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WELFARE STATE AND THE THIRD SECTOR THE NEW PORTUGUESE MANAGEMENT AND FINANCING MODEL FOR THE SOCIAL ANSWERS

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Resumo: A aposta de Portugal, enquanto membro integrante, e integrado na União Europeia coloca novos desafios de desempenho económico, social e financeiro, elevando os níveis de exigência, nomeadamente no que concerne à compatibilização dos interesses de ordem humana, com a produtividade.

Efectivamente, os padrões de qualidade que legitimamente o país exige às instituições do terceiro sector, e que prestam serviços sociais, não poderão constituir um sistema pautado pela dignidade, se não for possível alicerçá-los num conjunto de procedimentos coerentes e coesos, e num modelo de financiamento justo e compreensível.

Desta forma, é imperativa a adopção de novos modelos de gestão, ferramentas estratégicas cuja operacionalização assegure um desenvolvimento social e economicamente sustentável.

Trata-se de propor um desafio aos parceiros da cooperação - Estado e instituições do terceiro sector [1], no sentido de promover a reflexão sobre o seu:

- Ambiente estratégico: promover a articulação de actividades em cada Respostas Social que perpetuam o tradicional afecto, e o conciliam com uma nova dinâmica de gestão, valorizando o rigor, a inovação e a

exigência;

- Ambiente operacional: Sem pretender transferir para o Estado o ónus de suportar as ineficiências de gestão do terceiro sector, é justo que se exijam aos governos, aos utentes e às famílias, o financiamento adequado para a prestação de um serviço que vigia de perto os mais elementares princípio de equidade [2], e de justiça social [3].

Na investigação que nos propomos objectivamente realizar, pretendemos averiguar a mais - valia de um modelo de gestão que enquadre a relação financeira do terceiro sector com o *Welfare State* [4], enquanto instrumento de monitorização e controlo que assegure em paralelo, a prestação de um serviço de qualidade em cada Resposta Social, e a sustentabilidade da rede social nacional.

Palavras-chave: Alocação de custos; Estado do bem-estar; Respostas Sociais; Sistema de Custeio; Sustentabilidade; Terceiro Sector.

Abstract: Portugal is finding experiencing a demand to meet European Union's economical, social and financial standards. As a member state, by adhering to these standards, which are focused on productivity, and still managing to balance human interests, this means a challenge.

The traditional system demands that the unlucrative social service institutions adhere to an empirical method to decide on the public financing for the social service users, to customize and protocol social and educational answers services.

Hence, when the social and educational system lacks a solid, integrated and fair financing model to provide useful information for managerial decision making, new management models, and new strategic planning tools are an imperative.

The new account costing system that we propose, with multiple cost objects, allocates costs to homogeneous cost centers -Social and Educational Answers Services- with balanced guide criteria, build simultaneously with the theory, and with quotidian unlucrative institutions practice.

In the research that we intend to carry out, we pretend to check and evaluate

the added value of a management model, as a new approach of the cost allocation methods, to the social and educational environment, to improve efficiency and provide a compoundable “fair price” that brings social justice.

At the same time, it promotes and nourishes educational and social service quality in each service need, and the economic sustainability of the national educational and social network.

Key-words: Cost allocation; Welfare State; Social Answers; Account costing system; Sustainability; Third Sector.

1. Introduction

This paper aims to contribute with some thoughts about financial management model that provides the “fair price” for the Social Answers on the portuguese third sector, by using the cost allocation, to provide database and information management for economic and political decisions.

In order to make concrete the enacting principles of the “Cooperation Protocol” between the Welfare State, and the unluccrative social services institutions, we suggest combine cost allocation tools, to build and develop a balanced structure. Thus, we propose an account costing system to compute and reimburse the average cost per user service, rendered by the third sector.

Effectively set down, this new portuguese financial model, after being created and tested at the Portuguese Misericords universe, should allow to find the “fair price” that improves the social development, and the educational system sustainability.

By providing the definition of a structured and a balanced matrix of educational and social government financing, assures the access to all users the

social answers activities, thus creating a fair social system [5].

2. Project

The development of this project is focused on finding tools to increase efficacy and efficiency of management for educational and social institutions.

Combined, and effectively set down, these should allow improving an institutional and social development, and the educational system sustainability, based on a cost allocation system that supports political and economic decisions at two levels [6]:

A. Strategically:

At the cooperation protocol negotiations, based on an homogeneous imputation cost criteria, find the "fair price - reference value" at each educational or social answer, that represents the real national average cost per unit service, by combining the strategic and operational institutional cycles;

B. Operationally:

At each institution, and by using the same homogeneous cost criteria, to find the specific average cost per unit service, which conditions the annual new educational and social answers user's admissions.

3. Strategic and operational cycles

Fig. 1 Strategic and operational cycles

4. Methodology

By using the direct and extensive observation, we could generalise our work to the third sector in Portugal, by implicating alienator and representative research techniques, and by privileging the great extension of the analysis [7].

To achieve the goal of the sustainability of the unlucrative institutions, and to maintain the functionality of the educational and social answers, it is essential to find the technical cost to each one, in order to negotiate with the Welfare State, the public financial compensation to the social and educational services.

By procuring a null operational result, the cooperation protocol partnership just aims to respect the balanced and financial equilibrium cost/benefit: the average cost and the compensation per user (Fig. 2).

5. The balanced and financial equilibrium cost/benefit

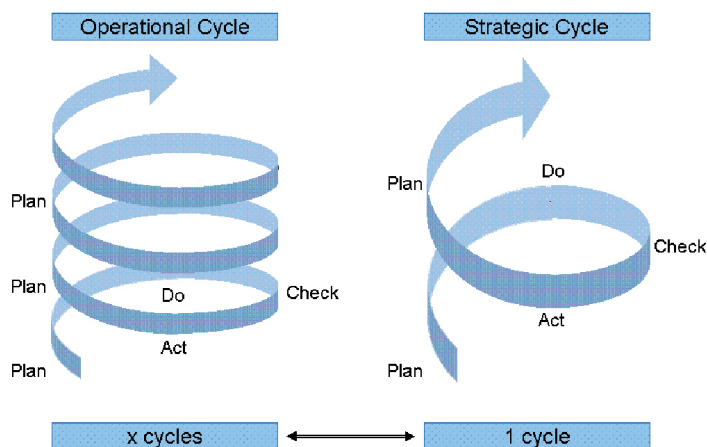


Fig. 2: The balanced and financial equilibrium cost/benefit

Find the average cost per user at each social or educational answer demands has a prerequisite: reduction of complexity and improvement of efficiency, by combining the cost allocation methods with the focus on quality of the educational and social services.

We propose design an account costing system, by using tools and a standardized technology platform capable of the information exchange and management, among the various unlucrative service institutions information system [8] (Fig. 3).

6. Account costing system tools

Fig. 3: Account costing system tools

Consequently, after identifying the support and operational departments at the educational and social service institution, we propose a model named “Centros de Custo Homogêneos/Custos Técnicos (CCH/CT) that integrates five

personalized tools which sustains, with a balanced cost allocation criteria guide,



efficiency increase.

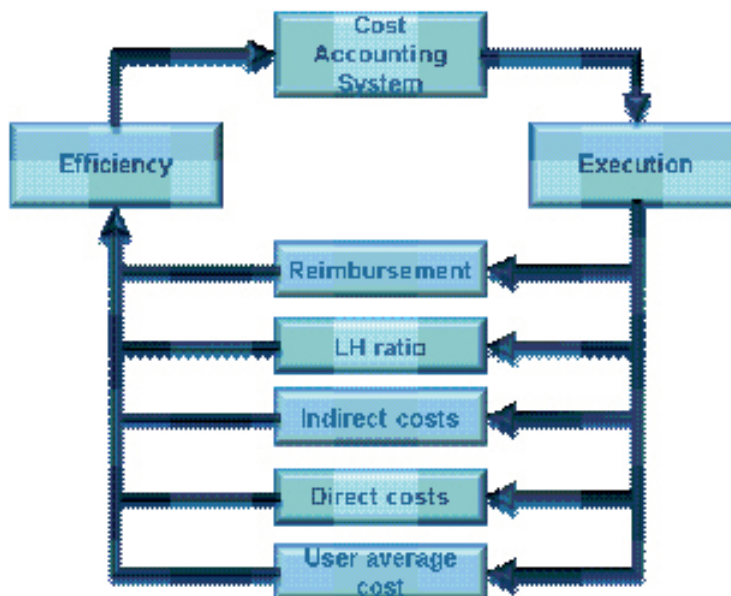
Support department’s create special accounting problems when they provide reciprocal support to each other, as well as support to Operating departments: the reimbursements. (Table.1).

7. Reciprocal and the reimbursements Support Departments

Table 1: Reciprocal and the reimbursements Support Departments

Otherwise, we realise that overhead expenditure, assigned as indirect costs, consists of indirect labour material and expenses, must be integrated into this account costing model, even though those costs cannot be directly assigned to

the cost object. Thus, it is proposed to stage process of allocating indirect costs to

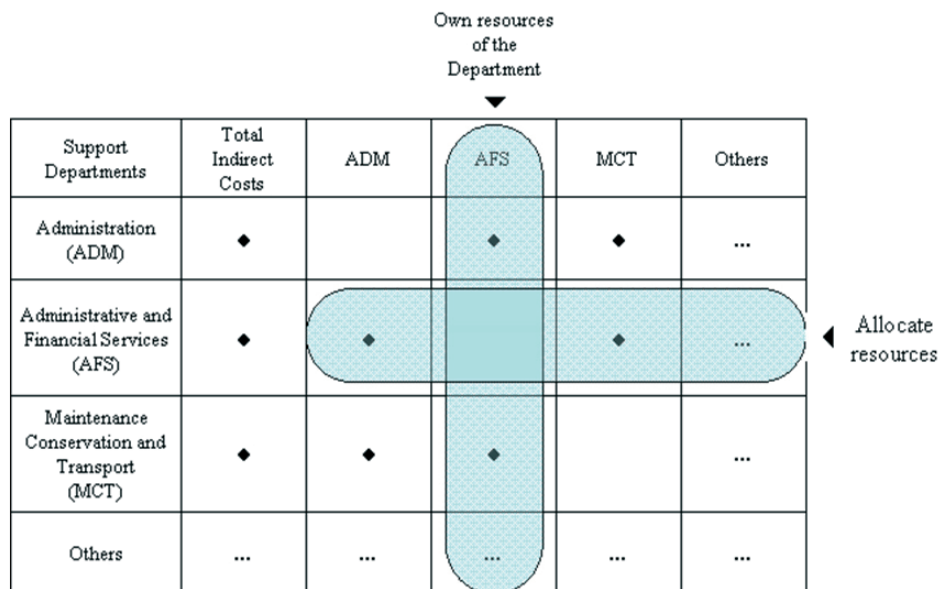


educational and social answers services.

The first stage assigns to cost centres (Support departments) estimate the indirect costs, by using the reciprocal allocation method and the mathematical simultaneous cost equations method, looking at a service costing model that includes “reimbursements” [9].

The second stage allocates cost centre overheads to educational and social services, by using the single cost rate allocation method pools and the stand alone cost allocation method, calculates the appropriate indirect Support departments rate, which are used to charge to services, which consume resources from each department [10].

To Operating departments which consume direct costs, we propose to



accurately measure the resources consumed by services, by recording labour times engaged on specific schooling and social activities, and by tracing the materials issued to a particular educational and social answer service.

We suggest that departmental indirect and direct costs rates should be established by using a cost allocation base, direct labour hour method, because those are non-machine departments [11].

It is considered that total cost is a function of more than one variable, so with the average cost method, the items are issued at the average cost per user. This is calculated by dividing the total amount by the total users of which educational and social answer, after every new purchase

8. Application

By using this methodology we could test the applicableness of our model, by creating an account costing system really adaptated to a representative part of the Portuguese Third Sector: The "Portuguese Misericords".

The Portuguese Misericords Union (UMP) takes annually part of the cooperation protocol negotiations as a legitimate member of the cooperation system (Fig.5):

9. Portuguese Misericords Union Cooperation Protocol contributes

Fig. 5: Portuguese Misericórdias Union Cooperation Protocol contributes
The application of this methodology was designed in three phases (Fig.6):

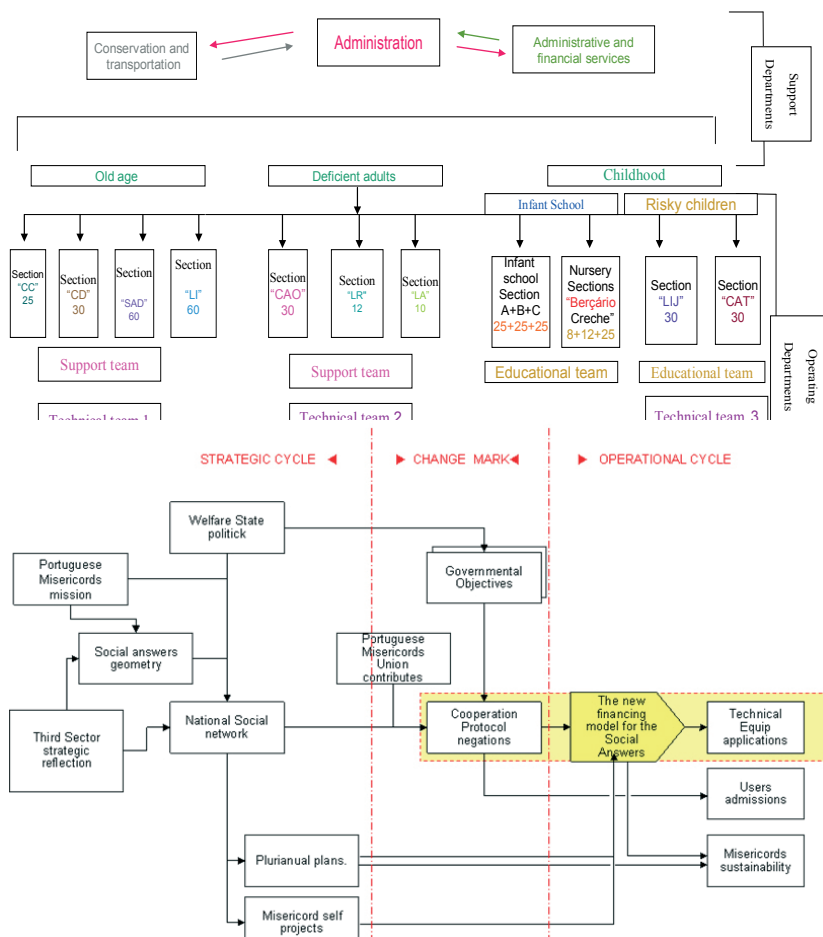


Fig 6: Educational and social homogeneous cost objects

A. The first phase which produces the two first model tools, aims to characterise the state -of- art and builds up with the 58 Misericords involved at an analysis commission, a representative structure that identifies, namely:

- a. The homogeneous cost object-Educational and Social Answers Services;
- b. The Support Departments and the indirect costs concerned;
- c. The Operational Departments and the direct cost concerned;
- d. The official databases established as the input costs model that assures a confidence of 90%.

B. In a second phase, which adds the cost allocation criteria, by the three and four model presented tools, allows us to find the cost allocation right bases for each indirect/direct cost homogeneous pool, or educational and social answer services.

Now we propose computer costs and reimbursements to find the average cost per unit at each social answer - tool five.

C. The last phase, by using a digital platform- WWW. APTUS.pt - allows us to get install a performance continuous system improvement, as it allows rectification interactively the model parameters, as we intent to:

- a. Ensure the operativeness of a data management model for the Portuguese Misericords, computing the average real per user national cost, that sustains the UMP cooperation proposals;
- b. Ensure a consistent support decisions system, which compute the average real per user cost at witch unlucrative institution permitting benchmarking;
- c. Implement the framework that, by using a greater efficiency ensures quality, to the portuguese educational and social system.

As an example of the CCH/CT output application model, we suggest specially the infant school, as the unlucrative institutions provide educational and family support activities, under a double legal supervision and financing, from the Educational and the Social Ministries.

By the application of this accounting model at this social answer with a estimated capability of 71 children, under 3 to 5 years, we find a final technical cost above 273,46€, using specific model parameters, which we describe.

On operating 12 hours a day, 12 months a year, we could observe that, by the morning period, the children develop schooling activities with the childhood school mistress and after lunch, turn to the schoolroom, so they can sleep a 2 hours rest.

By the 3 p.m. ends the schooling activities, but some of the users rest at the infant school, with the school assistants, so that their parents are able to work at

6 p.m., as the consequence of the social financing.

According with the assessment activities were included 2 meals a day per child, witch consists on a breakfast (0,5), lunch (1) and a snack (0,5), before leaving the infant school.

As a substantial part of the total per user cost at the infant school, it is the component of the school teaching material that we incorporated as “external supplies”. As labour costs, we could observe as per the application model at the Portuguese Misericords that they use 17,54 Full Time Equivalent units, between support and operational department workers, witch means indirect costs due to the conservation and transport team, with the administration, and the financial and administrative services at the infant school.

The direct costs were computed as due to the technical, educational and the support team, witch provides the service at the operational department or the schoolroom with the children.

The requirement of a pedagogic administration at the infant school, a legal and a technical request as a means to assure the cognitive and motor capability of the children between 3 and 5 years old, were also incorporated and increased particularly the cost per user.

At this application model we affected also de direct and indirect amortizations, due to the immobilization equipments witch prepare the schoolrooms to schooling and extra-curricular activities.

10. Acknowledgment

The contemporaneous Welfare-mix [7] demands that the educational and social policy search at the unlucrative services institutions the partnership to decentralize the political intervention, by the Welfare State.

Consequently, generates new integrated relationships between the educational and social actors, demanding that the institutions collect technical procedures, on the economical and financial areas, to reinforce their productivity.

Our purpose is to create a model that provides a join reflection between Welfare State and the third sector institutions on their:

- a. Internal environment – by finding ways to set down, in each educational and social answer, a balanced framework between the traditional values of educational and social service (quality and justice) with rigorous, innovative and demanding management techniques;
- b. External environment – by designing a model that responds to the government’s demands, educational and social system users, and families, that adequate financing for the instalment of a service that is on the lookout of the most elementary principles of social justice.

Another analysis dimension dues to the right-credit that generalises the

access to all users to the social answers, by the technical proceeding dictate by the Social Ministry.

Our investigation allows us to reflect on the capability of the institutions at the educational and social portuguese system. Again as an example, we observed that the increased of the social and educational network, specially designed to the children between 4 and 5 years old, was made essentially by the public institutions up to municipal authorities.

That provokes a gap on the transition between the nursery and the infant school, which requests that the third sector assumes once again its part, as a strategic pillar of an educated and developed society.

This allows us to conclude that is urgent a real partnership between public and particular unucrative institutions, in order to plan the development of the social and educational network.

Another item analyzed in our investigation following our example once again, was the cost per user at the infant school estimated by the present model, against its financing matrix provided by the Educational and social Ministries.

Although we find nearness between the technical cost and the double financing from Educational Ministry and Social Security, we must signalize that this monetary differential is currently supported by the family, even if they have one, two or even three children at schoolable age.

This practice attempts on a principal signed at the Portuguese law that assures the school activities must be for free, by transferring to the families and the civil society the financing effort that the Social Security and the Educational Office, thus, do not support.

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AS TECNOLOGIAS DE INFORMAÇÃO PARA A EFICÁCIA DA COMUNICAÇÃO INTERNA NA EMPRESA: INCIDÊNCIA NAS PME'S DA EURO-REGIÃO NORTE DE PORTUGAL-GALIZA.

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Resumo: A comunicação baseada na utilização de tecnologias tem provocado inúmeros debates e produzido cada vez mais literatura. Este artigo revê algumas obras e centra-se no estudo do contributo da utilização de tecnologias para a eficácia da comunicação interna na empresa, nomeadamente nas PME's da Euro-Região Norte de Portugal-Galiza. Os resultados do projecto de investigação, baseados numa amostra de 173 empresas, que responderam a um questionário *on-line*, mostram que esse contributo é estatisticamente significativo.

Palavras Chave: Comunicação, Informação, Tecnologias, Empresa.