of services, planning and evaluation of actions, and not only the increase of resources (Veloso et al., 2011).

2. MANAGEMENT AND CORRUPTION IN THE BRAZILIAN MUNICIPAL ADMINISTRATION

The expansion of the role of municipalities in the financing and management of policies since the 1988 Constitution was not accompanied by an in-depth understanding of its management (Veloso et al., 2011). The literature on municipalities' management is scarce, focusing on other issues such as political participation, local development, innovations and efficiency of spending (Bava, Paulics and Spink, 2002; Dowbor and Pochmann, 2010; Ferreira, Medina and Reis, 2014; Soares and Bava, 1998).

This work fills a gap in the literature about corruption by proposing to study educational policies. Marin, Gama and Campelo (2014) and Rodrigues and Santos (2015) analyzed sanitation, housing and infrastructure; Dias and collaborators (2013), Avelino, Barberia and Biderman (2013), Peixoto and collaborators (2012) and Jannuzzi (2011) analyzed health programs; and Mendes (2004) analyzed the Fund for the Maintenance and Development of Basic Education and Enhancement of the Teacher Profession (Fundef), from the federal management perspective.

The study on municipal management in federal education programs is also important because of the decentralization process (Castro, 2010; Peres and Mattos, 2015), the substantial volume of resources transferred by the Federal Government in this area, and its importance to implement the right to education and reduction of inequalities (Pinto, 2014).

The methodological effort required to build accurate diagnoses on municipal management should consider the difficulties imposed by the Brazilian circumstances: the high number of municipalities

and their geographical distribution, reduced availability of information on local management in government sites, and high diversity of administrative, political, institutional, demographic and economic matters (Veloso et al., 2011).

The information contained in the CGU's monitoring reports about the municipalities help to overcome some of these difficulties, because they constitute the broader and more long-lived database on the implementation of federal programs in municipalities (Brasil, 2016). CGU's monitoring is conducted since 2003 with a method that has undergone few changes until 2014; with over 2,000 cities monitored and 2,381 reports published until 2015 (Brasil, 2016).

Most studies that used the CGU reports emphasized the theme of corruption, associating the occurrence of irregularities to phenomena such as: the effects of the publication of reports on municipal elections (Ferraz and Finan, 2008); the effects of corruption on the *Prova Brasil* exam (Ferraz, Finan and Moreira, 2008); and the effects of accountability mechanisms on the corruption in health (Avelino, Barberia and Biderman, 2013). The nature of these reports favors studies on corruption because monitoring aims at identifying irregularities. However, these same studies have pointed out that the most frequent problem in municipalities is not corruption, but the difficulty of achieving efficient management of public resources.

The studies that analyzed spending on construction works also concluded that management flaws are more frequent than corruption (Marin, Gama and Campelo, 2014; Rodrigues and Santos, 2015). Such result is very interesting because the spending with construction works — executed in Brazil mainly by private companies contracted by governments — is the most prone to irregularities defined as corruption by Ferraz and Finan (2008:70): “irregularities related to fraud in public contracts, misuse of public funds and pricing”. In addition, recent analyses of the National Congress and the Federal Court of Auditors point out the fragility of government controls on spending with construction works (Ribeiro, 2012, 2014; Olivieri, 2016). That is, assumptions regarding the severity of corruption in the municipalities have been resized by the analyses based on monitoring which, it should be stressed, seek to identify irregularities.

If analyses of the irregularities in the spending on construction works conclude that the most frequent problem is mismanagement, such as the studies that analyzed spending in other areas, then we must reduce the focus of the studies on corruption and instead, focus the attention on issues relating to the quality of management. We believe that these results indicate that there is a need to deepen our knowledge about the specifics of management in the municipal context, which does not imply, in any way, in reducing the effort to fight corruption by means of inspections, investigations and qualification of mechanisms and control agencies, internal and external to the Executive Branch.

By analyzing four strategic areas of management (finance, capital and infrastructure, personnel and information technology), Veloso and collaborators (2011) point out as main problems of municipal management: low institutionalization (absence of an exclusive secretariat for financial and human resource management); low levels of professional qualification of employees (absence of training and qualification in finance and low educational level of employees in the areas of capital and infrastructure); and lack of planning (absence of long-term plans for information technology and the absence of career and salary plans).

Such weaknesses imply inefficiency in these areas and in all other actions that depend on them. The management of social programs depends on the ability of city halls to allocate resources according to the rules and objectives of federal programs and according to their own planning, on the qualifica-

tion of employees for new activities, and on planning not only for the use of financial resources and capital, but also the policies and actions directed to the production of services.

3. METHOD

The CGU reports have been used in qualitative-documental research for evaluation of the implementation of federal programs at the local level (Januzzi, 2011). The reports do not have information on the costs of all irregularities, which prevents, in our view, conducting research with the same quantitative method of Bandiera, Prat and Valetti (2009), based on the spending on public procurement.

The sample of this study is intentional and not statistically representative, as all reports of municipalities drawn by the CGU that received funds for educational programs in 2014 — the most recent year in which all reports were available when the research was conducted — were analyzed (Brasil, 2014). The 51 municipalities analyzed are located in 20 Brazilian states of all regions of the country.

One of the content analysis techniques – structured analysis of texts – was used, which allows for a structured interpretation of the reports (Januzzi, 2011). To ensure consistency and internal validity, and inferential power, we followed the steps proposed by Bowen and Bowen (2008).

The first step of the research consisted in identifying the deficiencies pointed out by the CGU in every action of each program and the construction of the database, which has 1,065 records.¹ Table 1 presents the actions monitored and the number of records/irregularities identified in each action.

CHART 1 FINDINGS PER PROGRAM AND ACTION

Program	Action	N
Basic Education	School Feeding Program in the Basic Education (PNAE)	345
	Support for School Transportation in Basic Education (PNATE) and Way to School	195
	Federal Government's Additional to the Fundeb (Fundeb)	192
	Production, Acquisition and Distribution of Books and Teaching Materials for Basic Education (PNLD)	109
	Implementation of Schools for Early Childhood Education	42
	Implementation and Adaptation of Sports Structures in Schools	37
	Support for the Development of Basic Education	32
	Infrastructure for Basic Education	20
	Support for the Alphabetization and Education of Youngs and Adults	14
Quality in Schools	Support for the Maintenance of Early Childhood Education	5
	Support for the Restructuring of Public Basic Education Network	68
PAC	Implementation and Adaptation of Sports Structures in Schools/PAC II	6

Source: Elaborated by the authors.

¹ As Januzzi (2011), we used the free software *EZText 40*, available at: <www.cdc-eztext.com/>.

In the second stage of the survey, we developed — based on the literature —, a coding system to classify each record. We sought, however, to avoid the identification between suspicion of occurrence of some sort of fraud indicated by the CGU and the occurrence of corruption. Therefore, we have not defined any category as “corruption” or “fraud”. Thus, the categories created were: *evidence of fraud*, *mismanagement and others*. Further, the study seeks to identify and analyze what types of irregularities are more common in each category.

We have classified as *evidence of fraud* the irregularities that reflected the possibility of public and/or private agents obtaining illegal benefits; and as *mismanagement* the irregularities that have been generated, apparently, by inability/difficulty of implementing the actions in the right or legal manner, without any indication of possible undue benefit to private and/or public players. There are 866 records in these two categories, which will be examined in the next section. The category *others* includes irregularities whose cause is not under the responsibility of the city hall or in which such identification is not possible to be made. It refers to problems in social control mechanisms, issues on which the municipality’s governance is low, and cases where there is insufficient information to classify. This category includes 199 records (19%), excluded from the analysis.

The third step of the research consisted of testing the classification system. The fourth step was the application of the classification system. The fifth, analysis of the reliability of the encoding. Finally, the sixth step involved the interpretation of results, which is presented in the next section.

4. RESULTS

In this section, we present the analysis of quantitative data on the categories of mismanagement and evidence of fraud, which reveals the prevalence of mismanagement problems in relation to those that indicate fraud, and analyzes the types of problems that affect, in greater proportion, the programs implemented in municipalities.

By analyzing the data, we have identified that 610 (70%) of records are mismanagement-related problems, while 256 (30%) are related to evidence of fraud. Therefore, the frequency of mismanagement-related problems is higher than those related to fraud. Table 1 presents the types of problems relating to mismanagement.

TABLE 1 MISMANAGEMENT PROBLEMS

Mismanagement problems	N	%
GESINFR — Infrastructure Management	247	41
Natepa — Noncompliance with the program’s rules	135	22
PRSCON — Failure in the provision of accounts	70	11
Dindle — Money spent against the law	42	7
Dingod — Money spent on a different object	37	6
Licfor — Formal problems in bids	36	6
Profor — Formal implementation problems	35	6
Dinnga — Money available but not spent	8	1
TOTAL	610	100

Source: Elaborated by the authors.

Essentially, three quarters (74%) of the problems are related to GESINFR, Natepa and PRSCON categories. The remaining problems add to 26%: Dindle, Dingod, Licfor, Profor, and Dinnga. Chart 2 presents the actions with higher incidence of irregularities and the types of problems.

CHART 2 MAIN ACTION AND PROBLEMS RELATED TO MISMANAGEMENT

Action	Mismanagement problems identified
PNAE	Food storage and inadequate environments for school meals, absence of nutritionist, and lack of nutritional information on menus.
PNLD	Failure to distribute books in schools or late distribution.
PNATE and Way to School	Poor condition of vehicles carrying students (poor conditions or overcrowding).
Fundeb	Failure to comply with the professionals' working hours, existence of lay teachers, violation of the wage floor and application of the minimum of 60% in the teachers' remuneration.

Source: Elaborated by the authors.

Chart 2 shows that the mismanagement problems are concentrated in 33% of the actions monitored within the Ministry of Education. All problems are related to the management of resources by the city hall, directly affecting the quality of the service or good offered to school children: nutritional quality of snacks served, availability of books, transportation safety, and qualification and remuneration of teachers.

The CGU reports allow identifying the most recurring problems in the implementation of policies. These are not only formal failures, but rather problems in the implementation of actions (such as poor food storage, poor distribution of books, inefficiency in the management of transportation contracts, and irregularities in the use of the Fundeb's resources), and problems related to products or services offered to the population (insufficient or poor quality of snacks, lack of books, insecure transportation, and teaching under qualification).

These are the problems expected to be found in an administration with the diagnostic features described by Veloso and collaborators (2011): low institutionalization, low professional qualification of employees, and weak planning. Although programs such as "PNAE" and "PNLD" have been implemented many years ago, the deficiencies identified indicate that local managers have great difficulty to perform routine activities and tasks with low levels of complexity, such as checking stocks of snacks and distributing textbooks, indicating that the low institutionalization of agencies and low qualification of local professionals can be significant factors in the explanation of such irregularities.

Despite being the responsibility of the municipalities, the fact the irregularities examined are focused on some of the programs indicates that the Ministry should evaluate their operation to build mechanisms to help municipalities manage them in the most appropriate manner. Regarding the analysis of the evidence of fraud, Table 2 presents the categories of these problems and their distribution.

TABLE 2 EVIDENCE OF FRAUD PROBLEMS

Evidence of Fraud	N	%
Indfra — evidence of fraud in bids	121	47
Dindef — money spent on partial or defective delivery	102	40
Dinsem — money spent without any delivery	17	7
FRAPRF — fraud of programs by the city hall	16	6
TOTAL	256	100

Source: Elaborated by the authors.

Most problems (87% of the records) is in Indfra and Dindef categories. Indfra points to possible favoring of a participant in the bidding process, possible combination of result between suppliers (collusion), division of expenses, misuse of bidding waiver, and failure to conduct price survey. Dindef includes situations in which resources were spent in their entirety, but there were flaws in the product or service delivered, such as irregular works and/or constructions, overpricing, and problems in the acquisition of vehicles and fuel purchase.

The other categories of evidence of fraud comprise less than 15% of the problems: Dinsem and FRAPRF. The first refers to payment for a good or service without identification of the good or service. The second refers to actions of the city hall, contrary to the program rules and that entail receiving more federal resources than established or favoring a professional of the public administration. Chart 3 presents the actions with higher incidence of irregularities and problems identified.

CHART 3 MAIN ACTIONS AND PROBLEMS OF EVIDENCE OF FRAUD

Action	Main problems identified
PNAE	Simulation of the provision of snacks.
PNATE and Way to School	Irregularities in bids for contracting of transportation services, purchase of vehicles and purchase of fuel.
Fundeb	Irregularities in bids for contracting of transportation services, payment to employees who did not performance the services, misrepresentation of students.
Implementation of Schools for Early Childhood Education	Irregular works and/or constructions
Support for the Restructuring of the Public Basic Education Network	Overpricing and irregularities in constructions, failure to perform services related to infrastructure.

Source: Elaborated by the authors.

Chart 3 shows that the problems related to the evidence of fraud are concentrated on five of MEC's 12 actions, three of which are the same that show more mismanagement problems: PNAE, Fundeb and PNATE. Such result reinforces that the Ministry should pay more attention to these actions because, as the executor of the policy and resources, it is also responsible for achieving good results and, therefore, it should collaborate in the construction of improvements on intergovernmental management. It should be noted that problems related to the management of purchase, contracts and construction works can also be related to the categories described by Veloso and collaborators (2011).

Precarious management and internal controls, and lack of professionalization of public servants in these areas increase the likelihood of occurrence of irregularities and fraud. In other words, the fight against corruption also depends on improvements in management, and not only in areas dedicated to preventing fraud and management problems, such as internal control. All problems — management or fraud — directly or indirectly affect the quality of the service or good offered to children: absence or reduction of snack foods, school bus service, availability of infrastructure and/or its low quality, with negative effects on school attendance, quality of the school environment and, therefore, on learning.

The source of the problems is not only the intention of defrauding bidding processes to obtain financial benefits, but also the fragility of administrative procedures, the structure of organizations, and the qualification of servants. The precise identification of the source of such problems (bad faith or inefficiency, and which inefficiencies “enable” bad-faith) depends on richer data than those provided by CGU and public databases. In our view, it depends on qualitative research conducted *in loco*, oriented by the perspective that mismanagement is more common than corruption, and that actions devoted exclusively to combating corruption do not guarantee the treatment against problems of administrative and organizational character.

5. CONCLUSIONS

In 2014, three actions of the MEC presented problems related to mismanagement and evidence of fraud: PNAE, Fundeb and PNATE. Even though the irregularities can be considered responsibility of municipalities, the Ministry is the executor of the policy and resources and, therefore, responsible for the achievement of good results. Hence, the Ministry should take measures to build mechanisms to improve the management of these programs in its localities.

The federal government has been working on improving the management of other entities with positive results, such as the states by means of the PNAGE (Abrucio, 2005) and the audit courts by means of the Promoex (Abrucio, Arantes and Teixeira, 2005). These actions are important to strengthen the cooperation among states and improve public administration. Similar initiatives focused on municipal management are very important.

An example of this sort of initiative in the management of the programs analyzed in this article is the existence of a technical note issued by the National Fund for Development of Education that emphasizes the importance of developing a routine of inventory control for school food and offers a spreadsheet template for this function (FNDE, 2016). However, it should be examined how actions such as the FNDE are built based on the heterogeneous reality of Brazilian municipalities and to what extent they are disclosed, adopted and contribute to the local management.

As already pointed out by literature, the CGU reports are an important source for analyzing the management of federal programs implemented in the states and municipalities. Despite the limitations of the reports, their analysis can complement studies on federal management and local management of federal programs. However, qualitative studies are needed to deepen the knowledge of the causes of the problems in the municipal management: what are the effective corruption problems and what are the most pressing management issues.

Future analyses should emphasize management issues instead of corruption ones, because the literature and this paper show that the most common problems are related to management problems. In addition, evidence of fraud may not solely arise from bad faith of servants, public agents or private players, but from management fragilities (created or maintained for different reasons, such as lack of resources, lack of knowledge or chance and bad faith). That does not mean that it is possible to combat all manners of fraud and corruption only with the creation or revision of administrative procedures and qualification of servers, but it is necessary to accurately identify the source of every problem to best define an appropriate and efficient solution.

Actions to combat corruption, such as investigation and punishment, are necessary, but do not necessarily improve management. Reinforcing stereotypes about public corruption without fundamental ground increases the population's distrust in relation to the public sector and does not solve the numerous problems related to management quality and their serious impacts on public services.

REFERENCES

- ABRUCIO, Fernando L. Reforma do Estado no federalismo brasileiro: a situação das administrações públicas estaduais. *Revista Brasileira de Administração Pública*, Rio de Janeiro, v. 39, n. 2, p. 401-420, 2005.
- ABRUCIO, Fernando L.; ARANTES, Rogério B.; TEIXEIRA, Marco A. C. A imagem dos tribunais de contas subnacionais. *Revista do Serviço Público*, Brasília, v. 56, n. 1, p. 57-85, 2005.
- AVELINO, George; BARBERIA, Lorena G.; BIDERMAN, Ciro. Governance in managing public health resources in Brazilian municipalities. *Health Policy and Plan*, v. 29, issue 6, p. 694-702, 2013.
- BANDIERA, Oriana; PRAT, Andrea; VALLETTI, Tommaso. Active and passive waste in government spending: evidence from a policy experiment. *American Economic Review*, v. 99, n. 4, p. 1278-1308, 2009.
- BAVA, Silvio; PAULICS, Veronika; SPINK, Peter. *Novos contornos da gestão local: conceitos em construção*. São Paulo: Eaes, 2002.
- BOWEN, Chieh-Chen; BOWEN, William M. Content analysis. In: YANG, Kaifeng; MILLER, Gerald J. *Handbook of research methods in public administration*. New York: CRC Press, 2008. p. 689-703.
- BRASIL. Controladoria-Geral da União. *Programa de fiscalização por sorteios públicos*. 2014. Available at: <www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-de-programas-de-governo/programa-de-fiscalizacao-por-sorteios-publicos>. Accessed on: 25 Abr. 2014.
- BRASIL. Controladoria-Geral da União. *Relatório do programa de fiscalização por sorteios públicos*. 2016. Available at: <<http://sistemas.cgu.gov.br/relatos/relatorios.php>>. Accessed on: 25 Aug. 2016.
- BRASIL. Ministério da Educação. *Programas e ações*. s.d. Available at: <<http://portal.mec.gov.br/secretaria-de-educacao-basica/programas-e-acoes>> Accessed on: 1^o Oct. 2016.
- CASTRO, Jorge A. de. Financiamento da educação pública no Brasil: evolução dos gastos. In: OLIVEIRA, Romualdo P. de; SANTANA, Wagner (Org.). *Educação e federalismo no Brasil: combater as desigualdades, garantir a diversidade*. Brasília: Unesco, 2010. p. 169-190.
- DIAS, Lidiane N. et al. Fatores associados ao desperdício de recursos da saúde repassados pela União aos municípios auditados pela Controladoria Geral da União. *Revista Contabilidade e Finanças (USP)*, v. 24, n. 63, p. 206-218, 2012.
- DOWBOR, Ladislau; POCHMANN, Marcio. *Políticas para o desenvolvimento local*. São Paulo: Perseu Abramo, 2010.
- FERRAZ, Claudio; FINAN, Frederico. Exposing corrupt politicians: the effect of Brazil's publicly release audits on electoral outcomes. *Quarterly Journal of Economics*, v. 123, n. 2, p. 703-745, 2008.
- FERRAZ, Claudio; FINAN, Frederico; MOREIRA, Diana B. Corrupção, má gestão, e desempenho educacional: evidências a partir da fiscalização dos municípios. *ANAIS do Encontro Nacional de Economia*, Salvador, p. 1-20, 2008.
- FERREIRA, Marco A. M.; MEDINA, Silvana A.; REIS, Anderson de O. Pregão eletrônico e eficiência nos gastos públicos municipais. *Administração Pública e Gestão Social*, v. 6, n. 12, p. 74-81, 2014.
- FNDE. Nota técnica n. 5002/2016. COSAN/CGPAE/DIRAE. 2016. Available at: <www.fnde.gov.br/fnde-legis/action/UrlPublicasAction.php?acao=abrirAttoPublico&sgl_tipo=NTC&num_ato=00005002&seq_ato=000&vlr_ano=2016&sgl_orgao=FNDE/MEC>. Accessed on: 12 Dec. 2016.
- JANUZZI, Paulo de M. Avaliação de programas públicos por meio da análise estruturada dos relatórios de auditoria da Controladoria Geral da União. *Cadernos Gestão Pública e Cidadania*, v. 16, n. 59, p. 222-239, 2011.
- MARIN, Tany I. S.; GAMA, Dayani S. S.; CAMPELO, Vittorio S. Corrupção e ineficiência nos repasses federais: uma análise dos gastos do Ministério das Cidades nos municípios paraenses (2003-2013). In: CONGRESSO USP DE INICIAÇÃO CIENTÍFICA EM CONTABILIDADE, XI, 2014, São Paulo. *Anais...* São Paulo: USP, 2014. p. 1-16.
- MENDES, Marcos. *Análise das irregularidades na administração municipal do FUNDEF: constatações do programa de fiscalização a partir de sorteios públicos da Controladoria Geral da União*. São Paulo: Transparência Brasil, 2004.
- OLIVIERI, Cecília. *A atuação dos Controles Interno e Externo ao Executivo como condicionante da exe-*

ção de investimento em infraestrutura no Brasil. Brasília: Ipea, 2016. (Texto para Discussão, 2252).

PEIXOTO, Sandro G. D. et al. Decentralization and corruption: evidence from primary health-care programmes. *Applied Economics Letters*, v. 19, n. 18, p. 1885-1888, 2012.

PERES, Ursula D.; MATTOS, Bruna. *Eficiência do gasto em educação no Brasil*. Todos Pela Educação (TPE): práticas educativas, fortalecimento local e agenda de política. São Paulo, 2015. (Relatório de Pesquisa. Todos pela Educação).

PINTO, José M. Federalismo, descentralização e planejamento da educação: desafios aos municípios. *Cadernos Pesquisa*, v. 44, n. 153, p. 624-644, 2014.

RIBEIRO, Romiro. A lenta evolução da gestão de obras públicas no Brasil. *E-Legis*, n. 8, p. 82-103, 2012.

RIBEIRO, Romiro. Avaliação da execução do Programa de Aceleração do Crescimento (PAC) (2007/2014). *Nota Técnica 15/2014*. Brasília: Consultoria de Orçamento e Fiscalização Financeira; Câmara dos Deputados, 2014.

RODRIGUES, Daniele S.; SANTOS, Nálbia de A. Desperdícios ativos e passivos nos gastos com

saneamento e habitação: evidências empíricas no Programa de Aceleração de Crescimento (PAC). In: CONGRESSO USP DE INICIAÇÃO CIENTÍFICA EM CONTABILIDADE, XII, 2015, São Paulo. *Anais...* São Paulo: Fipecafi, 2015. p. 1-15.

SOARES, José A.; BAVA, Silvio C. *Os desafios da gestão municipal democrática*. São Paulo: Cortez, 1998.

SODRÉ, Antonio C. A.; ALVES, Maria F. C. Relação entre emendas parlamentares e corrupção municipal no Brasil: estudo dos relatórios do programa de fiscalização da Controladoria Geral da União. *Revista Administração Contemporânea [online]*, v. 14, n. 3, p. 414-433, 2010.

VIEIRA, James B. O impacto das capacidades institucionais do setor público: um estudo exploratório sobre as causas e efeitos das improbidades na administração pública municipal brasileira. In: CGU. *Prevenção e combate à corrupção no Brasil: 6º concurso de monografias: trabalhos premiados*. Brasília: CGU, 2011. p. 107-160.

VELOSO, João F. A. et al. *Gestão municipal no Brasil: um retrato das prefeituras*. Brasília: Ipea, 2011.

Cecília Olivieri

Phd in Public Administration and Government from EAESP/FGV and Professor of the Postgraduate Program in Public Policy Administration at EACH/USP. E-mail: cecilia.olivieri@usp.br.

Bruno Martinelli

Master in Public Policy Administration from EACH/USP. E-mail: bruno.martinelli123@gmail.com.

Pedro Massucatto

Graduate student of Public Policy Administration at EACH/USP. E-mail: pmassucatto@gmail.com.

Carolina Bragança Silva

Graduate student of Public Policy Administration at EACH/USP. E-mail: braganca.carolina@yahoo.com.