Fiscal education: the experience of Pernambuco’s Fiscal Education Group

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Neither a man nor a woman, in a democracy, should be a slave or a rebel, but rather a citizen, that is, a person who has it or allows others to have it, in the appropriate proportion, but nothing beyond it, a governmental mentality. (RUSSEL, 1957, p. 250)

INTRODUCTION
Monitoring law enforcement is an arduous task. On the one hand, it is harder to identify and fight the primary causes for its breach, which is often a consequence of the mismatch between the state normative complex, its public policies and the current social values. It is in this sense that Sayeg (2003) affirms that “a tax imposes itself as legitimate when the cost-benefit relation is positively assessed by the social group that taxation is meant to be on”.

The idea of implementing a public policy of fiscal education is not new in Brazil. From 1969 on, the Brazilian federal government started some action aiming to spread knowledge on the social-economic roles of taxation. These actions kept active up to 1977, but their results did not reach considerable amplitude due to the lack of engagement on the part of some sectors within the public administration itself at all levels – federal, state and municipal (Brasil, 2008b). This panorama began to change in the eighties, when the national states worldwide were trapped by the global economic crisis which increased substantially the public deficit, causing citizens’ dissatisfaction. This strongly brought to light the importance of promoting debates over taxation and its legitimacy.

The more the public deficit increased, the fewer resources the states had to invest. If, on the one hand, the state simply increased taxation in order to keep its functions, despite the existence of other ways to overcome the fiscal crisis; on the other, it increased social dissatisfaction, reflected on the feeling that not only the values charged by the state but also the taxation itself were illegitimate. This feeling recrudesced challenging the social consensus which supported for a long period Welfare state (Abrúcio, 2003).

Characterized by the crisis in the social consensus on taxation, during a seminar on fiscal federalism held in 1995, in Salvador/Bahia, some foreign debaters alerted the authorities therein about the State's need to elaborate and implement educational public policies raising society's awareness about taxation's social role. As the debaters pointed out, the social consensus about the importance of taxation associated with the proactive fiscalization of resource destination carried out by the society would be an important factor to decrease public deficit which was devastating governments worldwide (Brasil, 2008b).

As a result of the foreign debaters' alert during the seminar on fiscal federalism promoted by the National Council of Fiscal Policy (Conselho Nacional de Política Fazendária – CONFAZ), in 1995, in Salvador, Bahia, in the following year (1996) the member states and the Federal District entered into a covenant of technical cooperation, implementing the National Permanent Program of Fiscal Awareness (Programa Nacional Permanente de Conscientização Tributária – PNPCT).
Simultaneously, with the financial resources from the Inter-American Bank of Development, the National Program of Support to the Brazilian States’ Fiscal Administration (Programa Nacional de Apoio à Administração Fiscal para os Estados Brasileiros – PNAFE) was created. In its Operative Regulation, the improvement of public office by means of rational and transparent actions while administering public revenue was established as its objective (Brasil, 2008b).

Pernambuco, the member state located in Brazil's northeastern region, officially launched the program in 1998 by means of a local decree (Decreto do Estado de Pernambuco no 20.735 de 1998). In 1999, during CONFAZ's meeting, the name of the program was changed from Permanent National Program of Tax Awareness (Programa Nacional Permanente de Conscientização Tributária [PNPCT]) to National Program of Fiscal Education (Programa Nacional de Educação Fiscal [PNEF]) (Brasil, 2008b).

It was believed that naming the public policy as National Program of Fiscal Education would be more faithful to its scope. However, in spite of CONFAZ's act altering the denomination having been established in 1999, the first Pernambuco's legal instrument to mention the alteration of the name from “Education and Fiscal Awareness” (“Programa de Educação e Conscientização Tributária”) to “Fiscal Education Program” (“Programa de Educação Fiscal”) appeared four years later - Lei de Diretrizes Orçamentárias do Estado de Pernambuco n° 12.426/03 (Pernambuco, 2003).

Amongst the existing concepts, if we take into account that the word “awareness” means “the subject's feeling or perception about a given concrete or abstract object”, we will come to the conclusion that principles of any nature as well as scientific debates may lead mankind to a certain state of awareness. Therefore, by removing the word “awareness” (“conscientização”) from the program denomination, likely doubts about its target might have been avoided.

When it comes to the word “tax”, replacing the term “fiscal” broadened the scope of the program denomination, allowing a broader semantic significance. This made it clear that, besides tax matters, connected issues would also be approached, such as the participation of citizens and also organized civil society in the control of the allocation of public resources from original and primary revenues. This made the program more acceptable. All in all, the phrase “tax awareness” could imply “mere interest of state control”, while the denomination “fiscal education” sounded more democratic, being consistent with the idea of social control and social participation.

The change in the denomination of the program, however, did not cause substantial changes in PNEF’s organization. The program kept its decentralizing nature, contemplating the participation of the Union (federal government) and local governments (states, municipalities and federal district).

Despite PNEF's decentralizing nature, Pernambuco’s Fiscal Education Program Management (Gerência do Programa de Educação Fiscal de Pernambuco - GEPEF/PE) noted that, up to March 2009, more than a decade since the official launching of public policies that focused on building a social consensus about taxation in Pernambuco, out of the 184 municipalities in the state, only Cabo de Santo Agostinho officially implemented its municipal version of the program. From April 2009 onwards, after the 46th National Meeting of Fiscal Education, other seven municipalities in Pernambuco formally joined the program: Gravatá, Pesqueira, Tamandaré, Caruaru, Recife, Angelim and Altinho (Pernambuco, 2010).

This new approach between Pernambuco’s municipalities and PNEF was quite healthy. Data from 2010 School Census collected by National Institute of Educational Studies and Research Anísio Teixeira
(Instituto Nacional de Estudos e Pesquisas Educacionais Anísio Teixeira – INEP) showed that, that year, out of Pernambuco’s 9,247 primary schools, 1908 were private and 7,339 public. Out of Pernambuco’s public schools, two were federal, 971 state and 6366 municipal. These figures indicated that, considering the distribution of physical structure, the municipal schools represented over 68% of Pernambuco’s primary school, and also, 86% of all public schools (Brasil, 2011a).

Considering the small number of municipalities in Pernambuco which took part in PNEF and, above all, regarding what 86% of Pernambuco’s municipal primary schools meant in terms the program decentralization, it was easy to detect the urgency of the municipalities’s adhesion to the fiscal education program.

Researching the low adhesion to PNEF on the part of Pernambuco’s municipalities was important, but that would definitely direct the research on mayors’ and other officials’ decision-making. Nevertheless, this was not the focus we desired. More than finding out the reason for the low adhesion to PNEF on the part of the municipalities, we sought to know whether the program was being satisfactorily carried out at the schools of which Pernambuco’s Fiscal Education Group [GEFE/PE] was in charge. It would correspond to some sort of assessment to PNEF’s performance in Pernambuco. However, assessing the way such an important public policy was being implemented would require, amongst other things, collecting data from various subjects such as teachers, principals, students and GEFE/PE’s members. This was practically impossible due to the high costs involved.

Following the rationale of viability, we decided to carry out the research taking advantage of GEFE/PE. While using this group’s experience, we believed that it would be possible to identify variables which would negatively influence the implementation of the program. Hence, this would constitute a source of knowledge which contributed with PNEF’s planning as a whole.

After having chosen fiscal education as our topic, we started the bibliographic research. We highlighted that it was necessary for us to ask for authorization so that we could review some documents at public offices. This practice, Vergara (2009, p. 33) argues, is a means of data collection named documental research.

Despite the importance of the topic, we verified that there was no case study which had investigated PNEF, in particular, Pernambuco’s State version.

During the data collection, we found 2088-11 Strategic Plan of Fiscal Education National Program. This action plan mentioned PNEF’s driving and restrictive forces which were identified during some research involving fiscal education groups in Brazil. Upon interviewing GEFE/PE’s members, they answered that none of them had taken part in the research of said plan of actions. This reinforced the importance of investigating the main difficulties faced by the Fiscal Education Program of the State of Pernambuco [PEFE-PE] under the perspective the fiscal education group members.

Another reason for us to carry out the present study was the fact that the debate on the role of fiscal education in Brazil was practically restricted to the governmental and institutional environments. In spite of the importance of establishing a consensus between government and society as to the legitimacy of taxation, there is a lack of academic papers on this topic produced by renowned private institutions.
The importance of the consensus between state, society and economy on the legitimacy of taxation can be easily spotted in Abrúcio’s (2003) example about the fiscal crisis which arouse after the 1980’s.

The crisis would have been motivated “[...] the taxpayers’ revolt against the charge of more taxes, mainly because they could not see a direct relation between the additional governmental resources and the improvement of public services” (p. 176).

The taxpayers’ revolt is one evidence that maintaining or building a new social consensus does not rely exclusively on state intervention in economy, but, above all, on debates over fiscal justice in time and space, focusing on the dichotomy between the individual and the collective, something directly related to citizenship consciousness. This kind of debate may contribute to avoid the exacerbation of individualism which threatens the spirit of collectiveness.

We researched the phenomenon of fiscal education as a non palliative public policy by adopting an approach which tried to disregard any discourses which could possibly serve technocracy. We proposed to make full use of the public administration in its search for management excellence.

Our research tried to suggest practical solutions to concrete problems by making use of GEFE-PE’s perception as our reference based on a period of three years, whose data collection started in July 2008. It is important to observe that, regarding the chronological axis, the study took into consideration 2008-11 PNEF’s Strategic Plan based on some research started in 2007 and finished in May 2008 (Brasil, 2008a).

Article 211 of the Brazilian Federal Constitution (Brasil, 1988) establishes that “it is the priority duty of the municipalities to deal with primary school and nursery education […] while primary and secondary schools are a prerogative of the states and the Federal District”. It also establishes that “[...] & 4 In the organization of their educational systems, the Federal Government, the States, the Federal District and the Municipalities will define the ways of collaboration in order to ensure the universalization of the mandatory education”.

Considering that not only the state-member of Pernambuco but also its municipalities are in charge of primary school under the Brazilian Federal Constitution, we have decided to concentrate our research on this education level. Starting from this dimension, we have defined the subject matter of our research by raising the following question: what are the main difficulties managers should take into consideration during the processes of implementation of fiscal education in Pernambuco’s public schools (primary school)?

As it is possible to note, the final target of our research was to identify the main difficulties managers should take into consideration during the processes of implementation of fiscal education in Pernambuco’s public schools (primary school), pursuant to the GEFE-PE members’ perception.

In order to achieve our final goal, it was necessary to overcome some obstacles which arose before our specific or intermediate targets which are discriminated below in the form of questions:

(1) Should the law or municipal decree which disciplines the fiscal education program by subnational entities cater for performance assessment or should it be taken care of separately?
(2) Which criteria should the dimension of the fiscal education group meet?
(3) What should be taken into consideration while qualifying and training disseminators and teachers?
(4) How is PNEF’s decentralized model supposed to work?
(5) Does the federal legal framework satisfy the fiscal education program’s needs?

POLITICAL PANORAMA

The first national survey on education, carried out in 1872, showed that 16% of the Brazilian population comprised literate people. In 1920, the percentage of literate people in Brazil rose to 24%. This low level of education was the result of the policy implemented by the Portuguese Crown which did not allow universities in Brazil, its colony at that time. Only those who could study in Portugal had access to university. Not until the Brazilian independence, only 1242 Portuguese coming from Brazil had access to university in Portugal. In 1830, there were only 4 college institutions in Brazil, whose first universities only appeared in the 20th century. In 1920, in spite of having just 24% of its population comprised literate people, Brazil was already going through social changes marked by an ideological slant. These processes were mostly influenced by the World War I (1914-1918) and by 1917 Communist Revolution (Carvalho, 2001, pp. 22-23)

After World War I, many events, like 1929 world crisis (New York Stock Market Crash) and World War II, provoked dramatic changes in the world’s political and economic scenario. Brazil did not escape these events (Gomes, 2006, p. 201-232).

Regarding the aftermath of World War II, it is worth highlighting the division of the world into two major blocks: one led by the United States of America and the other by the former Soviet Union. For long, these blocks affected the world’s political panorama. In the case of Brazil, there was a clear alignment with the United States of America, whose government supported the implementation of a totalitarian regime in Brazil, established in March 1964 (Green; Jones, 2009) along with various sectors of the Brazilian society.

Few months after the military coup d’etat, which took place on March 31st 1964, Brazil negotiated a technical assistance agreement with the United Nations [UN]. This agreement was passed by 1966 Legislative Decree #11 (1966a) and promulgated by President Humberto de Alencar Castelo Branco by means of Decree # 59.308, promulgated in September, 23rd 1966 (Brasil, 1966b).

Since its foundation in 1945, the United Nations Educational, Scientific and Cultural Organization [UNESCO] has played an important role in the field of education. Providing technical counseling, preparing didactic material and promoting international conferences, the organization cooperated with ministries and similar institutions responsible for education in more than 191 countries (UNESCO, 1945).

UNESCO has been providing counseling to Brazil since the fifties. The foundation of Educational Research Center (Centro de Pesquisas Educacionais – CBPE) in that very decade constitutes an example of this guidance. CBPE was important, but did little in terms of research on education per se. In fact, the center of research was used by the Brazilian government to develop knowledge about urbanization and social stratification and mobility. During this period, Brazil was undergoing an ambitious action plan implemented by President Juscelino Kubitschek (Schwartzman, 2002, p. 26).

In the same period, however, more specifically between 1947 and 1968, public sector’s expenses jumped from 18% to 28% of Brazil’s gross domestic product, increasing public deficit and also the government’s demand for more resources. This was acquired by raising taxation, which happened more substantially in 1964. To make matters worse, despite the significant state’s participation in the country’s economy, the Brazilian per capta income had not got any raise. (Silva, 1971, pp. 235-236)
Besides the problems with public deficit and per capita income stagnation, in 1964, Brazil experienced a period of political instability. President João Goulart was deposed and a state of exception was imposed (Angelozzi, 2009, p. 276-279).

Amidst the authoritarian atmosphere occasioned by the military regime, the Brazilian government the Decree # 68.065, signed on January 14th 1971 (Brasil, 1971), included the discipline Moral and Civic Education in primary school’s curriculum. However, the subject had become mandatory in all Brazilian schools two years earlier by the Law-Decree # 869, signed on September, 12th 1969 (Brasil, 1969).

The Brazilian dictatorship was established in 1964 and came to an end only in 1985, when President Tancredo de Almeida Neves, the first civilian after all that period. Nevertheless, he passed away before taking office and the Vice-President became President instead (Angelozzi, 2009, pp. 276-279).

With the end of the military regime, the discipline was removed from the curriculum, despite the importance of moral education to social life, regarded, since Plato (2007, p. 377 a-e), as extremely necessary since very tender age. This raised a long discussion about the means by which moral contents could be taught at Brazilian schools, whether through a specific discipline or in a transversal way.

While Brazil was starting its redemocratization process, the Soviet real socialism began to decline with a declaration made by Gorbachev (1988) at a UN conference (as cited in Pomeranz, 2010, p. 21). At that occasion, Gorbachev stated that any people had a right to choose its political and economic systems. That declaration paved the way to the relief of and ideological pressures all over the world. The new world panorama marked by a political and economic opening finally allowed public policies that were geared towards a global development of education to be planned and implemented.

With the end of the Soviet Union and the fall of the Berlin Wall, UNESCO started, in 1993, a series of studies about the importance of education to society. One of the most relevant topics was the education of coexistence. UNESCO then came to the conclusion that preparing individuals to the job market was not enough. It was necessary to educate people to always interact in favor of a better coexistence. This would be the best way to achieve peace, freedom and social justice. Educate focusing on coexistence would consist of teaching people to respect differences and to value collectiveness, considering local, regional and global levels (Delors, 1996, pp. 9-44).

According to UNESCO, any county should implement educational programs that can teach children how to coexist by privileging the participation of local community, parents, principals and teachers, thus making them aware that welfare at the individually and collective levels depend upon their attitude during all their lives. The coexistence education must be permanent and proactive and should be carried out at home, at schools and on the streets. This is the suitable formula to fight against the dangerous cycle of human coexistence supported by cynicism or by resignation, both inhibitors if the true collective spirit (Delors, 1996, pp. 9-44).

A little after UNESCO’s studies were published, more precisely on September, 20th 1996, the Brazilian government established new principles and basis for the country’s education (Brasil, 1996a). As it seems, the moment was propitious for implementing education public policies. The world was experiencing a new era with the end of the political and ideological pressures exerted by the major blocks represented by the United States of America and by the former Soviet Union.

The softening of the political and ideological clash gave way to political and economical discussions. The concern with probable conflicts between nations remained, but ideologies no longer easily
manipulated the masses the way they did throughout so many years. This phenomenon had been foreshadowed, Châtelet (1981) states, by “end of ideologies” theorists.

According to these theoreticians, like Lipset, Beel and Raymond Aron, when political forces acknowledge that a pluralist democracy or a political pluralism is inevitable, an ideological appeasement occurs so that a combination of political and economic models could take place. This would allow the state to achieve social peace and harmony. (pp. 164-165).

After a long period without innovations in the Brazilian educational system, former minister Paulo Renato de Souza rehabilitated INEP by creating the Fund of Maintenance and Development of Primary School and Recognition of Teachers (Fundo de Manutenção e Desenvolvimento do Ensino Fundamental e de Valorização do Magistério – FUNDEF). This fund was established by Constitutional Amendment # 14, (Brasil, 1996b) and regulated by Law # 9.424, signed of December 24th that year and, later, by Decree # 2.264, signed in June 1997 (Brasil, 1997b). This fund is currently called Fund of Maintenance and Development of Primary School and Recognition of Teachers (Fundo de Manutenção e Desenvolvimento da Educação Básica e de Valorização dos Profissionais de Educação – FUNDEB). The creation of this fund was innovative, since it gave a trace of continuity to the policy of educational maintenance and development.

Created in 1937, INEP originally named National Institute of Pedagogy (Instituto Nacional de Pedagogia), was almost closed in the early nineties. “From 1885 onwards, the institute underwent a restructuring process. With the reorganization of the sector in charge of statistic surveys, it was expected that the educational data could really guide the formulation of Education Ministry’s policies”, (Brasil, 2011b).

With INEP’s rehabilitation, education in Brazil came to be assessed, thus having its problems exposed. This allowed the state to identify influence variables of the national education phenomenon, improving the planning of its strategic actions in the field. Moreover, FUNDEF allowed decentralizing education to the municipal level, limiting and controlling expenses (Schwartzman, 2002, pp. 34-36).

The map of the educational panorama started influencing decision-making, contributing to the improvement of the educational system. Upon continuing the process of modernization of public office in the educational field, the Index of Primary School Development (Índice de Desenvolvimento da Educação Básica – IDEB) was created and its evaluation is held every two years. Thanks to this index it was possible to draw guidelines and establish goals. From the public policies drawn based on IDEB, it is expected that Brazil achieves the desired educational development in 2022 (Brasil, 2012).

Based on what was previously exposed, we come to the conclusion that the world political pluralism reduced the ideological pressures, used as tools of power, influencing the modernization of public administration in many countries. In the case of Brazil, political pluralism was expressly declared in the current Constitution, promulgated in 1988. In the Brazilian Magna Carta, political pluralism is the principle that supports the existence of the State.

With such importance given to political pluralism, nothing could be more expected than attention to ideological discourses in the Brazilian school. After so many totalitarian governments, including the periods prior to 1964 coup d’état, the moment refused apathy, but radicalisms were not desired either. It was appropriate to encourage social participation, but with a political and economic approach. For this reason, it was understandable that a mandatory discipline such as the Science of Moral could be used as a lever to address ideological discourses to children and adolescents. This was undoubtedly one
of the reasons that led to the exclusion of Moral and Civic Education from the mandatory curriculum in 1993, more specifically after the promulgation Law # 8.663, in July, 14th that year.

EDUCATION IN BRAZIL

Many factors may negatively affect a State’s educational processes. In the Brazilian case, taking into consideration the economic advancement the country underwent at the beginning of the 21th century, improvement can be noticed, but there are still a lot of difficulties in relation to the elaboration and the implementation of public policies geared towards education. As an example, we can mention the problems concerning inadequate investments and functional illiteracy.

From 2002 onwards, Brazil could offer vacancies in schools to children between 7 and 14 years of age. This represented the historical figure of 36.5 millions of people. On the other hand, in that very year, there were millions of unfilled vacancies in primary schools, which was unforgivable taking into account the financial damage it caused (Schwartzman, 2002, p. 10). It showed the dramatic gap between the state planning and the target audience’s real need.

Still regarding the revenue destined to education, the Educational National Plan effective from 2001 and 2011 catered for investments that corresponded to 4% of the gross domestic product of that decade. Considering 2011, the federal government sent to the Congress a bill (recorded under number 8.035/2011), which did not have the minimum of 5% established by the Constitution. The investment of less than 5% of the gross domestic product raised many debates between the congressmen while discussing about Bill 8.035/2011. According to Amaral (2011), this occurred because the government made a mistake when it established a percentage of the gross domestic product based on what other Latin American countries had done. We can illustrate the above-mentioned mistake by the following example: let us imagine that Brazil and Chile, each of them, invest 10% of their respective gross domestic product. We would have the situation as follows:

a) Considering 2009 data, 10% of the Brazilian gross domestic product would correspond to USD 202.400.000.000 (two hundred and two billion and four hundred million of American dollars) to a school-age population made up of 84.400.000 (eighty-four million and four hundred thousand people). Dividing the nominal value of those 10% of the Brazilian gross domestic product by the number of students, if the Brazilian government invested 10% of its gross domestic product in education, it would correspond to USD 4.425,00 (four thousand, four hundred and twenty-five American dollars) per student;

b) Considering 2009 data, 10% of the Chilean gross domestic product would correspond to USD 24.400.000 (twenty-four billion and four hundred million of American dollars) to a school-age population of 5.513.934 (five million, five hundred and thirteen thousand, nine hundred and thirty-four people). Dividing the nominal value of those 10% of the Chilean gross domestic product by the number of students, if the Chilean government invested 10% of its gross domestic product in education, it would correspond to USD 4.425, 00 (four thousand and four hundred and twenty-five American dollars) per student.

When it comes to content learning itself, the Brazilian education has shown improvements. Regarding Pernambuco (where we carried out our case study), a research work conducted by INEP (Brasil, 2012) identified an improvement in education between 2005 and 2011. Amongst the students of the first segment of primary school (from the first to the fifth grades) expressive results were detected. On the other hand, the results were not so expressive amongst the students of the second segment (from the sixth to the ninth grades). The research indicated possible lack of previous knowledge, namely, if the student had not acquired before the necessary knowledge to learn disciplines he or she would learn later, this affected his or her plain learning (Brasil, 2012). It is important to highlight here that IDEB’s
measuring mechanisms were criticized. Therefore, it is believed that its results will be compared to those of the International Program of Students Evaluation (Programa Internacional de Avaliação de Alunos – PISA) (Brasil, 2012).

In spite of the Brazilian students’ learning, they still show serious difficulties related to reading comprehension.

Lakatos (1990, p. 83) teaches that communication consists of the most important form of social interaction. In this respect, problems with reading comprehension are the major barrier against social evolution. When we do not practice our ability to communicate, we corroborate the supremacy of economic greed, endow Power to those do nor deserve to exert it and contribute to mark mankind with deep wounds which will never heal, such as what we know as the holocaust.

In a study on the challenges faced by education in Brazil, carried out in 2002, Schwartzman (pp. 9-23) pointed out the fact that, besides the problems related to investments (funds) and to the amount of vacancies, the Brazilian State should be concerned about the current curriculum:

There is also the problem with curriculum relevance which affects important segments of higher education, but, above all, high school students. Is the student learning what he needs to improve your personality and join the job market? Is Brazil training specialists, researchers and innovators who are necessary to engage the modern “knowledge economy”? (p.13)

In view of Schwartzman’s inquiries, we ask: how can Brazilian students improve their personalities and acquire knowledge at a satisfactory level, if they have problems concerning reading comprehension?

In a study about functional illiteracy we carried out between 2011 and 2013 with college students in Pernambuco, we noticed that, on average, 28% of the students enrolled in the Law School (first term) have serious problems to read and interpret texts. As a result, most of these students are not able to write intelligible texts, fitting in the group composed by functional illiterate people, according to the criteria adopted to assess literacy in Brazil.

Pursuant to Castell and MacLennan (1986) in their book entitled On Defining Literacy, quoted by Ribeiro (1997, p. 145), the phrase “functional illiteracy” appeared in the thirties, when Americans used it to describe the ability to read and understand military instructions. During the seventies and eighties, especially in Latin America, there were serious difficulties in the field of education. Most of Latin Americans, even those who had gone to school, had problems in reading comprehension. With the educational policies adopted by UNESCO to encourage tackling inefficient literacy, this came to be named as “functional illiteracy”. Due to the considerable length of time and huge number of people affected by the phenomenon, UNESCO started researching it in Latin America (Ribeiro, 1997, pp. 145-148).

There has been an illiteracy index in Brazil since 2001. However, it was named INAF, which means “Functional Illiteracy National Index” (Índice Nacional de Analfabetismo Funcional). Although the nomenclature adopted in Brazil differs from that adopted by UNESCO, the researched phenomenon is the same. INAF is a Brazilian rate created in 2001 and, according to Paulo Montenegro Institute, “it reveals functional illiteracy rates focusing on people between 15 and 64 years of age” (IPM, 2012). From 2001 to 2005, the results were annually issued, but inserted between two sorts of ability, which remain unmodified. The first ability tested was that of reading and writing and second one was related to numbers.
The reading and writing problems faced by Brazilian students are so serious that Brazil (IPM, 2012) decided to take over the struggle against illiteracy and functional illiteracy once and for all: INAF Brasil, in showing illiteracy rates amongst the Brazilian grown-up population, brings to light unprecedented and complementary data that show the necessity of implementing and building up strategies that combine public policies and civil society’s initiatives that can assure that more and more Brazilians can incorporate the, the information society, the social and political participation and the range of decent, responsible and creative job opportunities. (p. 3)

In order to measure the rate of reading and textual interpretation difficulty as well as the ability with numbers, INAF (IPM, 2012) regards four levels:

- Illiteracy: it includes those who cannot carry out simple tasks that require the reading of words and sentences, even when part of them can read familiar numbers (telephone numbers, prices etc);
- Rudimentary Level: it includes those who are able to spot explicit piece of information in short and familiar texts (like an advertisement or a short letter), read and write usual numbers and perform simple mathematical operations, like dealing with small amounts of money or using the tape measure;
- Basic Level: those included at this level can be considered functionally literate, as they are able to read and understand texts of medium length, spot information - even if it is necessary to make small inferences – read numbers of four figures (million), to solve problems involving a simple sequence of math operations and also have notion of proportionality. Nevertheless, they show limitations when it comes to solving problems with more elements, phases and relations;
- Plain Level: classified at this level are those whose abilities no longer impose restrictions to text comprehension and interpretation in usual situations: they can read longer texts, analyzing and establishing connections between its parts, compare and evaluate pieces of information, tell facts form opinions, can infer and summarize. As to mathematics, they solve problems that require more planning and control, involving percentage, proportions and surface area calculus, besides interpreting double entry spreadsheets, maps and graphs.

The methodology applied to establish functional literacy index (functional illiteracy) in Brazil is similar to that used by UNESCO and by the Organization to the Cooperation and Economic Development (2011, p. 4). The report (IPM, 2012) about functional literacy in Brazil brought the following results:

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<th>Period</th>
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<td>2001-2002</td>
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<td>2002-2003</td>
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<td>2003-2004</td>
<td>38%</td>
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<td>2004-2005</td>
<td>37%</td>
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<td>2007</td>
<td>34%</td>
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<td>2009</td>
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Data on functional illiteracy signal that Brazilian students’ performance has improved considerably. As it can be seen, the Brazilian people start to achieve higher levels of education. It is assumed that, up to 2022 (BRASIL, 2012), the rate of textual comprehension and the abilities with numbers will give the Brazilian people ample access to “lettered culture, the information society, the social and political participation and the range of decent, responsible and creative job opportunities”. We then come to the conclusion that, despite the controversy over the percentage oh the gross domestic product should be invested in education, data on functional illiteracy signal an expressive improvement as to educational level between 2001 and 2011. In relation to our research about functional illiteracy, it is important to highlight that, although we adopted the same leveling criteria employed by INAF, our results represent a limited sample – Law School students from only one higher education institution (IES) – whereas INAF’s research involved a more numerous population and encompassed a greater variety. Despite these differentiation factors, the figures we obtained are close to those the results gained by INAF in 2011. Regarding reading comprehension, we assume that the improvement showed by INAF per se justifies more investments in disciplines related to Ethics and Moral Science. If people start
understanding better what is written, the possibility of a literature review will allow more freedom to be self-consciousness and not to follow ideas preconceived by those who are in power. As Viana (2006, p.44 – our translation) says “[...] law, in a democratic State, will be obeyed spontaneously and will be morally more accepted by the citizens who will consensually share the goals and probably also the means employed during its completion, even if not in its totally”.

**MORAL EDUCATION**

If we consider the phrase “moral education” in a context of respect to life, to freedom of opinion, to mankind in general terms, we will rarely take it as a negative influence. However, it is undeniable that moral education is some sort of influence. This assertion is based, for instance, in Plato’s ideas (2007): […] – let us firmly admit that mankind, if he wants to be mild to his family and acquaintance, must be a philosopher by nature and a knowledge friend.

- But how should these men be brought up and educated?
- Well, you know that, in any task, the most laborious part is the beginning, mainly for those young and tender? Because is it not at this point that we are molded and the matrix is meant to be printed inside someone else is buried?
- Absolutely! (377a – e – our translation)

From Plato’s lessons we learn that the most advisable thing to do is to introduce moral education since very tender age. This can indicate an option for the preventive method in contrast to the palliative one, something Shakespeare (1996) dramatized brilliantly: […] “the bets weapon is care, for youth does not need allies to deceive itself” (p.22 – our translation). Plato’s lesson and Shakespeare’s dramatization inform it is necessary to “teach” to youngsters a matrix of values which may guarantee social harmony.

About this subject, Sorokim (1968, p. 99) teaches that a human being’s life, in any of its phases – “childhood, adolescence, maturity and old age” – “is determined by his own biological system, although there are sociological factors which determine the ‘how’, the ‘where’ and the ‘with whom’ of his social accomplishments”.

Adding to the platonic ideas (2007) and Sorokim’s observations (1968), Gadamer (2006) alerts to the existence of a historical consciousness which comprehends “a given tradition in which the interpreter lives and which molds his preconceived ideas”, showing that History is a kind of reflex and yet an important reflector to the constructions of theories (p.13 – our translation). Those thinkers influenced, throughout times, scholars all over the world. In Brasil, for example, Souto (1997) believes that one of the basic requisites to keep peace and social harmony is the existence of “[…] a minimum standardization in thinking, feelings and in the activities of a social group” (p. 23 – our translation).

From all that has been exposed here so far, it is possible to conclude that, seen as also moral science, including ethics in the curriculum is one of the most important ways to turn our existence and our descendants’ more pacific and fraternal. However, it is in the curriculum and in the way moral is taught in school that right and wrong lie, if these concepts truly exist. Moreover, we must take into account that there is an abyss between what is said and what is done.

**THE GESTOR’S ROLE IN MORAL EDUCATION**

While reviewing the literature on the subject, one thought that called our attention was Drucker’s(1999). Drucker was a specialist in economic politics, business and high management organization. While asked about what an educated manager would be like, Drucker answered:

We have a very peculiar situation. Young people, while in school, get very enthusiastic about human
sciences, even about the most traditional. Five years after their graduation, though, they reject them and become professionals according to their own guidance. This imbalance is not healthy in the long run. When I look at our executives – people who started 20 or 30 years ago, I think that those managers should go back to the schools they graduated from and say: “Now we need to understand a little about ourselves and about life! […] But, under this perspective, the post-graduation courses our managers took were a total failure. (p. 276 – our translation)

From Drucker’s answer, we learn the idea that managers should play a role that would not restricted to either a simple application of organizational techniques or to the execution of tasks according to a rationale exclusively instrumental. This idea was emphasized in the author’s predictions about an evolution in the role played by management: “[…] Management will be more and more concerned with the manifestation of beliefs and basic values as well as measurable results. It will defend more and more a society’s quality of life as well as its standard of living” (DRUCKER, 1986, p. 21 – our translation)

The idea that managers initially jump enthusiastically in the humanities but, later, when they begin to work, they lose their enthusiasm and forget what they learned as if they had never studied the subject, as Tenório (2004) affirms, indicates that the worker’s daily routine, guided by the utilitarian calculation of consequences, may affect negatively “mankind’s emancipation as a social subject” (p. 134 – our translation)

This is one of the difficulties that Public Office has been facing for a long time, while elaborating the execution of public policies geared to education, especially when the theme involves fiscality. Managers committed to taxation should bear in mind that fiscal education cannot be another tool to tax control. Conversely, it should teach not only the managed but also the managers about the real nature of State’s taxation.

Torres (1991) teaches us that, on the threshold of the Modern States, the Church and nobility’s fiscality was replaced by a liberating nature:

The taxing power, for its extreme conviction and for its ability to destroy freedom and property, appears limited in the space left by self-limitation and by the constitutional pact consent. In other words, taxation neither restricts freedom nor does it limit itself. Otherwise, it will be limited by freedom, since only representation and consent legitimate its imposition. (p. 127 – our translation)

The aversion to property confiscation is an ancient feeling. The secularism theory reflected this. An important Italian professor, who lived between 1275 and defended in 1343 the idea that expropriation power is the Prince’s prerogative and not the Church’s. In defending this idea, the author intended to show that taxation or expropriation power could be acceptable, since it was based on mankind’s logics and not on a deity’s one:

[…] it is not advisable to infer as a necessary conclusion that someone regarded as a heretic should be judged and condemned in this world, during a coercive trial, that has effect on his person or on his properties or on both, by a priest or bishop. […] Much less it results in that the material or temporal assets belonging to the man accused of being a heretic, which he is partially or completely divested of, because of the punishment impose to him for his crime, might be granted to some priest or bishop […]. (Marsilius of Padua, p. 328 – our translation)

From that partially liberal movement on, the idea of legitimization of norms by consensus strengthened. This would be, as Russel (1957, p. 58) argues, a complicated process, as the individual would tend to let his individuality exacerbate, in spite of living in community, contrary to what would happen to bees
in a beehive, thus being the justification for the necessity on the part of the Government to regulate social conduct.

From what had been previously exposed, we could infer that there is a bifurcation between individual and collective interests. Nevertheless, contrary to what occurs to parallelism, the bifurcation may mean not only a divergence, but also a convergence, which can be visualized in Figure 1.

![Diagram](image)

Figure 1: Difference between parallelism and bifurcation

As Puig (1988, p. 17) alerts, moral education is not a synonym for imposition of values and conduct norms. Quite the contrary, it may bring up a debate that enables the individual not only to build their own convictions, but also to accept norms that focus on justice and social welfare. By and large, taking the term “moral” in the sense of collectiveness, we can say that to provide moral education means, for example, to teach children how to coexist. In this sense, it is necessary to adopt measures that guide ethically the principles that regulate the situations to which solutions exclusively technical and scientific are not enough.

Regarding the way moral education would be put into practice, La Taille (2011) teaches that ethics is not learned spontaneously – it needs to be taught. In the author’s opinion, the best way to introduce the curricula related to the teaching of moral is transversally. However, the teaching of ethics must be continuous, contributing to form the student’s character. For this reason, if ethics is taught by means of intermittent transversal, the desired effect will not be achieved, as it will unlikely spread through the whole school environment under the disguise of discussion and incentive (pp. 1-6).

As we could notice, moral education is an important means to teach the individual to live in society. Therefore, moral education represents a singular opportunity to establish a social consensus that legitimizes taxation. However, we must be careful in order not to make fiscal education turn into an ideological discourse or another tool to keep technocracy that, according to Schwartzman (2002), keep public office heavy and inefficient (pp. 11-33).

From what has been previously exposed, we come to the conclusion that the manager’s role, when it comes to moral education, is the respect to political and economic choices made by society as a whole, that is, moral education must be a process which promotes the debate between the State, the economy and the organized civil society.

**RESEARCH METHODOLOGY**

We sought to identify the main difficulties that managers should take into consideration in the process of implementing fiscal education at primary public schools in Pernambuco. In this respect, our research had an applicative purpose. We chose to carry out a case study, using non-probabilistic research techniques and selecting research subjects intentionally. We performed document analyses, form filling, free observations, semi-structured individual interviews and a focus group, consolidating a combination or triangulation of research techniques called by Denzin (2009, p. 207) of participant observation.
Triangulation
According to Denzin (2009, p. 207), participant observation is not only a technique. It is a strategy of field research that includes a simultaneous combination of various techniques, for example, document analysis, respondent interviews, observation and introspection. As it was already mentioned, there was a combination of the techniques highlighted. It is worth noting that the triangulation was not applied to pursue an objective truth, but to observe the same object under study from different angles. This idea is brought about by Vergara (2005), whereby the application of triangulation allows us to give a greater scope to the analysis, whose concept is linked to the notion of non-rival methods: Assuming that the methods can be seen as complementary rather than rivals brings the idea of triangulation to surface. The term triangulation derives from navigation and military strategy. In this context, triangulation seeks to determine the exact position of an object from different points of reference. In the area of the social sciences, triangulation can be defined as a research strategy based on the use of various methods to investigate the same phenomenon (pp. 257-258).

To Triviños (1987) data triangulation aims to achieve the highest quality of research. It starts with principles according to which social phenomena should be considered regarding its historical and cultural aspects and even from the perspective of the social macro-reality (p. 138). However, Strauss and Corbin teach the mitigation of social macro-perspectives: In social sciences, it is true that some theories are systematically formulated, but have little grounding in actual research. [...] A second misconception is that the simple application of a concept or theory to one’s data is theorizing. It does not constitute; it is an assumed application of a concept or a theory. Theorizing implies building or extending and enlarging an existing theory (pp. 36-37).

We used Strauss’ lesson as a complement to Triviños’s. In this sense, we avoided adopting a prior social theory. We chose to look for information on theories which were able to clarify perspectives about the phenomenon on screen, not assuming, in the words of Strauss (2008), a posture that could prevent the researcher to see "what else there is in the data" (p. 36th). The techniques used to triangulate the data were the following:

Document Analysis
As it is taught by Bardin (2011), the "goal of document analysis is the condensed representation of information for consultation and storage; the content analysis is the handling of messages (content and expression of content) to highlight the indicators that allow inference of a reality that is not the one in the message "(p. 52).

There were two important document analyses in public domain texts. The first was the one of the text of the 2008-2011 Strategic Plan of the National Fiscal Education (Brasil, 2008a); the second was the one of the text of the 1998-2010 National Curriculum Guidelines, resulting from a study commissioned by the Ministry of Education (MEC) and carried out by various experts in the field of education. But document analyses were not restricted to simple methods of classifying and indexing informative elements. There were interpretations of implicit messages and, according to Bardin (2011), these are not exactly the technique of content analysis, but approaches that go beyond the "rigid framework of linguistics", taking into consideration the content analysis (p. 231). Exceeding this rigid linguistic framework means, in the words of Sautchuck (2010), to represent the "[...] human beings and their culture in society", by considering the existence of an “[...] extra-linguistic world "or" [...] the world and biosocial or antropocultural in the morpho-syntactic analysis” (p. 6). This was one of the reasons for considering some aspects of the construction of discourse in document analysis, such as the credibility of the writer or the respondent, his persuasiveness and logic of the elements presented as reality (Leach, 2012, p. 301-303).
**Research Form**

When mentioning the research form, we noticed that we did not employ the term as synonymous with research questionnaire. The word form was used as a “general name used to describe a collection of questions that are asked and recorded by an interviewer in a face to face situation with another person” (SELLTIZ; COOK, 1974, p. 175).

This is different from a research questionnaire, whose meaning is usually used to define an “ordered series of questions that must be answered in writing and without the presence of the interviewer” (LAKATOS, 2009, p. 203). One of the advantages of filling a form instead of applying a questionnaire is the possibility of rapport that, according to Bauer (2011, p. 74), is a trustful relationship between the researcher and the interviewee. We believe that this relationship is able to provide the researcher a positive excess of what could be achieved only with the application of a close questionnaire. Rapport is achieved “through the way the interviewer asks the questions, by verbal or nonverbal encouragement, and by looking calm and comfortable” (Bauer & Gaskell, 2011, p. 74).

**Free Observation**

For field observations, we used the expression "free observation", which, according to Triviños (1987) means "to stand something specific out from a set (object, people, animals etc) paying attention, for example, to their characteristics (color, size etc)" (pp. 152-153).

From Selltiz (1974, p. 237), we made use of the requirements of scientific observation techniques: a) conducting a systematic research plan, b) recording the more general propositions observed during the work.

**Individual Interviews and Focal Group**

Before we started the interviews and the focal group, two pre-tests were conducted, thanks to the support of the Group of Fiscal Education in the city of Cabo de Santo Agostinho/PE and the cooperation of Mr. Paulo Roberto Negreiros, Manager of the Group of Fiscal Education in the city of Serra/ES. Those cities have national prominence in the Fiscal Education Program.

Regarding individual or in-depth interviews, we followed Gaskell’s guidelines (2011, p. 82-84). For all of them, reminders called "topics guides" were prepared. As for the focal group, we tried to maintain a moderate position that did not influence participants to consensus. We followed the lessons of Becker and Geer (1997) cited by Bauer and Gaskell (2011), who teach in their book Participant observation and interviewing: a comparison, that the moderator should act naturally, without assuming "nothing as being peaceful". (p. 79).

**Saturation**

During interview procedures, we more clearly realized the practical utility of the application of the saturation technique. For certain issues, the research subjects, as if they were in a kind of unintentional ratification, made the same comments from other respondents, showing saturation, which according to Thiry-Cherques (2009) occurs:

When no new information or no new theme is recorded, then, the saturation point was reached. The scheme of investigation is simple, but, in practice, it presents the difficulty of being the basis for the criterion for terminating the survey or interrupting the interviews, i.e., the adequacy of the sample.

**DATA PROCESSING**

Initially, the Actions Plan 2009-11 by PNEF was analyzed, which led us to examining the National Curriculum Guidelines 1998 – 2010 text, both in public domain. Then, there were free observations,
individual interviews and a focal group. We used some of the systematic procedures of analysis and categorical interpretation that allow for, according Strauss and Corbin (2008, p. 25-37), the emergence of a Grounded Theory Data. However, we noticed that the technique was only used as basis and not to the same depth and objectives of their creators.

**ACTIONS PLAN 2009-11 PNEF**

**Category: actors involved.**
This category showed the actors involved in the research that substantiated the strategic plan 2008-11 PNEF. It is noteworthy that GEFE-PE was part of the nationwide research that justified the plan 2008-11 of the National Fiscal Education Program (Brasil, 2008a). However, none of our respondents participated in said survey.

**Category: PNEF effectiveness of decentralization.**
This category showed the concern of the subjects with the effective implementation of decentralized PNEF.

**Category: decision-making.**
This category showed the concern of PNEF administration regarding the inclusion of Fiscal Education in public municipal schools.

**Core Category: seizure of values from Fiscal Education.**
This category appeared very frequently in the data throughout the text, showing logical and consistent cross-referencing. Its nomination was done in a way that will allow its use in research in other substantial areas, being able to gain greater depth as it is integrated with other concepts, still valid even in the face of different variants of the phenomenon of Fiscal Education. For these reasons, we conclude that the category "seizure of values from Fiscal Education" was the main category of the analyzed text (Strauss & Corbin, 2008, p. 146). It is worth mentioning the finding that the dimension of the "seizure of values Fiscal Education" is not made based solely on data provided by the text. Our analyses were structured on the idea that personality, society and culture are inseparable (Sorokim, 1968, p. 90). Accordingly, with the support of our theoretical framework, we interpreted data, given that the perceptions of the actors of Fiscal Education were linked to historical and structural aspects of national education and the base of the Brazilian authoritarianism.

Bardin teaches that "speech is not crystal clear transposition of opinions, attitudes and representations that so fully exist before being turned into language."

The modeling of 2008-2011 Strategic Plan of PNEF took into consideration strengths and weaknesses, threats and opportunities in the analysis of the internal and external environments (Brasil, 2008a). However, since PNEF was a program that had the participation of the Union, member States, municipalities and the Federal District representing the Brazilian State, it would be unwise for the writers of the strategic plan to use words and expressions traditionally meaning "rival" of the SWOT model, with the same criteria that the private initiative has. We found that PNEF consultants used the SWOT model as a basis for setting goals and guidelines, as most of those who build actions plans (Kotler, 2000, p. 98).

The model used by PNEF consultants named barriers to their success in two environments - one internal and another external - calling ‘strengths and weaknesses’, the difficulties which come from the organization itself, and the ‘opportunities and threats’ being the external barriers. These terms were
included as "attitude objects", at the beginning of the text, and during its development we informed the internal weaknesses would be called "basic conditionings"; and the external threats, "restraining forces", these being the "evaluative common-meaning terms." Probably, they were concerned about not stigmatizing anyone by using the terms "weakness and threat" (Brasil, 2008a, p. 25 – our translation).

Although the terms "basic conditionings" and "restraining forces" were created to distinguish, respectively, "internal weaknesses" and "external threats", the distinction between internal actors and external actors was atypical. That which should have non-ambivalent meaning became ambiguous. To Bardin (2011), the “evaluative common-meaning terms” must be “plain and unambiguous for coders” (p. 205). When they were renamed, respectively, as “basic conditionings” and “restricting forces”, the meanings of “internal weaknesses” and “external threats” were softened, causing an incongruity that may reveal a slackness or ambivalence in the attitude of the message sender, according to Osgood (2011, p. 211). This was detected in the description of the restraining forces, which listed the participation problems coming from MEC and the education departments of the member states. MEC and the departments of education should not be included in the description of the "restraining forces", since they are members of PNEF: "[...] 4.1.2. Restraining forces ‘[...] Lack of institutional support, especially from MEC and most departments of education [...]’" (Brasil, 2008a, p. 37 – our translation).

The text also indicated that the process of knowledge construction was validated by the Commission of PNEF, suggesting the possibility of influence on the construction of the text discourse: “[...] Systematization, by the consultant, of proposals forwarded by Gefes of the strategic actions submitted to the appreciation of the Planning Commission” (Brasil, 2008, p. 17 – our translation). The possibility of producing a linguistic code to terminate an ambivalent speech in PNEF Strategic Plan 2008-11, forced us to conduct a thematic analysis of the "1998-2010 National Curriculum Guidelines" document by MEC, especially in the part that relates to ethics as a science of moral education.

After crossing categories in text by PNEF with categories with the ones in the text by MEC, we detected significant differences pointing at a dimension related to the effectiveness of teaching fiscal education. The main concepts or categories in PNEF Strategic Plan and in the 1998-2010 National Curriculum Guidelines by MEC, which were compared were:

a) PNEF Objectives (Brasil, 2008a, p. 43 – our translation):

[...] The development of values and attitudes, skills and abilities required for exercising the rights and duties in mutual relationship between the citizen and the state, from better understanding of life in society; the structure and functioning of the public administration; the socioeconomic function of taxes; application of public resources, strategies and means for exercising social control.

b) PNEF Mission: "[...] to contribute to the awareness of citizen rights and duties in relation to taxes and the use of public resources, encouraging social control for the full exercise of citizenship."

c) PNEF Business: "[...] Organizer and trainer of fiscal and social conscience."

d) PNEF Vision: “[...] To be recognized and incorporated by the society, wherein citizens' relationship with the state is guided by social and fiscal justice. [...] inclusion of PNEF as a cross-discipline in school curricula.”


[...] One last trend to be highlighted is the democratic school, which, unlike the previous ones, does not presuppose teaching time reserved to moral issues. It means to make relations among members of the school more democratic, in which, each one can participate in the development of rules, the discussions and decision making about issues occurring specifically in the institution. [...] The moralist trend has the advantage of being explicit: students know what values their educators want to legitimate. They know what is expected of them. However, two serious problems arise. An ethical one: the doctrinaire
spirit present in that way of working. Students’ autonomy and the possibility for them to think are discarded because morality tends to be presented as a set of finished rules. In a nutshell, it is an authoritarian method, which, by the way, explains the negative references to the discipline “Moral and Civics”. For a long time, moral education was discouraged in schools.

Despite the variation of the studied phenomenon being embodied in the dimension of "effective teaching of fiscal education", we have found that the main category "seizure of values of fiscal education" remained valid. On the one hand, the text “PE-PNEF 2008-11” provided, unequivocally, the dimension of the seizure of "values of fiscal education" in the sense of social control, which recalled the focus for both the individual dimension as the community dimension:

In this respect, Fiscal Education can be understood as a new practice that aims to develop values and attitudes, skills and abilities required for exercising rights and duties in the mutual relationship between the citizen and the state, from better understanding of life in society, the structure and functioning of the public administration; function of socioeconomic taxes, the use of public resources, strategies and means for the exercise of social control (Brasil, 2008a, p.8 – our translation).

On the other hand, the text by MEC (Brasil, 1998, p. 62) showed a concern about providing students with "the opportunity to become involved in some kind of social participation" (Puig, 1988, p. 31 – our translation): "[...] It means to make relations amongst members of the school more democratic, in which, each one can participate in developing rules, discussions and decision making about issues occurring specifically in the institution (Brasil, 1998, p. 62 – our translation).

As a result of the analysis, we have concluded that the seizure of values of fiscal education by students was considered important both to the National Treasury and to the Educational System. This validated the main category "seizure of values of fiscal education" both in 2008-2011 PNEF Strategic Plan and in 1998-2010 National Curriculum Guidelines by MEC. Nevertheless, the main category was not validated only by the analysis of these documents; we integrated the theoretical system, though the studies were not concluded. The next step of our research comprised the individual interviews and a focal group with members of GEFE-PE.

We developed a knowledge hierarchy divided into three levels: operational, tactical and strategic (Brasil, 2006, p.16). Thus, we have extracted two subcategories of main dimension "seizure of values of fiscal education". The first one at a tactical level and the second one at a strategic level, disclosed in Figure 2:

![Figure 2: Necessary knowledge for a successful PNEF](image)

The image made it clear that we expected to find answers to questions related to the municipal
adhesion and the effective implementation of fiscal education teaching, both connected to the context of "seizure of values of fiscal education." Later, we carried out free observations.

FREE OBSERVATIONS
We tried to be discreet during our free observations, acting in a peripheral way during some of them. For purposes of illustration only, we highlighted part of a featuring dialogue, as collected data, which it was part of the process of carrying out one of our free observations.

FREE OBSERVATIONS ON THE DAY OF RECEIPT
On Tuesday, November 10th, 2009, we collected data while monitoring an event to celebrate the "Day of Receipt" that announced the presence of officials of 20 municipalities in Pernambuco. The event was important for our research. As the issue of fiscal education would be debated, the event would provide some related data, such as the authorities’ interest and knowledge about the fiscal education program. Preserving the identity of the people involved, we described succinctly part of a dialogue on fiscal education on Table 1:

<table>
<thead>
<tr>
<th>First echelon public server: Mayor Office A¹</th>
<th>Second echelon public server: Mayor Office B²</th>
</tr>
</thead>
<tbody>
<tr>
<td>A: “Nobody wants to charge for IPTU to avoid losing votes. This fiscal education talk that XX told us may be a good one!”</td>
<td>B: “I have so much work that I do not want to make a rod for my own back!”</td>
</tr>
<tr>
<td>A: “dunno if that’s a kinda trap!”</td>
<td>B: “but dude, ain’t no see that we gotta have a structure?”</td>
</tr>
<tr>
<td>A: “what does not need a structure?”</td>
<td>B: “let’s eat those bread, that’s it!”</td>
</tr>
<tr>
<td>A: “later I’ll ask XX the details.”</td>
<td>B: “if it was good, don’t you think there would be many more people in this?”</td>
</tr>
<tr>
<td>A: “[…] it’ll depend on the State personnel. If the support us, we’ll do it.” (oral information)</td>
<td>(oral information)</td>
</tr>
</tbody>
</table>

FREE OBSERVATION OF RESOLUTION N.7 OF CEB / CNE / MEC
Another free observation stood out. This one was conducted in March 2011, shortly after the edition of Resolution (RES) No. 7 of 12/14/2010 of the Chamber of Basic Education in the National Board of Education from MEC. This study allowed us to identify the influence of that resolution on the municipal institutionalization of PNEF in Pernambuco:

“[…]. Sooner or later we will need to get schools prepared”. “[…] Teachers will have to be capacitated”. “[…] If MEC suddenly makes a decision, you can figure out the great hullabaloo?”³ (Dialog excerpts between participants).

¹ The original text in Portuguese is: Servidor de primeiro escalão da Prefeitura A: “Ninguém quer cobrar IPTU pra não perder voto. Esse papo de educação fiscal que o XX falou pra gente pode ser uma boa!”
A: “não sei se é sarna não”!
A: “e o que é que não precisa de estrutura?”.
A: “depois eu pergunto tudo direitinho pro XX?”.
“[…]. Vai depender do pessoal do Estado. Se eles apoiarem a gente faz!” (Informação oral)

² The original text in Portuguese is: “já tenho tanto trabalho que não tô querendo arrumar sarna pra me coçar” (sic)!
B: “ma rapá, tu não visse que tem que ter uma estrutura?” (sic).
B: “vamo comer aqueles pãozinho é que é!” (sic).
B: “se fosse bom tu não acha que já tinha muito mais gente nisso?” (sic). (Informação oral)

³ The original utterances in Portuguese are: “[…]. Mais cedo ou mais tarde a gente vai precisar preparar as escolas”. “[…] Vai ter que ter professor treinado”. “[…]. Se o MEC decidir de uma hora pra outra já visse como vai ser o reboliço?” (sic)
HIGHLIGHTS OF FREE OBSERVATIONS

We conducted several free observations. From the analyses of the collected data, we succinctly and generically highlighted the following aspects:

a) Municipal institutionalization of fiscal education program

The municipal institutionalization of the fiscal education program can be achieved by means of argumentation. The responsible is in charge of sensitizing to know the strongest arguments and the most likely counterarguments. This requires the collection of certain information, such as municipal administrative structure, socioeconomic characteristics of the population, characteristics and tendencies of political authorities that are opinion-makers or have the power to be decision-makers to implement the program of fiscal education.

Dialog excerpts:
“[…] This fiscal education talk that XX told us may be a good one!”
“[…] I have so much work that I do not want to make a rod for my own back!”
“[…] I’d rather hire a consultancy not to owe anything to anyone.”

b) Legitimacy of tax collection

Fiscal education may be taken as a control tool or as part of the process of building principles, values and norms to "guide" human conduct. These two sides may become a single one: the possibility of legitimizing tax collection. The analysis integrated to the theoretical framework allowed us to identify the dimension of the legitimacy of tax collection in the data.

Dialog excerpts: “[…] Nobody wants to charge for IPTU to avoid losing votes.” “[…] doing a makeover? People gets annoyed either way.

c) Know-How Transfer

Fleury (2006) teaches that:
Five key issues should be equalized in any model of decentralization: the formation of a solid national pact, the fight against regional inequality, the development of good administrative structures at sub-national level, the democratization of local governments and the creation of a positive intergovernmental environment. [...] It is also necessary to develop the administrative and financial capacities of subnational units so that decentralization helps to improve the performance of public management (pp. 86-87 – our translation).

PNEF is no exception to this rule! Municipalities need transferring of know-how to institutionalize and get their fiscal education groups to work.

INDIVIDUAL INTERVIEWS

Various interviews were done. From the analyzed interviews, we noted, in a generic and succinct form, the following aspects:

a) Making a decision

Although the city's association with the PNEF (Programa Nacional de Educação Fiscal - National Fiscal Education Program) is not obligatory, this essentially did not appear to be an exchange model.

b) The Structure of GEFE-PE

According to respondents, there were no great difficulties in increasing the institutionalization of the fiscal education program in Pernambuco:
c) Problems of the organizational model
GEFE-PE was composed of a Mixed Commission from among the members of the Treasury Secretary (SEFAZ/PE) and of the Education Secretary of the State of Pernambuco (PE). Nevertheless, this organizational model or even its execution appeared no to be doing well.

d) Teacher training
The dissemination of the contents of fiscal education depends on the use of long-distance education. The average annual participation in this type of disseminator course was 16 people per month. From the moment when GEFE-PE placed a link on the Secretariat of Education of Pernambuco's website page, registrations jumped to an average of 83 registrations per month.

e) GEFE-PE pedagogical projects follow-up
GEFE-PE did not have the structure to follow up on the execution of fiscal education in the schools where it had done thematic insertion work.

f) Basic education
Despite the importance of basic education for the PNEF, it was common for basic education teachers from Pernambucano to be unfamiliar with the contents of fiscal education. The teacher's unfamiliarity reflected the lack of dissemination of fiscal education by means of mass communication.

FOCUS GROUP
According to Riccio and Ruediger, focus groups consist of important tools for qualitative research: Focus groups are characterized by the possibility of intervention in real time in the course of analysis and to confront the participant's perceptions, in their similarities and contradictions, regarding the subject, or groups of themes, related to research aims (Riccio & Ruediger, 2006, P. 151).

The possibility to confront a respondent's perceptions in real time was one of the reasons in my field research to combine spontaneous comments and individual interviews using the focus group data collection technique, forming what Denzin calls the participant observation strategy (2009, P. 207). The focus group had eight participants. I prepared a small script containing open-ended questions intended to collect data related to the respondent's perceptions. It is important to emphasize that I called the focus group: “small meeting to help me understand what was fiscal education”. Thus, I was able to give it an informal atmosphere. This worked because all the participants had demonstrated an interest to collaborate, giving signs of personal detachment, leading even to true debates that occurred even in the face of antagonistic positions among them.

a) Teacher concerns
It is necessary to develop an educational model that makes possible, effectively, the execution of the teaching of ethics in education, including assessments, not to know if the pupil learned the values, but indeed aiming at to measure in which way the content of the theme was understood by the pupil.

b) Continuity of accomplishments
Several factors can lead to the discontinuance of fiscal education. According to the respondent's perception the most relevant is: The lack of pecuniary incentive; lack of follow-up for teacher performance; change in the staff that were part of the pedagogical project for the insertion of fiscal education in the school; lack of a continuous process for incentives.

FINAL CONSIDERATIONS
The Government of Pernambuco has realized the importance of the implementation of goals and
evaluation systems. With respect to the performance of public servers, the evaluation can work either as a tool to boost productivity or as acknowledgement to the worker’s value, in the same proportion. Acknowledged by society, public servers may gain a new dimension amongst public opinion, providing them with a change of perspective that can boost accountability in the governmental system and encouraging debate about taxation and application of public funds.

Some aspects related to the Fiscal Education Program / PE must be taken into account, such as the mixed character of the GEFE-PE commission. This aspect is directly related to productivity and acknowledgement of public servers. To make it clear: as it happens with all the GEFE's in PNEF, the model GEFE-PE is mixed. Some of its members are allotted in the Department of Education and others, in the Department of Finance. This may represent an approach and, at the same time, a distance in the organizational structure of the program.

In the case of GEFE-PE, besides the institutional "separation", representatives’ offices of PEFE-PE are established in buildings separated by a great distance. Perhaps this is one reason for the low frequency of meetings between members of the Mixed Commission of GEFE-PE. Under this organizational formatting, processes tend to stagnate. In this sense, the implementation of goals and performance ratings together would boost the approach between the poles of the Mixed Commission and encourage them to innovate. This could lead to new investments and, consequently, increase in productivity, adapting the model to the purposes of PNEF.

We also concluded that, if fiscal education aims, amongst other things, at the "development of values and attitudes" (BRASIL, 2008, p. 8), therefore, the educator matches the ideal profile of the professional responsible for its implementation. It turns out that the teacher teaches "attitudinal contents". Teaching such contents requires mobilization of affective resources. This happens because "attitude" is not something tangible, exclusively by "understanding of its meaning." The student must "want" to take the attitude. It needs acceptance, not understanding only:

Many of the values that you want to teach is learned when they are experienced in a natural way, and this is only possible when the classroom environment, organizational decisions, interpersonal relationships, norms of conduct, rules for playing games and the roles that are assigned to each other correspond to those values that need to be learned. The way of organizing the activities and the roles that each of the boys and girls must take can – or cannot – promote attitudes like cooperation, tolerance and solidarity (ZABALA, 1998, p. 84).

But the true educator should be ethical and aware that the postulates based on order and hierarchies can benefit the whole society in the same proportion that may favor large periods of spreading a static view of reality. For this reason, the public manager who is responsible for implementing the PNEF, especially with regard to the module of elementary school, should not prefer teachers who have educational background in areas of humanities rather than others.

The importance of humanistic knowledge and the need for special teaching techniques to perform moral education indicate that PNEF should offer training courses for teachers wishing to introduce the subject of fiscal education in the classroom. These courses should provide the teaching professional with critical and humanistic view and training to enable the promotion of the seizure of recommended techniques for organizing activities and roles that boys and girls should take in the classroom (ZABALA, 1998, p. 84). This practice breaks monotony and routines, providing an indelible mark on the educator who tends to keep you motivated (MATURANA, 2000, p. 62).

Upon considering that the model of PNEF is decentralizing, the possibility to link the transfer of revenue considerations, or meeting the requirements is a variable to be considered by the coordination
of the program. Linking the transfer of funds to meeting certain requirements, or even the fulfillment of considerations by subnational entities, has proven to be an important variable influencing the successful coordination of public policies by the Federal Government (FLEURY, 2006, p. 103). However, linking the transfer of funds to the implementation of the fiscal education program could be attributed to it the stigma of "fiscal restraint".

For this reason, it would be better to use the idea of linking fund transfer to foster the integration of cross-issues as a whole. It would be even better if the implementation of the teaching of moral or humanistic education happened by means of a compulsory curriculum subject. It would take a lot of advantage of fiscal education contents as much as other cross-issues, such as environmental education and traffic education. Including humanized moral education as a new compulsory subject in the school curriculum would be a new channel to facilitate educational programs with specific content, especially PNEF, which could use processes already developed or make them more dynamic.

Briefly, we described the most relevant aspects of the phenomenon of fiscal education identified in our study. We highlight six major difficulties related to this phenomenon, which should be taken into account by managers in the process of implementing fiscal education in the public elementary schools:

1. The formalization law or decree of the fiscal education group in its mixed modeling must predict the set of goals and systems for members performance evaluation both on the education and the financial side.

2. In order to be able to put into practice the implementation of the goals and performance evaluation of the group of fiscal education, it should have their own power systems and data processing or devices that allow using pre-existing databases on both sides - Department of Education and Department of Treasury.

3. The fiscal education groups should have the adequate dimension to meet the targets and the actual demands;

4. The term "disseminator" should not be used for teachers. Many of these have the word "disseminator" as a stigma, preferring the term "educator" or "teacher." The ‘fiscal education for elementary school teachers’ course must necessarily empower them with skills for organizing activities and roles that boys and girls should take in the classroom;

5. Managers should maintain an articulation with federal deputies and senators aiming at the implementation, maintenance and improvement of the teaching of moral discipline through a mandatory registration and integrated into the curriculum of formal national education. This will enable a major advance, when it comes to inserting common themes;

6. The provision of resources to subnational units must prioritize the model of "Centralized Coordination", assignment of funds to considerations. This should guide the transfer of federal funds to member-states, and from the latter to the municipalities.

The six items described above are effectiveness influence variables of fiscal education teaching, which in fact represent difficulties to which possible solutions have been pointed out. These difficulties were identified by means of a case study qualitative methodology, whose research made use of different data regarding time, location, interviewees, interviewers and data collection techniques. Data integration revealed that the managers involved in the fiscal education execution in primary public schools must take them into consideration.

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