ABSTRACT

This article was built in an essay style, that is, it intentionally exposes the subject/object relationship, prioritizing content over form. Thus, the text does not present a traditional form of division, but reflections that will be guided by the questions: Does it make sense to directly transpose business management tools to public management? Is the public administration a field equivalent to the field of business management or are these differences substantial? In order to answer them, a reflection was made on the concept of modernization in public administration, the differences between public administration and business administration and, finally, starting from an analysis of government documents on modernization and reports of experiences on the incorporation of Business Management Tools, it was concluded that it is up to the field of public administration to build its notion of modernization and to forge its own management tools to make this modernization possible.

Keywords: modernization, public administration, management tools.
RESUMO

Este artigo foi construído em estilo ensaístico, ou seja, expõe intencionalmente a relação sujeito/objeto, priorizando o conteúdo sobre a forma. Dessa maneira, o texto não apresenta uma forma tradicional de divisão, mas reflexões que se guiarão pelas perguntas: Faz sentido a transposição direta de ferramentas de gestão de negócios para a gestão pública? A administração pública se constitui em um campo equivalente ao campo da gestão de negócios ou essas diferenças são substantivas? Para respondê-las realizou-se uma reflexão sobre o conceito de modernização na administração pública, a diferenças entre administração pública e administração de negócios e, finalmente, partindo de uma análise de documentos do governo sobre modernização e de relatos de experiências sobre a incorporação de ferramentas da área de gestão de negócios, concluiu-se que cabe ao campo da administração pública construir sua noção de modernização e forjar suas próprias ferramentas de administração para viabilizar essa modernização.

Palavras-chave: modernização, administração pública, ferramentas gerenciais

INTRODUCTION

Public administration was a pioneer in the development of management tools, which, with the process of modernization since the Industrial Revolution and the consequent complexification of companies, led to the incorporation of these tools and structures typical of public administration to exercise control and pursuit of efficiency in private administration. With the rise of positivism and its influences on the development of administrative thinking, administrative thinking in the field of business came to exert greater influence on the development of public administration thinking. However, in the last decades this process has intensified, where public administration starts to incorporate management structures and tools, assuming that what is good for private administration is good for public administration. If the first situation is valid, due to the narrower scope of private administration with its focus limited to the pursuit of efficiency and profit, the opposite situation does not seem universally valid, since private logic is exclusionary, with a narrow focus on meeting market demands and doing so less critically in relation to the means employed. This transposition of the logic of private/managerial administration to public administration has been based on the need for modernization, to make public administration more efficient, to reduce transaction costs, even if the fundamentals of the concept of modernization are not explicit. This work, based on a critical analysis of hiring practices for consulting services for the modernization of the Brazilian Government, aimed to explain inconsistencies in the use and recommendation of management technologies in the Brazilian public administration, initiated in the last two decades. In this sense, we sought to highlight both objective limits for the production of results in terms of technical efficiency and performance of these management technologies, as well as theoretical incongruities regarding the values that underlie such management technologies. Finally, in drawing attention to these limits, one is not assuming the a priori impossibility of incorporating management tools, but drawing attention to the need for a theoretical synthesis that filters out incongruities.

This work is characterized by its essayistic character, centered on the exploration of an argument, without however being guided by a systematic analysis of the empirical field. Thus, it is understood that the presence of empirical references does not distort the idea of theoretical essay, since the data support free reflection. For Meneghetti (2011) the essay intentionally exposes the subject/object relationship, prioritizing content over form, requiring subjects, essayist and reader capable of evaluating that the comprehension of reality presents multiple possibilities and not just a single objective comprehension. Thus, I already point out that the text will not present
a systematic form of division into theoretical foundation, methodology and results analysis, but reflections that will be guided by fundamental questions such as: Does it make sense to directly transpose private business management tools for public management? Is public administration a field equivalent to the field of business management or are these differences substantial? Anticipating the construction of the answers, it is assumed that the field of public administration should seek to build itself as a field apart from business administration, even though it may share epistemologies and methodologies for its theoretical constructions, since the object is substantially different and deserves its own attention. Furthermore, it is assumed that private business management tools tend to have negative implications for public management, not only due to technical inconsistency but also due to value inconsistencies.

MODERNIZATION IN PUBLIC ADMINISTRATION - THEORETICAL CONSIDERATIONS

Modernization is a constant object in the debate in the field of philosophy and sociology, in the most distinct lines of thought, highlighting the reflections of thinkers such as Weber, Parsons, Habermas, Adorno, Horkheimer and Benjamin. In Brazil we can highlight Florestan Fernandes, Guerreiros Ramos, Raymundo Faoro, among others.

More recently, and specifically in the field of contemporary public administration, Castelazo (2009, p. 13) presents a reflection on modernization and political-administrative modernity that deserves attention. The author draws attention to the fact that “the notions of State, government, public administration, political modernity, modernization of public management and political science are topics that cannot be dealt with in isolation because a very clear line links them.” This binding line would be in the purpose to which those notions turn to, that is, in the demand, by the citizens to the governors, of “better economic living, education, health, food and public services in general to achieve a better quality of life”. In this sense, it seems evident that modernization does not lead to the reductionism of thinking public administration under the narrow focus of efficiency, a central element in the so-called New Public Administration (NPA).

Like Talcott Parsons, Castelazo assumes the organizational form of the society bequeathed by modernization as opposed to traditional forms. Generally speaking, modernization consists, for Castelazo (2009, p. 14), in the “process by which a series of changes in the political, economic and social spheres are carried out to suit the new and most pressing requirements of society.”, noting that such spheres, in empirical reality, are interspersed. As for the elements necessary for the modernization process to be carried out, the following are pointed out: the will to change, the capacity for transformation, the scope of transformations and modernity as such. Of these elements, the notion that should be highlighted is that “modernization cannot constitute itself as an end in itself, but as a means to transform, change. A means to achieve modernity.” (CASTELAZO, 2009, p. 14). Two are the fundamental factors for being present in a country that aspires to modernization: (a) the presence of certain attitudes, values, and dispositions that make it possible to speak of modern men; and (b) the existence of institutions and structures that increase incentives and opportunities that facilitate the modernizing process. These aspects imply that the modernization of public administration is closely related to political modernization. In this sense, when referring to government management, the author understands modernization as “an ideal set of concrete perceptions to drive changes with sensitivity to the needs expressed by the population and responsibility in the exercise of public resources under their charge.” (CASTELAZO, 2009, p. 14) And when referenced to politics,
it means a commitment to promote government policies that benefit those most in need and creativity to find the most suitable solution alternatives, as well as congruence through the adoption of new strategies and the rationalization of them and, finally, undermines the quality in the use of human, material, technological and financial resources that must be optimized for social benefit. (CASTELAZO, 2009, p. 14)

In this sense, there would be a set of challenges to the process of political and administrative modernization:

• Decentralization so that management can operate efficiently on the one hand and adapt to the complexity of the social fabric on the other;
• Professionalization of public services, updating them in new forms of service and the constant use of information and communication technologies;
  • Address the need to expand communication channels between government and society;
• Recover the direction of the state as the rationalizing entity that gives visibility to the country in the social, economic and its relations with the world;
• Incorporate social participation in government as a direct way for government to effectively capture and meet the requirements that arise in the various spheres of society. It means the activation of articulating actions between the governmental structure and society;
• Establish an integral conception of public administration as an instrument to fulfill the ends of the state over any particular interest.

So Castelazo explains that reflections on these demands lead us to accept that modernization generally sets in motion powerful forces, which at the same time activate modernizing elements in other spheres, which may also be the cause of political irritation; Thus, every modernization is opposed by a reaction still within the administration itself, but with the authority and legitimacy to effect change. (CASTELAZO, 2009, p. 27)

The perspective adopted by Castelazo emphasizes the political dimension and the need for its explanation, which is not present in the debates on modernization guided by the New Public Administration (NPA). However, the contributions of NPA are evident in terms of the reflection on the mechanisms to make the modernization process viable with regard to the search for efficiency, always safeguarding its limits by the explicit valuative link to market practices and defense of an eminently capitalist state. and insensitive to the domination process of the southern hemisphere countries.

From this perspective, Asinelli (2014) will discuss the premise, according to him, widely used by most governments that have imposed state reforms in the countries of the region (Latin America and Central America): “We modernized the state to improve the quality of life of citizens”. However, the author poses the following questions: Was it really that way or is it just a communicational resource of meaning? If the objective was to improve the quality of life, what did these reforms imply in practice? Why did we get such dissimilar results? What do we learn from these reforms? The author argues that in order to understand the modernization of the state, the weight of political-institutional and ideological variables must be emphasized as allowing the contents and dynamics of strategic state programs to be explained. Thus, the same author explains that since the late 1980s and early 1990s, many countries have undertaken ambitious reform programs that have led to fundamental transformations in relations between the state and its societies. The common denominator of these, to a large extent, has been fiscal pressure
and as a counterpart the shrinking of the state apparatus through various policies: deregulation, decentralization, privatization, outsourcing and reduction of public employee plants.

For Levy (2002) in recent decades, the modernization of public administration systems in OECD countries has been largely synonymous with the introduction of NPA. According to the author, this style or perspective implies taking on managerial norms and values in the private sector including a customer focus and a belief in market mechanisms, fragmentation and decentralization of public services and the transformation of working practices within them.

The Organization for Economic Co-operation and Development (OECD), in assuming the NPA discourse, explains that although there are different assessments of the practical results of modernization, the most frequently observed scope has been considerable efficiency gains by reducing activities to which the government was involved, reducing staffing levels and operating expenses. Although the OECD texts stress that efficiency alone does not directly imply better governance and, in this sense, seek to soften the issue by addressing the relevance of government initiative in other directions, it seems undeniable that the efficiency dimension has dominated the focus of debate and practice at the same time.

Referring to the case of Spain and making a defense of the NPA, Santos et al. (2008) explain that there is considerable consensus around the idea that the functioning of the public sector has developed a number of dysfunctions that have the most significant result. Lack of adaptation of public organizations to the current socio-economic context, which has been added to the increase in their size, the activity of public spending, causing the increased demand for public responsibility by citizens. It is worth noting that this argument, used in Brazil to justify the transfer of public resources to non-governmental organizations, seems consistent with the conceptual framework implemented in other countries.

The authors also highlight, based on Urieta (1998), that these transformations imply changes, which are evident in the dominant discourse in the Brazilian media, such as:

• From the administrative culture of spending to the culture of cost consciousness;
• From the culture of monopoly to the culture of competence;
• From the culture of the serving citizen to the culture of the client citizen;
• From the culture of bureaucracy to the culture of adaptation, flexibility, concern for productivity and quality in service provision, which requires management to be competitive in the market.

Among the reasons listed for initiating the reforms that are essential to public management, Santos et al. (2008), based on Winberg (1994), cite:

• Lack of resources in the system;
• Address the international situation of globalization by improving services;
• Rapid pace of change driven not only by international competitiveness, but also by innovations in communication and computing, which lead to faster decision-making.

In contemporary Brazil, modernization and some of its main concrete manifestations in the field of public administration, such as management systems, processes and tools, management technologies, organizational models (bureaucratization or bureaucratization), workforce training, performance indicators, technologies, management, implementation of specific programs (total quality, quality of life at work, reengineering, organizational learning, planning based on BSC - Balanced Scorecard etc.), among many others, has received great prominence in

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1 For example, in the following passage: “Concern for efficiency is being supplanted by governance issues, strategy, risk management, ability to adapt to change, collaborative action, and the need to understand the impact of policies on society.” (OECD, 2010)
the literature of the area. However, the little qualified academic discussion about the meaning, implications and even alternatives to the current model of modernization is significant.

In Brazil, Macroplan, in a text produced for CONSAD (2013), will also associate modernization with efficiency and transparency focused on the citizen. For this “team”, modernizing implies providing adequate services to society, a more professional public service (more qualified and skilled personnel), social control and channels of dialogue with society, new institutional arrangements and a new legal framework; improving the quality of public spending, innovations in the area of e-government, and improving administrative coordination mechanisms between central government, states and municipalities. These aspects, in Macroplan’s team design, are linked to the idea of an intelligent state that incorporates technological advances and speed and the ease of the digital age.

The team also points out as initiatives for modernizing public management in areas such as administrative decentralization, efficiency of public management, e-government, professionalization of personnel and public transparency. These considerations are in line with NPA proposals and what has been implemented in various countries under the guidance of international organizations.

The New Public Administration and its respective reform formulas involve deliberate policies and actions to change organizational structures, processes and behaviors to improve administrative capacity. NPA consists of opening government agencies to competition, major privatization and accountability standards to improve the performance, efficiency and effectiveness of public governance. Obviously, these formulas have been dictated by international bodies and it is well known has not led to confronting social problems in developing countries.

In the same direction as NPA, reference can be made to the work of Osborne and Brown (2005). The authors explain that the context and environment of the public service is becoming increasingly complex, and managing change and innovation is now a central task for a successful public manager. The authors, speaking of the immersion of public organizations in an invariable situation of stability, define them as classic Weberian hierarchical bureaucracies, which fit in well with this slowly changing stable environmental situation. However, according to the authors, a set of factors in the late twentieth century conspired to change this environment:

- global economic changes implying that Public Service Organizations (PSOs) could no longer be based on steady incremental growth, and would instead have to focus on the efficient and effective use of increasingly scarce resources;
- a consequent growth of a managerial rather than administrative approach to the provision of public services, often called the New Public Administration or NPA;
- demographic changes, particularly the aging of the population in many countries;
- changes in expectations as citizens become more sophisticated, requiring greater focus on choice and quality in the provision of public services; and
- political changes, which marked a paradigmatic shift against state hegemony in addressing expressed public needs and towards a more complex approach which requires multi-relationship governance between service providers.

For these authors, change and innovation are overlapping phenomena. However, change is a broader phenomenon involving the growth and development of one or more of the many elements of a public service, including:

- the design of the service;
- the structure of the service provider public service organizations;
- the management or administration of public service organizations; and
- the skills required to provide and administer public services.
Although relevant and welcome the debate on innovation in public administration, the authors’ reflection take the idea of a balance of forces in society and reduce the problems of public administration to merely managerial problems and adaptation to social changes. The political dimension is neglected and because they think fundamentally about the public administration of developed countries, they disregard the dependent character of developing countries.

Given this, the question is, what are the specificities of the process of modernization of public management in Brazil in the last three decades? What is the political dimension of this modernization process and what impacts has it been producing? Are management technologies, many conceived in countries that are culturally quite distinct from Brazil, adherent to the specificities of the Brazilian state regarding dominant practices and the values embodied in these tools? Are models and management technologies adhering to the idea of a popular democratic government, aimed at the search for social equilibrium or are they more adherent to the notion of competition, profitability, minimum state, that may even be appropriate to the capitalist countries of the northern hemisphere?

Concluding this point, Motta (2007), who is a defender of a managerialist perspective, explains that in recent decades the Brazilian public administration has undergone major transformations, understood as the introduction of new practices and expectations of modernization, but that many of its characteristics traditional ones have not been removed. According to the author, the form of organization and management obeyed less rational and democratic technical criteria for the provision of services and more to political allotment systems, to maintain coalitions of power and to serve preferential groups. At the same time, it highlights that

“The by imitating private management, contemporary proposals assume the client’s uniqueness and demands as fundamental to public management. Because they assume the universal validity of management and therefore its applicability equally to public and private organizations, they see reform as a simple matter of managerial modernization.”

(MOTTA, 2007, p. 93)

If many of the new management technologies meet the criterion of contemplating the expectation of rationality, their ability to meet democratization criteria is not so clear. It is not possible to assume that in the opposite of paternalism, patrimonialism, patronage and personalism in public administration, there is managerial public administration, otherwise such traits would not be present in private companies in Brazil and in other countries. The opposite would be a democratic administration, with popular control and aimed at the citizen, not the “customer” - understood as one who can pay for services and who generally behaves passively in the consumption process, as long as it has no effect on their particular interest.

PUBLIC ADMINISTRATION AND BUSINESS MANAGEMENT – SIMILARITIES AND DIFFERENCES

The New Public Administration, or its supporters, tends to regard the differences between Public Administration and Business Management as residual, thus seeking in business practices to respond to problems in the public area.

Rutgers (2010), when dealing with the theory and scope of public administration, presents a brief history of the study of public administration. The author explains that a conscious notion of public administration as a specific social phenomenon will emerge in the mid-nineteenth century, pointing out, however, that ideas and concepts, such as recruitment, were al-
ready present in work in China in the early eighteenth century. The Western world has developed
the modern study of public administration as a specialized scientific or academic study, consider-
ing four phases: prehistory, classical period, modern study of public administration, and contem-
porary or differentiated period.

The first attempt to create a specific study of public administration was formulated by
Veit Ludwig von Seckendorff, published in 1656, but the recognition and institutionalization of
the study of public administration dates back to 1729 in Prussia (RUTGERS, 2010).

Regarding our criticism of the transposition of the concepts of private administration
to public administration, it is important to rescue Rutgers (2010) that with the emergence of the
modern concept of science based on positivism, the French Charles Jean Bonnin published in
1812 the Principles of Public Administration, that is, prior to the publication of the Principles of
Scientific Administration by Frederick W. Taylor.

Gruening (2001), also making a historical review of the creation of the disciplinary field
of public administration, explains that based on the ideas of a growth / expansion of public ethics
(a moral reform movement) a management study began to develop rapidly in the early 20th cen-
tury in the USA. Traditionally, Woodrow Wilson's 1887 essay “The Study of Management” is con-
sidered the first herald of the new study, though historically and more correctly Frank Goodnow's
publication, “Policies and Administration” (1900) and the establishment of New York Bureau of
Municipal Research in 1906 deserves this honor. The focus was on creating a politically neutral,
professional, performance-oriented, and responsive state apparatus. This would be possible con-
sidering public administration as identical to business administration. In this case this coincides
with the influence of Taylor’s scientific management and Fayol’s Principles of Management.

Although the attempt to approximate administrative thinking from business to public
administration is not recent, the debate about the relevance or otherwise of this approach seems
to be endless. In this sense, the work of Allison (1992) is illustrative, which, supported by the
report of American executives who worked in both public administration and business adminis-
tration, will highlight that there are as many differences as similarities, but that the differences
are substantially more. similarities, which puts in check the massive importation of management
tools from the business field into public administration. Allison (1992, p. 3) also considers that

The basic categories now prevalent in the discussion of public administration — strategy,
personnel management, financial management, and control — are mostly derived from a
business context in which executives manage hierarchies. The fit of these concepts to the
problems confronting public managers is unclear.

According to the author, if they are considered general principles of management,
which were widely criticized by Herbert Simon, they seem to be pertinent to either field. Howev-
er, “While there is a generality level to which management is management, regardless of whether
public or private, functions that carry identical labels take on different meanings in public and
private spaces.”

For illustrative purposes only, we present the perception of the differences between
public administration and business administration, reported by Allison (1992), based on a survey
by Jonh Dunlop. The ten differences, although constructed on the basis of both business adminis-
tration and US public administration views, are also indicative of the differences between private
and public administration in Brazil. This list would be larger perhaps in our reality, considering the
still bureaucratic-patrimonial character, in Raimundo Faoro’s description, of the formation of the
Brazilian state. Thus, follow the ten differences highlighted by the author:
1) Time perspective: Public managers tend to operate in a relatively short time horizon, which is dictated by political needs and the political calendar, while business managers seem to have a longer time perspective oriented toward development, innovation and innovation. technology, investments and organizational construction.

2) Duration: The length of service of politically appointed top government managers is relatively short, while private managers have the longest tenure in the same position and in the same company. A recognized element of business management is the responsibility of training a successor or several possible candidates while this concept is largely alien to public administration since accelerating a successor is perceived to be dangerous.

3) Performance Measures: There is little or no agreement on performance standards and measures to evaluate a government manager, while there are several performance tests - financial return, market share, executive compensation measures - that are well established in business. Often explicitly placed for a particular managerial position during a specific period ahead.

4) Personal restrictions: In government there are two levels or layers of management personnel that are sometimes hostile to each other: civil service (career officials) and political nominees (positions of trust). In addition, in public administration, as a matter of contract, there are restrictions on recruiting, hiring, transferring or firing to achieve organizational objectives or preferences. Companies have considerably more latitude, even considering collective bargaining, in personnel management.

5) Equity and efficiency: In government management great emphasis tends to be placed on providing equity between different constituents, while in private business relatively emphasis is placed on efficiency and competitive performance.

6) Public vs. Private Processes: Government management tends to be exposed to public scrutiny and to be more open, while private business management is more private and its processes more internal and less exposed to public review.

7) Role of the press and the media: Government management must regularly struggle with the press and the media, their decisions are often anticipated by the press. Private decisions are less frequently reported in the press, and the press has a much smaller impact on the substance and timing of decisions.

8) Persuasion and Direction: In government, managers often seek to mediate decisions in response to a wide variety of pressures and must often build a coalition of internal and external groups to survive. In contrast, private management proceeds much more by directing or issuing orders to subordinates by the senior manager with little risk of contradiction. Government managers tend to regard themselves as responsive to many superiors while private managers look more to a single higher authority.

9) Judicial and legislative impact: Government managers are often subject to close scrutiny by legislative oversight groups or even court orders, which is uncommon in private management. Such scrutiny often materially constrains executives and the administrative freedom to act.

10) Starting Point: Government managers rarely have a clear starting point, while a private business manager has profits, market performance and survival as a starting point.

In addition to the differences presented based on Dunlop’s survey, Alisson (1992) presents a summary table prepared by Raiyey, Backoff and Levine, published in the Public Administration Review in 1976. Among these differences is the strong market influence of private business, the strong political influence and formal and legal constraints of public administration; and a greater public expectation for public officials to act with more fairness, responsiveness, transparency and honesty.
Finally, Allison (1992) presents a third set of differences pointed out in Richard E. Neustadt’s research, which is very close to the list presented by Dunlop. The first difference is the time horizon; the second, authority over the enterprise; third, career system; fourth, media relations; fifth, performance measures; and sixth, control over implementation.

From a review of the state of the art of these differences and similarities, the author has drawn numerous lessons for the study of public administration, which he casts as provocations to be explored in further research:

1) The demand for government performance and efficiency in governing is real and correct. The perception that government performance falls short of the performance of private business is also correct. But the notion that any significant body of knowledge of private management practices and skills can be transferred directly to public administration in a way that produces significant improvements is wrong.

2) Performance in many positions in general government can be substantially improved. This improvement will not come, however, from the massive borrowing of specific private management skills and understandings. Instead, it will come, as has happened in the history of private management, from an articulation of general managerial functions and a self-awareness of the general views of public administration. The unique lesson of the most instructive private administration for public administration is the pursuit of substantial improvement through recognition and awareness of the functions of public administration.

3) Careful review of private gold management rules that can be adapted to public management contexts will pay off, as a small percentage of these rules may be useful in public administration.

4) Chandler has documented the proposition that categories and criteria for identifying costs, calculating present value, or measuring the added value of intermediate products are unnatural. They are invented: intelligence creations harnessed for operational tasks. This implies that creations must also be produced from the specificities of operational demands within the public sector.

5) It is possible to learn from experience. What skills, attributes, and practices do competent managers exhibit that unsuccessful managers lack? This is an empirical question that can be investigated going forward.

6) Efforts to develop public management as a field of knowledge should start from the problems that public managers face in practice.

Although disagreeing with the author as to what would be the most important differences between managerial demands of public administration and managerial demands in private administration, his analyzes consistently weaken attempts to mimic management practices and tools of business management for public management. The author’s point is not so much on the substance or rationality that should guide public management, or even values as democracy, but on structural and procedural issues that differentiate one field from another. If we think exclusively about the efficiency of management tools for business administration for public administration, there are already arguments that support the incompatibility or fragility of this transposition.

BALANCED SCORECARD AS A SUPPORT TOOL TO PUBLIC ADMINISTRATION PLANNING?

Perhaps BSC is one of the techniques or business management tool that has been receiving more attention in public administration in Brazil and, according to Bergue (2014) is a
managerial technology still on the rise in contemporary Brazilian public administration. This author explains that the implementation of BSC in public organizations has presented variations in relation to the original model, with some very orthodox adoptions in relation to the original model proposed by Kaplan and Norton. This feature, according to the author, may reveal a low intensity of critical appropriation of the model for the public sector and for the particular organization. But perhaps even more critical than the orthodox adoption of the model is the exoteric speculation of bringing it closer to Carlos Matus’ Situational Strategic Planning, which works on different assumptions and has antithetical historical origins in the history of BSC in US private companies. It is important, not only for BSC, to ask some questions, such as: What are the bases of this technology? What is the nature of the results she has produced in public administration that legitimize her for this?

Norton and Kaplan introduced the Balanced Scorecard in 1992 in an article in the Harvard Business Review. The authors assume that intangible assets play a central role in value creation and that in order to improve performance, it is essential to create measurement mechanisms. BSC retains financial metrics as the ultimate outcome measure for the company’s success, but supplements these with metrics from three additional perspectives - customers, internal processes and learning and growth - which they propose as drivers for creating long-term shareholder value.

In a critique of Stakeholder theory, Norton and Kaplan explain that this theory begins with defining stakeholder objectives and, as a second step, defining strategy to meet shareholders’ expectations. They argue that strategy is first defined and then the interrelationships and objectives for the various stakeholders identified.

Kaplan and Norton, being surprised by the widespread adoption of BSC by public organizations and NGOs - through mimetic and regulatory mechanisms - sought to extend its use to these organizations. However, they explain that the performance of nonprofits and public organizations cannot be measured by financial indicators, but by their success in providing benefits to constituents. If financial indicators are not suitable for public organizations, as profit is not the ultimate goal, the objectives should be set in terms of poverty reduction, pollution, disease, dropout rates or increased wealth, biodiversity, education and economic opportunities.

In reading the introductory articles of the authors, there are no considerations about what kind of state or political conception of state that such a tool proposes to meet, giving an idea of the universality of the tool, of neutrality, of value exemption, even though the centrality is evident. elements such as profit, competition and value addition. It seems evident to the authors that, with the exception of profit, the other aspects of public administration are equivalent to private sector management. Choosing process owners, executive power, definition of strategies independent of stakeholder interests, objectivist conception of reality, exclusion of the power variable as central to thinking about the State reform process, are striking in this approach.

The Balanced Scorecard, when applied to public administration, implies that strategic planning or alignment takes place in an environment where a dominant coalition sets strategy and, from an objective reading of reality, defines metrics, formulates objectives, and determines their execution and control. There is no room for interaction with society, no room for conflict of values, but an adherence to a model of society based on competition, production of efficiency without discussing the means, without discussing the basic premises in the construction of proposals.
MANAGEMENT PRACTICES IN PUBLIC ADMINISTRATION IN BRAZIL

Although the political difference between the Lula administration and the Dilma administration in relation to previous governments is notorious, especially regarding social policies and the process of democratization in the different areas of government, there was no real disruption regarding modernization processes. Public Administration in Brazil in its narrower dimension, that of organizational and management practices. Taking as a reference for reflection the National Program for Public Management and Bureaucratization (GesPública) established by Decree No. 5,378, of February 23, 2005, states that it results from the evolution of quality programs and remains true to its purpose. contribute to improving the quality of public services provided to citizens and to increasing the country’s competitiveness through continuous management improvement. The document cites four milestones that characterize the evolution of GesPública:

- 1990: Quality and Public Productivity Sub Program - Process Management;
- 1995: QPAP - Quality Program and participation in Public Administration - Management System;
- 2000: PQSP - Quality Program in the Public Service - Citizen Service Management;

Although we can recognize benefits of quality management, it must not be forgotten that such management tools or management practices have as their substance the logic of discipline, based on asymmetrical power relations and market orientation. That is, by not critically assuming such references, one may be in line with the dictates of neoliberalism. On the other hand, while practices derived from this “new” managerial conception may produce greater operational efficiency in the short term, they may also result in an increasing dependence on market logic and the deterioration of democratic management practices. If in the discursive field the idea of a break with the bureaucratic model arises, what becomes the rule is managerialism or managerialism, where the political dimension is subordinated to the administrativist imperatives. In the illusion that managerialism opposes and stands in the extreme of clientelistic practices derived from personalism in public administration, there is room for a false rationality in the use of public resources, legitimized by technical rationality, stifling social control and democratic practices.

In the Reference Document of the National Program for Public Management and Red Tape Reduction (GesPública), the understanding that one of the biggest challenges of the Brazilian public sector is of a managerial nature is highlighted. This assumption led to the search for a model of excellence in management focused on results and oriented to the citizen. Among the fundamentals of this model, we can highlight:

- Organizational learning;
- Cultural innovation;
- Value generation;
- Development of partnerships;
- Social control;
- Participative management;
- Process and information orientation;
- Social responsibility;
• Commitment to the people;
• Forward-looking;
• Leadership and constancy of purpose;
• Systemic thinking.

The foundations, except two or three, meet a managerialist perspective for public administration, no different from private business administration. The language of the privatizing discourse of the Collor de Mello, Itamar Franco and Fernando Henrique Cardoso governments is not in contradiction with the GesPública’s reference and assumptions, which seems to be the main reference of modernization actions. But for a government that presents itself as democratic and popular, a more critical look is needed. For if we take, for example, the foundation “Commitment to people”, we have in the managerialist perspective the tendency to adopt precarious practices of labor relations, such as outsourcing and staff cuts that lead to intensification of work to often inhuman levels, compromising not only the health of the worker but also the quality of service provided to the population.

Another reference work of the management modernization process, which reinforces our perception is the Inventory of the Main Measures for Improving Public Management in the Brazilian Federal Government, prepared by Caio Marini, in 2009. This work was carried out under the technical cooperation project “Modernization of Public Management”, a partnership between the Secretariat of Management (SEGES) of the Ministry of Planning, Budget and Management and the Spanish Agency for International Development Cooperation (AECID). The consultant Caio Marini was hired to conduct a survey of the main initiatives of the federal government, aimed at improving public management. During the information gathering stage, Marini chose to focus on measures that would contribute to the implementation of a particular public policy, from a perspective that contemplated the improvement of administration according to the aspects of professionalization, managerialism and public governance.

Marini organized the management improvement initiatives into two groups: (i) those of a systemic nature that, as a rule, go beyond the limits of ministerial action and cause impacts on the entire public administration and on the relationship with society; and (ii) measures limited to the scope of ministerial action. This classification is relevant, since in the demand made by this ministry, modernization actions are restricted to what Marini defines as measures limited to the scope of ministerial action. In this sense, and considering a broader and critical sense of modernization, it is not really possible to understand modernization by looking only at this second level.

With regard to Quality Management practices, which were very popular in Brazil, especially in the 1990s, there was a reference to the creation of quality committees and department in various public organizations and federal government agencies, state and municipal governments. However, experience reports focus primarily on implementation processes, awards for the work of organizing the management of these activities, but few scientific studies have produced relevant elements on the results of these programs, which have consumed financial resources, time and structure utilization, to be supplanted by their valuing inconsistencies in public administration. The arguments for abandoning the tools are varied, but advocates tend to attribute the lack of commitment by public managers, the culture of public service, changes in government, the lack of resources to continue programs, the lack of competence and knowledge about technologies, even boycotts of those who are not committed to “quality”. It clearly seems strange that such modern management technologies do not carry elements that address these problems.
Finally, as already reported in a small theoretical review in this paper, the Balanced Scorecard enters the hall of management practices which, like quality programs, outsourcing, downsizing, is proposed to give greater rationality to the decision making process in public organizations and, as ensure the efficiency and effectiveness of the different units. As with other quality management practices, the experiences do not indicate consistent results regarding their adoption in public administration.

In 2006, Ghelman and Costa (2006) published an article, the result of a research with institutions and public agencies that aimed to start the debate about the need to adapt the Balanced Scorecard while preserving the specificities of the public area and considering the precepts of a results-oriented and citizen-oriented modern public management. In a position of defense of this tool in public administration, the authors encountered significant problems in its implementation, including the non-adaptation of the model to the precepts and principles of public administration, even discontinuities. Thus, the authors explain that institutions such as INCA, the Secretariat of Management of the Ministry of Planning (SEGES) and EMBRAPA, which started the implementation of BSC in 2002/2003, abandoned or postponed its implementation, indicating as causes the administrative resistance, improper customization and / or administrative discontinuities.

As already mentioned, one of the bases for the implementation of management practices in State Reform is the Excellence Model in Public Management, which is part of the National Program for Public Management and Red Tape (GesPública). Understood as an international standard, this model expresses the current understanding of the “state of the art” of contemporary management and is the representation of a management system that aims to increase the efficiency, effectiveness and effectiveness of the actions taken. It consists of integrated elements that guide the adoption of management excellence practices in order to lead Brazilian public organizations to high standards of performance and quality in management. In the research results of the authors cited above, of the six institutions surveyed, only two considered this model for the creation of their Balanced Scorecard.

Still regarding this research, the authors found that two of the institutions kept the financial perspective at the top of the hierarchy in the cause and effect relationship of their BSC. In addition, the researchers questioned the six institutions as to whether or not efficiency was taken into account in the preparation of the BSC. However, only one of the institutions had objectives that addressed, albeit superficially, the issue of efficiency.

Other examples of attempts to apply quality tools and BSC could be cited in Federal Education Institutions in Brazil, but in this case even the implementation process was not successful, which even generated results to be evaluated. In universities, they quickly identified the inconsistencies of these models and rejected their application.

**FINAL CONSIDERATIONS**

This article has taken a more exploratory perspective, seeking to draw attention to critical aspects of public administration, not in order to invalidate current practices, but to point out critically incongruities that may consume resources and not produce the necessary increment in the results of the action of the Brazilian Government.

Regarding the incongruities in the use and recommendation of management technologies in the Brazilian public administration, initiated in the last two decades mainly, it was evidenced that these technologies have low adherence to the values of public administration, being
in essence more adherent to the private sector. Second, based on research, where the authors assumed a favorable position for business management technologies, it was found that criteria such as efficiency passed the margin of structuring the implementation of technologies such as BSC. Third, most managerial technologies incorporated as the “newest trend” were abandoned due to inconsistency, which draws attention to managerial technologies that were so promising.

From the experiences and reports of implementation of these technologies and concerned with the issue of modernization in public administration, authors such as Bergue (2014) advocate a reducing attitude, in the sense attributed by Guerreiro Ramos, to the adoption of managerial practices of the business administration to the public administration. Thus, in relation to the BSC, he argues that one cannot think of advancing in the effort to redefine its concepts in public administration, without focusing on the notion that the management of public organizations cannot be undertaken from the strictly financial perspective.

The position defended in this article is that before thinking about the pure importation of management technologies from business administration, from the private sector, through consultancies with a predominant focus on selling and creating solutions for private companies; A qualification effort in public administration makes more sense so that solutions can be developed or refined by internal teams. These teams must work from the values of a democratic and popular public administration, that is, beyond the technical formation, a political formation. This does not imply resistance to the search for management technology solutions outside the State, but that the definition of guidelines, the definition of implementation methodologies, maintains coherence with a progressive management perspective, which is evidently not synonymous with a managerial perspective. This must be supported by a public servant valorization policy, with emphasis on their working conditions and their remuneration.

REFERENCES


LEVY, Roger (2002), Modernisation, decentralisation and governance: A public management perspective. *PSA Annual Conference*, University of Aberdeen, UK, 4-6 April.


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