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Performance Evaluation of Brazilian Social Organizations According to the Best International Practices

Abstract:

In Brazil, social organizations demonstrate the results generated to the various beneficiaries by measuring their performances based on the objectives, goals and indicators agreed with their supervisory bodies. Therefore, the adoption of best performance evaluation practices is important to ensure adherence to legal and regulatory standards and to support decision making in approving their annual accounts in order to maintain their qualifications and legitimize themselves for the receipt of new investments and financing. Thus, the objective of this research is to demonstrate if the forms of performance measurement used by the social organizations linked to the Ministry of Education in Brazil adhere to the best international practices. In this way, this work presents contributions by establishing a theoretical reference for performance measurement and comparing it with the methodologies applied in Brazil, by conducting a qualitative exploratory research based on multiple case studies in which the secondary data obtained were treated in the form of content analysis. The results showed that the performance evaluation practices adopted by the analyzed institutions do not adhere to international benchmarking. Additionally, this research points out ways to evolve the methodology currently adopted and brings up other fragilities related to transparency, control and supervision by the supervising Ministry.

Keywords: effectiveness, impact, outcome, performance, social organization, third sector

1 Introduction

In the view of the Brazilian Audit Federal Court, social organizations need to improve their performance evaluation in order to demonstrate the efficiency, effectiveness and economicity of the actions agreed with their supervisory, since they receive numerous resources from federal investments to carry out projects that will contribute to public policies of government (Tribunal de Contas da União [TCU], 2014),

In order to get a sense of the amount invested in these organizations, only the six social organizations supervised by the Ministry of Science, Technology, Innovations and Communications received more than BRL 4 billion of public resources in the period of 2005 to 2016 (Ministério da Ciência, Tecnologia, Inovações e Comunicações [MCTIC], 2015). In addition, the three supervised by the Ministry of Education have funding resources scheduled to be received in the period from 2014 to 2019 in the amount of approximately BRL 584 million (MCTIC, 2015; Ministério da Educação [MEC], 2014a, 2014b; Ministério da Educação [MEC], 2015a; Ministério da Educação [MEC], 2015c).

Therefore, in order to contribute to the improvement of the way Brazilian social organizations performance evaluating that apply public funding or private financing, derived from donations or investments, the following research question was asked: How adequate is the form of performance evaluation practiced by federal Brazilian social organizations to measure the quality of deliveries made to society?

In this way, the main objective of this work is to analyze whether the methodology of performance evaluation currently practiced by some federal Brazilian social organizations measures the quality of deliveries made to society and proposing alternatives for improvement in the measurement model currently adopted.

In a complementary way, this research has secondary objectives: a) Through documentation, raise the forms of performance measurement practiced by selected Brazilian

Social Organizations; b) Evaluate the degree of approximation between the benchmarking of performance evaluation for the Third Sector and the forms practiced by the federal Brazilian social organizations; and finally, 3) To propose ways of evolution for the performance measurement forms currently adopted by the federal Brazilian social organizations selected.

2 Theoretical Framework

The theoretical framework of this study aims to framing the Brazilian social organizations within the third sector literature, while composing the performance evaluation practices that can be considered as measurement benchmarking for Brazilian social organizations.

2.1 Third sector

Third sector refers to a set of private organizations and initiatives aimed at the production of public goods and services, through a non-governmental, organized and independent sector, that mobilizes the voluntary dimension of people's behavior, even if only in the council, with the character for non-profitable purposes of distributing earnings to employees, employers or volunteers (Fernandes, 1994; Salamon & Anheier, 1997). It comprises not-for-profit organizations that address a variety of complex social problems, including for instance health, poverty, housing or education; and internationally can take a variety of forms.

An up-to-date composition of the Foreign Third Sector can be observed from an adaptation of the studies conducted by Cordery and Sinclair (2013), Luke, Barraket and Eversole (2013) and Fux, Modesto and Martins (2017): a) Community-Based Organization (CBO): formed by a contract freely established with its members, in order to exercise common activity to individuals or to defend common and mutual interests. It is also called a membership organization and performs objects related to recreation, sport, culture, art, community or

professional exercises; b) Charity, Voluntary e Donee Organizations (CBO, VBO e DBO, respectively): work in the promotion of social assistance, corporate philanthropy and voluntary social services in the areas of health, education, art, culture, among others. However, intrinsic values of altruism, good will and service to the community differentiate them from a CBO cited above; c) Co-operative society (CS): established by a partnership, with its own legal form and nature, of a civil nature and constituted to provide services to members, whose economic and financial results may be partly reverted to the members themselves; d) Faith-Based Organization (FBO): formed by a church and religious institution and acting in the interest of the faith that directs it, as well as in the interest of its members; e) Foundation: may arise under the formation of a CBO, VBO or DBO; f) Nongovernmental Organization (NGO): committed to civil society, social movements and social transformation. It differs from one CBO for it is seldom aimed at its own members. It is also different from a CBO, VBO ou DBO for not exercising any kind of charity or philanthropy. Nevertheless, it defends ideas of construction of autonomy, equality and participation of popular groups; g) Public Benefit Entity (PBE): entity that acts in the interest and for public benefit; h) Social Enterprise (SE): a company that carries out social projects of public interest, filling the gaps left by the State; but also acts with commercial and lucrative interest, competing with the Second Sector of the economy, the Market; i) Social Organization (SO) or Nonprofit Social Organization (NPSO): a private organization made up of a non-profit civil association, specifically qualified to serve the public interest and carry out social activities, projects and programs, not necessarily promoted by the State. They are confused, internationally, with civil associations in general, which is a CBO.

2.2 Brazilian social organizations

Within the broader umbrella of the third sector, Brazilian social organizations are public non-state properties, made up of non-profit civil associations, aimed at absorbing activities, by

means of specific qualification and establishment of a management contract with the supervisory Ministry, for the performance of public interest actions promoted by the State (Ministério da Administração Federal e Reforma do Estado [MARE], 1998).

Therefore, their evaluations will be carried out based on the control of the results obtained in relation to the achievement of the goals and objectives agreed in said contract (Fux et al., 2017; Lei n. 9.637, 1998). For this reason, the definition of the institutional mission is that it will guide the *raison d'être* of these institutions, guide the planning of the activities, define the responsibilities of the top management and guide the way of assessing organizational performance (MARE, 1998).

Once the missions of institutions qualified as social organizations is known, the organizational macro processes that will represent the finalistic activities and the strategic objectives that contribute to each established macro process, will describe the general social results to be achieved, that is, the direct and indirect benefits that will be offered to citizen-users (MARE, 1998).

According to MARE (1998) and Fux et al. (2017), the goals must be realistic and challenging in order to push the contractor beyond the comfort zone and towards overcoming; but should also be restricted to measuring critical activities and having a direct and stronger impact on the overall process outcome and declaring performance levels to be minimally acceptable.

Therefore, the ideal is that they are quantifiable and able to define the nature of the performance indicators needed to carry out their measures, which may also be of a qualitative nature (MARE, 1998). Thus, the performance indicators used to calculate the goals should support the detection of causes and effects of an action, and not just to evaluate their results.

So, they must be specific, that means understandable, comprehensive, easy to apply and of uniform interpretation, compatible with the existing data collection process and,

economically viable (MARE, 1998; Portaria MCTI n. 967, 2011; Portaria MCTI n. 1.123, 2015; TCU, 2014). Additionally, they need to provide input to the decision-making process and to be capable of assessing the effectiveness, efficiency, quality, economicity and productivity of deliveries offered to society (MARE, 1998; Portaria MCTI n. 967, 2011; Portaria MCTI n. 1.123, 2015; TCU, 2014).

All documents relating to performance appraisals and mandatory accountability should be made public, in order to consolidate themselves as instruments for monitoring and evaluating the performance of the institution, both by the Executive through its supervisory Ministry and by part of the legislature, the judiciary and society (MARE, 1998).

According to Fux et al. (2017), the management contract is a contract for results, efforts (for achieving results) and means (for achieving the efforts); however, consistency between these three aspects is not always clear and specifications on efforts and means to the detriment of results prevail. For these authors, goals are generally underestimated, with over-evaluation of efforts and media-focused control, since goal pacing is based more on actions (things to do) than on products (goods or services, tangible or not) and its impacts. Therefore, the essence of the effectiveness of the results achieved by most existing social organizations is not clear either to the evaluators of the contract execution or to society itself.

Fux et al. (2017) also believe that this fragility can be credited to the non-regulation and poor management of the model, as well as the lack of understanding about what is the result and how to contemplate it in the management contract. It happens because of the parent legislation itself that refers to the term "work program", but does not make it clear that the plan to be drawn up by the social organizations manager should include the relationship between results to be achieved, what should be done to reach them (set of actions) and the means to be used.

In this way, Fux et al. (2017) report that it is easier for managers to measure budget results, which are actions based on efforts and means, than results that require the evaluation of the effectiveness of the impacts generated for society.

In addition, there is also the issue of gaming in the contractual relationship and it materializes in the form of two opposing situations: the contracting party is excessively lascivious and lenient, or it is extremely hard, inflexible, insensitive to learning and based on the imposition of goals (Fux et al., 2017).

In relation to the systematic evaluation of the federal Brazilian social organizations performance, the Monitoring and Evaluation Committees for Management Contracts supervised by MCTIC will ordinarily meet to conduct the bi-annual follow-up and the annual evaluation; and, extraordinarily, whenever necessary (Portaria MCTI n. 967, 2011). This same criterion is adopted for the evaluation of social organizations supervised by the Ministry of Education.

When a non-profit civil association is qualified as a social organization it can also be hired by public administration entities direct and indirect, as well as by any other organizations that execute public resources, to carry out services related to its organizational purposes by means of waiver of bidding by Lei n. 8.666 (1993).

According to Fux et al. (2017), in 2011 there were about six Federal, 118 State and 91 Municipal social organizations. However, even for the same authors, with management contract established on a regular basis, at the time, only five Federal, 30 State and 26 Municipal, demonstrating that despite the regulatory framework require a valid management contract for entry into action and receipt of resources development does not always happen in practice.

In 2018, there were nine Federal social organizations, six of them linked to Ministry of Science, Technology, Innovations and Communications and three linked to the Ministry of Education.

2.3 Performance evaluation of third sector organizations

According to Arvidson and Lyon (2014), Connolly and Hyndman (2004), Huang and Hooper (2011), LeRoux and Wright (2010) and Saj (2013), foreign non-profit institutions are increasingly being challenged for accountability by society, investors, sponsors and donors of financial resources. In this way, they often need to demonstrate their values to justify their existence and to minimize the view that they have fragile and ineffective managements.

Therefore, in addition to accounting annually about the resources used and how they were applied in actions and activities, they must demonstrate the results achieved in the execution of their actions through good forms of performance evaluation.

According to França et al. (2015), the entities that are part of the Third sector, because they act for the benefit of society and are not-for-profit, receive, in most cases, public funding from the State and are recognized as immune or exempt from taxes and contributions in relation to its institutional activities.

Precisely because they have received government funds, they are subject to annual accounts to be presented to the Government, according to their legal nature, records, titles and certificates that they claim or own. In addition, they are subject to control by the public administration and by the Audit Courts (Câmara dos Deputados [CD], 2016; Fux et al., 2017).

Bagnoli and Megali (2011), Connolly and Hyndman (2004), Epstein and McFarlan (2011), Moxham and Boaden (2007) and Ramadan and Borgonovi (2015) guide that the appropriate accountability for the organizations that make up the Third sector should be able to demonstrate the inputs and outputs, these not necessarily desired in relation to the agreed objectives and targets, but the intermediate ones. Additionally, and, specifically with respect to the measurement of performance, indicators of both a) Outcomes (results): Short-term results desired in relation to the objectives and agreed goals and that provide specific changes in the behavior of individuals affected by the products and/or services generated during the execution

of the activities or tasks performed; and b) Impacts: Long-term results desired in relation to the objectives and agreed goals and that provide specific changes and generate benefits to an organization, community or society as a whole, affected by the products and/or services generated during the execution of the activities or tasks performed.

Considering the ways of calculating effectiveness in Third sector entities, what is the relationship between results (outcomes and impacts) and the objectives and goals set for the organizations, due to the need to reach their missions, (Connolly & Hyndman, 2004) measures that have as a premise the calculation of effectiveness in relation to outcomes and impacts are the most relevant and important for the various stakeholders of the organizations, whether they are financiers or beneficiaries of the actions carried out (Avidson & Lyon, 2014; Ebrahim & Rangan, 2010; Hind, 1995; Huang & Hooper, 2011; Lecy, Schmitz, & Swedlund, 2012; Ramadan & Borgonovi, 2015; Richard, Devinney, Yip, & Johnson, 2009).

In addition, there are other more complete measurement models, such as Logical Framework Approach (LFA) and the Most Significant Change (MSC), which ultimately demonstrate the assessment of outcomes and impacts in their own measurement structures (Cordery & Sinclair, 2013; Davies & Dart, 2005; Gasper, 2000).

However, the participatory approach of the Most Significant Change is costly, takes longer to be carried out than other international best practices and is a more appropriate methodology when one wishes to learn rather than complete and rapid accountability (Cordery & Sinclair, 2013; Davies & Dart, 2005).

Therefore, this is the factor that should be taken into account for not recommending this practice as a benchmarking for the performance evaluation of social organizations, since one of the great objectives is the composition of the information required for presentation and approval of the annual accounts (Fux et al., 2017; Lei n. 9.637, 1998; MARE, 1998).

3 Research Methodology

The research plan was divided into four stages: case selection, choice of data sources, form of data collection, and the form of analysis of the data collected.

In order to select the cases, the degree of regulation and transparency of the information was considered in the websites of the federal Brazilian social organizations, as well as their own supervisory Ministries and evaluators. This way, it was possible to avoid the use of questionnaires or direct requests for information institutions analyzed, because the subject of performance evaluation is a sensitive issue for these organizations and they do not like to expose their results that are not mandatory for disclosure, increasing the risk of social desirability in the answers.

Thus, three federal social organizations linked to the Ministry of Education were selected for a multiple case study, with the secondary data processed in the form of content analysis, by conducting an exploratory research of a qualitative nature. The chosen federal Brazilian social organizations can be seen in Table 1.

Table 1 - **Social organizations researched**

Social organization	Liaison date with the supervisory Ministry	Validity period of management contract	Period of data analysis
ACERP	30/12/2014	2015–2019	2015-2017
CEBRASPE	19/08/2013	2014–2019	2014–2017
ISD	27/02/2014	2014–2017	2014-2017

The periods analyzed comprised those whose evaluations by the Monitoring and Evaluation Committees (CAA) were integral and whose reports were fully available on the Internet, since one of the premises used to choose the organizations was the transparency regarding the publication of information on the websites, since the sources chosen data are the secondary ones.

Therefore, the data collected for analysis in this research were obtained from the following documents, involving the three federal Brazilian social organizations linked to the Ministry of Education: a) Laws and Decrees issued by the federal public administration; b) Regulations and Ordinances issued by federal Ministries; c) Management contracts and their additives; d) Annual management reports; e) Reports of the Monitoring and Evaluation Commissions of management contracts supervised by the Ministry of Education; f) Reports of internal and independent audits; g) Reports, opinions and judgments of the General Controller of the Union (CGU) and the Court Union Accounts (TCU); h) Further information on performance measurements, available on the websites of the entities surveyed.

The data obtained were analyzed by content analysis comprising performing the following steps: 1) Reading of all data collected; 2) Organization of the data by entity and by way of performance measurement, according to indicator and goal charts contained in the annual management reports, management contracts and their additives surveyed; 3) Addition of the performance evaluations performed by the Monitoring and Evaluation Committees, in relation to each period analyzed, as well as of the internal, independent and governmental auditors, when available; 4) Elaboration of detailed descriptions of the data and proposition of consolidation of the subjects in forms of performance measurement that are comparable with the forms of performance evaluation considered like best international practices; 5) Proposal of a relationship narrative between descriptions and themes, as well as improvements in current performance measurement models.

4 Results Analysis

Based on the methodology proposed for this research, the following results were found in the adherence analysis of the practices adopted by Brazilian social organizations to foreign benchmarking.

4.1 Social organization ACERP

The Associação de Comunicação Educativa Roquette Pinto (ACERP) is a civil non-profit association, with headquarters and forum in Rio de Janeiro, and was qualified like social organization in 1997, and linked to the Social Communication Secretariat of the Republic.

However, after renovations and additions, in 2014 its supervision became to Ministry of Education, with the objective of supporting the implementation of policies to improve the quality of Brazilian education (Associação de Comunicação Educativa Roquette Pinto [ACERP], 2015).

From the documents found, it was possible to carry out a specific and complete evaluation of the ACERP indicators and targets for the years 2015 to 2017.

For the year 2015, 24 indicators were in force (MEC, 2015a), but the results obtained demonstrated that 14 of the 24 agreed goals (58.3% of the targets) were no longer calculated and evaluated in the period (Ministério da Educação [MEC], 2016b), as can be seen in Table 2.

Table 2 - Evaluation of the ACERP indicators used to measure the 2015 targets

Quantity of Indicators	Qualification by Ministry of Education	Scope identified	Description of goals	Report of the Monitoring and Evaluation Committee	Adherence to international performance benchmarking
5	Efficiency	Organizational	Not specific	Not calculated or evaluated	No
1	Efficiency	Organizational	Not specific	Calculated and evaluated	No
4	Efficiency	Organizational	Specific	Calculated and evaluated	No
1	Efficiency	Specific community	Specific	Calculated and evaluated	No
8	Effectiveness - Outcome	Organizational	Not specific	Not calculated or evaluated	No
2	Effectiveness - Impact	Specific community or society	Not specific	50% of them not calculated or evaluated	No
3	Effectiveness - Impact	Specific community or society	Specific	Calculated and evaluated	Yes

In addition, the evaluation of adherence to the best international performance practices showed that only three of the 24 indicators (12.5% of the targets) could be affirmed that the assumptions adopted can be considered adherent to the international benchmarking of effectiveness, well-defined indicators and targets that aim at reaching a particular beneficiary - individual, organization, community or society - as Arvidson and Lyon (2014), Ebrahim and Rangan (2010), Hind (1995), Huang and Hooper (2011), Lecy et al. (2012), Ramadan and Borgonovi (2015) and Richard et al. (2009).

However, in spite of these weights, difficulties and absences from assessments in indicators and targets, the Monitoring and Evaluation Committee of the management contract itself approved all activities carried out by ACERP during the year 2015 and gave it a maximum score of 100.0% on the score global (MEC, 2016b). In addition, there is no mention in any documents found on the websites of both the Ministry of Education and ACERP that its Board of Directors has not approved the entity's 2015 performance.

In the years 2016 to 2017, the indicators failed to provide explicit classification information regarding their qualification (efficiency, effectiveness by outcomes or impacts), which required a comparative analysis of the 2015 indicators to define the type of qualification for each indicator adopted by the social organization.

Thus, for the 2016 fiscal year, there were 18 indicators (Ministério da Educação [MEC], 2016a; Ministério da Educação [MEC], 2016f), whose content analysis demonstrates the results observed in the Table 3.

Table 3 - Evaluation of the ACERP indicators used to measure the 2016 targets

Quantity of indicators	Qualification by comparative evaluation	Scope identified	Adherence to international performance benchmarking
10	Efficiency	Organizational	No
8	Effectiveness - Impact	Specific community or society	Yes

This year, all targets agreed and revised in the second addendum to the ACERP management contract for the 2016 fiscal year were well described and specific in relation to the criteria required for the achievement of goals, as required in management agreements with federal Brazilian social organizations. In addition, these goals were fully implemented by the social organization and evaluated by the Evaluation and Monitoring Committee for the year (Ministério da Educação [MEC], 2017c).

In addition, the evaluation of adherence to the best international performance practices showed that only eight of the 18 indicators (44.4% of the targets) could be affirmed that the assumptions adopted can be considered adherent to the international benchmarking of effectiveness, well-defined indicators and targets that aim at reaching a particular beneficiary - individual, organization, community or society - as Arvidson and Lyon (2014), Ebrahim and Rangan (2010), Hind (1995), Huang and Hooper (2011), Lecy et al. (2012), Ramadan and Borgonovi (2015) and Richard et al. (2009).

The assessment of adherence to the international benchmarking of performance measurement shows that there was an improvement in the result obtained between the years 2015 and 2016, but still smaller than is considered ideal in relation to best practices, given that the score reached by the ACERP in this period was 95.0% of achievement in the goals achieved (MEC, 2017c).

However, this result was measured using nine efficiency indicators, which are not part of the international benchmarking of performance measurement, in the view of Arvidson and Lyon (2014), Ebrahim and Rangan (2010), Hind (1995), Huang and Hooper (2011), Lecy et al. (2012), Ramadan and Borgonovi (2015) and Richard et al. (2009).

For the year 2017, 19 indicators were in force, 18 of which were used in 2016 and another one to control the limit of expenses with personnel in the middle area (Ministério da Educação [MEC], 2017f). The changes in the framework of indicators and goals that occurred

between the third and fifth additive terms referred to changes in annual targets rather than the characteristic of the composition of the indicator basket (MEC, 2017f; Ministério da Educação [MEC], 2017a; Ministério da Educação [MEC], 2017b).

The following content analysis demonstrates the results obtained for this period (see in the Table 4).

Table 4 - Evaluation of the ACERP indicators used to measure the 2017 targets

Quantity of indicators	Qualification by comparative evaluation	Scope identified	Adherence to international performance benchmarking
10	Efficiency	Organizational	No
1	Economicity	Organizational	No
8	Effectiveness - Impact	Specific community or society	Yes

This year, all targets agreed and revised in the additive terms were well described and explicit in relation to the criteria required for the achievement of goals in the management contracts agreed with federal social organizations. In addition, these goals were fully implemented by the ACERP and evaluated by the Evaluation and Monitoring Committee (Ministério da Educação [MEC], 2018a).

The evaluation of adherence to the international benchmarking of performance evaluation shows that there was improvement in the result obtained in relation to 2015, but worse than in 2016; however, with an evaluation close to half (42.1% of the targets), which is considered ideal in relation to best practices, given that the score achieved by ACERP in this period was 96.1% of achievement in the goals achieved (MEC, 2018a).

However, this result was obtained through the use of 10 efficiency indicators that are not part of the international benchmarking of performance measurement, in the view of

Arvidson and Lyon (2014), Ebrahim and Rangan (2010), Hind (1995), Huang and Hooper (2011), Lecy et al. (2012), Ramadan and Borgonovi (2015) and Richard et al. (2009).

4.2 Social organization CEBRASPE

The Centro Brasileiro de Pesquisa em Avaliação e Seleção e de Promoção de Eventos (CEBRASPE) is a non-profit civil association with headquarters and forum in Brasília, in the Federal District, which was qualified as a social organization in 2013 to carry out activities program management, projects, technical and logistical support, in order to subsidize educational evaluation systems, through the conclusion of a management agreement with the Ministry of Education.

In 2014, the social organization did not present a chart of indicators and goals valid in the long-term management contract (MEC, 2014a, 2014b). This lack already shows a noncompliance with the established guidelines for the agreement of management contracts with qualified social organizations, where the law prescribes that in the elaboration of the agreement, the work program must be described, the stipulation of the goals to be reached and the respective execution deadlines, as well as the express prediction of the objective performance evaluation criteria to be used, through indicators of quality and productivity (Lei n. 9637, 1998).

Due to the lack of forecasts for indicators and targets for the 2014 period, the social organization presented two annual activities in the form of annual accounts: the preparation of a logistic plan and a prospective study of exams and evaluations in force for the years 2014 and 2015; and the undertaking of innovation studies on the use of metal detectors in the conduct of examinations and evaluations, as well as the reuse of electronic locks (Centro Brasileiro de Pesquisa em Avaliação e Seleção e de Promoção de Eventos [CEBRASPE], 2015).

The Monitoring and Evaluation Committee for this year considered the targets presented as valid and fully complied with for the 2014 period, considering that they would support the

application of the examinations and evaluations, also assisting in the elaboration of administrative contracts, agreements and terms of cooperation with partners that support the country's educational evaluation system.

However, this same Evaluation Committee also pointed out that there would be a need to adjust the management contract agreed upon between the Ministry of Education and CEBRASPE to the guidelines of the Court Union Accounts (TCU, 2014), with a view to drawing up a proposal for the scoreboard and performance targets to be in place for the financial year 2015 (Ministério da Educação [MEC], 2015d).

Based on the approval of the 2014 accounts carried out by the Board of Directors of CEBRASPE and the ratification of the compliance with the 2014 targets by the Monitoring and Evaluation Committee, the Secretary of Higher Education considered that the obligations and goals accomplished in 2014 by the social organization, recommending the appointment of the renewal of the Management Agreement in 2015 with this social organization (Ministério da Educação [MEC], 2015b), although the performance evaluation model does not follow either the best international practices or the guidelines established by federal law (Lei n. 9.637, 1998).

It should be noted that in this period, CEBRASPE received approximately BRL 2.3 million as funding to fund the program management and technical and logistical support projects, in order to subsidize educational evaluation systems (CEBRASPE, 2015). By virtue of its institutional purposes, it also received in 2014 another BRL 347 million of revenues from services rendered to individuals and legal entities (CEBRASPE, 2016a, 2016b).

Despite the guidance of the Monitoring and Evaluation Committee to agree to an additive term with an indicator and goals framework valid for both 2015 and 2016 exercises, it was not signed due to a lack of legal consensus on its content (Ministério da Educação [MEC], 2016c).

By virtue of this non-agreement of a valid additive term, the social organization also did not receive funding resources between 2015 and 2017 and it did not have its goals evaluated by the Monitoring and Evaluation Committee of the management contract for the year 2015 (MEC, 2016c).

On the other hand, CEBRASPE continued to receive resources from other individuals and legal entities regarding the services provided in relation to the activities provided for in its institutional objectives. These amounts reached almost BRL 1 billion in the period of 2015 to 2017 (CEBRASPE, 2016a, 2016b; CEBRASPE, 2017a, 2017b).

Although it is not possible to evaluate its institutional performance between 2015 and 2017, or to have its performance evaluated without observing the best international practices and national legislative guidelines, as occurred in 2014, it was not prevented from carrying out its activities and to use the benefits derived from its qualification as a social organization, such as the possibility of being contracted for the performance of services in the form of public tenders, through the benefit of the exemption from participation in regular biddings.

Therefore, with the results presented, CEBRASPE did not show adherence to the international benchmarking of performance measurement during the entire period from 2014 to 2017.

4.3 Social organization ISD

The Instituto de Educação e Pesquisa Alberto Santos Dumont, or only Instituto Santos Dumont (ISD), is a non-profit civil association with headquarters and forum in the city of São Paulo, and was qualified as a social organization in 2014 to develop projects of education and scientific research through the conclusion of a management agreement with the Ministry of Education.

In 2014, the long-term management contract included in its Annex I a chart of indicators and targets in force for the period from 2014 to 2017, not a specific one for 2014 (Ministério da Educação [MEC], 2014c, 2014d). This already demonstrates a non-compliance with the established guidelines for the agreement of management contracts with qualified social organizations, where the law prescribes that in the elaboration of the management agreement, the work program must be described, the stipulation of the goals to be reached and the execution time, as well as the express forecast of the objective performance evaluation criteria to be used, using indicators of quality and productivity (Lei n. 9.637, 1998).

Due to the lack of forecast indicators and targets for the 2014 period, the social organization mentioned that it presented its indicators and targets framework for the period in Annex I of its annual management report; however, this attachment was not found in the report made available on its institutional website (Instituto Santos Dumont [ISD], 2015).

On the other hand, pages 2 to 4 of the report of the Monitoring and Evaluation Committee of the management agreement of this year presented an evaluation on the indicators and goals framework in force in the period, referring to the one that would be contained in the annual management report for the year 2014 (ISD, 2015).

Despite the approval of the performance achieved in the period, it is not possible to affirm that the goals considered as agreed for 2014 have adherence to the best practices of international performance evaluation, since they were not formally provided for in the management agreement for the year in question, besides bringing actions more related to productivities, such as "quantity of scientific articles and abstracts published per year"; "Number of undergraduate students attended"; "Number of trained health professionals," etc., than evaluations of the results and impacts generated in individuals through these actions, as the international benchmarking for performance measurement of Third Sector organizations.

Despite this result, the social organization received about BRL 30 million as funding resources from the Ministry of Education to fund its institutional activities, whose goals should be included in its long-term management agreement (ISD, 2015; Lei n. 9637).

In addition, the Monitoring and Evaluation Committee, which evaluated the 2014 exercise, mentioned in its report the need to improve the definition of goals, targets and performance indicators and to improve the ISD annual management report with the systematization of activities and results of the goals for the next period (Ministério da Educação [MEC], 2015e).

However, this same Commission has agreed a framework of indicators and targets to be in force from the 2015 financial year; but despite the fact that the list is incomplete, the indicators proposed are very similar to those of 2014 and related to the calculation of "number of students enrolled/year", "number of vacancies filled/year" and "number of hours of continuing education/year" (MEC, 2015e).

Some of these indicators, including no minimum targets stipulated and that are not adherent to the best international performance measurement practices, nor to the disciplinary legislation of the social organizations (Fux et al., 2017; MARE, 1998).

In analyzing the indicators and targets table in Annex I of the first addendum to the ISD management contract of the period 2014-2017, it is possible to notice that, although this document was signed on December 29, 2015, that is, after the issuance of the report of the Monitoring and Evaluation Committee that proposed the framework of indicators and targets to be in force from 2015 onwards, it presented a different framework than was agreed by the ISD Executive Board with the Monitoring and Evaluation Committee (MEC, 2015c).

To complement the difficulty, Annex I of the report of the Monitoring and Evaluation Committee of the management agreement for the period of 2015 demonstrates that the evaluation of the performance of the social organization was carried out based on a table of

indicators and goals also different from the two previously mentioned; but despite this difference between them, there was similarity about the main construct being focused more on productivity than on results and impacts (Ministério de Educação [MEC], 2016d; Ministério de Educação [MEC], 2016e).

This indicators and goals framework used to assess ISD performance in 2015 was also published in its annual management report for the period (Instituto Santos Dumont [ISD], 2016).

On the basis of this table of indicators and goals published by ISD in its annual management report, the Monitoring and Evaluation Committee approved the set of activities developed by ISD and considered its targets met in 2015 without giving an overall assessment grade (Ministério da Educação [MEC], 2017e).

This performance measurement was very similar to that for 2014, including the same weaknesses in relation to the focus on productivity indicators rather than results and impacts. In addition, it is difficult to know which indicators and goals framework is actually valid for the period of 2015, since there are three different bases in three official documents, demonstrating absence of conference, inspection and organization of information that is published and made available for control purposes according to Fux et al. (2017). Therefore, from 2014 to 2015, ISD has not adhered to the international benchmarking of performance measurement.

However, the Committee proposes a new chart of indicators and targets to be in force between 2016 and 2017, without making any mention of the need to improve the performance evaluation system of this social organization (MEC, 2016d; 2016e).

Thus, the Annex I of the second addendum to the ISD Management Contract 2014-2017 brings a table of indicators and goals coinciding with that agreed by the Monitoring and Evaluation Committee (Ministério de Educação [MEC], 2016g).

In addition, the table also presents the qualification of the indicators according to the objective to be measured, that is, in relation to the efficiency, effectiveness, effectiveness or economicity of the agreed goal.

With this, it was possible to elaborate a summary of the results found for the year 2016, as well as the performance evaluation of the benchmarking adherence to performance measurement (see Table 5).

Table 5 - Evaluation of ISD indicators used to measure the 2016 targets

Quantity of indicators	Qualification by Ministry of Education	Scope identified	Description of goals	Report of the Monitoring and Evaluation Committee	Adherence to international performance benchmarking
1	Efficiency	Organizational	Specific	Calculated and evaluated	No
1	Efficiency	Specific community	Specific	Calculated and evaluated	No
3	Economicity	Organizational	Not specific	Not calculated and evaluated	No
1	Effectiveness	No identification of beneficiary	Not specific	Not calculated and evaluated	No
1	Effectiveness - Impact	Specific community	Specific	Not calculated and evaluated	No
12	Effectiveness – Outcome or Impact	Specific community	Specific	Calculated and evaluated	Yes

The results obtained demonstrated that five of the 19 agreed goals (26.3% of the targets) were no longer calculated and evaluated in the period. In addition, the evaluation of adherence to the best international performance practices showed that only 12 of the 19 indicators (63.2% of the targets) could be affirmed that the assumptions adopted can be considered adherent to the international benchmarking of effectiveness, well-defined indicators and targets that aim at reaching a particular beneficiary - individual, organization, community or society - as Arvidson

and Lyon (2014), Ebrahim and Rangan (2010), Hind (1995), Huang and Hooper (2011), Lecy et al. (2012), Ramadan and Borgonovi (2015) and Richard et al. (2009).

However, in spite of these weights and absences from evaluations in indicators and targets, the Monitoring and Evaluation Committee of the management agreement itself, all the activities carried out by ISD during the 2016 financial year in its evaluation report and delivered 97.0% of achievement of the goals, emphasizing that the management contract with this social organization could continue to be renewed for the following years, although the methodology of performance evaluation used does not adhere to the best practices of international performance measurement (Ministério da Educação [MEC], 2017d).

Lastly, Annex I of the third addendum to the ISD management contract of the period 2014-2017 brought a table of indicators and goals coinciding with that agreed by the Monitoring and Evaluation Commission of the management contract in 2016.

In addition, the table also presents the qualification of the indicators according to the objective to be measured, that is, in relation to the efficiency, effectiveness, effectiveness or economicity of the agreed goal (Ministério da Educação [MEC], 2017g).

With this, it was possible to elaborate a summary of the results found for the 2017 exercise, as well as the performance evaluation of performance measurement benchmarking (see Table 6).

Table 6 - Evaluation of ISD indicators used to measure the 2017 targets

Quantity of indicators	Qualification by Ministry of Education	Scope identified	Description of goals	Report of the Monitoring and Evaluation Committee	Adherence to international performance benchmarking
2	Efficiency	Organizational	Specific	Calculated and evaluated	No
1	Efficiency	Specific community	Specific	Calculated and evaluated	No
2	Economicity	Organizational	Not specific	Not Calculated and evaluated	No

1	Economicity	Organizational	Specific	Calculated and evaluated	No
15	Effectiveness – Outcome or Impact	Specific community	Specific	Calculated and evaluated	Yes

The results obtained demonstrated that two of the 21 agreed goals (9.5% of the targets) were no longer calculated and evaluated in the period.

In addition, the evaluation of adherence to the best international performance practices showed that 15 of the 21 indicators (71.4% of the targets) could be affirmed that the assumptions adopted can be considered adherent to the international benchmarking of effectiveness, well-defined indicators and targets that aim at reaching a particular beneficiary - individual, organization, community or society - as Arvidson and Lyon (2014), Ebrahim and Rangan (2010), Hind (1995), Huang and Hooper (2011), Lecy et al. (2012), Ramadan and Borgonovi (2015) and Richard et al. (2009).

However, in spite of these weights and absences from assessments in indicators and targets, the Monitoring and Evaluation Committee of the management agreement itself has allotted all the activities carried out by ISD during the 2017 financial year in its evaluation report and has delivered 100.0% the management contract with this social organization could continue to be renewed for the following years, despite the methodology of performance evaluation used not to adhere to the best practices of international performance measurement (Ministério da Educação [MEC], 2018b).

4.4 Social organizations supervised by the Ministry of Education

Although ACERP has been qualified as a Social Organization for more than 20 years, even if it has been supervised by the Ministry of Education only since 2014, most of the informations necessary to social control was available on the supervisory Ministry's website, like as the reports of the Committees for Monitoring and Evaluation of management contracts.

The ISD presented better organization in relation to the formalization and availability of information in its websites; but, on the other hand, this reinforced the fragility of control and supervision by the Ministry of Education, given that, for both ISD and CEBRASPE, it was clear that the main management contracts did not have their indicators and targets agreed and formally published as prescribed by the institutional norm (Lei n. 9.637, 1998), which should make it impossible to pass on financial resources, which did not happen in 2014, neither for CEBRASPE nor for ISD.

All three social organizations, in alignment with the Ministry of Education, propose similar performance measurement models, making use of indicators of efficiency, effectiveness, effectiveness and economics with biases very focused on the evaluation of quality and productivity.

However, these issues have already been pointed out and addressed by both the Ministry of Planning, Budget and Management (MPOG) and the Federal Supreme Court (STF) as necessary for immediate regulation, since the guidelines are model, directly for quality indicators (MARE, 1998) and indirectly for productivity and economicity indicators (Portaria MCTI n. 967, 2011; Portaria MCTI n. 1.123, 2015; TCU, 2014).

In addition, there is the topology of the basket of indicators of the federal social organizations, which ends up being strongly influenced by the methodology taught by the Publix Institute and which considers efficiency evaluation as an important metric of performance, besides others that take into account assessments of excellence, for example, but which are not singled out benchmarking from the international point of view.

Even though efficiency measurement is not considered one of the best practices for evaluating international performance, it is adopted by the three social organizations due to the imposition of the legislation that governs them and of other regulations applied indirectly by institutional laterities, such as those emitted by other supervisory Ministries, such as the

Ministry of Science, Technology, Innovation and Communications (MARE, 1998; Portaria MCTI n. 967, 2011; Portaria MCTI n. 1.123, 2015).

On the other hand, Fux et al. (2017) state that the effectiveness evaluation provided for in the Portaria MCTI n. 967 (2011) to be applied to the federal social organizations supervised by Ministry of Science, Technology, Innovation and Communications is understood as measuring social impact. Therefore, indicators that take into account effectiveness measurements can be considered as adhering to the best practices of international performance evaluation.

As most indicators of these social organizations measure efficiency, are not well constructed or were not yet agreed, have inaccurate targets and do not evaluate results and impacts, the performance measured in relation to international benchmarking ends up being lower when compared to those published by the Commissions for Monitoring and Evaluation of management contracts (see in Table 7).

Table 7 - Comparison between results of evaluations

Social organization	Year	Results based on adherence to bechmarking	Results based on the evaluation of the Committees
ACERP	2015	12.5%	100.0%
	2016	44.4%	95.0%
	2017	42.1%	96.1%
CEBRASPE	2014	0%	100.0%
	2015	Not evaluated	Not evaluated
	2016	Not evaluated	Nonexistent
	2017	Not evaluated	Nonexistent
ISD	2014	Not evaluated	Not evaluated
	2015	Not evaluated	Not evaluated
	2016	63.2%	97.0%
	2017	71.4%	100.0%

5 Conclusions

By means of comparisons between the theoretical framework established previously and the surveys of the performance measurement methodologies adopted by the federal Brazilian

social organizations linked to the Ministry of Education, it is possible to state that the forms of evaluation currently adopted are not able to fully demonstrate the quality of deliveries made to society in the execution of actions, projects and programs fomented by the federal government.

The results also show that this deficit is being caused by the regulations issued by the federal public administration and the federal control entities, since they guide the evaluations based on efficiency, quality, productivity and economy, for example, and do not compose the indications referenced in the international benchmarking.

With this, the main paths for evolution in the forms of performance measurement adopted by these social organizations are related to: 1) Need to regulate the model based on the new Federal Supreme Court judgments and on the own evaluations issued by the Monitoring and Evaluation Commissions of the management contracts; 2) Adoption of indicators to measure effectiveness in relation to the outcomes and impacts caused by the actions performed, in compliance with international benchmarking, as well as to the precepts of national legislation; 3) Adequate identification of the clients-beneficiaries of the actions; and 4) Transparency regarding the calculation methods and the databases used to calculate the targets.

In addition, it is important to improve the level of availability and organization of information related to social organizations, both by the researched institutions and by the Ministry of Education, in order to allow greater social control and adherence to the Transparency Law (Lei n. 12.527, 2011) and also complying with the mandatory legal requirements of rendering of accounts to the company.

However, this research has limitations specifically related not only to the unavailability of some information of interest on the websites of the social organizations surveyed and the Ministry of Education, but also its diversity in the form of description of the contents that were the object of the research, and reliability of the information published on the websites of the social organizations surveyed. Finally, the scarcity of specific theoretical reference on federal

social organizations and the absence of specific theoretical reference on foreign social organizations can constitute a limitation.

Because it is a work involving multiple case study research, it has a few limitations on the method, including in relation to applicability to other cases or situations. Therefore, suggestions for future work include a) evaluating whether other organizations belonging to the national Third Sector, such as other federal, state and municipal Brazilian social organizations, measure their performances based on the best international practices; b) studying the reasons why national performance measurement practices adhere to international benchmarking or not; and c) studying the reasons why certain institutions have a greater facility to adopt performance measurement practices with a focus on results and impacts than others and the reasons why this occurs.

In addition to the previous suggestions, there is also the one related to recent guidelines on the need to regulate by Lei n. 9.637 (1998) and to correct or minimize risks, deadlocks, weaknesses, doubts and difficulties for the operation, operationalization and evaluation of the organizations that make up the model. In this way, the realization of a proposal of regulation can also be a relevant academic contribution to be offered by scholars and researchers in the subject.

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