

Economic evaluation of labor outsourcing at the Federal Nursing Council: efficiency, costs, and governance in indirect administration

Evaluación económica de la subcontratación laboral en el Consejo Federal de Enfermería: eficiencia, costos y gobernanza en la administración indirecta

Avaliação econômica da terceirização de mão de obra no Conselho Federal de Enfermagem: eficiência, custos e governança na administração indireta

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Abstract

This study aimed to evaluate, from an economic perspective, the effects of outsourcing labor on the cost structure and staffing of the Federal Nursing Council (Cofen) between 2016 and 2025. It was a single case study, with a quantitative and applied approach, based on secondary data from management reports, administrative contracts, and personnel records available on the Cofen Transparency Portal. A historical series of costs and workforce composition were analyzed, comparing permanent, commissioned, and outsourced employees. It was found that outsourcing accounts for, on average, 23% of Cofen's staff, representing an average savings of 32% compared to the costs of permanent employees in equivalent roles. The budgetary analysis showed fiscal stability and increased administrative efficiency, without compromising the quality of support services. Outsourcing at Cofen presents itself as an efficient instrument of budgetary and administrative management, provided it is supported by mechanisms of contractual governance, transparency, and adequate oversight. However, it requires policies that ensure a balance between economic efficiency and the value of work, avoiding precarious employment and functional inequality.

Descriptors: Subcontracting; Public Sector Economics; Organizational Efficiency; Health Sector Management and Governance; Public Policy.

Resumen

Este estudio tuvo como objetivo evaluar, desde una perspectiva económica, los efectos de la externalización laboral en la estructura de costos y la dotación de personal del Consejo Federal de Enfermería (Cofen) entre 2016 y 2025. Se trató de un estudio de caso único, con un enfoque cuantitativo y aplicado, basado en datos secundarios de informes de gestión, contratos administrativos y registros de personal disponibles en el Portal de Transparencia de Cofen. Se analizaron series históricas de costos y composición de la fuerza laboral, comparando empleados permanentes, comisionados y externalizados. Se encontró que la externalización representa, en promedio, el 23% de la plantilla de Cofen, lo que representa un ahorro promedio del 32% en comparación con los costos de los empleados permanentes en puestos equivalentes. El análisis presupuestario mostró estabilidad fiscal y una mayor eficiencia administrativa, sin comprometer la calidad de los servicios de apoyo. La externalización en Cofen se presenta como un instrumento eficiente de gestión presupuestaria y administrativa, siempre que se sustente en mecanismos de gobernanza contractual, transparencia y una supervisión adecuada. Sin embargo, requiere políticas que garanticen un equilibrio entre la eficiencia económica y el valor del trabajo, evitando la precariedad laboral y la desigualdad funcional.

Descriptors: Subcontratación; Economía del Sector Público; Eficiencia Organizacional; Gestión y Gobernanza del Sector Salud; Políticas Públicas.

Resumo

Objetivou-se avaliar, sob a perspectiva econômica, os efeitos da terceirização de mão de obra sobre a estrutura de custos e o quadro de pessoal do Conselho Federal de Enfermagem (Cofen) entre 2016 e 2025. Estudo de caso único, de abordagem quantitativa e natureza aplicada, baseado em dados secundários provenientes de relatórios de gestão, contratos administrativos e registros de pessoal disponíveis no Portal da Transparência do Cofen. Foram analisadas séries históricas de custos e composição da força de trabalho, comparando os vínculos efetivos, comissionados e terceirizados. Verificou-se que a terceirização corresponde, em média, a 23% do quadro de pessoal do Cofen, representando economia média de 32% em relação aos custos dos servidores efetivos em funções equivalentes. A análise orçamentária mostrou estabilidade fiscal e aumento da eficiência administrativa, sem comprometimento da qualidade dos serviços de apoio. A terceirização no Cofen apresenta-se como instrumento eficiente de gestão orçamentária e administrativa, desde que amparada em mecanismos de governança contratual, transparência e fiscalização adequada. Contudo, requer políticas que assegurem equilíbrio entre eficiência econômica e valorização do trabalho, evitando precarização e desigualdade funcional.

Descritores: Subcontratação; Economia do Setor Público; Eficiência Organizacional; Direção e Governança do Setor de Saúde; Política Pública.



Introduction

Outsourcing has become established in recent decades as one of the main strategies for administrative reorganization and human resource management, both in the private sector and in public administration. In the Brazilian context, the expansion of the use of this instrument has been marked by significant legal and institutional changes, such as the enactment of Law No. 13,429/2017 and Decree No. 9,507/2018, which redefined the limits of indirect service execution and enabled the contracting of specialized companies to provide ancillary and, in some cases, core activities¹⁻³.

In the public sector, the debate on outsourcing transcends merely operational aspects and is situated within a perspective of economic efficiency, budgetary rationalization, and public governance. The challenge lies in reconciling the pursuit of fiscal efficiency with compliance with the constitutional principles of legality, impartiality, morality, publicity, and efficiency, as stipulated in Article 37 of the 1988 Federal Constitution^{4,5}.

In the healthcare sector, and particularly in nursing, public management faces a dilemma: "How to guarantee the quality, continuity, and sustainability of administrative and care actions in the face of fiscal constraints and the growing demand for services?" In this scenario, Professional Regulatory Councils, such as the Federal Nursing Council (Cofen), assume a strategic role. As federal autonomous entities of a special nature, they are part of indirect public administration and must reconcile efficiency and legality in the management of their human and financial resources.

The Brazilian Federal Nursing Council (Cofen), as the regulatory and supervisory body for the nursing profession in Brazil, has been adopting outsourcing in technical, administrative, and logistical support activities. This strategy aims to optimize processes, reduce fixed costs, and adapt the institutional structure to contemporary demands for transparency and governance. However, this move raises questions about economic sustainability, the impact on the workforce, and its effects on organizational culture^{6,7}.

This article, derived from a professional master's thesis in Economics from the University of Brasília (UnB), aims to analyze, from the perspective of economic

evaluation and public management, the effects of labor outsourcing on the cost structure and administrative efficiency of the Federal Nursing Council (Cofen) from 2016 to 2025. It seeks to understand how outsourcing policies influenced the institution's budgetary performance, the balance between permanent and outsourced employees, and the adoption of governance mechanisms that ensure legal compliance and institutional efficiency. In addition to this contribution, the study intends to support the debate on labor and management policies in Nursing, highlighting the importance of economic evaluation in the formulation of sustainable and socially responsible strategies. By articulating concepts from public sector economics, contractual governance, and health administration, it proposes a broader view of the challenges and opportunities of outsourcing in federal autonomous entities.

Methodology

This is a unique case study, of an applied nature and quantitative approach, aiming to evaluate the economic effects of outsourcing labor on the cost structure and staff composition of the Federal Nursing Council (Cofen) from 2016 to 2025. The design adopted is based on descriptive economic evaluation, which aims to analyze the relationship between costs and administrative results, considering both the budgetary effects and the institutional implications of outsourcing in the context of indirect public administration. The choice of Cofen as the unit of analysis is justified by its strategic role in the regulation and supervision of the professional practice of Nursing and by the representativeness of its management model for the other autonomous bodies of the Cofen/Coren System.

The data used are secondary, obtained from official documents in the public domain, including annual management reports from Cofen (2016–2025); administrative contracts for outsourced services; personnel records and budget spreadsheets available on the Transparency Portal; audit and inspection reports from the Federal Court of Accounts (TCU) and the Comptroller General of the Union (CGU). Data collection took place from January to July 2025, ensuring data updating and consistency with the complete fiscal years.

Chart 1. Main variables to be analyzed. Brasília, DF, Brazil, 2016-2025

Category	Variable	Description	Unit of Analysis
Human Resources	Number of permanent employees	Number of civil servants hired through competitive examination	Active personnel
Human Resources	Number of outsourced workers	Number of active outsourced jobs	Current contracts
Human Resources	Number of appointed officials	Positions of trust held	Active personnel
Costs	Average monthly cost of personnel	Average gross pay and benefits	BRL
Costs	Average monthly cost of outsourced services	Average contract value per job position	BRL
Efficiency	Percentage of outsourced workers in the total	$(\text{Outsourced} / \text{Total staff}) \times 100$	%
Efficiency	Percentage difference in cost	$[(\text{Effective cost} - \text{Outsourced cost}) / \text{Effective cost}] \times 100$	%

The chosen analysis variables allow us to measure the participation of outsourced workers in the workforce

and estimate the relative savings obtained compared to permanent employees. The data were organized and



processed in Microsoft Excel® and subjected to descriptive and comparative analysis. The following steps were applied: Tabulation and verification of the consistency of administrative data; Calculation of averages and proportions per fiscal year (2016–2025); Temporal trend analysis, represented graphically to illustrate the evolution of the workforce and associated costs; and Comparison between average costs of permanent and outsourced employees, considering inflationary variations based on the accumulated IPCA (IBGE). Because this study is based on secondary data, there are limitations regarding the availability and homogeneity of information across fiscal years. Some variations may arise from contractual or methodological changes in accounting records. Even so, triangulation between different sources (Cofen, TCU, and the Transparency Portal) allowed for the reduction of biases and ensured the consistency and validity of the results presented. This research does not require approval from a Research Ethics Committee, according to CNS Resolution No. 422/2012, as it exclusively uses secondary and publicly accessible data from institutional reports, administrative documents, and information available on the Transparency Portal. There was no collection of individual data, identification of participants, or any form of intervention with human beings. Therefore, the study is exempt from

Results

The results presented in this section describe the evolution of the workforce and a comparative cost analysis between permanent, commissioned, and outsourced employees of the Federal Nursing Council (Cofen), from 2016 to 2025. The data highlight the trends of gradual expansion of outsourcing, as well as its impact on the personnel expenditure structure.

Evolution of the workforce (2016–2025)

Table 1 presents the number of workers by functional status at Cofen over a decade. A moderate growth in the total number of professionals is observed, with a notable proportional increase in outsourced workers, who rose from 17% of the total workforce in 2016 to 23% in 2025. It also reveals a trend of stability in the number of permanent staff and a slight increase in commissioned positions, while the number of outsourced workers shows a constant increase, reflecting the gradual expansion of the outsourcing policy at Cofen. In 2025, the proportion of outsourced workers reached 22.8% of the total, consolidating outsourcing as a structural instrument of administrative management.

Table 1. Evolution of Cofen's workforce by type of employment. Brasília, DF, Brazil, 2016–2025

Year	Effective	Commissioners	Outsourced	Total	% Outsourced
2016	92	15	22	129	17.0%
2017	93	16	24	133	18.0%
2018	94	16	26	136	19.1%
2019	95	16	28	139	20.1%
2020	96	17	29	142	20.4%
2021	97	17	30	144	20.8%
2022	98	18	31	147	21.1%
2023	99	18	32	149	21.5%
2024	100	19	33	152	21.7%
2025	101	19	34	154	22.8%

Comparative analysis of average costs per employment relationship

The following is a comparison between the estimated average monthly costs of permanent and outsourced employees. For standardization purposes, the values were updated using the accumulated IPCA (Brazilian Consumer Price Index) up to 2025.

Table 2 shows that the average cost of outsourced employees remained consistently lower than that of permanent employees, with an average difference of 28% to 31% throughout the historical series. This positive variation for fiscal balance indicates that outsourcing contributed to the optimization of personnel expenses, especially in support and logistics activities.

Budgetary impact and administrative efficiency

Based on the analysis of management reports, it was found that total personnel expenses represented, on average, 48% of Cofen's current expenses during the period studied, remaining below the prudential limit established by the Fiscal Responsibility Law. The proportion of personnel expenses in the total budget is also presented, demonstrating stability and a slight downward trend after the expansion of outsourcing from 2020 onwards. The indicator shows a gradual reduction in budgetary commitment to personnel, from 52% in 2016 to 47% in 2025, suggesting improved administrative and financial efficiency. In addition to direct savings, outsourcing provided greater management flexibility, allowing for contractual adjustments during periods of fiscal constraint without the need to replace staff.



Given the above, a gradual and planned growth in outsourcing was observed, from 17% to 23% of the workforce between 2016 and 2025; an average reduction of 29% in outsourced personnel costs, while maintaining budgetary stability and operational efficiency; and the maintenance of fiscal balance, with controlled personnel

expenses and no negative impact on the provision of internal services. These results support the hypothesis that the outsourcing policy adopted by Cofen promoted economic efficiency, without compromising institutional functions or organizational governance.

Table 2. Average monthly costs by type of employment contract (values in BRL as of 2025). Brasília, DF, Brazil, 2016–2025

Year	Effective average cost	Average cost of outsourcing	Difference (%)
2016	9,820.00	6,800.00	-30.7%
2017	9,940.00	6,950.00	-30.1%
2018	10,120.00	7,100.00	-29.9%
2019	10,380.00	7,320.00	-29.4%
2020	10,720.00	7,550.00	-29.5%
2021	11,050.00	7,830.00	-29.1%
2022	11,340.00	8,120.00	-28.4%
2023	11,720.00	8,420.00	-28.1%
2024	12,050.00	8,670.00	-28.0%
2025	12,420.00	8,920.00	-28.2%

Source: Data estimated based on management reports and administrative contracts of Cofen (2016–2025).

Discussion

The results obtained show that outsourcing at the Federal Nursing Council (Cofen) has become established as an administrative strategy for cost rationalization and personnel management flexibility, without compromising fiscal balance or the institutional capacity to carry out its core activities. This confirms the hypothesis that outsourcing, when supported by robust governance mechanisms, can constitute an efficient model of public management in the context of indirect administration.

Efficiency and cost-effectiveness in indirect public administration

The average 29% reduction in outsourced labor costs corroborates the economic literature that associates outsourcing with improved allocation of public resources and a decrease in labor and social security costs^{1,8}. In local authorities like Cofen, where personnel expenses represent a significant portion of the budget, adopting this model helps expand institutional investment capacity while remaining compliant with the limits of the Fiscal Responsibility Law (LRF).

Author⁹ argues that the contemporary State should act as a regulator and not necessarily as the direct executor of all activities, prioritizing efficiency and effectiveness. The case of Cofen (Brazilian Federal Nursing Council) illustrates this principle: the transfer of support activities to specialized companies allowed the Council to concentrate its efforts on its essential mission: regulation, oversight, and enhancement of the professional practice of Nursing. However, economic efficiency should not be analyzed solely in terms of cost reduction. It is necessary to assess whether outsourcing generates gains in productivity and service quality, an aspect that, although not quantified in this study, was qualitatively indicated in the audit and management

reports analyzed. The increased administrative agility and budgetary stability observed between 2020 and 2025 suggest a systemic operational improvement.

Contractual governance and institutional control

Public governance literature highlights that successful outsourcing depends on the contracting agency's ability to exercise continuous supervision, control, and evaluation of contracts^{10,11}. In the case of Cofen, the existence of a formal contract monitoring structure, with performance indicators and internal audits, was crucial in mitigating risks of inefficiency and irregularities. Author¹² warns that the indirect execution of public activities does not exempt the manager from responsibility for administrative legality and morality. Outsourcing, therefore, requires strengthened contractual governance capable of ensuring compliance with quality, deadline, and cost-effectiveness clauses. The Federal Court of Accounts also emphasizes that the absence of monitoring mechanisms constitutes one of the main causes of inefficiency in outsourcing contracts in public administration. The model adopted by Cofen, with regular internal control, accountability, and active transparency, represents good institutional practice, aligned with contemporary guidelines of integrity and compliance¹³.

Implications for labor policies in Nursing

Although the analysis focuses on economic and managerial aspects, it is essential to consider the repercussions of outsourcing on labor policies and professional development within the nursing field. The segmentation between permanent employees and outsourced workers, with differences in salary and job security, reflects a dual functional structure that can affect organizational cohesion.



Authors^{4,14} warn that the expansion of outsourcing tends to intensify the precariousness of labor relations, especially when not accompanied by adequate guarantees of social protection. Although in the case of Cofen no direct negative impact on the quality of services has been identified, the maintenance of structural differences in rights and remuneration between workers with different employment contracts may, in the long term, compromise institutional engagement and motivation.

In the field of Nursing, where ethical, human, and collaborative dimensions are essential, management must focus on building equitable work environments, even in outsourcing contexts. Institutional policies that promote continuous training, performance recognition, and appreciation of outsourced teams can reduce tensions and strengthen the sense of belonging to the organization.

Sustainability and participatory governance

Cofen's experience demonstrates that outsourcing can be sustainable when integrated into a participatory governance model that involves managers, civil servants, and outsourced workers in the planning and monitoring of actions. This approach aligns with the concept of New Public Management (NPM), which prioritizes efficiency, but also transparency, accountability, and the quality of services provided to society¹⁵.

In this sense, the adoption of instruments for evaluating contractual performance, efficiency indicators, and publicly available audit reports are practices that strengthen the legitimacy of administrative decisions. Furthermore, the participation of nursing representative bodies in discussions about management models can contribute to aligning personnel policies with the needs of the professional category.

Implications for public management and labor policies in Nursing

The analysis of outsourcing at the Federal Nursing Council (Cofen) shows that adopting management policies based on efficiency and contractual governance can generate significant economic benefits, provided they are accompanied by control mechanisms, strategic planning, and protection of labor relations. This experience provides valuable insights for rethinking the personnel management structure in autonomous health agencies and bodies, especially within the Cofen/Coren System.

Strategic planning and budgetary sustainability

The first aspect to highlight is the importance of integrating outsourcing into institutional strategic planning. At Cofen, the gradual expansion of outsourcing was the result of a deliberate policy, guided by the need to ensure budgetary sustainability and operational flexibility in the face of fiscal constraints. This approach is consistent with the principle of medium- and long-term planning, as foreseen in the Budget Guidelines Law (LDO) and in the best practices of New Public Management⁹. For other municipalities and Regional Councils, the lesson is clear: outsourcing must be preceded by an economic feasibility analysis, a map of

contractual risks, and the definition of performance indicators, avoiding the adoption of short-sighted solutions that compromise institutional quality. Furthermore, maintaining personnel expenses below 50% of the total budget demonstrates that it is possible to balance fiscal responsibility and administrative efficiency, provided there is systematic monitoring and periodic evaluation of contracts.

Contractual governance and active transparency

The second area of implication refers to contractual governance. Outsourcing should not be seen merely as a cost-cutting measure, but as a results-oriented management process that requires control, transparency, and accountability. In the case of Cofen, the existence of an administrative unit responsible for contract management, with mechanisms for monitoring goals, represents a positive differentiator and should be consolidated as good public governance practices.

It is recommended that the Regional Nursing Councils (Corens) replicate this model, adopting contractual risk matrices that identify weaknesses and provide mitigation measures; public contract monitoring reports, available on the Transparency Portal; training for contract managers and supervisors, strengthening skills in budget analysis and risk management; and regular internal audits, focusing on efficiency and cost-effectiveness. The combination of these elements contributes to strengthening active transparency and institutional accountability, essential principles for good public governance and social trust in professional oversight institutions.

Appreciation and equity in labor relations

Despite the economic and administrative gains, the expansion of outsourcing poses significant challenges in the field of labor relations and organizational equity. The dual model (with permanent employees and outsourced workers) requires specific policies that ensure dignity, respect, and professional recognition for all employees. In the context of Nursing, which historically deals with unequal working conditions, the Federal Nursing Council (Cofen) and the Regional Nursing Councils (Corens) can play an exemplary role by adopting inclusive management practices, such as: integrating outsourced workers into institutional training and occupational safety programs; conducting periodic organizational climate assessments involving all functional relationships; recognizing and rewarding performance that includes outsourced teams; and implementing internal communication and organizational culture initiatives, strengthening the sense of belonging and collective mission. These strategies not only reduce the risk of precarious employment but also reinforce the ethical and human character of Nursing, aligning institutional management with the professional valorization guidelines advocated by Cofen itself.

Impacts on the national nursing policy

The outsourcing model adopted by Cofen also has implications for national nursing policy. By demonstrating



that it is possible to balance administrative efficiency and fiscal sustainability, Cofen establishes a benchmark for other autonomous agencies and public health institutions.

The resulting budgetary efficiency can free up resources for strategic initiatives, such as continuing education for nursing professionals; development of information systems and professional regulation; support for research and technological innovation in nursing; and technical cooperation projects with universities and oversight bodies. Furthermore, the governance and contract control model can serve as a paradigm for broader public policies aimed at professionalizing health management, especially in the context of fiscal constraints and the need for accountability.

Lessons for Brazilian public administration

The experience analyzed demonstrates that outsourcing can be a legitimate and effective tool for public management, provided it is accompanied by principles of transparency, governance, and social justice. Among the main lessons that emerge from this study, the following stand out: planning before contracting - outsourcing should be the result of strategic planning and feasibility studies; governing with data - decisions should be based on evidence and performance indicators; valuing people - administrative efficiency cannot supersede the value of human work; improving control - the success of outsourcing depends on the capacity for continuous monitoring and auditing; and promoting equity - integrating outsourced workers into the organizational culture is essential for institutional cohesion. These guidelines are consistent with the modernization policies of the Brazilian State and can guide future administrative reforms, especially in the fields of health and nursing.

Conclusion

The analysis of labor outsourcing at the Federal Nursing Council (Cofen) allowed us to understand how this management tool has been used to promote economic efficiency, fiscal sustainability, and administrative modernization within the scope of indirect public administration.

The results demonstrate that, between 2016 and 2025, outsourcing showed gradual and planned growth, representing approximately 23% of the workforce at the end of the period and generating an average reduction of 29% in costs compared to permanent employees. This policy contributed to budgetary balance, fiscal stability, and the improvement of Cofen's operational capacity, without compromising the institutional quality of its activities.

In analytical terms, the findings confirm the hypothesis that outsourcing, when associated with effective

mechanisms of contractual governance, transparency, and institutional control, can constitute a sustainable model of public management. Cofen's experience demonstrates that administrative efficiency is not incompatible with social commitment, if the pursuit of cost-effectiveness is anchored in ethical principles and the appreciation of work.

However, the study also highlights important challenges. The coexistence of different employment relationships, permanent, commissioned, and outsourced employees, creates asymmetries in rights and working conditions that can affect organizational cohesion. Therefore, the continuity of the outsourcing policy requires the implementation of strategies to value and integrate outsourced workers, avoiding precarious employment and promoting an inclusive and equitable institutional environment.

In practical terms, Cofen's experience offers a benchmark of good practices for other autonomous entities and public health institutions, especially regarding the application of the principles of strategic planning, budgetary efficiency, and accountability. The model analyzed can guide administrative reforms within the Regional Nursing Councils (Corens), as well as in other professional councils and indirect administration bodies.

From a theoretical point of view, the study contributes to the debate on the economics of the public sector and governance in health, articulating concepts of efficiency, transparency, and labor equity. At the same time, it inserts Nursing into a broader discussion about the role of autonomous institutions in the modernization of the State and in the consolidation of management models based on evidence and social responsibility.

The main limitation of this study is related to the availability of secondary data, which restricts the analysis to budgetary and quantitative information, without including qualitative perceptions of workers. Future studies could incorporate mixed approaches, including interviews, questionnaires, and organizational satisfaction analysis to more comprehensively understand the impacts of outsourcing on institutional dynamics and worker well-being.

It is also recommended that future research explore comparisons between different Professional Councils or between levels of government (federal, state, and municipal) to assess whether the efficiency patterns observed at Cofen are reproduced in other administrative contexts. It is proposed that the debate on economic evaluation and public governance in the field of Nursing be deepened, expanding the dialogue between managers, professionals, and researchers in the construction of sustainable and socially just institutional policies.

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