

RESEARCH ARTICLE

OPEN ACCESS

A STUDY ON THE BUDGETARY IMPACT WITH NEW HIRES IN A MILITARY INSTITUTION

***Leonardo de Andrade Carneiro, Lucyano Campos Martins, Daiene Ferreira Silva Corado, George Lauro Ribeiro de Brito and Gentil Barbosa Veloso**

Department of PPGMCS, Federal University of Tocantins, Brazil

ARTICLE INFO

Article History:

Received 20th May, 2019
Received in revised form
11th June, 2019
Accepted 17th July, 2019
Published online 30th August, 2019

Key Words:

Military police, Public expenditure, Hiring.

*Corresponding author:

Leonardo de Andrade Carneiro

ABSTRACT

The present work aims to show that the reduction of the military police force caused by the remunerated reserve can have these vacancies filled with the same budget available for personnel expenses from previous years. To demonstrate this premise, a statistical and comparative study of the budget of the military police of the state of Tocantins was carried out. We analyzed the expenses of the last five years of the funds destined to the military police and related the company's effective with its reserve forecast, i.e. retirement. This paper presents statistical data as alternatives for hiring new military police officers without compromising the approved budget and respecting the Tax Liability Act.

Copyright © 2019, Leonardo de Andrade Carneiro et al. This is an open access article distributed under the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

Citation: Leonardo de Andrade Carneiro, Lucyano Campos Martins, George Lauro Ribeiro de Brito and Gentil Barbosa Veloso, 2019. "A study on the budgetary Impact with new hires in a Military Institution", *International Journal of Development Research*, 09, (08), 29257-29261.

INTRODUCTION

The hiring of new servers is characterized by studies, planning and execution of expenditures foreseen in the public budget, therefore studies that aim to predict expenditures respecting the budgetary laws and the law of tax liability are a condition Transparency of the action's managers. All public managers' actions should be guided by the administrative principles as they seek to balance the federative's public accounts. To do this, we need to plan the demands and commitments of public expenditures and investments aimed at the welfare of society. According to Gadelha (2017), public revenues are the total resources collected by the state that will be aggregated to assets and serve to finance public spending and invest in existing demands. The public budget covers revenues collected as forecasts and those foreseen for expenditure, which must be attributed to the executing agents (Morgado, 2011). The Tax Liability Act in article 12 cites that revenue forecasts should pay attention to the norms and consider the effects of changes in legislation, thus limiting expenditures and state indebtedness to staff. The military police of this state surveyed in the last five years did not carry out public tenders for the open vacancies resulting from the military that are going to the reserve paid, i.e. they retired. In this sense, this article intends to clarify how the military police of this state should maintain the same expenses with employees at the same level and hire

new soldiers. The focus would be to hire without affecting the state accounts. In view, the recession that struck most of the Brazilian states. Therefore, public policies aimed at improving the sense of security with the hiring of new police officers. For Barcelos and Calmon (2014), public policies are generated from influential managers, who occupy important positions and are in a position to decide. Each decision of a manager depends on accurate and enlightening information about the situation. Thus, this study can contribute to decision-making in the sense that managers can hire new employees without affecting the budget provided by the specific law. The general objective of this work is to demonstrate that, even with the reduction of military police force caused by the remunerated reserve, its number of employees can increase with the same budget available. The specific objectives are: to analyze the number of military police officers currently in the corporation; Analyze the number of military personnel who go to the paid reserve in the next six years; Examine the possibility of conducting a public tender for the admission of new officers without having to increase staff expenses according to the budget made available to this military institution.

METHODS, RESULTS AND DISCUSSIONS

Knowledge, skills and attitudes are essential factors in what is done. Thus, a well elaborated planning allows the effectiveness of decision-making of managers, enabling correct answers in

their actions (Ferreira; Carneiro, 2017). This research had a quantitative approach with a view to resorting to the mathematical language to describe the causes of a phenomenon and the relationships between variables (Gerhardt; Silveira, 2009). It is an exploratory type since it uses procedures for collecting data documents, books and scientific articles. According to Gerhardt and Silveira (2009), the documentary research uses several sources without analytical treatment that can help the researcher in his research about what is sought response, encompassing public files, private and data records. For data analysis, mathematical calculation techniques were used, organized in graphs and tables, thus facilitating the considerations of this research. As can be seen in Figure 1 and in table 1, the military police may have their staff reduced by 49.79% if there is no selection in the next five years due to the retirements of the military that have completed the time in the active service. Thus, it can be inferred that, with the reduction of these professionals, the quality of services rendered to society and the feeling of security will decrease. This decrease is mainly due to the number of people retired in the last five years. As noted, in the year 2024, the military police will have an effective with 2169 military personnel. In table 2 is the budget of the military police. The data show an increase of 19.68% in the budget accumulated in the years from 2015 to 2019.

Even with the reduction of the .of the last five years and where its composition can be verified including FUNUNIFORM, FUMPM and the budget itself.effective caused by the remunerated reserve, the expenses with the payroll of the military police had a cumulative increase of 17.67% for the payment of the active military, as can be observed in table 3 and Figure 2. Figure 3 shows the number of soldiers who can be contracted with the retirement forecast of the military until the year 2024. As can be observed, there is a difference in the quantity of hiring. This difference is explained by the salary of the military. It can be perceived that in average, six soldiers could be hired with the salary of a Colonel – (CEL) and two soldiers with the salary of the Corporal – (CB), and currently the salary of the Soldier – (SD) Class A is R \$4,711.45. Based on the data in table 1 and Figure 3, we can infer the number of soldiers who can be hired by the military police in the next five years. It is up to the administrator to plan the amount of soldiers to be contracted per year according to the number of retired servicemen, as can be seen in Figure 4. The total amount of soldiers who can be contracted in the next five years with the current value of the budget, while the military who depart for the paid booking are disconnected from the payroll of the police, that is, they pass to the payroll Social security of the servers. It is perceived that the total of soldiers would be twice as large as the number of military personnel who are going to

Table 1. Reservation Forecast

Anos	Efetivo	Dif. Ano	%	Dif. Acumulada	% Acumulado
2015	3915	0	0	0	0
2016	3791	124	3.17	124	3.17
2017	3620	171	4.51	295	7.54
2018	3573	47	1.3	342	8.74
2019	3409	164	4.59	506	12.92
2020	3297	112	3.29	618	15.79
2021	3098	199	6.04	817	20.87
2022	2792	306	9.88	1123	28.68
2023	2422	370	13.25	1493	38.14
2024	2169	253	11.65	1746	49.79

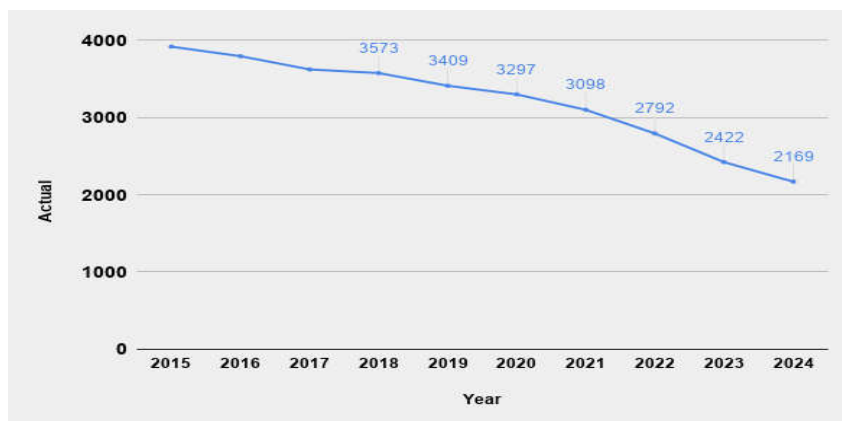
Source: DGP-Tocantins Military police

Table 2 - Estimated budget of the last five years in R\$

YEAR	2015	2016	2017	2018	2019
FUN - FARDA*	100.000,00	100.000,00	100.000,00	100.000,00	2.100.000,00
BUDGET	448.895.498	460.791.013,00	500.926.141	534.465.530	536.123.882,00
FUMPM**	2.250.000	2.680.000	500.000	500.000	1.840.00000
TOTAL REVENUE	451.245.498,00	463.571.013,00	501.526.141,00	535.065.530,00	540.063.882,00

Source: Official Gazette of the State of Tocantins; * Uniform Fund - FUNFARDA - Law 2.578 / 2012;

** Military Police Modernization Fund - FUMPM - Law 995/1998.



Source: DGP-Tocantins Military police

Figure 1. Military Police Reserve Forecast

Table 3. Personnel expenses

ANO	DESPESA COM PESSOAL	DIF. ANO	% ANO	DIF. ACUMULADA	% ACUMULADO
2015	R\$ 406.258.906,00	-	-	-	-
2016	R\$ 419.875.805,00	13.616.899,00	3,36 %	13.616.899,00	3,36 %
2017	R\$ 460.453.773,00	40.577.968,00	9,66 %	54.194.867,00	13,03 %
2018	R\$ 480.876.993,00	20.423.220,00	4,44 %	74.618.087,00	17,47 %
2019	R\$ 481.876.993,00	1.000.000,00	0,21 %	75.618.087,00	17,67 %

Source: Official Gazette of the state of Tocantins

Table 4. Average salary of military police officers of Tocantins (letter I and J)

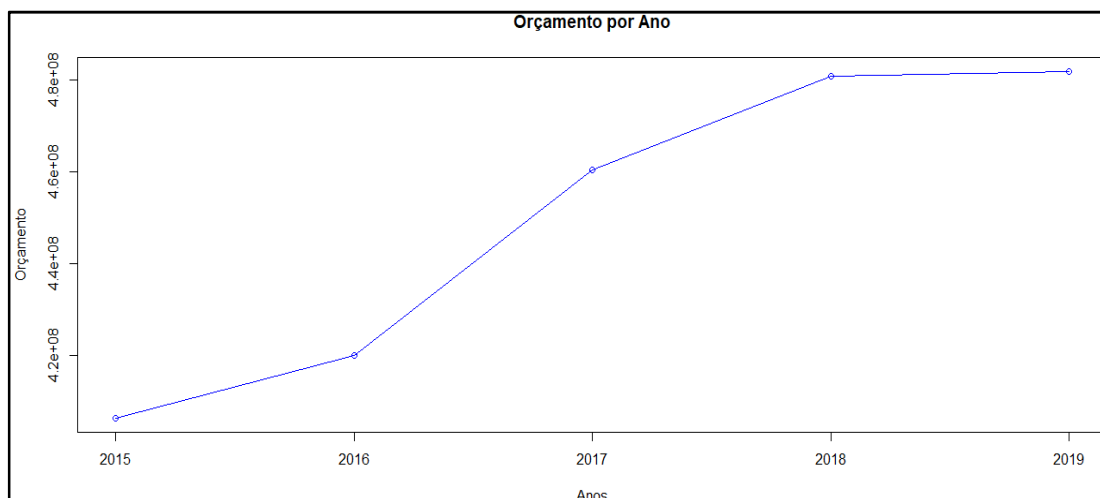
Retirement forecast up to 2024						
Graduation	Amount	Average graduation Salary	Total value of resources	Soldier's salary	Hiring by graduation	Soldier
Colonel	6	R\$ 30.040,05	R\$ 177.254,88	R\$ 4.633,10	6,38	38,28
Lieutenant-Colonel	18	R\$ 27.037,58	R\$ 486.676,44	R\$ 0,00	5,74	103,32
Major	39	R\$ 24.334,10	R\$ 933.247,38	R\$ 0,00	5,16	201,24
Captain	22	R\$ 21.900,66	R\$ 451.240,24	R\$ 0,00	4,43	97,46
1st Lieutenant	78	R\$ 17.507,96	R\$ 1.342.911,96	R\$ 0,00	3,72	290,16
2st Lieutenant	9	R\$ 16.278,34	R\$ 144.068,85	R\$ 0,00	3,46	31,14
Warrant officer	269	R\$ 13.423,11	R\$ 3.550.770,41	R\$ 0,00	2,85	766,65
1st Sergeant	44	R\$ 11.447,06	R\$ 495.294,80	R\$ 0,00	2,43	106,92
2st Sergeant	428	R\$ 10.298,20	R\$ 4.334.330,32	R\$ 0,00	2,19	937,32
3st Sergeant	410	R\$ 9.120,94	R\$ 3.677.400,70	R\$ 0,00	1,94	795,4
Cable	15	R\$ 8.817,25	R\$ 130.059,45	R\$ 0,00	1,87	28,05
Total	1338	R\$ 190.205,25	R\$ 15.723.255,43	R\$ 4.633,10	40,17	3395,9

Source: Annex XXI of Provisional Measure No. 3 of May 16, 2018, Tocantins 5,115

Table 5. Translation Graduation Military police

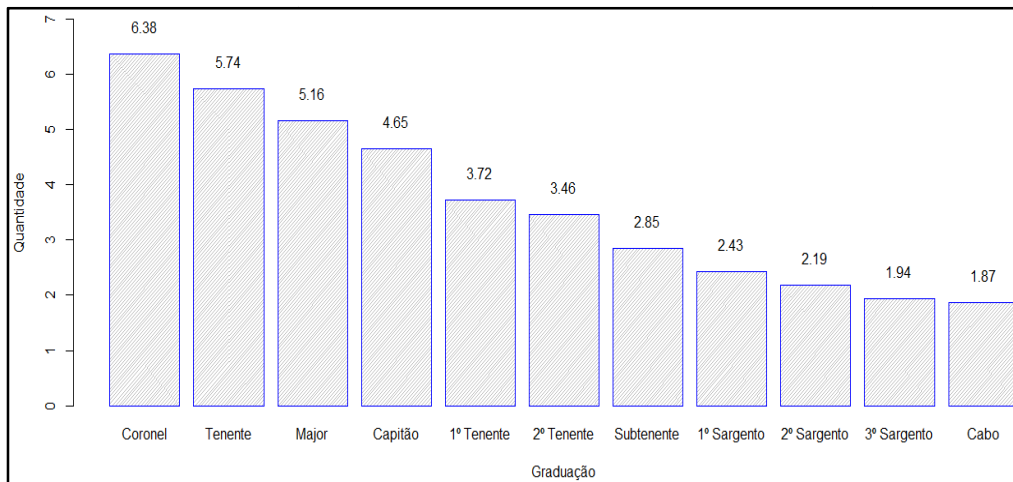
TRANSLATION	
Graduação	Graduation
Coronel	Colonel
TC	Lieutenant Colonel
Major	Major
Capitão	Captain
1º Tenente	1st Lieutenant
2º Tenente	2nd Lieutenant
Subtenente	Warrant officer
1º Sargento	1st Sergeant
2º Sargento	2nd Sergeant
3º Sargento	3rd Sergeant
Cabo	Cable

Source: Tocantin Military Police



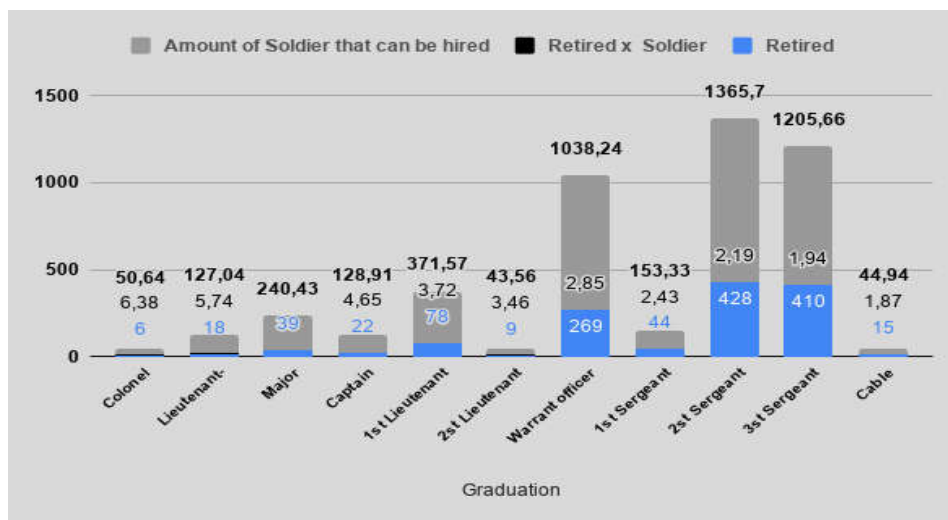
Source: DGP-Tocantins Military police

Figure 2. Expenditure budget for the last five years



Source: DGP-Tocantins Military police

Figure 3-Quantity of soldiers that can be contracted



Source: DGP-Tocantins Military police

Figure 4. Quantitative soldier who can be hired by rank or graduation

the remunerated reserve. Thus, the State would be able to significantly increase its personnel number. According to Alves (2015), the programming of public expenditures reflects the priorities of the political agenda and constitutes the government's own plan of action by allocating resources between the various functions of the Government, such as security, health, education and others. For this reason, the wide transparency in the planning and execution of public expenditures is essential for the social control and accountability of state activity (Alves, 2015).

Thus, it can be highlighted that planning is essential by managers for the priorities and action plans in question, in the case of military police. Table 5 describes the average salary of the military and the amount of total expenditures on the monthly payroll. With the reserve forecast, it is perceived that the value would be enough to pay nearly 3500 new military personnel with the same budget of the military who are going to the reserve. Planning is indispensable for decision-making by managers, especially when it comes to public spending and budget allocation. The application of resources should promote the welfare of society, so that the realization of new military police officers must have a well-defined planning for the balance of public accounts.

Conclusion

It was possible to observe through the survey the great lag of the number of military police in the state of Tocantins. In the next five years, if there are no contests for new hires, the deficit will reach 50%, that is, half of the actual current. Another issue observed is the increase in the budget in recent years mainly from specific funds to police and direct budget. The increase is almost 20%, i.e. an average increase of 4% per year. In this sense, there is a large number of military personnel going to the remunerated reserve (retirement), there is a great need to hire new soldiers without affecting the budget, because most states in Brazil are seeking to balance the expenditures in order to frame the accounts in the Tax Liability Act. The number of retirements and new hires (Figure 5) would be 1338 retired until 2024. In contrast, there may be 3397 new military personnel with the same budget. In this way, the public administration needs to plan itself, aiming at the quality of life and benefits for society in the long term. The study focused on assisting the formulation of a conceptual and analytical framework for decision-making by managers. It is important to clarify that the military police have a plan of positions and salaries with a prediction for promotion and progression.

REFERENCES

- Alves, Gustavo Henrique Tardelli 2015. O Orçamento Federal entre a realidade e a ficção: um desafio à transparência da despesa pública no Brasil. Revista da Controladoria Geral da União, v. 7, n. 11, p. 128-54.
- Barcelos, Carlos Leonardo Klein; Calmon, Paulo Carlos Du Pin. (2014) A reforma gerencial do orçamento brasileiro: em busca de múltiplos significados. Revista de Administração Pública, v. 48, n. 1, p. 159-182. Available in: <http://bibliotecadigital.fgv.br/ojs/index.php/rap/article/viewFile/16065/14892>.
- Ferreira, Eneila de Cássia Maia; Carneiro, Leonardo Andrade. (2017) Os fatores que afetam a qualidade da gestão e prestação de contas dos recursos Federais descentralizados nas unidades executoras: Um estudo de caso na secretaria municipal de educação, cultura, juventude e esporte de Araguatins-TO. Humanidades & Inovação, [S.l.], v. 4, n. 5, dec. ISSN 2358-8322. Available in: <https://revista.unitins.br/index.php/humanidadesinovacao/article/view/285>.
- Gadelha, Sérgio Ricardo de Brito, 2017. Entendendo o Orçamento Público. Available in: <http://repositorio.enap.gov.br/bitstream/1/3167/1/Modulo%201%20-%20Entendendo%20o%20Orçamento%20Publico.pdf>.
- Gerhardt, Tatiana Engel; SILVEIRA, Denise Tolfo. Métodos de pesquisa. Plageder, 2009.
- Morgado, Laerte Ferreira. O orçamento público e a automação do processo orçamentário. 2011. Available in: <http://www2.senado.leg.br/bdsf/bitstream/handle/id/195968/Texto85.pdf?sequence=1>
- Tocantins. Lei Nº 2.578, de 20 de abril de, 2012. Estatuto dos Policiais Militares e Bombeiros Militares do Estado do Tocantins. Publicada no Diário Oficial nº 3.612.
- Tocantins. Lei Nº 2.942, de 25 de março de, 2015. Publicada no Diário Oficial nº 4.346 Estima a receita e fixa a despesa do Estado do Tocantins para o exercício de 2015.
- Tocantins. Lei Nº 3.052, de 21 de dezembro de (2015). Estima a receita e fixa a despesa do Estado do Tocantins para o exercício de 2016.
- Tocantins. Lei Nº 3.177, de 28 de dezembro de (2016). Estima a Receita e fixa a despesa do Estado do Tocantins para o exercício de 2017.
- Tocantins. Lei Nº 3.344, de 28 de dezembro de, 2017. Estima a receita e fixa a despesa do Estado do Tocantins para o exercício de 2018.
- Tocantins. Lei Nº 995, de 26 de junho de 1998. Institui a Taxa de Segurança Preventiva (TSP), cria o Fundo de Modernização da Polícia Militar - FUMPM. Publicado no Diário Oficial nº 706.
- TOCANTINS. TECHNICAL BUDGET MANUAL - MTO. Secretariat of Planning and Budget. (2018). Available in: <https://central3.to.gov.br/arquivo/403678/>.
