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ADMINISTRATION, MANAGEMENT AND PUBLIC GOVERNANCE IN BRAZIL

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ABSTRACT

Humanity has been experiencing a constant revolution towards a global culture, having at its core the concern with sustainable development, governance and the social purpose of organizations. This wave towards sustainable capitalism is directly linked to the rhythm of the market, accountability, life cycle of technologies and geopolitical tensions. However, this is not a particularity of the private sector, as it impacts and is directly impacted by the actions and strategies of the public sector. This "command" that strategically dictates public initiatives will be exercised by the principles of good governance, which aim at the public interest. In this sense, the question that was expect to answer in this paper is: how the concepts of administration, management and public governance relate to the principles of legality, impersonality, morality, publicity and efficiency, of article 37 of the Brazilian Federal Constitution in the 21st century? In order to answer this question, a qualitative methodological approach was used and, as for the research objectives, these were given in an exploratory way, as it allowed the use of bibliographic research, based on published and accessible material. In the end, it was concluded that the concepts studied are dynamic in relation to the constant evolution of customs, culture and understanding of social relations.

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INTRODUCTION

This article aims to introduce the concepts of administration, management and public governance in Brazil, taking into account the principles of legality, impersonality, morality, publicity and efficiency, contained in article 37 of the Federal Constitution of Brazil (1988), from a conceptual evolutionary reflection of those principles. The law and the meaning of concepts are not static, therefore, dynamic in relation to the evolution of customs, culture and understanding of social relations (KELSEN, 2000, p. 220-222). In this sense, in a systematic way, the theory of the legal system is based on coherence, unity and completeness, the first being fundamental for the conceptualization of the so-called system (BOBBIO, 1995). In this line of reasoning, each unit of the system has at the same time a singular and a collective evolution, with both evolutions impacting the whole and the unit. When the Brazilian president José Sarney convened the national constituent assembly in 1985 to discuss the creation of the Brazilian Constitution, the conception of the principles in question, as well as the concepts of administration, management and public governance were subordinated to national emotion and "main symbol of the national redemocratization process. After 21 years of military rule..." (CÂMARA FEDERAL, 2018). More than 30 years after its promulgation, although the constitutional text, with few exceptions, is the same, the understanding of society, jurists and magistrates evolved over time, as presented in the following topics, which justifies the systemic reanalysis of the concepts studied in this paper. In that regard, a qualitative approach was used, due to the search for a deeper understanding of the object studied through non-metric data (GIL, 2008; GERHARDT; SILVEIRA, 2009; LAKATOS; MARCONI, 2003).

As for the research objectives, these took place in an exploratory way – "empirical research investigations whose objective is the formulation of questions or a problem" (LAKATOS; MARCONI, 2003, p. 188), as they envisage greater familiarity with the initial problem, in order to explain it and build hypotheses and allow the use of bibliographic research, based on published and accessible material. Regarding the previously mentioned technical procedures, it is worth adding that the document analysis, which for Fonseca (2002., p. 32) takes place from different sources without analytical treatment, will be carried out with the treatment of the main published reports on the subject, as well as the analysis of Brazilian legislation and books related to the topic. Finally, it should be noted that this paper is an excerpt from the author's master's dissertation thesis.

Guiding Principles of Public Administration: The basic principles of Public Administration in Brazil are contained in Chapter VII of the Brazilian Constitution, more specifically in the caput of Article 37 (BRASIL, 1988), from which it's written:

> *Art. 37. The direct and indirect public administration of any of the Powers of the Union, the States, the Federal District and the Municipalities shall obey the principles of legality, impersonality, morality, publicity and efficiency, as well as the following: (Emphasis added). Such principles were put in place at a time of democratic clashes with a view to guaranteeing social rights and consolidating the model of a democratic State of Law equipped and rigid. Placed on a pedestal, the citizen is placed as the holder of political power through the participation and control of public services. And public administration is guided by such principles that, due to their importance, are treated punctually and in specific subtopics (DA SILVA, 2016).*

Legality: The principle of legality is the cornerstone of the Brazilian legal system, as it supports the entire organization of the various types of relationships in the national territory (DI PIETRO, 2021). This premise indicates that every act of public administration must be preceded by a previous law that gives it legitimacy. In the context of the second item of article 5 of the Federal Constitution of Brazil (1988), where fundamental rights and guarantees are established, it is agreed that no duty, responsibility or prohibition will be assigned except by Law. The good and regular maintenance of this principle guarantees the democratic character of the Brazilian Federative Republic, as it privileges the popular scrutiny in collective decision-making when it is endorsed by the elected representatives, as stated by José Afonso da Silva, one of the main scholars in the field of Law, "the concept of democracy is based on the existence of a link between people and power" (DA SILVA, 2016, p. 133).

The legislative process is invariably submitted to the appreciation of the popular houses, when under Federal competence, by the National Congress, composed of the Chamber of Deputies and the Senate, when State or District, by the Legislative Assemblies or, when Municipal, by the Municipal Houses (BRAZIL, 1988). Such popular houses are formed by democratically elected representatives through universal suffrage, being, therefore, the "voice" of the people in decision-making (MENDES; BRANCO, 2020). Therefore, the constitutional guarantee that no one will be forced or forbidden to do something without a law establishment it becomes vital for the perpetuation of a democratic government regime (DA SILVA, 2016). On the other hand, the principle of Legality is also important for the continuity of public policies and the consequent sustainable development of the nation, as Gilmar Mendes teaches, the "principle of legality imposes that the law be granted the faculty of allowing a greater scope to the public administrator, when the construction of administrative acts" (MENDES; BRANCO, 2020, p. 1163). The rulers of the various spheres of executive power are elected by popular vote and have a fixed term of office of 4 years, and may be reappointed for another term of office of the same period, also by electoral scrutiny. Political mandates, also understood as government, as they are formed by a set of people who temporarily exercise an authority role within a State (DALLARI, 2016), have a temporary character. This leads to the development of public policies in the short and medium term, but harms the evolution of public policies in the long term. When reappointed, a government official stays in the Public Administration for a maximum of 8 years and when management is replaced, government actions are usually renewed by other initiatives. As healthy as the alternation of power is, several initiatives of the previous government are discontinued. In this sense, those actions that demand a continuous effort and for a long period, the so-called long-term policies, tend to lose strength or even die. (NOGUEIRA, 2006). In this sense, the principle of legality collaborates to the public actions or policies, that are important for the long-term development of the nation, be no longer public policies of the government, to become public policies of the State.

An important example of public policies that have become state policies in Brazil are those linked to Health and Education. (OLIVEIRA, 2011). When the citizen's constitution was promulgated (BRASIL, 1988), its article 212 stipulated that "the Union will apply, annually, never less than 18%, and the states, the Federal District and the municipalities, at least 25%, of the resulting from taxes, including transfers, in the maintenance and development of education". In other words, by making the minimum percentage of spending on Education mandatory, the constitution "tied" the public manager to undertake a minimum amount for such a public policy, making this strategy a State policy, because regardless of the Government that takes power, this will be legally compelled to invest the minimum in Education under penalty of engaging in administrative improbity. Another interesting example of a government policy that was raised to the status of State policy, is contained in the State Constitution of the State of Paraná in its article 252 (PARANÁ, 1989), which guarantees the Expeditionary House, currently the Expeditionary Museum, the cost of its expenses. It is worth mentioning that such funding would normally be financed by the Brazilian Army, as it is an issue relevant to the country and the history of the Army, however, the Paraná constituent recognized the importance of keeping the memory of the expeditionary force and linked its funding to the State of Paraná. Therefore, the principle of Legality demonstrates the basis of Brazilian democracy by privileging the popular appreciation in important State decisions and by guaranteeing the continuity and perpetuation of strategic public policies for sustainable development, that is, public policies must meet the needs of the present without affecting the right of future generations to have their needs met (ONU, 2018).

Impersonality and equity: First set out in article 37 of the Federal Constitution (1988), the principle of impersonality is directly linked to both the public administration and the public management. In relation to the first, it adheres to the public purpose, since it must guide all public action, that is, the public administration must act in an impersonal and impartial way, without any kind of inclination, either to benefit or harm some individual. (DI PIETRO, 2021). Regarding the public manager, the principle of impersonality provides that the acts performed by him, in the exercise of the function of public agent, should not be attributable to the individual, but to the entity of the Public Administration, since it is a matter of formal and institutional act (DA SILVA, 2016). Therefore, especially in relation to public administration, the principle of impersonality is of fundamental importance for the maintenance of the public interest and guarantee of isonomic treatment in its relationships. With regard to the conduct of public policies, there must be an impersonal and impartial conduct on the part of managers, so that there is an isonomic service to the population and for the policy to be perpetuated over time, regardless of the change of managers.

In the same direction, the principle of equity aims to ensure fair and isonomic treatment of all stakeholders (MATIAS-PEREIRA, 2008), however, it is not limited to the equal treatment of all, as it understands that not everyone is on an equal footing, as very well teaches Ruy Barbosa in his speech to the graduating class of 1920 at the Largo São Francisco Law School: The rule of equality consists only in allocating unequally to unequals, insofar as they are unequal. It is in this social inequality, proportionate to natural inequality, that the true law of equality is found. The most are ravings of envy, pride, or madness. To treat equals unequally, or unequals with equality, would be flagrant inequality, not real equality. Human appetites have conceived of inverting the universal norm of creation, intending not to give to each one, according to what he is worth, but to attribute the same to all, as if all were equivalent. This blasphemy against reason and faith, against civilization and humanity, is the philosophy of misery, proclaimed in the name of labor rights; and, when carried out, it would only inaugurate, instead of the supremacy of work, the organization of misery.But if society cannot equal those that nature created unequal, each one, within the limits of their moral energy, can react on native inequalities, through education, activity and perseverance. Such is the mission of work. (BARBOSA, 2019, p. 36–37) (Emphasis added). Based on these teachings that the Federal

Constitution (1988) brings with it the differentiated treatment of micro-entrepreneurs. Precisely because they are not on an equal footing with large companies, the Constitution guarantees that they have specific benefits. The principle of equity aims to equalize social and economic differences through the differential treatment of unequals, bringing greater autonomy to the public manager in decision-making. Together, the principles of impersonality and equity guarantee that there is no favoring or prejudice due to the relationship between the public administrator and the specific subject, but they do not ignore the social and economic differences of the different subjects, bringing a greater level of justice and egalitarian treatment.

Morality: Morality is provided as a constitutional principle in art. 37 of CF.88. José Afonso da Silva (2016) in his book Constitutional Law Course teaches that the idea of morality intended in this constitutional provision is that of legal morality, also referred to as public morality or administrative morality, so that the idea of common morality is removed, present in the social customs and/or in the individual's conception. Thus, Di Pietro (2021) points out that Maurice Hauriou would have been the first author to mention the principle, in his work *PrécisdeDroitAdministratif* (HAURIOU, 1927). For him, the principle of morality refers to compliance with the rules established for the Public Administration, and immorality is non-compliance or deviation from the conduct intended by the rules that govern it. This means that the Public Administration will have as one of its fundamental principles to act in accordance with any rules that govern it, or that it itself prescribes. The importance of internal governance policies is verified to guarantee the compliance of public institutions with the internal rules of the Public Administration that constitute the principle of morality.

An important tool for acting in this sense is the code of ethics. It allows concepts that make up administrative morality, such as ethics, conduct, morals, good customs, rules of good administration, principles of justice, equity and honesty, to be addressed, making them known and emphasizing the institutional desire to observe them. The code of ethics and conduct can make clear and simple what is meant by institutional and administrative morality (LAURETTI; SOLÉ, 2019). With its signature on the part of the employee/server, he/she signs a commitment to submit to its content, and makes it clear that he/she is in agreement with such provisions, accepting any administrative reprimands that the organization may institute in case of non-compliance. The principle in question has a relevant practical function: the invalidation of acts considered wrong by administrative immorality. The application of this principle is not limited to the fulfillment of law, because, as Silva teaches (DA SILVA, 2016), it is possible to have formal compliance with a law at the same time as there is administrative immorality. This occurs when the intention behind an act is to give an undue advantage to someone else, or to harm someone, for example. In a case like this, there is formal compliance with the law, and there is material non-compliance with the principle of morality.

In the same sense, for Maria Sylvia Zanella Di Pietro (2021), there are cases in which the Public Administration uses lawful means to achieve irregular meta-legal purposes. She then concludes that "immorality would be in the intention of the agent", and therefore, the mere formal compliance provided for by the principle of legality should not be considered sufficient for an act to be valid. The jurist summarizes the discussion around the principle of morality, teaching that it is offended when conduct is verified that "offends morality, good customs, the rules of good administration, the principles of justice and equity, the common idea of honesty" between public agents or between agent and administered when there is a legal relationship (DI PIETRO, 2021, p. 106). There may be an imprecision of concepts when talking about morality, due to the subjectivity in the interpretation of the subject. However, it is important that there is no confusion when it comes to this constitutional principle, since it is not loaded with the same discretion and flexibility of common morality. The norms and principles, ethics and internal conduct of the Administration must be obeyed by its legal provision, but they are based on the organizational culture, on the definition of what is acceptable or undesirable in the Public Administration environment. The principle works in the binary system, as Di Pietro (2021) teaches, based on the internal definitions of what is good or bad, lawful or unlawful, fair or unfair, among other possibilities. This, added to the mandatory observance of internal regulations, constituted the administrative morals of the institution. Di Pietro also understands that, with the inclusion of this principle, the law began to encompass moral matters, such as questions of conscience and intention. However, this extension of scope is necessary and perfectly reasonable. As it is the Public Administration, the protection of these matters by the rules and principles is justified mainly under the aegis of combating the misuse of power. The specificity of using a hierarchically privileged public function or position to, within the framework of the law, act for purposes other than the public interest, must characterize a vitiated act. If the Law had only legality as its principle, and morality was discarded, the acts of the Public Administration would be directed to the private objectives of the agent who performs the function, and there would be no achievement of the public interest. Thus, it has the principles of legality and morality as complementary.

Publicity, transparency and accountability: The principle of publicity originates from the democratic spirit and is materialized in the requirement of wide dissemination of acts performed by the Public Administration (DI PIETRO, 2021), as an accountability for their actions to the people. This is because the public power must act with the greatest possible clarity, in order to keep the population always aware of what administrators do. Therefore, all acts that have any effects outside the public administration are required to be published. (DA SILVA, 2016). Such a requirement has strategic limitations, always supported by social interest or individual rights, such as privacy. In the first case, we have as an example the duty of secrecy regarding confidential data and information, while the second refers to information that involves people's private lives or their intimacy, honor and image, under the terms of article 31 of Law 12.527/ 11. The traditional doctrine (DA SILVA, 2016; MENDES; BRANCO, 2020; DI PIETRO, 2021) envisages that publicity is carried out when information is made available to the people, usually through newspapers, official journals or public notices in the form of posters placed in public offices.

However, the aforementioned common means of dissemination have lost ground, due to technological advances having directly impacted the media, which have been completely transformed through the world wide web, mobile applications and streaming platforms. In parallel with this technological evolution and communication revolution, there is a greater popular demand for access to government data (MARGETTS, 2011), especially from the so-called third sector, since they charge more publicity for this public information. It is in this movement that the traditional principle of publicity does not seem to be sufficient to attend popular demand and the principle of transparency begins to become more evident on the national and world stage. Valbruzziet el brings the etymology of the word transparency as something that makes visible, or apparent, in other words, it translates information into something easy to see and understand:

> The word "transparency" derives from the medieval Latin transparentia and, in turn, from the verb transparere, which is formed by the suffix trans- ("through") and the verb parere, meaning "to come into view" or "to appear". In this sense, the condition, or quality, of being transparent implies the capacity to see through a specific object or process. Being transparent, sensulato, entails the possibility of making something easy to see and understand. Accordingly, at the highest level of abstraction, "transparency is the opposite of secrecy".(MAZZOLENI; BARNHURST; IKEDA; MAIA; WESSLER, 2016, p. 1621)

Unlike the principle of publicity, transparency goes further, as it is not only satisfied with the availability of public information, it is also concerned with the format and vehicle in which this information is aired. Whether the information is understandable to the recipient,

regardless of their level of education or purchasing power. In this sense, Margetts argues that transparency is much more than just disclosing information. It is to inform in a way that is easy to understand, of easy access and in the way that the target audience wants, in that regards:

Transparency is a multifaceted concept with a long history in discussion of governance and institutional design. Variations on the transparency theme include openness, surveillance, accountability, simplicity and notions of rule governed, predictable governance processes which fulfill citizens' 'right to know' about government and policy making and acting as the 'key to better governance' by enhancing certain administrative values, such as integrity, fairness and efficiency. (MARGETTS, 2011, p. 518). Transparency can be understood as passive and active. The passive aspect of transparency, as provided for in article 9 of Decree 7,724/2012, which regulates Law 12,527/2011, on the dissemination and creation of information access laws, which establishes the rights of citizens to have access to documents and information public information that is not confidential. The active aspect is given by the availability of the information itself, it is the transparency in practice, through official government portals and other means of communication, as provided in article 7 of Decree 7,724/2012. Transparency can also be seen as vertical or horizontal (MAZZOLENI; BARNHURST; IKEDA; MAIA; WESSLER, 2016). Ascending vertical transparency occurs when public managers are holders of public information, while downward vertical transparency happen when government information is accessible to citizens. In parallel, the external horizontal transparency concerns the possibility of the citizen to see what is happening on the organization's facade, while the internal horizontal is when it is possible to observe what is happening inside an entity. Due to the exposure of information and decisions, especially with regard to public spending, transparency becomes an important propellant of accountability (PASQUINO, G. IN:MAZZOLENI; BARNHURST; IKEDA; MAIA; WESSLER, 2016 , p. 1624), however, there are authors who understand that it can be used as a means of popular control from access to information related to political decisions, in other words, "regulation by revelation" or "governance by disclosure"(MARGETTS, 2011).

Regardless of Margetts's theoretical position on transparency as a tool of social control, it is evident that the increase in the number of individual information available can generate more confusion than knowledge. Mainly, without the proper organization and treatment of information in a common language, and without the proper associations and analysis, it is useless for the common citizen. Including, it may lead to a mistaken conclusion. That is why the importance of discussing transparency through open data and information adherent to the target audience and to the extent of their interest, albeit dynamic to ensure due accountability. The concept of accountability refers to the ability to ensure that public officials are accountable for their conduct, therefore they must justify and inform about their decisions and, eventually, be punished for them. (PERUZZOTTI, 2006). Public power accountability can be legal or political. The first must guarantee that the actions of public servants are legally and constitutionally provided for. Constitutionalism (checks and balances) limits the arbitrariness of state power and fundamental rights prohibit intrusions by state officials against citizens. (DA SILVA, 2016; BONAVIDES, 2001). In other words, for legal accountability to work, there must be a legal system capable of enforcing the law so that rulers obey, otherwise, it is not possible to implement legal accountability. (PERUZZOTTI, 2006). In Brazil, the ideal example of legal accountability is the Complementary Law 101/2000, commonly known as the Fiscal Responsibility Law, because, in the same way that it imposes the control of expenses of the Union, states, Federal District and municipalities, linking them to its capacity for tax collection, obliges the public manager to promote the transparency of its expenditures, including encouraging popular participation through public hearings during the processes of elaboration and discussion of plans, budget guidelines laws and budgets, as provided in article 48 of the aforementioned Complementary Law.

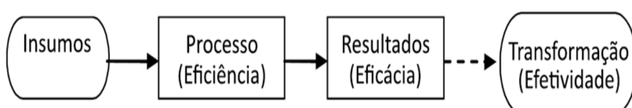
On the other hand, public accountability refers to the ability of voters to make government policies respond to and adapt to their preferences. Therefore, it is closely connected with the concept of democratic representation. The author states that a government is only politically responsible (accountable) when its citizens have the means to punish irresponsible public administration (unresponsive) or those that do not comply with their will. In general, he states that elections are the main instrument of this type of control, because periodically the people can hold the government accountable for its actions. (PERUZZOTTI, 2006). According to O'Donnell, accountability mechanisms can be classified as horizontal, when it comes to the operation of a system of internal control over the state. In this way, exchanges are produced within a network of interacting state agencies that mutually control and balance each other. On the other hand, they can be classified as vertical, when they imply the existence of external controls over the State. Thus, it is composed of agents of external social control over the State, mainly the electorate. Therefore, elections represent a way for the electorate to periodically punish or reward their elected representatives for voting (O`DONNELL, 2001). In addition to elections, another complementary form of vertical mechanism is with an active civil society and autonomous media (which play a crucial role in political decision-making, as well as denouncing arbitrary use of political power).

Peruzzotti claims that there is a lack of government accountability in Latin America. He also states that many of the democracies are not representative, but delegative. Therefore, he argues that the apparent scarcity of horizontal accountability is due to the malfunction of vertical accountability. Thus, if in horizontal institutions the various interests and opinions are not adequately represented, if institutional designs do not translate the vertical relationships between representatives and represented, then there will be no horizontal accountability. Political Clientelism, vote buying and electoral fraud are present in all Latin American democracies, however, in some democracies, the free exercise of political rights are at risk due to authoritarian actors who corrupt and manipulate electoral institutions (contributing to the reproduction of political structures authoritarian). Therefore, the culture and institutions themselves conspire against the existence of incentives that give governments the need to take responsibility for their actions. (O`DONNELL, 2001). The author also brings the concept of social accountability, conceptualizing it as an alternative mechanism to demand accountability from governments, however it is a vertical, non-electoral control, promoted by associations and citizen movements. Its purpose is to monitor the behavior of public officials, expose and denounce their illegal acts and activate the operation of horizontal control agencies. (PERUZZOTTI, 2006). It may arise institutionally or not. They are supported by the activation of organized sectors of civil society and the media interested in exerting influence over the political system and public bureaucracy. The big difference lies in not depending on a calendar or being restricted to a certain period of time, such as the election. It can be carried out between election periods. They also differ in the way they impose sanctions, as they do not need to reach special majorities or be constitutionally assigned.

Efficiency: a parallel with efficiency and effectiveness: Excessive expenses, excessively bureaucratic procedures, lack of quality in the work, technical disqualification. Governmental inefficiency is one of the impasses faced by the Public Administration that plague the whole society. The participation of society is essential in driving improvements in the efficiency, efficacy and effectiveness of government actions. It is known that the lack of commitment of public agents causes a catastrophic scenario and generates a negative impact on the lives of citizens. According to Oliveira (2011), efficiency in the public organization must meet its social function and not only provide the service, which would be the concept of efficacy. But efficiency was not always taken as a principled basis in the Brazilian legal system. In the original version of the federal constitution, when it was promulgated in 1988, article 37 did not include the principle of efficiency in its caput, however with the advent of the Constitutional Amendment under number 19 of 1998,

the aforementioned principle was included in this Law. In this sense, efficiency in Public Administration seeks to ensure the best result with the least amount of resources used, whether financial or operational. It is also worth noting that the search for efficiency implies a better use of resources, and the fight against corruption is one of the ways to turn off the tap of public spending. It is worth remembering that the public administration needs to keep up to date with the best management processes and continuous modernization, so that it can meet the social demands of today (BRESSER-PEREIRA, 2015). Even in the "means" procedures, such as the contracting of goods and services, the State must aim at the public interest, seeking the best application of the public resource, since the economy or waste will directly impact the "end" actions of the State and consequent well-being of the population. The State's duties are manifested through its agents with the important task of acting "in the name" of the Public Administration. Therefore, it is necessary to map the needs for improvements, implement efficiency measures and offer solutions linked to digital intelligence for the contractor to improve administrative processes.

However, the lack of efficiency is often a reflection of the lack of a systemic view of the process of hiring public agents, in this aspect it is worth noting the importance of training agents and the implementation of innovative structures. The optimization of public resources is a complex task, but only with awareness and parameterization can be guaranteed efthe quality of services and meet the demands of society (OLIVEIRA, 2011). On the other hand, unlike efficiency, effectiveness is correlated with the social effect of the investment on the population. (SANO; MONTENEGRO FILHO, 2013). Therefore, efficacy is the demonstration of the results achieved. The good and reasonable use of resources (efficiency) is useless if they have not fulfilled their initial purpose, that is, to achieve the previously determined objective. In other words, public resources may be used diligently, in compliance with the principle of legality and all applicable administrative procedures, and still not be efficient. Because efficiency is directly linked to the intended results.
On the other hand, it is also possible to achieve the desired objective, but with exacerbated spending and waste of public resources, in this example, despite having been effective, it was not efficient. It is to fill this gap that the precept of effectiveness is present. Effectiveness is embodied in the achievement of efficiency concomitant with efficacy, that is, it is to achieve the desired objectives using the best available resources.



Reference: (Sano; Montenegro Filho, 2013, p. 39)

Figure 1. Evaluation Flowchart

This workflow elaborated by Sano and Montenegro makes evident the concepts of efficiency, efficacy and effectiveness, as it demonstrates that when the process is efficient and the results are efficacious, effectiveness is naturally faced. To corroborate the arguments put forward, it is worth bringing the concepts of ISSAI 300, referring to the basic principles of auditing in the public sector, approved by INTOSAI in 2013 and translated and certified by the Federal Audit Court. – TCU in 2017:

- The principle of economy means minimizing resource costs. The resources used must be evaluated in a timely manner, in appropriate quantity and quality, and at the best price.
- The principle of efficiency means producing the most with available resources. It works with the relationship between the resources used and the products delivered in terms of quantity, quality and timeliness.
- The principle of efficacy is concerned with the achievement of previously defined objectives and intended results (NBASP).

Therefore, in summary, when it is possible to achieve the desired objectives efficacy using the available resources in an efficient way, the action was effective.

Administration, Management and public Governance: As previously stated, the understanding of the concepts discussed here has been deepened over the years and, in an evolutionary way, they have advanced towards the democratic state of law. In the same sense, a development of the concepts of administration, management and public governance can be seen. The word administration, according to OswaldoAranha (2007), means to provide a service, direct, execute and govern with a view to producing a result, based on a will external to the administrator. In public administration, this will emanates from the Law. According to Di Pietro, the term "Public Administration" has as its objective meaning the entities that make up the organization. On the other hand, as a subjective sense, there is the performance of administrative activities itself, in other words, the administrative function of the Executive Power, regarding the planning and execution of public activities. Therefore, in an objective sense, the concept of Public Administration can encompass promotion, administrative police, public service, intervention and regulation. (DI PIETRO, 2019). In this sense, despite the power being one, therefore indivisible, it is exercised in three functions: legislative, executive and jurisdictional. The former is responsible for regulating relations through Laws, while the latter is responsible for achieving state goals and satisfying collective needs. Finally, it is incumbent upon the jurisdictional function to apply and guard the Law through conflict resolution. (BONAVIDES, 2019; DI PIETRO, 2019).

In contrast, public management is to execute, to put into practice public policies that meet political objectives. This management differs from private management, because instead of seeking individual interest, it aims to serve society, the collective interest of the polis, of the nation. Public management is based on planning, executing/implementing public policies and programs. That is, they are typical functions of the Executive Power (FARNHAM; HORTON, 1993). Management is related to the daily functioning of programs and organizations in the context of previously established strategies, policies, processes and procedures. The focus is on fulfilling the defined actions (effectiveness), seeking their best cost-benefit execution (efficiency) (WORLD BANK, 2013). The way of doing public management has been developing over time, from patrimonial administration, the Weberian conception of bureaucratic public administration, managerial, decentralized by result, participatory redemocratization, the new public management to the new public service. (PISA, 2014; AUGUSTINHO, 2013; MATIAS-PEREIRA, 2008). In this evolution of the way of doing management, the concept of governance emerged which, according to Bhatta, "deals with the acquisition and distribution of power in society, while corporate governance concerns the way corporations are managed" (2003, p. 5–6). Governance has numerous definitions, both by authors and by public and private entities. The consensus that translates these definitions is that there is no governance without a modern vision of management, where the citizen is part of the planning and the State needs to prioritize accountability and encourage the participation of those it serves. (PISA, 2014). In this way, public governance is the relationship between civil society, private sector and public sphere in the management of public affairs. (AUGUSTINHO, 2013). Therefore, the New Public Service - NSP, was embodied in order to promote the participation of society and the dignity of the public service, according to the author Beatriz Pisa (2014, p. 78 and 79), citing Denhardt (2012), highlights the seven principles of the New Public Service:

- Serving citizens, not consumers;
- Pursuing the public interest;
- Give more value to citizenship and public service than to entrepreneurship;
- Think strategically, act democratically;
- Recognize that accountability is not simple;
- Serving instead of directing;
- Value people, not just productivity.

According to the Brazilian Institute of Corporate Governance, governance should be structured around four basic principles: transparency, equity, accountability and corporate responsibility (IBGC, 2015; 2020). Governance and management maintain a relationship with each other, as shown in Figure 2:

Reference: (TCU, 2014, p. 32)

Figura 2. Governança X Gestão

Management plans its forms of action; executes public policies; controls the results and controls itself; subsequently acting in search of efficiency in the use of the resources and powers it has at its disposal, through its bodies and entities, rendering accounts later. Governance, on the other hand, evaluates, directs and monitors management and its actions, in order to provide strategies for better meeting the needs and expectations of all stakeholders, citizens or not. Also according to the Federal Audit Court (2014), management understands that there is a previously defined superior direction, and it is up to the public agents of their bodies and entities to ensure their best execution, considering the necessary efficiency. Governance, on the other hand, envisions the quality of the decision-making process, its effectiveness and the way in which this decision was constructed, that is, how, by whom and why the decision was made; how to obtain the highest possible value for the results; what results were achieved and whether they were the results expected by stakeholders (TCU, 2014).

At the national level, it is worth noting the existence of Bill 9,163/2017, currently pending in the Chamber of Deputies, which aims to regulate the governance policy of the Federal Public Administration by establishing governance practices, built on the basis of the Decree 9.203/2017. The aforementioned Decree established the following principles of public governance: responsiveness; integrity; the reliability; regulatory improvement; accountability and responsibility and; the transparency. It also brought, as mechanisms for the exercise of public governance, leadership, strategy and control. It understands that leadership must be exercised with integrity, competence, responsibility and motivation. The strategy must comprise "the definition of guidelines, objectives, plans and actions, in addition to criteria for prioritization and alignment between organizations and stakeholders, so that the services and products of the organization's responsibility achieve the intended result". Control, on the other hand, is essential to "mitigate possible risks with a view to achieving institutional objectives and to ensure the orderly, ethical, economic, efficient and effective execution of the organization's activities, while preserving legality and economy" (BRASIL, 2017). In short, it is essential to achieve a good standard of governance the formal and clear definition of the roles and responsibilities of the entities, as well as the promotion of integrity, transparency in decision-making processes, efficiency in the use of resources and effectiveness in achieving objectives. Allied to these positions, it is necessary to focus on the development and training of leadership and internal stakeholders and on the effective establishment of risk management and internal controls. Also, continuous monitoring of performance must be carried out and the product must be used to identify points for improvement and identify possible opportunities. (CIPFA, 2004; IFAC, 2014; OCDE, 2015; 2018; ONU, 2015; 2018; BRASIL, 2017). Governance depends on governability, that is, a ruler needs support from different socio-political groups to implement public policies, which depends on his ability to articulate and make policy. Having governability, it is possible to implement governance, therefore, through its ability to formulate and implement such public policies, which composed its Government Plan approved through the democratic process of choosing this ruler (ARAÚJO, 2002). Also, according to Matias-Pereira (MATIAS-PEREIRA, 2008, p. 70):

> "[...] while governability concerns the conditions for exercising political authority, governance qualifies the way in which that authority is used. Governance capacity implies the governmental capacity to create and ensure the enforcement of universalist rules in social transactions, social and economic policies."

Now, if the relationship between governance and governability is so close, and is linked to the reason for the assumption of power by the ruler, definitions of how the State will achieve the goals are necessary, not only linked to the Government Plan, but also linked to governance itself and accountability. That is, it is necessary to define strategic objectives. As seen before, the concept of governance and all the changes that brought this management mode to reality are present and even more active in today's world: modernization, globalization, the age of data and Information Technology. Therefore, it is necessary to prepare a directed, singular, self-sustainable planning, containing agile and direct strategic decisions, aiming to minimize the risks for the correct achievement of the objectives. (FRANCO, 2020, p. 95). The strategic vision of the objectives is even more reinforced when one observes the concepts brought by Rhodes (1996), where the decision-making by public managers, when inserted in a governance context, "anticipates and surpasses the government". In other words, the definition of objectives, when considering public governance, cannot be limited only to the period in which the ruler is in power, but rather contemplate the need to meet the desires exposed by the citizens who elected him, in the role of real stakeholders. and members of the results of the Public Administration's action.

CONCLUSION

As noted in each topic, the concepts studied are dynamic in relation to the constant evolution of customs, culture and understanding of social relationships. Regarding the evolution of Public Administration, government actions are guided by the public interest and not by the profit of the private initiative, in this sense, this would be one of the explicit reasons that the Administrative Reform based on New Public Management - NGP did not achieve the intended results. By placing an exclusive emphasis on results and their measurement, the participation of society and state governance in the socio-political sphere is left out. This state governance translates as the acquisition of power and its distribution to society, so that there is participation in the development of public policies, with mechanisms of control over the performance of managers. In this way, public governance is the relationship between civil society, the private sphere and the public sphere in the management of public affairs. This new concept brings the focus to the origin of democracy, returning to the vision where the power that constitutes the State originates: from the people. By not abandoning the responsible vision and presentation of results, it demonstrates that the Public Machine must be efficient, as advocated in the Administrative Reform; however, it reinforces the State's duty to serve the public, as the essence of what names its workers and products.

In order for the Public Administration to reach an ideal level of effectiveness, that is, efficiency in the use of resources and efficacy in fulfilling its objectives, it is necessary to consubstantiate an effective management where there is a previously defined superior direction, being the responsibility of the public agents of their entities to ensure its best execution. Regarding governance, the fullness of the decision-making process must be addressed, in other words, how, by whom and why the decision is made; how to obtain the highest possible value for the results; what results were achieved and whether they were the results expected by stakeholders. Therefore, good governance can be understood when the effective achievement of strategic objectives with a view to sustainable development from: compliance with laws and rules, observing the rule of law; promoting

the transparency of public acts with a view to the proper and regular rendering of accounts; the search for effectiveness, through the efficiency of processes; of the isonomic, equitable and inclusive treatment of society, including the opening for popular participation (THE WORLD BANK, 2013).

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