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ARTICLE

Elements That Impact Building a Public Governance Model in Brazil: The Case of the Brazilian Navy


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ABSTRACT

This paper investigated the essential elements for building a public governance model in Brazil, with the objective of proposing an analytical framework with contributions from different theoretical lenses. The concepts and debates emerging from the literature were analyzed along with the normative instruments that guide the principles of public governance in Brazil, and, finally, empirical research was carried out in a Brazilian public organization (Brazilian Navy). The study found that, in the Brazilian context, external control bodies have been playing the role of giving rise to an increase in governance levels within the scope of public administration, restricting at first its application to the perspective of control, and involving, to a lesser extent, the concepts of governance as instruments for achieving political-administrative effectiveness. This result corroborates the need to develop more comprehensive proposals related to public value creation involving the structuring of both political and administrative bodies in Brazil.

KEYWORDS

Public Governance, Brazilian Navy, Public Value, Political Efficiency, Accountability

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1. INTRODUCTION

Public governance is the basis of the most current paradigm of Public Administration. According to Lindsay et al. (2014) and Osborne (2017), this notion arises in the context of government action in the 21st century marked by a multidimensional and dynamic environment in which co-production and collaboration have become intrinsic factors to public management processes and practices, contributing to the broader and long-term supply of sustainable public services.

According to the premises of this new paradigm, modern public management must transfer the focus from results and financial efficiency, which are the bases of the New Public Management (NPM) paradigm, to creating public value based on collectively expressed and politically coordinated preferences (Kim, 2020; O'Flynn, 2007; Osborne, 2006, 2008). As a consequence of this paradigmatic evolution, there is a new role for society and the State: the State becomes the coordinator of the social process, while society, increasingly closer to it, actively and jointly builds public policies. This new role demands greater "capacity for cohesion of the actors involved" (Dias & Cario, 2014, p. 91), emphasizing the importance of modernizing public management.

The criticism made in relation to these precepts (Kissler & Heidemann, 2006) is that there is no consensus on the specific elements of a governance environment for public organizations that would contribute to the effectiveness of public policies proposed by governments.

In the Brazilian context, it is observed in the paradigmatic transposition NPM-Public Governance that the control agencies have been exercising the role of providing an environment to increase the levels of governance in the scope of the public administration, restricting at first its application from the perspective of control, while involving to a lesser degree the concepts of governance as an instrument for achieving political-administrative effectiveness.

In this regard, elements related to good governance formed the basis for structuring the Brazilian model. In this sense, the analysis of the regulations launch ethics, transparency, trust, and anti-corruption actions as the basis for the new model. The criticism that is made is that looking at Public Governance as a model, and not just as a management tool applied in the models of Bureaucratic Administration and New Public Management (NPM), requires abstractions that add elements that contribute to a greater degree to strengthening democracy, consolidating the concept of citizenship in an approach of interested and active parties.

Also in this context, the academic debate on the subject gains importance, highlighting the fundamental characteristic of modern public management, which recognizes and brings together numerous interests and influences of actors in a process of co-production of policies, practices, and results (Bitencourt Neto, 2017; Osborne et al., 2016; Wiesel & Modell, 2014; Young et al., 2020).

It's important to mention, others research that addresses public governance in the Brazilian context deals, almost exclusively, with fiscal and control aspects, fails to articulate other concepts that contribute to the understanding of public governance as a model for Brazilian public administration (Campos, 1990; Castro & Silva, 2017; Pereira & Ckagnazaroff, 2021; Teixeira & Gomes, 2019).

Therefore, such contributions leave a gap in knowledge regarding the elements that impact building a public governance model in Brazil and the articulation of its basic principles, opening new possibilities for a wider discussion on the theme.

Based on these aspects, this article sought to investigate the elements that impact building a public governance model in Brazil with the intention of proposing an analytical framework that condenses contributions from different theoretical lenses, using the Brazilian Navy as its case study.

For this, we choose to consider three complementary approaches for understanding the phenomena that involve public governance in the Brazilian context: the conceptual, which is related to theoretical assumptions and findings in the literature compatible with the objectives of the study; the normative approach, which aims to identify the levels of convergence between the Brazilian normative instruments that deal with the theme and the theoretical-conceptual debate in this area; and the empirical approach., with the purpose is to bring a managerial vision that is consubstantiated in the perception of the managers of the organization being researched.

2. THEORETICAL REFERENCE

2.1. PUBLIC MANAGEMENT AND REFORMS: BRAZIL IN PERSPECTIVE

Some authors (Kim, 2020; O'Flynn, 2007; Osborne, 2006, 2008; Osborne et al., 2016; Pereira & Ckagnazaroff, 2021; Osborne et al., 2016) describe administrative reforms as conceptual changes based on a historical approach consubstantiated in three dominant paradigms: (1) the Bureaucratic Paradigm; (2) the New Public Management (NPM) or management paradigm; and (3) the Public Governance that characterizes the post-competitive paradigm. This article has chosen to use this typology to describe the phases of administrative and political structuring through the models associated with each paradigm.

In the bureaucratic paradigm, also cited in the literature as Traditional Public Administration (TPA) (Bryson et al., 2014; Kim, 2020), the dominant model was the provider/intervener, evidenced essentially by integral services to social demands with the government as an agent for the good of all.

This model emerged as an attempt to definitively remove patrimonialism, carrying the discourse supported by the efficiency of government operations, being also characterized by the political-administration dichotomy with a clear separation between policy formulation and administrative execution.

However, as pointed out by Bresser-Pereira (1996), over the years TPA proved to be slow, expensive, self-reported, little or not at all oriented toward meeting the demands of citizens. In this logic, the results from applying the TPA how a model exposed serious weaknesses related to the integration between the layers of government to control and plan process, resulting in successive crises of governability (Da Costa & Miano, 2014).

As a way to solve the dysfunctions of the bureaucratic paradigm, a new model emerged, consubstantiated in the New Public Management (NPM) paradigm. This was the regulatory/managerial model, that is characterized by the business vision and the search for greater efficiency and fluidity in the State services.

NPM has redefined management guidelines and governance practices in the public sector supported by market logic, placing the concept of efficiency in terms of results in search of a more responsive, isonomic, and impersonal management model with the citizen as a client of the State and the State as a regulatory element of this relationship (Cordella & Bonina, 2012).

In Brazil, following this logic, the imbalances of public accounts in the 1980s to 1990s resulted in the government's inability to meet public needs, resulting in a new crisis of governability. Thus, the search for better results, a characteristic of NPM, defined the focus on administrative reform initiatives supported by transparency and social control (Teixeira & Gomes, 2019), instituting a new model for government actions.

According to Osborne (2006, 2017) and O’Flynn (2007), the characteristics of NPM reinforced the theory of competition between organizations as a means of achieving efficiency, resulting in fragmentation as opposed to the interdependent nature of public sector activities, putting management efficiency in the center of the State and Society relationship. NPM carries the concept of the citizen as a client of the State, totally passive part of the process of promoting public policies, showing managers to be little involved in the democratic process and in a market-oriented accountability structure (Bryson et al., 2014).

Other studies (for example: Bitencourt Neto, 2017, Osborne et al., 2016, Wiesel & Modell, 2014; Young et al., 2020) corroborate this view, particularly in regards to the distance from the aspects related to human and social development, impacting the legitimacy of the State in its relationship with society, reigniting the debate on reviewing practices for a more democratic and responsive model.

Due to the dysfunctions observed with the previous attempts, a new model was proposed based on the broader and more proactive involvement of stakeholders as co-producers through a more collaborative system in which the rules of engagement are defined and responsibilities are shared (Kissler & Heidemann, 2006; Pereira & Ckagnazaroff, 2021; Yamamoto, 2016).

This public governance model proposes a more participatory management structure based on network management, co-production, flexibility, and applying new administrative theories (Kissler & Heidemann, 2006; Osborne, 2006). Thus, it brings citizen preferences, citizenship, and democracy as central elements in order to establish a new exchange relationship between State, Market, and Society in favor of creating public value (Kim, 2020; O’Flynn, 2007; Osborne, 2006, 2008; Osborne et al., 2016; Osborne et al., 2016).

Bryson et al. (2014) pointed out that this new model based on governance repositions the value of government actions, instituting the public value arising from more inclusive dialogue and deliberation. The logic would be that the government promotes the democratic process, reducing the political-administration dichotomy, and it is up to public managers to promote the creation of public value by creating and guiding networks, involving the general effectiveness, capacity, and responsibility of the entire political-administrative system.

Likewise Alford and O’Flynn (2009) pointed out that this new paradigm detaches political values and shifts the focus from financial efficiency to effectiveness by creating public value.

Table 1 summarizes the main characteristics, which identify the administration paradigms and their respective models.

2.2. GOVERNANCE AND THE BRAZILIAN CONTEXT

In a historical analysis, the evolution of public administration models marks a continuity because, although there is a division of periods into paradigms, what is observed is that each model carries elements of its predecessors and proposes others, translating into approaches aimed at overcoming contradictions and dysfunctions of the previous ones (Kim, 2020).

In Brazil, this conceptual/paradigmatic change has been progressively discussed, revealing broader concerns with the governance of more complex systems for providing services to citizens based on a more transactional vision (Torres, 2016).

In this sense, the model based on public governance emerges as a response to the limitations of NPM. In it, political efficiency and responsibility gain prominence, adding to the new context aspects related to accountability, transparency, and the fight against corruption. (Moreno-Enguix, Lorente-Bayona & Gras-Gil, 2019; Kim, 2020).

Table 1
Summary of the characteristics of public administration paradigms

Paradigma	Public Administration	Public Management	Public Governance
Model	Provider/intervener.	Regulator/managerial.	Based on Public Governance: Coordinating/guarantor state.
Government Action	Provider state.	Business vision and search for greater efficiency and fluidity to State services.	Participatory management: the State recognizes and brings together multiple actors.
Characteristic	Procedural equality; economic policies as “packages” for solving social problems; norms and routines to reduce clientelism.	Scientific management; management guidelines and practices supported by the market logic; search for equity and procedural equality; relevance, adaptation and customer focus. Deregulation and decentralization in the provision of services without decentralizing responsibilities.	Adaptation and direct democracy; highlights political values, shifting the focus from strictly financial efficiency to creating public value through political efficiency; co-production, cooperation between stakeholders; incorporates citizens in the formulation of public policies.
Public Value	Efficiency in government operations.	Management efficiency supported by private standards; customer focus.	Expansion of communication between stakeholders; encouraging social participation.
Society	Consumption patterns of services offered by the State.	Citizen-customer: passive view.	Participatory vision: Co-production of policies and results; practices based on network management, co-production.
Responsibility	Not hierarchical.	External control for employee accountability; transfers the provision of services to other agents without decentralizing responsibility for services with the contractors.	Multifaceted and non-hierarchical accountability.
Democratic Process	Policy-administration dichotomy; Formulation of public policies dissociated from management as distinct government functions.	Search for representative bureaucracy; managers little involved in the democratic process.	Strengthening democracy; consolidates the concept of citizenship in an approach of interested and active parties.
Ethic	State Supremacy: State definitions of needs.	Public interest supremacy; control protagonism.	Practice of ethics, focus on public value, focus on the citizen, on communication with Institutions.

Source: The Authors.

Along these lines, the Brazilian paradigmatic evolution was structured on three pillars: i) the (re)organization of the State with a new distribution of roles, administrative decentralization, and the search for greater fluidity of the services provided to citizens; ii) a focus on the “client-citizen”, and iii) the expansion of accountability mechanisms (Bresser-Pereira, 2017).

Consistent with the proposal punctuated by Bresser-Pereira (2017), decentralization aimed to give greater efficiency to the services provided by the State by transferring them to agencies and social organizations. Thus, between 1996 and 2000, the creation of Brazilian Executive and Regulatory Agencies took place endowed with autonomy in different degrees¹. In this vein, in 2005, the National Debureaucratization Program was resumed with a focus on efficiency, control, and administrative and accounting structuring (Decree No. 5,378, 2005).

With regards to accountability, the contributions of the Managerial Reform were intended to give rise to forms of accountability that go beyond the classic controls exercised by the internal and external control structures described, emerging accountability for controlling results, for managed competition, but, above all, accountability for social control substantiated by the supremacy of the public interest in replacing the “classic ethics of bureaucratic discipline for the ethics of responsibility” (Bresser-Pereira, 2017, p. 10).

However, the expansion of control mechanisms resulted in stagnation and less fluidity of State activities, resuming aspects typical of the bureaucratic period. The period between 2014 and 2020 marks the leading role of control bodies taking the first steps toward Public Governance².

But what exactly is governance? What new and old elements make up this concept? How do they relate to the demands arising from these normative control instruments?

What is observed is that the efforts in favor of a model of public governance itself, as such, more complete and multidimensional, collides with the concept originating from NPM that focused administrative practices in an intraorganizational vision, involving, to a lesser degree, a more horizontal and participatory model.

A specific element of the current context that individualizes the new model is the creation of public value, the main objective of government actions, which differs from the creation of value from the traditional or management vision. Therefore, a public governance model comprises the expansion of the concept of value creation that is perceived in Traditional Administration and NPM as the management of public value, while focusing on socially constructed preferences, including in this new context democratic values (Bryson et al., 2014).

The concept of public governance does not have a single definition, and the identification of its elements from other models and those that are new, which is typical of the current context, is a useful way of describing them and is one of the objectives of this article.

¹ Between 1996 and 2005, the following Agencies were created: In 1997, the National Telecommunications Agency (ANATEL), 1999, the National Petroleum Agency (ANP); in the 2000s, the National Health Surveillance Agency; in 2001, the National Agency for Supplementary Health and the National Agency for Water and Basic Sanitation (ANS and ANA); in 2001, the National Waterway Transport Agency (ANTAQ), National Land Transport Agency (ANTT), National Film Agency (ANCINE); and in 2005 the creation of the National Civil Aviation Agency (ANAC).

² With regard to the regulations analyzed in the period from 2014 to 2020, the following stand out: in 2014, the publication of the first Basic Public Governance Reference by the Federal Audit Court (TCU); in 2015, the Governance Policy Bill is being processed, submitted by the Minister of the TCU; 2016 Creation of the Ministry of Transparency and Comptroller General of the Union. That same year, the General Controllorship of the Union launches its Integrity Plan; in 2017, Decree 9,094, revokes the Decree that provides for GESPUBLICA, instituting the simplification of Citizen Services; in 2018, the Management Report changed to the Integrated Report. The first guidelines for the conduct of the Integrity Programs of the bodies and entities of the Direct and Indirect Administration appear (Ordinance No. 1089, of April 25, 2018); in 2020, New revision of the Basic Reference for Public Governance, published by TCU.

3. DATA AND METHODS

This article sought to investigate the elements that impact building a public governance model in Brazil with the intention of proposing an analytical framework that condenses contributions from different theoretical lenses.

For this, we chose to consider three approaches: the conceptual one related to theoretical assumptions and findings in the literature, the normative approach conducted with the aim of identifying the levels of convergence between the Brazilian normative instruments that deal with the theme and the theoretical-conceptual debate in the area, and the empirical one with the purpose of bringing the managerial vision embodied in the study of a unique case carried out in the Brazilian Navy.

As such, the research was conducted in three stages:

- **Step 1:** Exploratory research was carried out, including analyzing the main Brazilian regulations on public governance.
- **Step 2:** A literature review was conducted followed by content analysis of the EBSCO Host - Business Source Complete database.
- **Step 3:** Empirical phase of the research in which a single case study was conducted in the Brazilian Navy.

In the end, considering the concepts and debates emerging from the literature, the concepts that support the normative instruments that have defined the guidelines for Brazilian public administration and the insights of the case study, a conceptual framework was proposed bringing together elements identified in the three stages of the research with the intention of identifying the essential elements that make up a Brazilian model of public governance.

3.1. STEP 1: ANALYSIS OF BRAZILIAN REGULATIONS

The following inclusion criteria were used to conduct this phase of the research and select material for reading: (I1) regulations (laws and decrees) and documents directly related to the National Debureaucratization Program, (I2) GESPUBLICA, (I3) Public Management, (I4) Public Governance, while the exclusion criteria were (E1) municipal and state regulations, (E2) documents prior to 1990 with the intention of identifying those published after the 1995 management reform. The regulations selected for full reading are listed in Table 2.

After analyzing the regulations, it was observed that the Federal Audit Court (TCU) carries out numerous tasks in favor of public governance in Brazil, including publishing at least five manuals of good governance practices during the period analyzed.

In 2017, the Court published the TC Report 017.245/2017-6 on the survey carried out in 581 agencies and entities of the federal public administration on governance and management with the objective of obtaining and systematizing information on the situation of public governance in Brazilian public organizations.

This report showed low levels of performance of organizations, denoting that 41% of them are in the initial stage of public governance. Regarding the governance maturity of federal public organizations, the results were even more expressive. The survey showed that the current situation shows a lower maturity than that reported in the survey carried out in 2014 according to Decision 1273/2015-TCU-Plenary, suggesting a decline in governance practices and results.

Table 2

Evolution in the Brazilian regulatory framework regarding the guiding premises of public governance in the Brazilian context

Normative	Subject	Description
Decree No. 5,378/2005	Established the National Program for Public Management and Debureaucratization - GESPÚBLICA and the Management Committee of the National Program for Public Management and Debureaucratization.	It marked the resumption of the National Debureaucratization Program instituted in 1979.
Decree No. 9,094/2017	Provides for the simplification of services provided to users of public services, ratifies the waiver of notarization and authentication of documents produced in the country and institutes the Letter of Services to the User.	Repeals Decree No. 5,378 and institutes the simplification of services provided to users of public services.
Decree No. 9,203/2017	Provides for the governance policy of the direct federal, autarchic, and foundational public administration.	It institutes governance as a policy in Brazil.
Bill No. 9,163/2017	Provides for the governance policy of the direct federal, autarchic, and foundational public administration.	It was attached to PL 4083/2015. Coming from the Parliamentary Inquiry Commission aimed at investigating the practice of illicit and irregular acts within the scope of the company Petróleo Brasileiro S/A (PETROBRAS), between 2005 and 2015. The PL was added to others of similar content, revealing the narrow involvement of Public Governance in Brazil as a continuous act to the public transparency and anti-corruption movements.
EMI No. 00240/2017 MP CGU	Dispatch that accompanies PL 9,163/2017 and explains the bases for establishing the Governance Policy.	The draft of the Bill was prepared from a letter from the Minister of the Federal Audit Court –TCU.
Decree No. 13,460/2017	Provides for the participation, protection, and defense of the rights of the user of public services of the public administration.	
TCU Introduction to Integrated Reporting (2018)	Booklet – Management Report in Integrated Report format.	TCU's first move to modernize the presentation of accounts, instituting the Integrated Report as a communication structure.
Normative Decision TCU 178/2019	Management Report in IR format	It institutes a new form of accountability, expanding the content and depth of the information provided in the Management Report. Developed based on Integrated Reporting.
Decree No. 9,901/2019 Regulates the CIG	Amends Decree 9,203 of November 22, 2017 that provides for the governance policy of the direct, autonomous, and foundational federal public administration.	Describes and assigns attributions to the Interministerial Governance Committee. It delimits the matter to the ministerial level.
Ordinance No. 2,298 of September 27, 2019	Establishes the Governance Committee of the Civil House of the Presidency of the Republic.	

Source: The Authors.

In the wake of the process of building the concept of public governance in Brazil, the bill (PL) 9,163/2017 was sent for consideration to the Legislative Branch with the intention of defining the essential parameters of governance in the Brazilian context. Concurrently, Decree 9,203/2017 with the same content was sanctioned. It should be noted that the order that forwarded PL 9,163/2017 to the President of the Republic for consideration was drawn up from the letter from the Minister of the TCU directing the essential concept for the current model to control and its responsibility elements.

In addition, other initiatives sought to involve the concept through implementing administrative practices toward the model based on Public Governance, including the Normative Decision published by the TCU (178/2019), which proposed the Integrated Report (IR) as a new governance instrument to be used by the Management bodies, replacing the Management Report.

The IR is essentially a communication and management instrument that integrates financial and non-financial elements, articulating six tangible and intangible dimensions represented by its capital: human, social & relationship, intellectual, natural, financial, and manufactured.

Rizzi et al. (2019) pointed out that the IR follows international communication standards in order to integrate the organization's result through its relationship with the six capitals listed below in favor of creating value in a more comprehensive, participatory, and transparent way.

With regard to management, it carries the general vision of the organization with the external environment and has corporate governance as its most striking principle. Thus, the Integrated Report contemplates a management model that shifts the focus from strictly financial efficiency to creating value through the articulation of six capitals, namely: manufactured, intellectual, human, social, natural, and financial.

However, research on IR criticizes that its central proposal is largely related to corporate governance (Nunes et al., 2010; Ricardo et al., 2017; Zaro, 2015), involving less of the more transactional and democratic aspects, consequently reinforcing aspects of procedural equity (Bryson et al., 2014; Kim, 2020) and based on information disclosure.

In addition, IR is not prescriptive in nature. Its guidelines are broad and formulated based on a general model leading to the need for more knowledge about capital and how to manage it in order to meet the specificities of user organizations in terms of their own strategy and value creation (Dumay et al., 2016).

For public sector organizations, IR guidelines should present individualized metrics. Therefore, its application, disregarding the essential characteristics of public governance, involves, to a lesser degree, the idea of a model that articulates aspects such as transparency, responsiveness, effectiveness, efficiency, equity & inclusion, reduction of corruption, and increase of capacity to respond to social needs (Rahayu, Yudi & Rahayu, 2020).

In view of the above, the second stage of research proposed to identify the elements related to the IR dimensions, relating them to the concepts of public administration.

3.2. STEP 2: EXPLORATORY RESEARCH: BUILDING ANALYTICAL CATEGORIES

In the second stage of the research, a literature review was carried out followed by Content Analysis (CA).

In order to select the material for the content analysis, a search was carried out on the EBSCO Host - Business Source Complete database using the IR capitals as the search terms using the expressions "Natural Capital", "Social Capital", "Financial Capital", "Intellectual Capital", "Manufactured Capital", and "Human Capital" associated with "Public Administration", contemplating criteria conducted in levels as follows:

- **Level 1** - Applied the search term restricting the location to the field AB Abstract or Author Supplied Abstract limited to peer-reviewed academic journals.
- **Level 2** - In order to make the protocol more robust and to select publications in line with the most current research concepts, it was decided to apply a complementary criterion for retrieving documents between the years 2008 and 2018.
- **Level 3** - Restricted the search to publications related to subjects in the following areas: social science, public administration, business enterprises, management, organizational performance, innovation in business, and competitive advantage in business.
- **Level 4** - Journals were selected by ranking, limiting them to those with an evaluation equal to or greater than 1 (SJR index [Scimagojr]).
- **Level 5** - Analyzed the title and abstract of the articles identified in the previous steps to filter the results.
- **Level 6** - Performed the content analysis (CA) (Bardin, 1977) of the other articles.

The number of articles obtained from the material selection process was 196, so due to this high number selected for full reading, as an exhaustion criterion for finalizing the search for new findings, the protocol for theoretical saturation and coding of the segments described by Bowen (2008) was applied.

Theoretical saturation proposes that the completion of the search for new elements be finalized using as a reference the percentage of findings per text analyzed. For example, in the research carried out on human capital [Figure 1], the saturation percentage shows that 95% of the findings were identified in the first fifteen texts analyzed.

From the content analysis (CA), 211 codes were generated from which 12 categories were extracted. These categories emerged from the grouping of characteristics and the convergence of concepts such as people, organizational, relational, knowledge, cultural, ethical, innovation, and environmental governance aspects, as shown in Tables 3 and 4:

Table 3
Summary of the elements identified in the CA

Categories	Summary of identified elements
People	Centered on the individual and related to the organization: knowledge and skills belonging to the individual and built throughout life. Behavioral and training aspects.
Organizational Aspects (intraorganizational)	Organizational procedural attributes: related to organizational practices, environment, routines, and facilities.
Relational Aspects	Physical, cultural, and behavioral attributes related to networks; fostering networking involving senior management, open communication, and integration (intra-organizational and inter-organizational).
Knowledge, culture, and innovation	Tacit knowledge and processes of transformation into useful knowledge. It articulates the attributes linked to the individual, the organization, and relational for innovation; favorable environment; more horizontal relationships.
Ethics	It articulates non-negotiable values, necessary for establishing lasting relationships such as fidelity to institutional values, transparency, trust, open communication, and codes of ethics and conduct.
Environmental Governance	Shared responsibilities of ecosystem management; strategic interactions between a set of actors to solve common problems; sharing risks and responsibilities; formal governance (compliance with laws and regulations in force, environmental policies, and socio-environmental responsibility codes).

Source: The Authors.

Table 4
Analytic Hierarchy Process (AHP) application results

Dimensions (IR Capitals)	Human	Social	Intellectual	Natural		Financial	Manufactured	
Search term	“Human Capital”	“Social Capital”	“Intellectual Capital”	“Natural Capital”	“Environmental Capital”	“Financial Capital”	“Manufactured Capital”	“Manufacturing Capital”
Search Criteria	Number of articles found							
Level 1	11,667	4,996	1,527	18	45	650	18	44
Level 2	11,658	4,005	1,515	16	45	635	15	44
Level 3	6,970	3,596	323	9	26*	419	6*	10
Level 4	660	577	18	7	11	85	--	2
Level 5	116	147	18	--	--	19	--	--
Level 6	58	87	16	6	11	13	5	--
Total	58	87	16	17	13	5		
Theoretical Saturation								
%	95%	91.2%	91.4%	92.8%	76.9%	--		
Articles used	15	11	7	11	10	5		
Codification								
Articles used	20	20	16	16	13	5		
Segments Identified	61	91	93	48	13	5		
Segments Identified	46	42	71	42	10	--		
Categorization								
	Human	Social	Intellectual	Natural		Financial	Manufactured	
	People	People	People	Intraorganizational Aspects		People & Networks	--	
	Organizational Aspects	Organizational Aspects	Organizational Aspects	Environmental Governance		Financing source	--	
	Relational Aspects	Structural Aspects	Relational Aspects	Natural Resource Management		Culture & Innovation	--	
	Knowledge & Innovation	Culture	Procedural Aspects Knowledge				--	

Source: The Authors.

3.3. STEP 3: THE EMPIRICAL ANALYSIS: THE BRAZILIAN NAVY CASE

The Brazilian Navy, a State institution based on hierarchy and discipline under the supreme authority of the President of the Republic and direct authority of the Commander of the Navy, is composed of about 430 military organizations (MO) with their own official name, administrative structure, and headcount.

With regard to public management, the Navy has a history of encouraging the modernization of practices that makes it a reference for other public administration bodies. An example of this role was the Integrated Financial Administration System and the administration model of military service organizations, which are innovations with the Navy’s direct involvement (Favero, 2010).

The structuring of the case aimed to identify the influence of the elements that emerged in the previous phases, through the perception of the participants selected by the Navy, as well as factors that could explain how the institution works with such concepts and possible difficulties for their implementation, along with other elements that can serve as a guide for other Brazilian public organizations.

The justification for choosing the Brazilian Navy as the target organization of this study is due to the fact that this institution has stood out in the evaluations of the Federal Audit Court, especially in regards to the leadership dimension considering the group of sixteen organizations who work in National Defense³, highlighting the organization in question for its administrative robustness.

The importance of this criterion for case selection converges with the definition of public governance contained in the Brazilian governance policy, which defines it as a set of leadership, strategy, and control mechanisms that contribute in conducting public policies and providing services of interest to society (Teixeira & Gomes, 2019). For the authors, this component of public governance policy (Leadership) encompasses not only behavioral aspects, but specifically governance systems.

The case was structured based on the categories emerged in the CA followed by applying a multi-criteria decision support methodology, the Analytic Hierarchy Process (AHP), to prioritize the elements that adhere the most to the context of the Brazilian Navy’s performance.

It is noteworthy that the AHP is a prioritization method that relates multiple variables and criteria by applying a questionnaire and a numerical scale through which participants analyze the alternatives pair by pair and assign a score from 1 to 9. For this, according to a defined objective, the participating decision maker assigns values to the variables presented that aim to rank them in the light of the criteria proposed (Saaty, 2010).

The following steps were observed, which are similar to Murata and Katayama (2013): (i) Formulation of an objective, criteria, and alternatives; (ii) Definition of participants (decision-makers in the process); (iii) Construction of the hierarchy model, demonstrating the relationship between alternatives, criteria, and the general objective of the decision; (iv) Carrying out a “pair-by-pair” comparison of the alternatives in light of the criteria proposed using the fundamental Saaty scale to quantify the results; and (v) Carrying out data analysis.

Tables 5 and 6 summarize the objective, criteria, and alternatives proposed in the research:

³The Basic Framework for Organizational Public Governance, in its third edition (2020), establishes that Leadership represents an important pillar for the implementation of public governance in the Brazilian context, directly related to transparency, being an essential way to promote values of integrity and ethics in public administration. The effort of the Federal Audit Court to parameterize governance dimensions that allow comparability between the bodies on this aspect is evidenced in the Survey Report TC 008.127/2016-6, which highlights the Brazilian Navy as the Defense organization with the highest score in the Leadership dimension (available at: https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwj5p_WjLD7AhWHLHbkGHWvzD1oQFnoECBYQAQ&url=https%3A%2F%2Fportal.tcu.gov.br%2Fflumis%2Fportal%2Ffile%2FfileDownload.jsp%3FfileId%3DFF8080816364D7980163E13A259230F7&usq=AOvVaw3YdFUie5g7IXbm2WV8UNJ5). 3

Table 5
Criteria for applying the AHP - objective, criteria, and alternatives

Objectives	Which alternatives are priorities for building a public governance model?				
Criteria	Participative Management	Value Creation		Political Efficiency	Organizational Sustainability
Alternatives (Categories created)	Human	Social	Intellectual	Natural	Financial
	People	People	People	Intraorganizational Aspects	People & Networks
	Organizational Aspects	Organizational Aspects	Organizational Aspects		Financing source
	Relational Aspects	Relational Aspects	Relational Aspects	Environmental Governance	Culture & Innovation
	Knowledge & Innovation	Culture	Procedural Aspects	Natural Resource Management	
			Knowledge		

Source: The Authors.

The criteria used represent concepts related to public governance, as shown in Table 6:

Table 6
Criteria for applying the AHP - description and references used

Criteria	Description	Main References
Public Value Creation	Coming from the Public Value Theory, a concept that shifts the focus from efficiency to management effectiveness.	Osborne (2006); O’Flynn (2007); Cordella & Bonina (2012); Bryson et al., 2014; Osborne et al., 2016; Kim, 2020
Participative Management	Based on network management, co-production, flexibility in the use of management tools, relational contracts.	Osborne (2006); Santos (2016)
Political Efficiency	Emphasizing the coordinating role of the interests of the actors participating in the organization’s activities.	Osborne (2006); O’Flynn (2007); Cordella & Bonina (2012); Bryson et al., 2014; Osborne et al., 2016; Kim, 2020
Organizational Sustainability	More procedural elements related to the perpetuity of organizations – long-term vision and sustainability.	Brito & Brito (2012); Osborne (2006, 2008, 2017)

Source: The Authors.

After defining the objective, criteria, and alternatives, it was possible to structure the problem in order to guide the application of the AHP method. Figure 1 illustrates the structuring of the hierarchical model for the problem proposed.

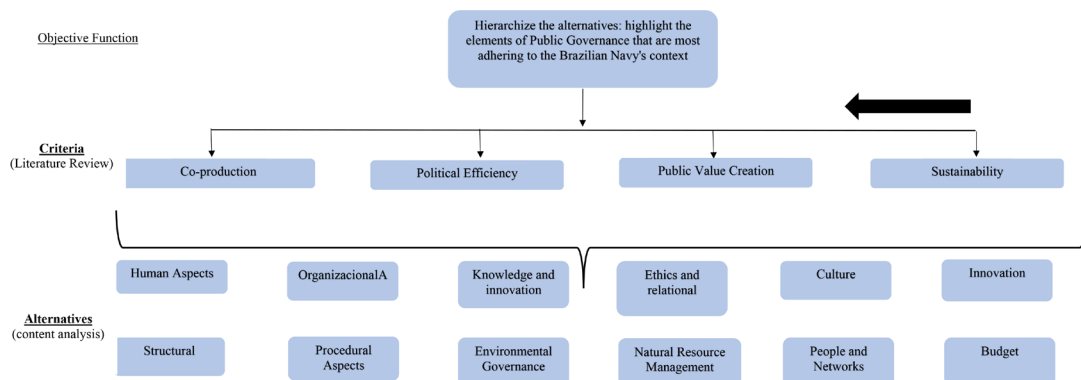


Figure 1. Hierarchical model for structuring the problem

Source: The Authors.

The phase following the structuring of the hierarchical model consisted of selecting the participants. For this, seven participants were selected (senior officers with a minimum of 20 years of service) in advisory, command, or direction functions as listed in Table 7:

Table 7
Criteria for selecting participants

Dimensions (IR Capitals)	Post (Brazil)	Function	Military Organization
Humana	CF	Head of the Officer Distribution Division	Navy Corps Personnel Command (CPESFN)
	CMG	Planning	Directorate of Military Personnel of the Navy (DPMM)
Social	CF	Director	Distribution Center and Customs Operations of the Navy (CDAM)
Intellectual	CC	Advisor to the Council for Knowledge Management in the Brazilian Navy	Directorate of Navy Administration (DAdM)
Natural	CMG	Director	Navy Fuel Depot (DepCMRJ)
Financial	CF	Head of the Master Plan and Credit Operations Department	Navy Budget Management Board (DGOM)
	CF	Master Plan Advisor	Navy Corps Material Command (CMatFN)

Source: The Authors.

It is noteworthy that the selection of participants considering their military rank occurred in order to maintain comparability among the answers. It was then decided to apply the questionnaires to senior officers (Brazilian Navy: Capitães de Mar e Guerra [CMG], Capitães de Fragata [CF] e Capitães de Corveta [CC]). In addition to the position, the role performed by the participating officer contributed to selecting the participant with his/her information being entered directly into online software that automates the AHP (Transparentchoice®) method calculations (Grima et al., 2017; Lai et al., 1999).

It is also noteworthy that the AHP was applied as a prioritization method with the intention of highlighting elements more adherent to the context of the Brazilian Navy’s performance. Therefore, replication in other bureaucracies is a suggestion for further research, which may contribute to the discovery of new elements, highlighting other priorities or synergies, revealing distinctions or similarities between areas and organizations.

4. ANALYSIS OF RESULTS

4.1. EMPIRICAL ANALYSIS

The analysis of the participants presented the following results in the light of concepts related to public governance (Table 8):

Table 8
AHP Results

Criteria	Human Dimension		Social Dimension		Intellectual Dimension		Natural Dimension		Financial Dimension					
	Preference	Preference	Preference	Preference	Preference	Preference	Preference	Preference	Preference	Preference	Preference	Preference		
Value Creation	69%	31%	6%	11%	48%	45%	56%							
Participative Management	18%	32%	28%	44%	28%	5%	28%							
Political Efficiency	9%	32%	52%	35%	15%	9%	11%							
Organizational Sustainability	4%	4%	14%	9%	9%	41%	5%							
Alternatives	SCORE	%	SCORE	%	SCORE	%	SCORE	%	SCORE	%	SCORE	%	SCORE	%
People	100	57%	100	57%	62.16	29%	95.4	33%	–	–	–	–	–	–
Organizational Aspects	26.63	15%	28.37	16%	32.18	15%	24.77	8%	–	–	–	–	–	–
Relational and ethical aspects	39.88	23%	44.32	25%	–	–	76.42	26%	–	–	–	–	–	–
Knowledge & Innovation	8.4	5%	3.17	2%	–	–	74.25	25%	–	–	–	–	–	–
Structural Aspects	–	–	–	–	21.31	0.1	–	–	–	–	–	–	–	–
Culture	–	–	–	–	100	0.46	–	–	–	–	–	–	–	–
Procedural Aspects	–	–	–	–	–	–	23.52	8%	–	–	–	–	–	–
Environmental Governance	–	–	–	–	–	–	–	–	100	65%	–	–	–	–
Intraorganizational Aspects	–	–	–	–	–	–	–	–	40.57	26%	–	–	–	–
Natural resource management	–	–	–	–	–	–	–	–	13.78	9%	–	–	–	–
People and networks	–	–	–	–	–	–	–	–	–	–	99.99	56%	68.19	45%
Culture and Innovation	–	–	–	–	–	–	–	–	–	–	54.15	31%	61.53	41%
Financing Source	–	–	–	–	–	–	–	–	–	–	23.21	13%	20.96	14%
TOTAL	174.91	100%	175.86	100%	215.65	100%	294.36	100%	154.35	100%	177.35	100%	150.68	100%

Source: The Authors.

The upper part of Table 8 describes the participants' view of the importance attributed to the elements that guide the concept of public governance (criteria). The identification of these criteria guides the definition of priority elements for developing a public governance environment in the organization researched, reversed in weights for classifying the decision alternatives (Saaty, 2010).

While evaluating the elements related to the concept of public governance, it was observed that the highest percentages direct participant preferences to the elements related to creating public value, political efficiency, and participatory management. In contrast, it was observed that the elements related to the concept of organizational sustainability received a lower degree of importance. The prioritization of such elements suggests a commitment to management effectiveness from a stakeholder perspective (Osborne, 2006, 2008; O'Flynn, 2007).

However, the lowest percentage regarding the "value creation" criterion is related to the social dimension. The low score (6%) gives rise to an analysis in the sense that the aspects present in the organizational culture can encourage to a lesser extent interorganizational exchanges, communication with other institutions, including other Armed Forces (Army and Air Force).

In the same logic, the second lowest percentage (11%) was observed in the intellectual dimension, which condenses elements related to dynamic capabilities, knowledge, and innovation, suggesting less importance attributed by the participants to the procedural attributes of the organization, to formally established practices, environment, routines, facilities, which encourage the exchange of information and knowledge as ways of creating public value.

The lower part of Table 8 shows that the decision variables presented the following order of importance: 1st - People, 2nd - Relational Aspects, 3rd - Organizational Aspects, and 4th - Knowledge and Innovation. The analysis of the percentages indicates that for the organization researched, aspects related to "People" (centered on the individual: knowledge and skills built throughout life related to ethical behavior, collaboration, and knowledge), as well as the "Relational Aspects" (related to physical, cultural, and behavioral attributes and regarding the organization's relationship networks) are priorities for building a public governance model.

The organizational aspects appear with lower percentages, demonstrating that the structural attributes related to organizational practices, environment, routines, and facilities are less representative in the participants' perception of public governance. These elements support the administrative processes in any organization, appearing as mediators of their results.

In summary, the concepts of public governance permeate the Brazilian Navy culture and involve the articulation of administrative and political management elements aligned with the theoretical model based on public governance (Kissler & Heidemann, 2006; Osborne, 2006, 2008; Silvestre, 2019), thus demonstrating concerns with more complex and transactional systems. However, it is noteworthy that the aspects of formal governance related to governance instruments (elements from the regulations on public governance) appear as additional elements observable in the case.

4.2. COMPARATIVE ANALYSIS: LITERATURE REVIEW, CONTENT ANALYSIS (CA), AND NORMATIVE ANALYSIS (NA)

The analyses carried out proposed to relate the characteristic elements of public governance present in the Literature in the Brazilian regulations on the subject published in the last ten years and elements identified in the case study.

With the aim of proposing an analytical structure capable of summarizing the results of the application of the methods used, bringing as a main contribution the effort toward the characterization of the Brazilian model of public governance, beyond the management tools aimed at a more democratic and inclusive model.

In this sense, a framework (Figure 2) was proposed summarizing the elements that emerged and a discussion based on identifying the main differences found in the CA and the NA.

The framework is composed of three interdependent structures: the theoretical assumptions that condense new elements that characterize public governance, the central field formed by elements extracted from Brazilian regulations that deal with public governance policy present in the administrative sphere such as the Integrated Report, and others related to the provision of services to citizens and control instruments.

The literature proposes that public governance articulates four major areas: interorganizational vision, the creation of public value as a fundamental reason, sustainability, and political efficiency demonstrating that a public governance model must articulate administrative aspects as well as those of political management (Bryson et al., 2014; Cordella & Bonina, 2012; O’Flynn, 2007; Osborne, 2006; Osborne et al., 2016; Kim, 2020).

Following the same logic, the interorganizational vision reflects the importance of the interdependence of organizations, an essential presupposition for collaboration and co-production of public policies, revealing new actors – “State, society, social networks, and community” (Kissler & Heidermann, 2006, p. 485) – and new mechanisms of regulation and coordination that are different from traditional control. The authors add that value creation refers to the common good, encompassing the concept of collectivity and social participation.

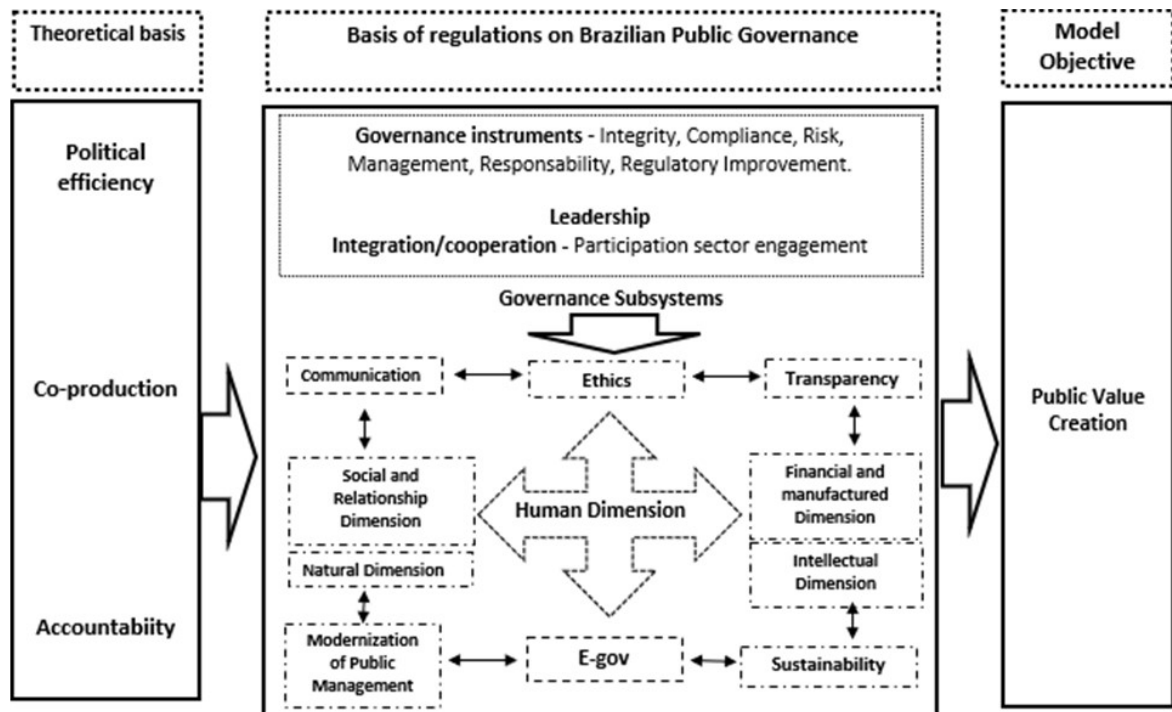


Figure 2. Framework proposal: Elements that impact a Brazilian governance model
Source: The Authors.

In this sense, considering the three analyses, the Brazilian governance model appears to be a hybrid formed by governance subsystems based on business rules for managing organizations and by governance instruments that guide the model, as noticed from the legal regulations analyzed.

The evolution of regulations directs efforts toward responsibility, demonstrating a greater approximation with the concept of Accountability (Olsen, 2018) evidenced by the modernization of management through control instruments, which is why Accountability is located in the left field of the framework dedicated to the model's theoretical assumptions.

Olsen (2018, p. 43) points out that the Accountability Theory is related to "surveillance, maintenance or strengthening of a political order with rules". Thus, Accountability processes are based on control instruments designed to ensure compliance with rules and discipline agents. In this logic, the close approximation with the Theory of Accountability present in the structuring of the norms analyzed influences the administrative practice.

With regard to the creation of public value, it is noteworthy that the contributions of the NA distance themselves from the literature as they direct efforts toward the more procedural and control aspects, giving rise at a lower level to discussions about how the practices contained in the principles of the Public Governance Policy and related documents aim to create public value, restricting its application to the perspective of control, reinforcing normative standards, providing competences, and influencing the administrative process and political structuring (Olsen, 2018).

It should be noted that the multidimensional view present in the IR structuring and translated in the framework as "Governance Subsystems" demonstrates the effort to overcome the view restricted to financial and accounting aspects.


However, if on the one hand this vision involves the conception of public governance as a model, on the other hand there is still a concern about how bureaucracies should articulate the elements of each dimension in search of creating public value, involving to a lesser degree the expansion communication between citizens and government at both a political and administrative structure, constituting an important gap to be overcome.

5. FINAL CONSIDERATIONS

This article aimed to investigate the elements that impact building a of public governance model in Brazil with the intention of proposing an analytical framework that condenses contributions from different theoretical lenses.

In general terms, it was observed that in the conceptual approach, the literature proposes that the paradigms of public administration are a continuum, which shows the evolution of administrative and political activity in a period. Thus, the models carry new and old elements related to previous paradigms and that due to the increasing complexity of governmental problems, they must be analyzed from different perspectives: historical, political, administrative, ethical, among others.

From this previous analysis, it was observed that the basis of the most current paradigm of public administration based on public governance is structuring NPM, and that some elements are naturally transposed from one to the other. Thus, public governance seeks political efficiency through a more transactional model based on people and their networks, while instituting new roles for the State, for society, and for the market, but does not abandon administrative efficiency.



The case study identified an opportunity for advancement with regard to the structuring of a governance model applied to previous paradigms, overcoming managerial practices. The results suggest that the creation of value through the interorganizational vision occurs to a lesser extent, providing opportunities for greater integration between the Brazilian Navy and the other institutions, including other Armed Forces.

It is worth noting that the Armed Forces have peculiarities related to their constitutional mission and administrative structuring that require less openness. However, if on the one hand there are differences between Brazilian public institutions, on the other hand there are non-specific legal regulations. In this way, the relevance of empirical research is revealed in the individualization of applying the norm, emerging challenges specific to each case for the realization of the model.

With regard to the evolution of bureaucratic practice in Brazil, the study revealed that the concept of public governance from the literature differs from that proposed in Brazilian regulations. The literature expresses a broader concept of public governance involving management practices, organizational structure, behavioral aspects, leadership and political management, as well as the impacts of innovation, knowledge, ethics, and control, articulating administrative personnel and politicians.

Following this reasoning, the concept extracted from Brazilian regulations demonstrates concerns primarily with control, evidencing to a lesser extent aspects of administrative and political management. This consideration brings the Brazilian concept of public governance closer to the aspects of Accountability, having political engendering as a principle for administrative structuring and as a background the conflict of interests and divergences that give rise to disputes for power (Olsen, 2018).

In this sense, it is considered that the Accountability approach can contribute to the understanding of the current structuring process of governance in Brazil influenced by normative and structural standards and in the belief itself about the concepts that involve the theme and its practical application.

6. CONTRIBUTIONS, LIMITATIONS, AND SUGGESTIONS FOR FUTURE RESEARCH

As for the research contributions, the following theoretical contributions can be highlighted: the study focused on the elements of the current Brazilian context on governance, offering a discussion on the pillars of the structuring of the model in Brazil, detaching points of greater and lesser evolution. The research also proposed an analytical framework that summarizes aspects from the literature and from Brazilian regulations on the subject, thus proposing a structure for creating public value, serving as a basis for other studies or applications in other public organizations.

Additionally, the research invites a reflection on the need to modernize current management practices, being a source for new academic studies, which is important for the proposals of more democratic models, thus expanding the differences between the concepts in the political and administrative sphere, which can impact the paradigmatic transposition in the Brazilian context.

Despite the research contributions, some questions remain. This work aimed to contribute to building a concept about public governance in Brazil by considering contributions from different lenses. Due to the analysis of legal norms, it was possible to locate the elements in the conceptual structure, but little progress has been made on the proposal for a model for the future considering the criticisms related to the more democratic structures of management and coordination. It is suggested to expand the research on these aspects.

A broader approach to public governance was chosen involving multiple dimensions in an integrative approach to the detriment of a more in-depth study of specific topics. It is noted that the theme “public value” is presented as one of the research streams on public governance with its own research agenda, not covered in depth in this research.

As a last point of critical analysis, an investigation into the causal relationships for the phenomenon identified is proposed in an attempt to explain the reasons for the different views of public governance identified, both normative and from the literature, as well as to expand its replication in other Brazilian bureaucracies.

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AUTHOR'S CONTRIBUTION

EVR: Structuring the research, applying the methodology, and conducting the results. **ARF:** Guidance of the research and construction of the article; review of results. **LF:** Research co-orientation, methodological validation, conducting part of the method (content analysis and AH).

CONFLICTS OF INTEREST

The authors inform that there is no conflict of interest.