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PROPOSAL FOR A UNIFIED SYSTEM FOR THE MANAGEMENT OF ASSOCIATIONS OF PARENTS AND TEACHERS OF TECHNICAL SCHOOLS

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Abstract: Conceived to listen to the voice of the community and manage the school's financial resources, the Association of Parents and Teachers [APM] can be an extremely important democratic tool of law for the school community. Even with advances in legislation, bureaucracy and the lack of integration between systems have significantly harmed pedagogical actions in front of school units. The objective of the article was to propose the creation of a unified system, called APMx, for the centralization of all accountability platforms and improvement of the financial management of public schools. Still in the process of being implemented, the system will be able to create a communication network between associations and their members, enabling transparency in public resources and fostering public policies with real data on the financial situations of school units. The study was developed through the case study methodology, with a data collection instrument through documentary research and application of questionnaires. All 223 public technical school directors in the State of São Paulo were consulted, this being the total of the universe. It is concluded that the applied structure of the program is consistent with the main needs of these collegiate bodies, from registering students to issuing technical opinions and organizing pedagogical events, in a practical and objective manner.

Keywords: Finance, Management, Quiz, Creation, Innovation.

INTRODUCTION

The Association of Parents and Teachers [APM], present in almost all public schools, has great importance in the face of pedagogical actions in school units, such as: guaranteeing the minimum funding necessary for the development and implementation of school

planning. However, many associations are blocked by bureaucratic issues, as one of the main requirements for the correct functioning of an association, which is intrinsically linked to administrative law, technical capacity and vision, is the perfect delivery of accountability, aligned with various financial control systems.

After the publication of the Law of Guidelines and Bases – LDB 9394/96, educational institutions (public and private), following the determinations of the law, started to implement actions with the objective of achieving a democratic and participative management. Over time, the legislation was improved to adapt this collegiate to current scenarios and, with that, several incentive programs were reinforced under the prism of current legislation, such as the Participatory Management Improvement Program ¹, destined exclusively for the Associations of Parents and Teachers throughout the State of São Paulo.

Each State has its autonomy to initiate discussions and create instructions to standardize the functioning of Parent-Teacher Associations with their own legislation, according to their regional characteristics. It is worth adding that recently (Memorandum Circular No. 002/2020) guidelines for the reform of the Statute were published that are standard for all Parent-Teacher Associations in the State of São Paulo, however, the financial administrative procedures involving such associations continue to be valid, obsolete and causing friction in the rendering of accounts, considering that the rendering of accounts is issued in different systems and there is no control of its financial totality, and there is also no transparency in the actions taken by the school units.

In this article, the proposal to create a unified management system for all Parent-

1. State Law 14,689 of 01/04/2012, which "Institutes the Participatory Management Improvement program, aimed at Parent-Teacher Associations – APMs of State Schools, and provides related measures. (SÃO PAULO, 2012)"

Teacher Associations in the State of São Paulo, specifically for technical schools, aims to optimize the control of public resources in order to centralize actions financial support, equipping the management team in the decision-making process, expanding the horizons of action.

The proposal in theory envisions a business opportunity, of a single system (not yet created), which will be able to concentrate all the financial resources that are moved in the Associations of Parents and Teachers of Technical Schools, providing real-time data for the commissions in assemblies of deputies and/or senators in their lines of work, focused on Education.

MATERIAL AND METHODS

The materials collected for this unified system derive from a documentary analysis, which included minutes of meetings, record books, accountability and analysis in various systemic interfaces that integrate the management of the Association of Parents and Teachers, observed from 2016 to 2021 as an integral part of the methodology applied in this case study.

Nevertheless, a structured questionnaire (quali-quantitative), consisting of eight questions, was applied to Directors/Vice Directors/Administrative Technical Assistants and/or Executive Director of Parent-Teacher Associations of the 223 State Technical Schools mentioned, with seven questions objectives relating to the main activities developed by the Association and an open question, allowing for more details on the scenario that currently exists in state technical schools.

The questionnaire was applied by the Participatory Management Committee, considering the importance of communication and interpersonal relationships in the community to the 223 directors of the Technical Schools, made available until June

30, 2021. In the questionnaire, voluntary participation was proposed to directors, respecting the General Data Protection Law, aiming to know the main input resources, accounting control and interest in a unified tool for management control.

RESULTS AND DISCUSSION

According to the website of the Department of Education of the State Government of São Paulo, the Association of Parents and Teachers is part of democratic management, being the main responsible for ensuring the communication link between the triad and citizen education (School, Family and Student), its constitution took place during the military dictatorship (LDB. N. 5.692 of 11/08/1971).

After the publication of the Law of Guidelines and Bases – LDB 9394/96, educational institutions (public and private), following the determinations of the law, started to implement actions with the objective of achieving a democratic and participative management. Each State and Municipality gained autonomy to define norms for the applicability of democratic management of public education in basic education, and in 2012, we contemplated the national program for the improvement of this management, destined exclusively for the Parent and Teacher Associations of State Schools.

In mid-2018, former Governor Márcio França, during the São Paulo Meeting of Student Unions, highlighted the importance of student participation in the Youth Participatory Budget Project, which focused on the administration of a budget of R\$ 5,000.00 (five thousand reais). França (2018), reinforced the importance of listening to young people with their suggestions and inspirations, however, how to manage in an organized and technological way an effective way to listen to more than 1000 thousand

young people who, on average, are enrolled in public schools? How to guarantee democratic management in the rendering of accounts for such complex funds? How to make the investments assertively, after meetings with the segments of democratic management?

The participation of civil society in the direct democratic political process is negligible, this is a *fait accompli*, as Plato said, that there was nothing for those who disliked politics, however, they would be governed by those who fed on it and for this political process to be represented in education, only through the auxiliary institutions of School Management, which are: Association of Parents and Teachers, School Council and the School Association.

It is questioned during this period how much the democratic issue of law can help or hinder the proper functioning of the management, taking into account that citizens / residents demand training needs to appropriate the processes of each elected administration to defend an initial course, so that the assembly and the body of the executive board, be able to understand the day-to-day of a school. However, the emphasis of this work will be given to an automated tool, capable of organizing and making available legislation and using the power of the assembly to take appropriate decisions for the moments that are necessary.

It is worth clarifying that the legal movements to formalize and strengthen the associations come from its own legislation, authorized by the Governor of the State of São Paulo, that is, the foundations of the institution cannot be changed without prior government authorization, which involves the entire process of legal enactment.

In the last two years from 2018, several updating movements were enacted to update this important democratization tool, from adding and changing provisions

to the Standard Statute of Parent-Teacher Associations, guiding and formalizing draft terms of agreement and collaboration for the direct transfer of other funding possibilities.

The impacts with the writing of these decrees (Decree No. 63,809, of 11.14.2018; Decree No. 63.891, and 5.12.2018), boosted an update and new business probabilities, which before the Associations could not carry out. The new structure envisioned looking at a new world of education, valuing the administrative and legal autonomy of each Association of Parents and Teachers, present in state professional public schools, defining a term of collaboration and proposing the draft, requiring transactions in specific bank accounts and providing for its own monitoring and evaluation committee.

With the publication of Decree No. 63,809, of November 14, 2018, some definitions were formalized for a better interpretation of the school community, with the focus on carrying out promotional, educational and community projects and actions aimed at the school community and its surroundings according to the plan of work, proposing a 36-month partnership, extendable to 10 years, requiring proof of non-existence of debts and full settlement of debts (if any), before signing the term, that is, Parent-Teacher Associations, which are reputable before the market.

It must be noted that with this updated version of the statute, APM starts to authorize and manage the school's facilities to promote events, manage a contract for the bidding of public space for canteens, parking, reprography and media. Hiring staff (provided that they are not for the school's own functions), make small repairs and hire staff, pay transportation expenses for teachers and students, and subsidize needy students.

It must be clarified that the APMs are still unable to develop core activities, such as teaching courses, hiring staff for classes,

academic matters and functional life, developing projects not provided for in the PPG – Multi-Year Management Plan or updating in disagreement with it.

One of the most difficult moments in school management is the participation of the school community (parents, students, teachers, companies, former students and employees) in the school budget, which is more directly linked to the APMs, who currently have responsibility for the financial management of the school, adding the purposes of the funds transferred to the APMs through the Foundation for the Development of Education, a municipal body linked to the Secretariat of Education of the Government of the State of São Paulo, which in turn has the possibility of requesting the following budget demand, thus, we find the main funds transferred to APMs, available on the website of the Foundation for Education Development, in 2021.

In order to understand the bureaucratic complexity imposed on these funds, we know that for each one, there is a specific account opening with the responsible bank, which must organize meeting minutes, specific budgets, that is, an accountability process that must be repeated three times, being on paper, in the education system and in the autarchy system. Below, it is possible to observe some of the inflows of financial resources for the management of the school unit.

The parent-teacher associations of state public schools, depending on their characteristics, have several different inputs of financial resources, the main ones that need a complex accountability process, according to Figure 1.

In the daily life of every public school, it is common to transfer resources with mandatory subsequent accountability, which must be approved in an assembly with the participation of the school community, where its use must be proven in accordance with current legislation and standards specific

to each program. In this article, we cover PDDE and others. The delay in rendering accounts ends up making it impossible for the school unit to receive the next funds, in addition to responding to the administrative process, through a preliminary investigation commission, duly established to investigate the irregularities committed by the APM and its managers.

According to the Federal Court of Auditors, several problems were identified in the use of PDDE resources, which were included in the audit report for the period 2011-2015, in which they assessed and found that of the 70% of the resources committed, their respective teaching units, due to default in accountability and other factors such as non-compliance with administrative procedures, weaknesses in the patrimonialization of acquired goods, inadequacy of the physical structure of schools, lack of technical and financial analysis, weakness in FNDE controls, critical insufficiency in the authorization of systems for monitoring, ineffectiveness of the accountability system – SIGPC and lack of data publicity.

Nevertheless, the facts narrated in 2015, at the time of publication of the aforementioned report, still occur in the middle of 2021, there were several control tools and no integration between them and that even so, they allow administrative errors that affect the daily life of school units and however, this was the starting point for the development of a single and exclusive management system, fully integrated to all supervisory bodies for the correct use of public money and, finally, adapting the school's pedagogical objectives to the correct application, which here I leave it titled as "APMx – Leão®"

Focusing on observing the results of the research applied in the 223 Technical Schools, we found the following results, according to Figure 2.

Name of Fund	Description
Building Maintenance and School Equipment	Intended for the acquisition of materials and services for preventive and corrective maintenance, conservation and small repairs to the building and school equipment, as well as expenses with authorized bank fees and institutionalization of APM, such as registration of Minutes and APM Statutes in the notary's office, confection of APM CNPJ stamp etc..
Big group of people: Update at School Look	Designed for painting, revitalizing and cleaning the school, purchasing materials and services for preventive and corrective maintenance, conservation and small repairs to the building and school equipment.
Family school	Intended for the acquisition of consumables that will be used in the development of the Program, which aims to keep the Schools open during weekends with cultural, sporting and recreational activities.
Culture is Curriculum (Bus Hire and Food)	Aimed at renting buses to transport students who participate in monitored visits to cultural institutions, as well as purchasing snacks or materials for their preparation, which will be consumed by students during the visits. The visits are to institutions participating in the Culture is Curriculum Program.
Kitchen utensils	Intended for the acquisition of kitchen utensils for State Schools, as part of the National School Feeding Program.

Table 1. Funds transferred by FDE/SEE

Source: FDE (2021)

Name of Fund	Description
PDDE - Basic Education - Capital and Costing	Intended for the acquisition of equipment and materials/ services for preventive and corrective maintenance, conservation and small repairs to the building and school equipment, as well as consumables for pedagogical support, notary expenses etc.
PDDE - Structure - Capital and Costing	Aimed at acquiring goods, materials and/or contracting services for the construction and adaptation of ramps, expansion of doors and passages, adaptation of restrooms and other physical adaptations to improve the School's environments.
PDDE - Quality - Capital and Costing	Intended for leasing physical spaces for sporadic use and/or contracting infrastructure, transport, food, accommodation and other expenses related to the holding of events; acquisition of equipment and furniture; acquisition of didactic-pedagogical materials; contracting consultancy services from Higher Education Institutions.
PDDE - More Education - Capital and Costing	Intended for the acquisition of permanent and consumable materials, contracting of services necessary for Integral Education activities, compensation for monitors who carry out activities in the development of the Program.
PDDE - PDE School - Capital and Costing	Intended for the acquisition of teaching and teaching materials to meet the School's needs.
PDDE - Quality - Connectivity	Intended for the acquisition of information technology to meet the needs of the School.
PROJECT OF LAW, submitted on 09/01/2021 at a ceremony at the Government Palace of the State of São Paulo.	Direct Money Program at Escola Paulista, linked to the Department of Education and the State Center for Technological Education "Paula Souza" - CEETEPS

Table 2. Funds transferred by the National Fund for Education Development/Ministry of Education/ Program Dinheiro Direto na Escola/PDDE

Source: FDE (2021)

Name of Fund	Description
Canteen rental	Public space bidding, with the highest rent to be paid for the space.
Transfer of School Uniform	Bidding for the resale of school uniforms, although not mandatory, the use of school uniforms is recommended for the safety of the school community.
Transfer of candidates to the selection process	Transfer of paid enrollments for analysis of school documentation, for the purpose of classifying candidates for competition for a vacancy.
Transfer of Autarchy X APM Agreement	Transfer, for the purpose of reducing bureaucracy in the accountability process, through an agreement.

Table 3. Financial transfers of another nature
(continuation)

Name of Fund	Description
Conducting educational events	Percentage, depending on the meetings, of the pedagogical events organized at the school, such as: outsourcing of services and products, during the event, Festa Junina. NOTE: There must be no charge for admission to public space.
School community donations	Donations of any nature to the Association, whether in cash or in product/service.
Installation rent	Event promotion
Car rental	School parking transfer.
Rent of reprographic space and media	Transfer to reprographic documents, prints.

Table 4. Financial transfers of another nature
(conclusion)

Source: FDE (2021)

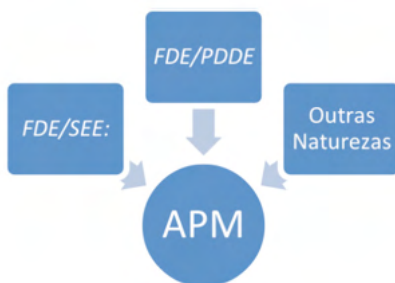


Figure 1. Financial resources inflow organization chart

Source: Original research results

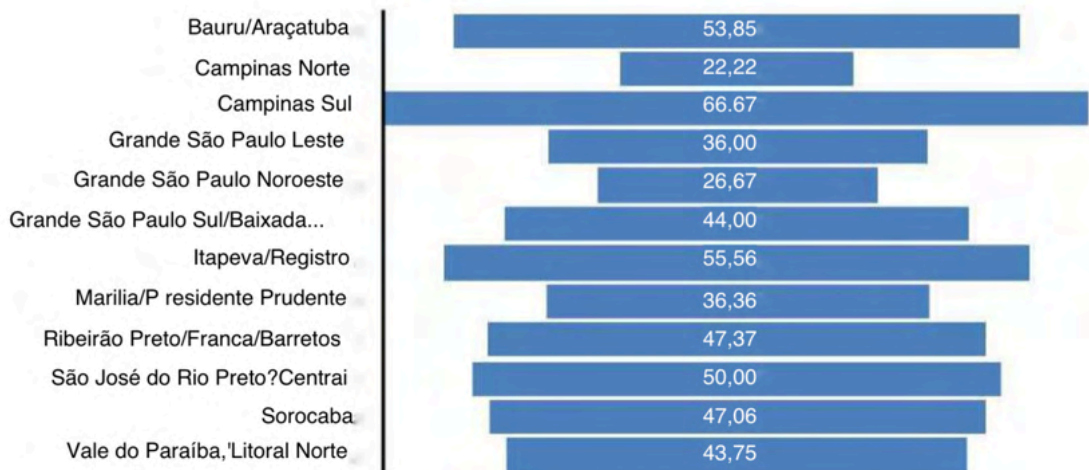


Figure 2. Questionnaires answered by administrative region

Source: Original research results

Of the 223 Public Schools surveyed, 41.70% participated in the questionnaire voluntarily, where it was possible to analyze that all regions are closer to or exceed 50% of the schools that have a Parent-Teacher Association.

It can be seen in Figure 3 that the main source of income for the Associations was 93.55% with the transfer of the entrance exam, followed by 73.12% from donations from parents and former students, 61.29% from rent of the space for the school canteen and 47.31% in the organization of educational events.

All this input of financial resources requires an accountant, and 100% of the Associations that participated hire accounting services ranging from R\$ 300.00 to 600.00 reais monthly, paid for bookkeeping., only, as shown in Table 1.

As the proposal would be the unification of all platforms and control of an association of parents and teachers, reducing bureaucracy and agility in decision making, through an accounting service that offered, for the same value, other added services such as: financial analysis, guidance for partnerships, agreements and digital processes, respectively

30.11% would change immediately and 56.99% would analyze the proposal, that is, 87.10% of directors were interested in the service provided (Figure 4) and 66.67% of respondents considered it that bureaucracy lately adopted by the educational institution is favorable for the execution of activities.

In order to understand this important financial control tool, we had a public school principal, who, upon assuming the direction, realized that one of his challenges was to verify that his school's Parent-Teacher Association accounts were in the red, but not he had no notion of how to regularize the bureaucracies inherent to the functioning of the APM at his school. His current accountant gives the information, but he doesn't understand it right and his management team much less, considering that none of them (vice director, coordinator, organization manager) have financial or administrative notions to deal with APM. People always hear that "it doesn't deal with APM that APM is a problem, you can be exonerated if something goes wrong, you may have to pay if something goes wrong...". Out of fear, the director decides to change accountants.

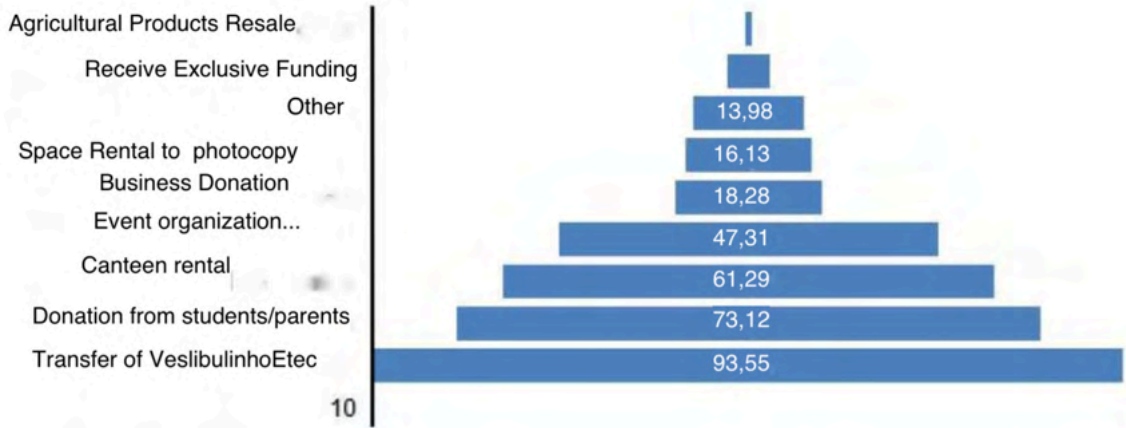


Figure 3. Key Resource Entries
Source: Original research results

Value	Etecs	12° TUITION (Value X 12 months x Schools)	13° TUITION (Value X 13 months x Schools)
R\$ 300,00	31	R\$ 111.600,00	R\$ 120.900,00
R\$ 500,00	24	R\$ 144.000,00	R\$ 156.000,00
R\$ 600,00	13	R\$ 93.600,00	R\$ 101.400,00
R\$ 700,00	3	R\$ 25.200,00	R\$ 27.300,00
R\$ 800,00	4	R\$ 38.400,00	R\$ 41.600,00
R\$ 900,00	1	R\$ 10.800,00	R\$ 11.700,00
R\$ 100,00	4	R\$ 4.800,00	R\$ 5.200,00
We did not pay	13	R\$ 0,00	R\$ 0,00

Table 5. Amounts paid for bookkeeping
Source: Original research results

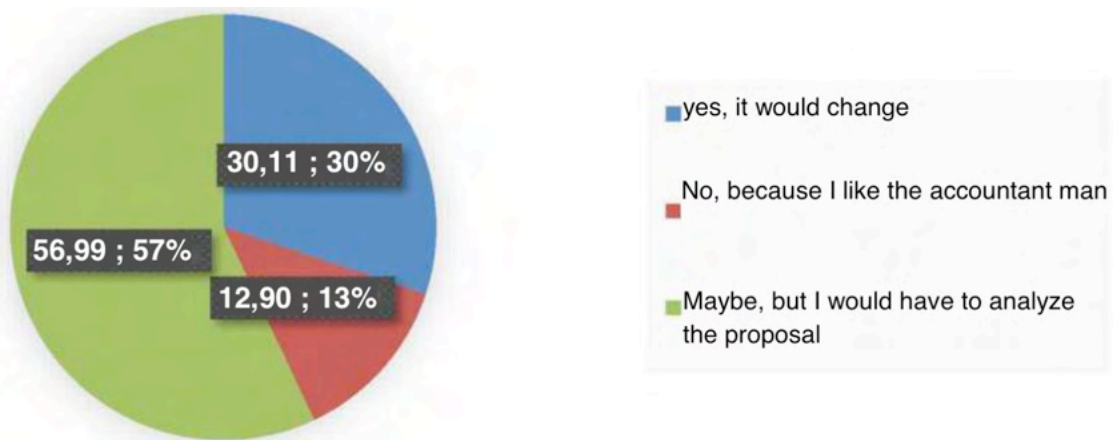


Figure 4. Would they change the accountant or not
Source: Original research results

With the change of accountant - approved-, the aforementioned director finds the possibility of a business, developing a digital platform, called APMx[®], which would be a Startup and/or Fintech², focused on the unification of all APMs in the State of São Paulo, taking into account that, in order to listen to the voice of the community and manage the school's financial resources, the Parent and Teacher Association – APMX - Leão has as its main objective to innovate in management State of São Paulo Public Schools, being a democratic legal tool of paramount importance for the school community, for future partnerships and private investments that will enhance public schools.

It is obvious that a tool that, with each change in the bylaws or correspondence, would be able to send a notification to registered members, respecting and giving more strength to democracy and the principles of administrative law, in addition to innovating the funding system public in a dynamic way, respecting the fact that the association is an institution of the school unit and is mainly linked to and founded on the public law of constitutional law.

In the State of São Paulo, educational information from all public and private schools is collected by the Educational Information Board - [DEINF], a body linked to the Coordination of Educational Information, Monitoring and Evaluation - [CIMA], which through management systems SEE annually builds a database that is sent to INEP/MEC through migration to achieve the School Census.

From the publication of official data from the School Census, the most relevant educational indicators, those that portray the main characteristics of Basic Education in the State of São Paulo, are organized by the Educational Information, Monitoring and

Evaluation Coordination - CIMA/SEE, in the publication Informe – Data from the School Census, with the objective of supporting the actions and decisions of the Ministry and serving the general public.

The report is from 2013, as it has not currently been updated with the competent bodies, we found the following vision of our target audience, which would be state and municipal public schools, possibly private schools appear in the report as a potential source of business, according to the Census 2019 schools, we have 5834 state schools, 12,637 municipal schools, 29 federal schools, 10,026 private schools, totaling 28,526 schools that have Parent-Teacher Associations in the State of São Paulo, divided into their respective education boards.

The benefits present in the tool, which would optimize the Association's administrative management, can be listed below:

- Use of the system by properly registered users;
- Release a screen for the community to consult, so that everyone has access to invoices, contract and whatever fits;
- In this system, the transparency of school financial resources is essential, giving the credibility that the Association needs;
- Aims at direct access to the unit's financial information by supervisory bodies, such as: São Paulo State Department of Education, Foundation for the Development of Education; Secretariat for Economic Development, Science, Technology and Innovation; State Center for Technological Education Paula Souza and the school community;
- It would facilitate the management of AM documents in a single platform, as it would provide a paper economy, considering the needs that arise to keep an association functioning;

2. Fintech is a company that aims to optimize services related to people's or companies' finances, using innovation and technology. The term arose from the combination of the words financial (financial) and technology (technology).

- Direct communication with the Registry Offices that record the ATAS. (Possible partnership with CDT - Center for Studies and Distribution of Titles and Documents);

- Direct communication with banks (Possible partnership with Banco do Brasil, consultancy, electronic update);

- Direct communication with companies (Possible partnerships with companies interested in offering their services. In this platform, it would be possible to insert companies and their respective contacts); Direct communication with parents, via the system for election, voting on proposals or decision-making;

- Remembering that currently, according to the MEC, there are 148,000 schools across the country (municipal and state). Based on the payment for accounting services, an accountant is paid -on average- to carry out the bookkeeping of an APM, around R\$500.00 reais per month, that is, R\$888,000.00 per year;

- This platform can concentrate all relevant legislation for the school and even clarifications for Executive Directors and Counselors, interested in rescuing the spirit of citizenship education (School + Family + student);

- Affordable price;
- Accounting/Financial Service;
- Legal Service (optional);
- Training on Government Programs to encourage Education;
- Training on transfers of funds;
- Training on allowed partnerships and agreements;
- Open courses for the school community on public financial policies in education and personal finance;
- Market Intelligence Report (3rd sector);

- Monthly or biannual magazine, with the main summaries and actions that affect all APMs;

- Interactive Digital Platform;

- Integration with other Parent-Teacher Associations;

- Debureaucratization of meetings, since the system will organize everything;

- Accountability processes, delivered ready to be sent to the board;

Given these benefits, the main stakeholders in this project would be those involved directly and indirectly in the development of this tool, with numerous benefits, the main ones being:

- **School Director**

Referral to APM, in return for an affordable monthly fee, we would be support for professional guidance with school finances and other matters inherent to APM in a practical way at a click

- o o Indication X Monthly

- **Parent Teacher Associations and Public Schools**

- o To be able to better control the school's investments, helping in decision-making on the other hand, being able to hear the voice of the school community in an organized manner.

- o the Contract X Credibility

- **Public Schools Guild (SE) and (CPS)**

- o To assist in the management of the school and in return, provide benefits to students, such as a discount or scholarship.
- o Participation X Benefits

- **School Suppliers**

- o To assist with discounts the inputs that schools need, in return we will give priority to publicizing the price offer.
- o o Discount X Disclosure

- **Press**
 - Publicity of the financial investments of public schools, in return it would divulge the magazine/information to the academic community
 - Advertising X Information
- **Center for Studies and Distribution of Titles and Documents/Bank of Brazil**
 - Process of recording minutes, exclusively through the system, on the other hand, cost reduction with the operation.
 - Credibility X Time
- **Local Accounting**
 - Manage accounting records in real time and online, on the other hand, it would become the reference accounting in the State of São Paulo in the services dedicated to public school accounting
 - More customers X Confidence in information
- **Foundation for the Development of Education/Secretary of the State of Education/Paula Souza Center/Ministry**
 - To ensure the transparency of transferred resources, didactically demonstrating to the school community the functioning of financial management in a state school, on the other hand, these bodies would have access to regional data, for the development of public policies according to school characteristics.
 - Advertising vs. Public Policies

To achieve this reality of the role and operationalization of the system, the steps of this project would consist of:

- Develop the ONLINE platform;
- Start accounting tests, adapting to the

reality of associations;

- Licensing and authenticating the product, intellectual property;
- Mirror the accounting sector in an area of financial analysis;
- Develop the graphics and systemic integrations;
- Develop the online meeting and voting system;
- Develop the minutes system;
- Develop the integrated application;
- Develop the online meeting and voting system;
- Develop the minutes system;
- Develop the integrated application;
- Develop the contracts and tenders sector;
- Develop the link to managerial;
- Develop integration with the sector;
- Develop the contracts and tenders sector;
- Develop the link to managerial;
- Develop integration with the sector;
- Develop the events sector;
- Develop the link to managerial;
- Develop integration with the sector;
- Develop the system and level access link;
- Develop communication;
- Develop the security file;
- Acquisition of accounting;

Payed-in with possible bodies, the focus of this operation is now carried out individually, with each school, as the day-to-day of a Parent-Teacher Association is comprised of:

1 – For APMs that have an employee on extra payroll in relation to the 13th salary of the clients' employees and their main obligations (FGTS, INSS, DARFS, etc.);

2 – Closing of financial statements and supplementary reports for analysis of the closing of the financial statements (Verification Balance Sheets before the Balance Sheet, Balance Sheet, etc.);

3 – Assistance in issuing the Inventory Inventory;

4 – RAIS (annual list of social information of the clients' employees);

5 – DIRF (Declaration of Information on Income of Individuals who provided services to the company of accounting organizations' customers);

6 – PGDAS (Annual Declaration of Simples Nacional);

7 – DCTF, DIMOB, DIMOF, DMED etc., extra monthly statements, depending on the activity;

8 – IBGE Annual Information Register;

9 – SPED and ECF, extra statements to replace the DIPJ

10 - extra prints, filling out bank and financial records, tax recalculations, reissue of guides, paycheck sheets, reprinting and resubmission of statements, consulting and accounting advice;

11 – Rendering of accounts in the Digital School Secretariat system – SED;

12 – Advising on the issuance of the equity inventory;

13 – Assistance in training, for investments by the technical reserve fund and others;

14 – Consult the situation of service providers and their main tax withholdings;

The integration of APMx® to all systems that monitor our public education system would mainly comprise the internal documents of school management, collecting the data that are registered and generated in the respective Multi-Year Management Plan [PPG], Pedagogical Political Plan [PPP], Course Plan [PC], Financial Plan, which each school has to update every year, biennium, triennium, etc., thereby bringing public policies to light and unifying the opinions of more than three million young people in public schools in a single system.

Some factors that directly impact this business proposal, we understand with the PESTEL analysis, below.

Not far away, another important factor to understand the vision of the main strengths and weaknesses in the business, considering that the main customer is state and municipal public schools, we describe it as follows:

P	Political Factors	Funding for Research and Innovation Educational and Teaching Restrictions
E	Social Factors	Change in the budget allocation of the National Education Development Fund. Change in the application of the Direct Money Program at School
S	Sociai Social Factors	Increased training for parents and students in electronic media. Appreciation/Devaluation of education by families Migration from private to public schools
T	Technological Factors	Security risks. Evolution of ERP software. Evolution of E-gov protocols for system integration.
E	Ecological Factors	Trend towards paper elimination (SP-SEMPAPEL)
L	Legal Factors	Access to information law. Data Protection Act [LGPD] Economic Freedom MP; Change in the regulations of the Parent-Teacher Associations.

Table 6. Pestel Analysis

Source: Original research results

- STRENGTHS
- Team specialized in public budget management
- Integrated and unified system for budget management for public schools
- Partnerships with companies interested in this market share (public schools)
- Regionalized Data
- Information available for public service
- Transparency of management towards the community
- WEAKNESSES
- Lack of labor for tool development.
- Cost for server maintenance
- Disclosure and authorization to apply the tool within the school unit
- Difficulty in gaining the trust of APM management
- OPPORTUNITY
- Mapping of APM purchasing needs generating business for partners.
- Develop a self-help center for all APMs for financial management.
- Public notices and awards for the development of school management
- THREATS
- Change in the transfer of funds
- Lack of interest from the school community in contributing to APM

It is noticed that the responsibility to maintain a collegiate with the School Unit is something that demands technical capacity, as mentioned in the report of the Court of Auditors, mentioned above at the beginning of this article.

The legislation pertaining to the functioning of a Parent-Teacher Association is intrinsically linked to business decision-making, which would directly affect the entire

executable planning of this unified platform/business proposal.

For a better understanding of this system, in Figure 3, the entire structure of the business is shown, as well as its main functions, remembering that its structure is replicated for each school unit.

The system map will be as follows, according to the main activities that a fully functioning Parent-Teacher Association must carry out.

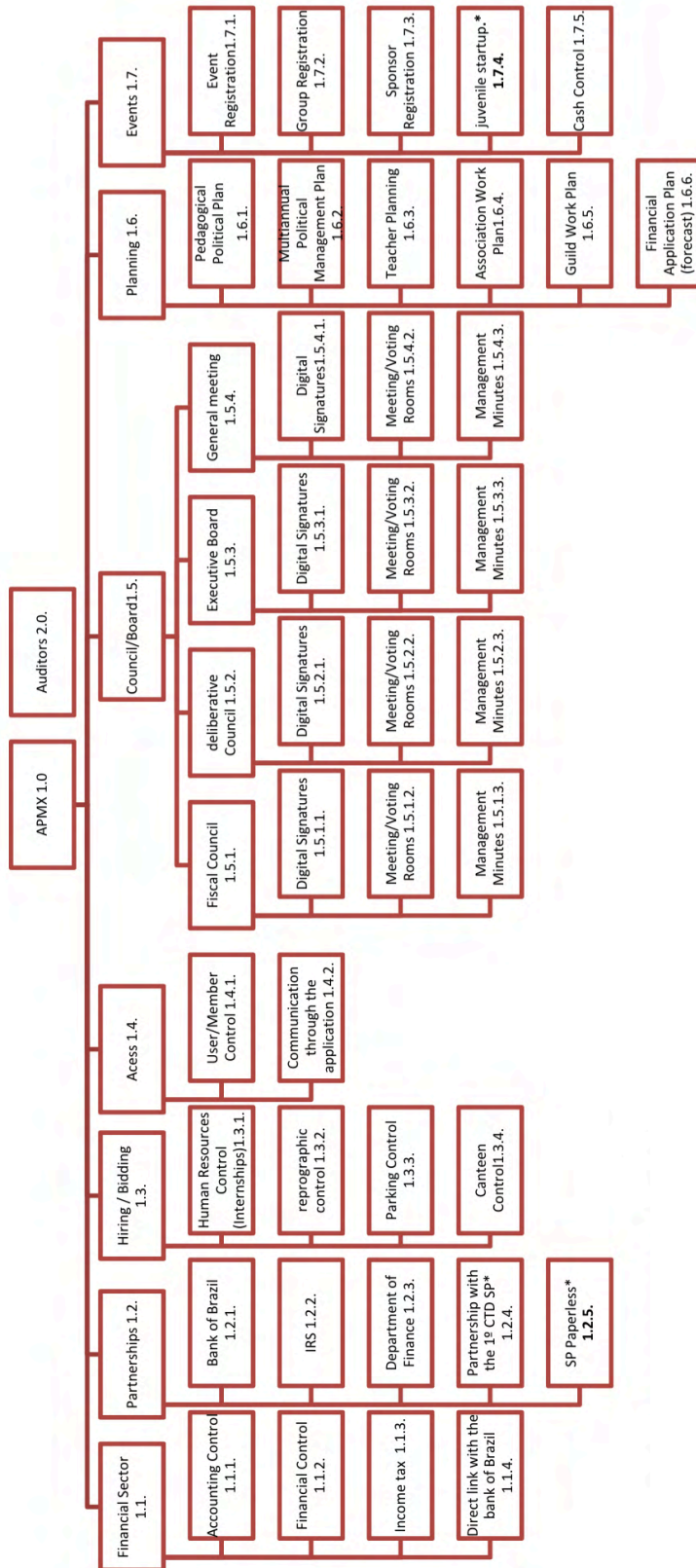
The main focus being the integration of all Parent-Teacher Associations, creating a capillarity of simultaneous help, the tool developed would be able to request and show your project to a vast network of interested in helping in the evolution of professional education in São Paulo .

FINAL CONSIDERATIONS

Bureaucracy is an important process for financial management, it is through it that institutions manage to organize their activities and procedures, establishing a standard for carrying out processes, mitigating the chances of failure during certain activities. Nevertheless, the excess of bureaucratic processes to carry out certain tasks can be responsible for the reduction in employee productivity.

The proposal to unify the management system of all Parent-Teacher Associations is aimed at a not-too-distant future, to streamline and facilitate the procedures for issuing agreements and direct partnerships with parent-teacher associations in public schools, enabling transparency in decision-making processes with legal bases.

In this article, it was possible to concentrate all the main activities that surround an Association of Parents and Teachers of public schools, provide executive directors with their main activities and clarify the importance of collective work in favor of education.



APMx Project Breakdown - Lion®

Figure 5. Project Breakdown Structure [EAP]

Source: Original research results

Financial sector	
<ul style="list-style-type: none"> Accounting Control: 	<ul style="list-style-type: none"> In this field it is possible: stores official bookkeeping records Balance sheet Treasury Tax Management Financial statements Budget or financial planning Transmission of DIRFPF Account Registration Control and issuance of RPA. Xerox Control Parking Control Canteen Control Control of Volunteers (cost allowance) Control of APMx monthly fee. Financial Impacts of the School Unit's Pedagogical Policy Plan. Financial Impacts of the Multiannual Political Management Plan Financial Impacts of Teaching Planning Financial Impacts of the Association's Work Plan Financial Impacts of the Grémio Work Plan Financial Impacts of the Financial Application Plan (forecast) Business Taxation
Integrations	
<ul style="list-style-type: none"> Control and government bodies. 	<ul style="list-style-type: none"> In this field, it is possible to reduce human errors in the exchange of files and documentation, we can find: • Link with the Bank • Link with the Internal Revenue Service. • CNPJ Monitoring • Top reports affecting APMs. • Interactive PDDEPRendering of Accounts SED – SP. • Analyzes, dispatches, registers and files the Minutes of Election and Term of Investiture for new managements with the CDT. • Environment that registers the public protocol of the election minutes with the SPDOC. • Integration with SIGA (Etec) • Integration with SED (Education) • Integration with CPS system
<p>Table 7. Project Breakdown Structure [EAP] (conclusion)</p>	
Hiring / Bidding	
<ul style="list-style-type: none"> Opening of new process Budget Registration 	<ul style="list-style-type: none"> In this field, it is possible to request the opening of the contracting/bidding process: Public Hearing. ... Notice. ... Minimum advance notice. ... Administrative challenge of the Notice. Invitation letter. ... Bidding Commission. ... Qualification of bidders. ... Judgment of proposals. Homologation and Award to the winner. In this field, we can shoot the entire network, so the system issues a report with the lowest price and all the company's specifications: PPDDE budget request. Budget request own resources.
Accesses	

• User/Member Control:	<ul style="list-style-type: none"> • In this field, you can have access to the registration of all system users: <ul style="list-style-type: none"> • Register user • Release access • Define access power.
• Communication through the application:	<ul style="list-style-type: none"> • In this field it is possible to mirror - part - : <ul style="list-style-type: none"> • the content of the APMx system • Access to press releases.

Meeting room

• Virtual room	<p>In this tab of the system, it will be possible:</p> <ul style="list-style-type: none"> • Open meeting room for virtual and face-to-face discussion according to the meeting calendar. <ul style="list-style-type: none"> • Register the Schedule of Meetings. • Issuance of the final act. • Shot to members about the day and time of the meeting.
• Minutes of Meeting:	<p>In this part of the system it will be possible:</p> <ul style="list-style-type: none"> • Store minutes of meetings. • Complement/clarify any minutes

Planning

• Plans	<p>In this field it is possible to build and view the following documents:</p> <ul style="list-style-type: none"> • Pedagogical Political Plan • Multiannual Political Management Plan • Teaching Planning • Association Work Plan • Guild Work Plan • Financial Application Plan (forecast)
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Table 7. Project Breakdown Structure [EAP]
(continuation)

Events

• Event Registration:	<ul style="list-style-type: none"> • Environment intended for all organization/control over educational events at the school, with only the transfer to the APM cashier at the end of the event: <ul style="list-style-type: none"> • Registration of the working group <ul style="list-style-type: none"> • Box control • Polls • Issuance of invitation <ul style="list-style-type: none"> • Disclosure • Sponsorship request <ul style="list-style-type: none"> • Budget request • Accountability • Purchase of inputs <ul style="list-style-type: none"> • Bank reconciliation. • Records.
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Table 7. Project Breakdown Structure [EAP]
(conclusion)

Source: Original research results

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ANNEXES

Research Statement	Response Type	Appraised Aspect
Does your school have a Parent-Teacher Association?	Yes Not	Quantitative
Which Regional Administrative Nucleus are you part of?	Bauru e Araçatuba Campinas North Campinas South GSP-East GSP- Northwest GSP South and Baixada Santista Itapeva e Registro Marília e Presidente Prudente Ribeirão Preto São José do Rio Preto Sorocaba Vale do Paraíba e Litoral Norte	Quantitative
E-mail of the Executive Director or Responsible for the Parent-Teacher Association	(open)	Quantitative
How does your school's Parent-Teacher Association support itself? The purpose of this question is to know what are the main sources of funds for APMs.	Canteen rental Parking Rental Space rental for Xerox (photocopier) Resale of agricultural products (agricultural school) Receive exclusive grant Business Donation Donation from currently enrolled students/parents Organization of educational events. Transfer of VestibulinhoEtec	Quantitative
Does the Parent-Teacher Association pay for accounting services? The purpose of this question is to find out if APM has an accounting service provider.	Yes No	Quantitative
If you answered "YES" in the previous question, what is the average of the paid service? The objective is to know the average amount paid by APM for accounting services.	R\$ 300,00 R\$ 500,00 R\$ 600,00 R\$ 700,00 R\$ 800,00 R\$ 900,00 R\$ 1,0000	Quantitative
You would change your account if another company offered -for the same amount you currently pay- other added services such as: financial analysis, guidance for partnerships, agreements and digital process? All without bureaucracy and integrating the entire school (profile of natural members...) in a single platform?	Yes, I would change. No, because I like the APM accountant. Perhaps, however, I would have to analyze the proposal.	Quantitative
Any suggestions or improvements for the Parent-Teacher Association? The objective is to collect information from the experience of educational managers, with the aim of improving the functioning of Parent-Teacher Associations.	(Open)	Qualitative
I believe that the level of bureaucracy adopted in the educational institution is favorable for the execution of activities	Yes No	Quantitative

Table 7. Questions to Executive Directors (2021)

POLES	BOARDS	POLES	BOARDS	POLES	BOARDS
Pole 1	Downtown Midwest North 1 North 2	Pole 2	East 1 East 2 East 3 East 4 East 5	Pole 3	South Center South 3 South 2 South 3
Pole 4	Guarulhos Norte Guarulhos Sul Itaquaquecetuba Mogi das Cruzes Suzano	Pole 5	Diadema Mauá Santo André São Bernardo	Pole 6	Caieiras Carapicuíba Itapeç. da Serra Itapevi Osasco Taboão da Serra
Pole 7	Andradina Araçatuba Birigui Fernandópolis Jales Penápolis Votuporanga	Pole 8	Araraquara Franca Jaboticabal Pirassununga Ribeirão Preto São Carlos Sertãozinho São Joaquim da Barra	Pole 9	Adamantina Assis M. Paranapanema Pres. Prudente S. Anastácio Tupã Ourinhos
Pole 10	Apiaí Itararé Itapeva Itapetininga Itu São Roque Sorocaba Votorantim	Pole 11	Americana Bragança Paulista Campinas East Campinas West Capivari Jundiaí Limeira Mogi Mirim Piracicaba Sumaré S. J. da Boa Vista	Pole 12	Miracatu Registro Santos São Vicente
Pole 13	Caraguatatuba Guaratinguetá Jacareí Pindamonhangaba São José dos Campos Taubaté	Pole 14	Barretos Catanduva José Bonifácio São José do Rio Preto Taquaritinga	Pole 15	Bauru Botucatu Jaú Lins Marília Piraju Avaré

Table 8. Administrative division of the São Paulo State Department of Education

Source: São Paulo State Department of Education (2021)

NRA	Etecs	Fatecs	Total
Bauru e Araçatuba	13	4	17
Campinas North	16	3	19
Campinas South	16	8	24
GSP-East	25	6	31
GSP-Northwest	30	7	37
GSP South e Baixada Santista	25	10	35

Table 9. Administrative Division of State Technical Schools (continue)

NRA	Etecs	Fatecs	Total
Itapeva e Registro	9	*	9
Marília e Presidente Prudente	22	7	29
Ribeirão Preto	19	5	24
São José do Rio Preto	16	8	24
Sorocaba	18	7	25
Vale do Paraíba and North Coast	14	8	22
Total	223	73	296

Table 9. Administrative Division of State Technical Schools (conclusion)

Source: Paula Souza State Center for Technological Education (2021)