

PERFORMANCE EVALUATION MODEL FOR MUNICIPAL ADMINISTRATION: CASE ON CATAGUASES, MINAS GERAIS

Dr. Victor Claudio Paradela (UFJF)
Dr. Murillo de Oliveira Dias (FGV)
Ricardo Corrêa Gomes (UNB)
Luís Antônio Resende Passion (FIC)
José Jamil Adum (UNIPAC)

ABSTRACT:

Developing practical performance measurements is one of the toughest challenges public managers face in order to ensure their organizations' Effectiveness. Despite the number of tools and techniques available for assessing organizational performance, public organizations are still struggling to figure out performance indicators that are relevant to their ends, and of smooth operation. This paper aims to contribute to shedding more light on the performance management of government entities. Although based upon a single case – the city of Odessa (MG) – the methodology developed could easily be replicated to other municipalities. The tool is the assessment model that public manager can use as a reference for planning and implementing public municipal policies. The tool has been constructed based on two dimensions of performance: efficiency and Effectiveness. Indicators have been developed from the analysis of the objectives set down in the creation laws of each civil secretariat. As a result, one first version of the instrument was developed and then validated by each secretariat taking into account feasibility and utility. The final version of the instrument is the main result of this research and is presented in this paper, which is a set of performance indicators developed to help both on the retrospective analysis of performance, and on setting down objectives and organizational targets.

KEYWORDS: Public Management; Municipalities Management; Performance Indicators, Case Studies

1. Introduction

The question of management in the public sector is not new but has taken on new content in the current context. Manage consists, therefore, in making working people together, i.e., a work itself, which adds to the technicality of the Manager exercises such as law, finance, accounting, physics, chemistry, Informatics, among others (Alecian & Fulcher, 2001).

In a global context, several are paradigms that changes are occurring, in the fields of economy and finance and international trade, among others, providing a new configuration in the socio-economic, political and environmental setting in the world. "These changes are reflected in Governments, public administrations and public management, in local, regional, national and global" (Parker, 2009, p. 46).

According to Costa and Castanhar (2003), the Brazilian Government, historically, there is no concern in the process of evaluation of public programs, in General, especially when it comes to social programs. "For years, the production of technical knowledge in the pursuit of the improvement of public sector management standards has always been more focused on the processes of formulation of programs than for your related implementation and evaluation" (Costa And Castanhar, 2003, p. 970).

Similar challenges have been faced in the public arena (Dias, M.O., Teles, and Pilatti, 2018; Dias, M.O. & Aylmer, 2018), as well as the private one (Dias, M.O. 2018; Dias, M.O. 2018b; Dias, M.O. & Teles Andre, 2018; Paradela, V. C.; Dias, Murillo de Oliveira; Assis; Kamila Barbosa; Oliveira, Joana Aparecida; Fonseca, Rafaela K.A., 2019; Paradela, V. C.; Dias, Murillo de Oliveira; Sampaio; Danilo de Oliveira ; Plácido, Eliel Carlos Rosa; Fernandes; Gabriel Iung de Castro, 2019).

Due to the expansion of the template named New public management (NGP), one of the biggest challenges faced by public managers is the determination of the most effective means of evaluation. After several countries worldwide have adopted the NGP as a means for the State to become more modern, efficient and dedicated to the cause of citizen (Osborne and Gaebler, 1992), postures until then used only by private organizations with the goal of profit begin to be adopted also by public organizations (Pollitt, 2008). One of the most outstanding procedures of NGP, was the job of measuring the performance of public organizations whose goal is to get to evaluate something that, in certain circumstances, is immeasurable. Initially used by the Governments of Britain and the United States, and at a later time, countries such as Australia and New Zealand, through the NGP, flooded their public management performance indicators (Pollitt, 2000) . Designed to assess their local governments, England reached more than 300 indicators.

Moreover, the State is able to meet this goal, the NGP brought characteristic results orientation, based on the evaluation of performance. This administrative logic demonstrates that the State reform is needed so that it is able to produce efficiency, effectiveness, democracy and quality in the provision of public services (Fleury, 2001; Rezende, 2002).

Such a model had gathered strength in Brazil, in late 1990, when it was adopted in the Government of President Fernando Henrique Cardoso, being used as a reference of his reforms and replicated in several States and municipalities. The 1995 reform, embodied in the strategic plan of the reform of the State apparatus, intended, as highlights Lima (2007), increase the State's governance, i.e., your ability to govern administrative effectiveness and efficiency, turning the action of State services for the citizens.

Also known as Public Management Administration, this model has as one of its main features as highlights Bresser Pereira (1998), the fact of duty guide for citizens and the generation of results. The caveat is that they are previously defined indicators suitable for the verification of the results for the measurement of same is viable.

With the emergence of the NGP, began to be used accessories on public administration, formerly only used until then in business administration. This appropriation derived, among other factors, the need for mechanisms that legitimassem the civil service, it was pretty worn out by the society due to the low quality of the services provided. Can be cited as examples, the *Balanced Scorecard* (Kaplan and Norton, 1992); of the mechanisms of the *European Foundation for Quality Management* (Wongrassamee, Simmons et al., 2003); others.

Even providing some results, such tools do not yet meet in its fullness what is expected of a public administration, because, in the development of their scopes, some crucial factors are not considered. The political aspect is a dimension that plays a critical role in public management, as the State apparatus represents the action of the Government. A second important factor, it is not clear in the models cited, is related to the aspect of continuity that,

although not objectionable in light of organizational theories, is an integral part of the democratic process.

The survey, whose results are presented here, broke these findings to seek the construction of a model more suitable for use in public area Hall, so the following main objective: to identify appropriate indicators for the measurement of the performance of municipal administrations. Was chosen for analysis the municipality of Odessa, located in the Zona da Mata of Minas Gerais, due to the ease of access to the information that was given to researchers, one of which is that career City server. It is intended, however, to provide the methodology developed for later use in other municipalities, with the necessary adaptations to reality and to the management structure.

The work began with the analysis, by the researchers, the laws of creation of the municipal departments, rising the goals established for each one. Based on these objectives, performance indicators have been proposed which are able to support the monitoring of the success of the actions promoted by the city. Such indicators have been classified into two types: those related to efficiency and effectiveness, according to related concepts that will be exposed in the third section of the article. Then were heard the primary managers of the various secretariats, in order not only to provide greater technical precision as well as giving political legitimacy, favoring the adoption of parameters proposed by the local administration.

The article is structured in five sections, including this introduction. Next, are explained the methodological procedures adopted. In the third, are brought back the contributions of some scholars who constituted the theoretical framework of research. The next section is devoted to the presentation of the results obtained in field research. The fifth and last highlights some conclusions that the study made it possible to reach.

2. Methods and Materials

Based on the taxonomy proposed by Vergara (2009), about the purposes, the research can be classified as applied because it addressed a real problem of public management, seeking to provide an evaluative instrumental that could be replicated for other municipalities — also characterized as methodology, with a view that is designed for the construction of new instruments or manipulation of reality. As to the means, was, as it involved the realization of documentary surveys and interviews with managers. It was also for bibliographical relied on a review of the literature. Can, finally, be classified as a case study, at least in this first step, circumscribed to a unit of analysis, the municipality studied.

The primary method of approach was used in the inductive definition of Lakatos, and Marconi (2010, p. 83) consists in: "a process through which, starting from private data, sufficiently evidenced, infers a general truth or universal, not contained in the parts examined." Such classification is due mainly to the fact that was privileged data collected in the field for the construction of the proposed model.

The universe researched was constituted, as already explained, the municipal Government of the city of Odessa-MG. Don't sample was established, being investigated all municipal departments. The first step of the research consisted of a bibliographical study on evaluation models that have been applied in organizational management in General, especially in private administration. Were also studied the theoretical principles of Public Administration Management call, whose bases include, among other factors, the search for measuring results

of the governmental action. These studies formed the basis for the definition of the two fundamental dimensions observed in research: efficiency and Effectiveness

Leaving for the field work, the researchers examined the laws of creation of the secretariats, extracting the goals and, based on these, proposing indicators. Then, a meeting was held with the Mayor and the Secretary of administration, to clarify the objectives of the work and get the necessary support for your continuity. It is noteworthy that, during the period of the survey, there was the return of the Chief Executive as a result of the municipal elections of 2012. The new mayor, however, did not put any obstacle to the continuity of the work, revealing an interest in the results obtained.

Finally, the municipal secretaries have involved and their respective advisers. Each received a copy of the first version of the evaluation worksheet of the Office and was instructed in an individual interview about the review. The researchers returned to meet later with every Secretary, getting these sheets and magazines discussing the possible needs of hits. The next section highlights the importance of evaluation of results in the context of public administration management and some evaluative models found in specialized literature.

3. Performance assessment Models and the importance to the public administration

The proposal called Managerial public administration (CPA) or New public management (New Public Management NPM), is a normative model pós-burocrático directed to the structuring and management of public administration based on values of efficiency, effectiveness and competitiveness. This proposal is based on the incorporation, by the public area, increased managerial rationality. The AGP can be understood as a set of measures whose goal is to increase efficiency and achieve greater high productivity of State organizations, adopting for this purpose, mechanisms and established techniques in business management.

According to Bresser Pereira (1998), the CPA expresses, among its main features, the fact of being oriented to the generation of results. This feature contributes to the public administration does not become self-referencing, avoiding thus the focus of the performance focuses on the interests of managers and staff. Przeworsik (1998) also proposes a series of parameters that characterize the APG, stating that the public bureaucracies tend to act more in conformity with the rules than because of performance or incentives. In order to mitigate these distortions, it is vital to clear proposition, adopting indicators also award systems to encourage the achievement of results.

Performance management of public organizations has been on the agenda of public managers for quite some time, but this concern became more common and necessary at a time when the State spends to adopt practices originating in private companies (Barzelay and Armajani, 1992; Pollitt, 1993; Hood, 1995). From then on, several were attempts to deploy measurement mechanisms and performance management of public organizations.

APG won space in Brazil from early 1990, the Government of the then President of Brazil, Fernando Henrique Cardoso, although some of their practices have been adopted in the short time period in which Fernando Collor de Melo was Presidency. Bresser Pereira (1998), who was Minister of Federal Administration and State reform, argues that the State has become too large and, paradoxically, you lose your ability to act appropriately in the social and economic domain.

The concern about the adoption of methodological tools of governance applied to public administration has been prevalent. According to Matias-Pereira (2008), excellent public governance, analogically to the corporate, have your support on four principles: ethical relations; compliance in all dimensions; transparency and responsible.

Ferlie et al. (1999) highlight that, at the organizational level, the reforms of the Government use a rudimentary model or an oversimplification of the private sector, based on the concepts of market and competition. The failures would be not only in the non-recognition of the high incidence of existing cooperation between organizations, including between competitors but also because they do not understand the forces of a planning model that are not replicated in the market. This way, if not obtained an instrument definition still creating performance indicators capable of promoting evaluation of Governments so enhanced as the already available in private area.

As these entities engaged in, often, the production of intangible services, heterogeneous and, invariably, poorly defined (Ghobadian and Ashworth, 1994), the process of measurement and performance management becomes extremely complex. In addition to this fact, the public organizations management process is much more complicated in terms of diversity of stakeholders involved and influence (Garcia and Garcia, 2008). In this sense, public managers resort to models that do not always meet your needs trying to legitimise their actions through than DiMaggio and Powell (1983) named Mimetic isomorphism.

There are several models adopted in the formulation of performance indicators. Below are listed some of these:

- *Balanced Scorecard (Kaplan and Norton, 1992)*: management, monitoring and control, structured in four dimensions: finance, customers, internal business processes, and learning and growth; *Performance Prism (Neely, Adams et al., 2001)*: this tool was developed with the objective of including the expectations and influences of the stakeholders in the process of assessing the performance of public organizations. The many faces of the Prism are: satisfaction of stakeholders, strategies, processes, capabilities and contribution of stakeholders;
- *European Foundation for Quality Management (EFQM)*: organizational performance assessment model very popular across Europe (Eskildsen, Kristensen et al., 2004). Performance is evaluated based on nine dimensions, namely: leadership, policies and strategies, people, partnership and resources, processes, results, results for employees, results for the company, key performance results (learning and growth of internal processes);

Even with tools that measure the performances, the search for new methodologies is continuous public organisations, in order to be suitable for the development of relevant indicators and that can be easily operated. When the governmental units are the foci of discussion topics, more complex becomes even the evaluation process, due to the differences between the diversity of functions, as well as the agendas of various actors involved in the process. The first question that should be asked by a manager or consultant is: how to characterize the different functions that the government needs to play in order to satisfy your main client-society?

Gomes (1997) proposed a model of settling of the functions performed municipal governments with two dimensions: efficiency and effectiveness, here understood as impact.

According to the study's author, this form would give conditions for the definition of appropriate performance indicators to the different specificities of functions. The table 1 presents the functions would be addressed. The adoption of these dimensions is based on the assumption that all organizations have activities end and middle activities. The external visibility greater is in order, represent the raison d ' être of the organization. In the specific case of a municipal government, health, education, transport and others, can be cited as examples.

Boyne (2002) defined as the efficiency ratio of the products produced by a given process and the amount of resources used in production, which would result in the cost of units produced (technical efficiency). With regard to the impact, the author suggests that the effectiveness would be the most appropriate measure, as being this measure evaluated, would demonstrate how an organization could achieve the goals set.

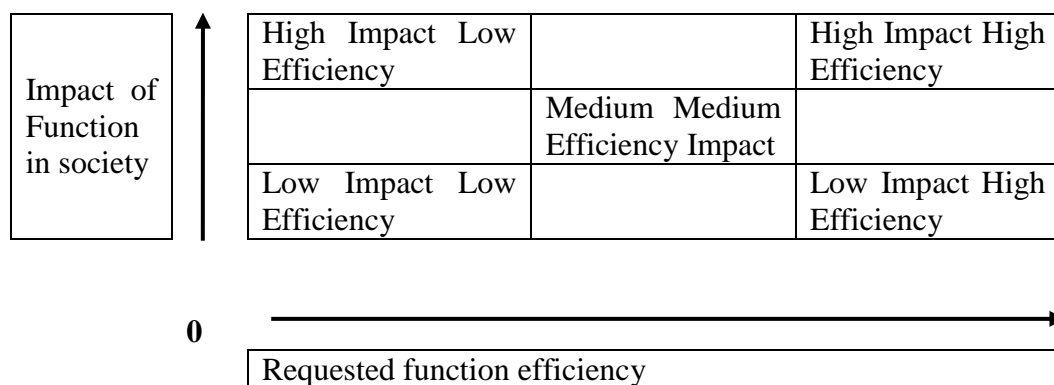


Figure 1: providing the Public functions
Source: (Garcia, 1997)

In addition to the criteria of efficiency and effectiveness that are taken as a basis, it is necessary to identify which government functions should be assessed on the basis of two criteria. The concern is due to the assumption that sometimes public organizations create more indicators than would be necessary or they could manage. In this context, managers need to develop ways of prioritizing the activities and functions to be monitored in order to be able to develop feasible mechanisms to measure aiming at a few relevant indicators performance.

The results of the survey conducted in the municipality studied will be demonstrated in the next section, being emphasized the performance indicators which may be adopted by municipal managers in the pursuit of enhancing public action.

4. The evaluation model proposed

To the proposition of evaluation indicators were built spreadsheets containing the following information:

- Goal – including those laid down in the law of creation of the Secretariat in focus;
- Variable – highlighting the main influence factor to the achievement of the objective in question;
- Bookmark – explaining the performance measure proposed;
- Reference – raising the database or institution in which the necessary information can be obtained to the measurement of each indicator;

- Necessary information – identifying the data that must be available for the calculation of performance obtained;
- Data collection method-determining how should be canceled, the periodic collection of information;
- Responsible for information – by setting the Manager or organ should instruct to provide the required information;
- The indicator classification – classifying, as indicator of efficiency or effectiveness;
- Type of indicator – defining the feasibility of your survey.

In relation to the type of indicator, four different possibilities have been proposed:

1. There is already a frequent lifting. In this case, the data will be obtained immediately, establishing a historical series of the last five years.
2. There is no frequent lifting, but there is data available that can be collected and tabulated. In this case, data will be collected for official responsible and will go through a work order so that they can be used.
3. There are no data available, but it is possible to assemble them. In this case, the city will raise them regularly and, if possible, retroagirá such withdrawal to last five years.
4. There are no and there is no possibility of going on to lift the data needed. In this case, it is considered that, in spite of being an interesting indicator, cannot be adopted as a benchmark in City Hall.

Figure 2 presents the distribution of the indicators raised in these four classifications:

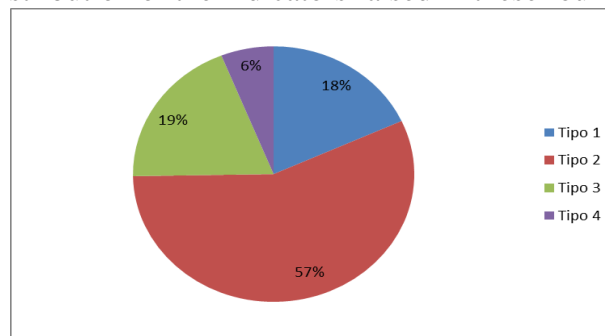


Figure 2: type of raised indicators

Nearly all (94%) of the indicators proposed can be adopted in practice, with three quarters of the total raised are already available. The number of indicators that have proved difficult to apply is not very significant. One can consider that your deletion of the template will not bring harm to the monitoring of the performance of municipal management. Table 1 presents an example of the elaborate worksheets.

Table 1: worksheet in the Municipal Treasury office

Objective	Variable	Bookmark	Reference	Information Required	Data collection method	Responsible for the information	Classification	Type
Increasing investments.	Volume of public investment.	Percentage of the municipal budget	STN portal for the same	R\$ data on the investments made in	Secondary research in the archives of	Coordination of registration and	Effectiveness	2

		destined to investments	period in the previous year.	the period.	the Secretariat of finance.	Taxation		
--	--	-------------------------	------------------------------	-------------	-----------------------------	----------	--	--

Due to the limitations of article space, the other Secretaries have exposed their summary sheets, highlighting only the following information: objective, scorecard, classification and type, as set out in table 2, as follows:

Table 2: simplified Spreadsheet of other municipal departments

Municipal Social Assistance			
Objective	Indicator	Classification	Type
Enter into strategic partnerships with other federal entities and Government agencies.	Values obtained by means of agreements signed in the period.	Effectiveness	1
Enter into strategic partnerships with organised civil society.	Number of social-service providers involved with partnerships assistance each year.	Effectiveness	1
Keep up to date the register of social assistance entities in the municipality.	(There is no way to lift such information because if you know just who is registered but has no way of knowing the that are not)	Efficiency	4
Maintain programs of support to children and adolescents	Number of children and adolescents placed in social programs.	Effectiveness	2
Maintain programs of support to the elderly.	Number of elderly inserted in social programs.	Effectiveness	2
Maintain programs of support to the unemployed citizens.	Number of enrolled in professional training courses in CEMPRO and PRONATEC.	Effectiveness	2
Maintain programs of support to people with special needs.	Number of shares inclusive and socio-welfare services performed.	Effectiveness	2
Keep programs for reducing homeless allowing your reintegration into society in a dignified manner.	Number of attendances to the homeless with actions of resocialization and inclusion in the CADÚNICO.	Effectiveness	2
Maintain programs of support to the needy people.	Number of people served	Effectiveness	2
Maintain programs of support to women.	Number of women served in the House of Mary and Program included in the policies of customer service woman	Effectiveness	2
Monitorar programas de distribuição de renda (Bolsa Família).	Nº de famílias beneficiárias do Bolsa Família inclusas nas ações sócio-educativas.	Effectiveness	2
Municipal Social Assistance			
Objective	Indicator	Classification	Type

Reduce the number of diseases for cases of infectious diseases.	Number of diseases	Effectiveness	1
Streamline the ambulatory attendance in Er.	Number of calls per hour	Efficiency	3
Increase the number of beds in hospitals.	Number of beds	Effectiveness	3
Improve health care professional x inhabitants	Relationship health professionals x inhabitants	Effectiveness	3
Improve the food and nutritional surveillance system in the municipality.	No medical records updated and accompanied	Effectiveness	2
Aperfeiçoar o sistema de imunização municipal.	Volume of vaccines aplicadas	Effectiveness	2
Improve the system of monitoring of women's health.	Volume of calls	Effectiveness	2
Improve the system of monitoring the health of the child	Volume of calls	Effectiveness	2
Improve the system of monitoring the health of the elderly	Volume of calls	Effectiveness	2
Improve the system of monitoring the health of Hypertensive and diabetic patients	Volume of calls	Effectiveness	2
Improve the basic health program	Volume of calls	Effectiveness	2
Expand the number of attendances in the PSF	Volume of calls	Effectiveness	2
Reduce the number of infant mortality in postpartum	Percentual de óbitos sobre nascimentos	Effectiveness	1
Keep building facilities of public health network in excellent working condition	? (Difficult to measure)	Eficência	4
Keep the CISUN effectively	? (Difficult to measure)	Effectiveness	4
Keep the prenatal with Efficiency and effectiveness	Percentual de mães que the pre-natal examinations	Effectiveness	2
Keep the oral health program.	Percentage of schools reached every year by the prevention program.	Effectiveness	2
	Time between scheduling request and first service provided	Effectiveness	3
	Comparison between what would be the best treatment for each patient and what has been done (Example: a prosthesis could be made but, for lack of resources, was taken from the tooth)	Effectiveness	3
Improve the Psychosocial care center program (CAPS).	Comparison between those who sought assistance and those who were able to be met	Effectiveness	3
Municipal Secretary of Education			
Objective	Variable	Classification	Type
Enlarge the offer of slots in child education.	Ability to attend the demands received in municipal public schools	Effectiveness	2
Enlarge the offer of slots in elementary school.	Ability to attend the demands received in municipal schools suitable to the needs of the population	Effectiveness	2
Promote the reduction of the annual percentage rate of illiteracy.	Volume of the population illiterate	Effectiveness	1
Elevate the performance of education professionals	Grades obtained in performance evaluation	Effectiveness	2

Melhorar a proficiência dos alunos	Reports of the IDEB	Effectiveness	1
Reduce the rate of truancy.	Volume of truancy	Effectiveness	1
Invest in professional training	Promoted courses for teachers (training hours)	Efficiency	2
	Courses promoted to school servers (training hours)	Efficiency	2
	Titration of teachers	Efficiency	2
Expand investment and quality of school lunches.	Volume de investimento aluno/ unidade de moeda	Efficiency	2
Keep and expand the facilities of the schools in excellent condition.	? (Difficult to measure)	Efficiency	4
Ampliar os investimentos em recursos pedagógicos especialmente das mídias em educação	Volume de recursos invested in teaching resources	Efficiency	2
Municipal Agriculture and Environment			
Objective	Indicator	Classification	Type
Preserve natural resources.	Number of shares of preservation.	Efficiency	2
Avoid deforestation and environmental degradation.	Number of preventive actions.	Efficiency	1
Improve the system of supervision of the animal health.	Volume of assistance in creating properties.	Efficiency	2
Maintain partnerships with agro-environmental measures.	Number of agreements signed.	Efficiency	2
Contribute to the preservation of the health and safety of the population.	Reduction of environmental claims	Effectiveness	2
Improve the collection of ecological ICMS.	Value of the ecological ICMS recipe.	Efficiency	2
Municipal Administration			
Objective	Indicator	Classification	Type
Keep up to date the register of local servers.	Evolução comparativa of registers.	Efficiency	1
Keep up to date the register of Heritage Hall.	Comparative evolution of registers.	Efficiency	1
Create human resources policies for retaining talent.	Employee turnover	Effectiveness	3
Improve the Protocol system.	Percentual de solicitações answered about the total requests filed.	Efficiency	2
Improve the system of communication and information technologies.	Resources invested in software, equipment and training in the area of ICT	Efficiency	2
Manage the partnerships of the municipal administration.	Percentage of payments of bills accepted by the authority	Efficiency	1
Elaborate PPA, LDO and LOA.	Shipping deadlines to the legislature.	Efficiency	2
Municipal industry and Commerce			
Objective	Indicator	Classification	Type
Reduce the rate of unemployment in the municipality.	Volume of unemployment in the municipality.	Effectiveness	1
Increase investment in the sector of industry and local businesses.	Resources in the municipal budget	Effectiveness	2
Criar novas oportunidades de emprego para a população economicamente active.	Jobs open in the municipality	Effectiveness	3
Keep up to date and effective the SINE.	Number of citizens registered in the SINE.	Efficiency	2
Promote the Apps.	Actions developed to	Effectiveness	3

	identify new Apps and develop existing ones		
Encourage the increase of the GDP of the municipality.	Evolution of the GDP	Effectiveness	3
Encourage the creation and distribution of income in the municipality.	GDP per capita	Effectiveness	3
Municipal Works			
Objective	Indicator	Classification	Type
Improve the supervision of execution of works contractors.	Stock volume of supervision	Efficiency	1
Aprimorar a fiscalização da execução de obras licensed by the municipality.	Stock volume of supervision	Efficiency	2
Expand the ability of the municipal investment in public works.	Budgetary resources intended for the works	Effectiveness	2
Improve the licensing of works.	Days elapsed between the Protocol of the licence application and the grant of license	Efficiency	3
Simplify licensing of works entered in having the polygonal IPHAN.	Days elapsed between the Protocol of the licence application and the grant of license	Efficiency	3
Expand the coverage of low-cost housing.	Housing units built by the city	Effectiveness	2
Municipal urban services			
Objective	Indicator	Classification	Type
Improve the coverage of solid waste collection.	Percentage of public parks served with regular collection	Efficiency	2
Improve the system of urban cleaning.	Percentage of public parks served with regular sweeping	Efficiency	2
Maintain regular pruning of trees in public places.	Amount of trees pruned per day.	Efficiency	2
Improve the road system.	Extension of average congestion at peak hours	Effectiveness	3
Improve the system of urban and rural public transportation.	Average age of the bus fleet in use in the municipality	Efficiency	2
	Volume of delays and suppressions of timetables	Efficiency	2
	Intervals between the buses of each row	Efficiency	2
	Average cost of Km run	Efficiency	2
	Index of passengers per kilometer run (IPK)	Efficiency	2
Keep the back roads in good condition.	Percentage of kilometres back roads with maintenance work each year	Efficiency	3
Increase the coverage of basic sanitation.	Evolution of the number of assisted living.	Efficiency	1
Expand the public lighting network	Percentage of public parks with public lighting service	Efficiency	2
Increase coverage of paving maintenance of public places.	Percentual de logradouros who received service of paving every year	Efficiency	2
City Department of culture and tourism			

Objective	Indicator	Classification	Type
Encourage cultural and tourist actions in progress.	Number of scheduled events.	Effectiveness	3
Establish partnerships to promote tourism.	Number of initiatives developed and implemented.	Effectiveness	3
Improve the Municipal law "Ascâneo Lee" to encourage culture.	Number of approved projects/year.	Effectiveness	1
Improve participation in the ICMS Cultural index.	Revenue value relative to the cultural ICMS.	Efficiency	1
Encouraging cultural tourism.	Number of events held in the studied period.	Effectiveness	3
Encourage heritage education.	Degree of knowledge of the population in relation to the artistic and Cultural Heritage of the municipality.	Effectiveness	3
Encourage rural tourism.	Number of events carried out in the rural area.	Effectiveness	3
Increase the number of tourists in the city.	Amount of tourists in the city for a period.	Efficiency	3
Municipal sports and leisure			
Objective	Indicator	Classification	Type
Expand investment in sports	Revenue value relative to the ICMS.	Efficiency	1
Encourage the practice of sports	Number of outdoor gyms installed in the municipality	Effectiveness	2
	Number of students enrolled in sports activities promoted by the municipality.	Effectiveness	2
	Number of events per year, with the support of City Hall.	Effectiveness	2
Keep the ginásio conservation.	? (Difficult to measure)	Efficiency	4
Create partnerships with institutions and bodies to encourage and enhance the practice of sport in the municipality.	Number of partnerships created per year.	Effectiveness	2
Procuradoria Municipal			
Objective	Indicator	Classification	Type
Keep up to date the record of litigation involving the County.	Evolution of the number of processes per period.	Efficiency	2
Create routine litigation resolutions.	Number of bottlenecks.	Efficiency	2
Maintain partnership with the judicial authorities.	Number of partnerships created per year.	Effectiveness	2
Keep the Secretariat of Finance informed of requisitions were presented and litigation.	Number of requisitions were presented per year.	Efficiency	2

As noted, the table 2 presents information about the indicators proposed for each Office. For the managers involved, the full version was released, detailing how each of these indicators can be raised. It is, therefore, a methodology that can provide the local government a suitable evaluative system favoring the achievement of results, as highlighted in the next section, which features the final considerations of this article.

DISCUSSION

The search for the monitoring of the results achieved by the Government represents a concern that has earned increasing attention since the expansion of the so-called Managerial public administration. Despite any criticism you can direct to the propositions of this model, one can consider as relevant the perception that public authorities must rely on effective means of evaluation of your performance. The good use of public resources, the quality and relevance of the services provided to the population and the effectiveness of governmental action are fundamental requirements for the social, economic and political development and to the consolidation of democracy.

For the maintenance of an effective governmental action, it is essential that one can assess the adequacy of the efforts made to the real needs of society. When you create a public entity, such as the municipal departments, it is the assumption that there are relevant needs to be met, which are embodied in the goals set out in the acts of creation. Often, however, there is a gap between the actions promoted and these goals.

Similarly, it is essential that it is sought to increase the efficiency of public services, streamlining procedures and eliminating waste. The measurement of the efficiency level maintained depends, too, on the availability of indicators of suitable parameters. Once such indicators are established, it becomes possible to monitor your progress and, as a result, the well-founded analysis about how efficient management is revealed.

In the private area, is easier to analyze the relevance of the actions and verify the efficiency achieved. When a company failing to fulfill your role in society, the loss of customers. When it loses its effectiveness, the resource flow becomes inadequate, with the consequent financial debacle, which can lead to bankruptcy. As in the public area there is similar pressure mechanisms the managers don't feel, in General, so pressured to keeping a high performance.

It is true that the consolidation of democracy, a process that has been experienced in Brazil in recent decades, tends to raise the degree of recovery of the society on the rulers. The pressure exerted by some entities of the so-called "third sector", which brings together private organizations oriented to the public interest, has brought some important advances in terms of mobilization and oversight of government action. New legislation, ensuring all citizens have access to information from government agencies, their actions and manner of acting.

Until now, however, attention has turned mainly to monitoring the proper use of financial resources and the fight against corruption. Not that this concern is not important, as it is, of course, essential. What is observed, however, is that the mere reduction of misappropriations of resources does not guarantee your best use. Besides preventing the misappropriation of public funds, it is necessary to ensure that they are best applied, producing consistent results. Choosing the best application depends on, among other factors, the availability of performance indicators. Cannot be considered an effective investment or not without knowing under which perspective it should be evaluated.

The survey, whose results are presented here, left, as already noted, the fact that if necessary the search of suitable performance indicators for public management. Existing methodologies are basically directed to private companies, which keep big differences in relation to public administration. Sought is therefore developing a methodology suited to the characteristics and needs of the public administration, with specific focus on the municipal level of Government. The choice of this focus took into account the relevance that the municipal administration represents for citizens, because, according to Division of responsibilities determined by the

Federal Constitution, much of the most important services for the society are provided by municipalities. In addition, other levels of Government, particularly the federal, already have established indicators, even if not in number and scope, and a greater ability to evaluation of their effort.

The city researched set an example of what can be achieved with the application of the methodology proposed here, which could serve as a basis to the evaluation of other municipalities. Its adaptation to the reality of each place is complex, depending on the availability of managers to engage in the process of lifting and unfolding in your objectives performance indicators.

On the managers of the municipality which formed the basis for studying is now the opportunity to put into practice the methodology developed. It must be kept a constant lifting system of the information required for the evaluation of the proposed indicators. Then, the analysis of the results and the proposal of measures for continuous improvement of performance. Being taken such initiatives, there will no doubt be a significant impact on the degree of professionalism and effectiveness of management. This makes it easier, too, the subsequent presentation of the accounts, which typically occurs at the end of each Government, which may be based on developments along the mandate adopted indicators. Another impact that may be generated by the adoption of this methodology is the long-term planning with smaller losses in function of the alternation of power. Being possible the monitoring of indicators over several administrations, breaks up with discontinuity analysis methods that usually says. In General, it is difficult to the ongoing monitoring of the effectiveness and efficiency of the municipal administration, as each ruler adopts criteria themselves.

As limitation of the research presented here must be mentioned the fact that the basis of the definition of the indicators was founded by objectives defined in the laws of creation of the municipal departments which may not reflect fully the interests and needs of the community. It is true that there was a concern about the timeliness of the goals, what has been done in partnership with existing managers, but still there is no guarantee that has worked with the best interests of the community.

It is pertinent that is also subject to the subjective character present in the selection of indicators. The time when the work intended to propose objective measures of assessment, these are based on personal perceptions of the formulators of the laws studied, the researchers ' own interpreted and public managers analyzed the propositions presented. It is worth noting, therefore, that, as in any evaluation, you can't expect the results range goals, free from political and ideological biases.

As suggestions for future research, the application of this same methodology in other municipalities, and can also be adapted to the State and federal levels. It will still be interesting to promote studies that demonstrate how the methodology developed is being implemented, highlighting any difficulties faced and aspects which deserve to be reviewed. Even better if they can be raised the impact that the adoption of indicators brought to the municipal administration.

References

- Alecian, Serge; Foucher, Dominique. (2001) Guia de gerenciamento no setor público. Rio de Janeiro: Revan; Brasília, DF: ENAP
- Barzelay, M. E B. J. Armajani. (1992) Breaking Through Bureaucracy: A New Vision for Managing in Government. California: University of California Press.
- Boyne, G. A.(2002) Concepts and Indicators of Local Authority Performance: An Evaluation of the Statutory Frameworks in England and Wales. *Public Money & Management*, v.22, n.2, p.17-24. 2002.
- Bresser Pereira, L.C. (1998). Gestão do setor público: estratégia e estrutura para um novo Estado, in: Bresser Pereira, Luiz Carlos; SPINK, Peter (Org.). Reforma do estado e da administração pública gerencial. Rio de Janeiro: Fundação Getulio Vargas, 1998, p. 21-37.
- Costa, Frederico Lustosa Da; Castanhar, José Cezar (2003). Avaliação de programas públicos: desafios conceituais e metodológicos. *Revista de Administração Pública*, Rio de Janeiro, v. 37, n. 5, p. 962-969, set./out. 2003.
- Dias, Murillo de Oliveira (2018). Heineken Brewing Industry in Brazil. In: *International Journal of Management, Technology And Engineering (IJAMTES)* ISSN: 2249-7455. Volume 8 Issue 9, November/2018, Page No: 1304-1310. DOI:16.10089/IJMTE2156. DOI: 10.6084/m9.figshare.7834343
- Dias, Murillo de Oliveira (2018). Light Vehicle Vehicle in Rio de Janeiro: Alternative to Public Transportation in Brazil? In: *Australian Journal of Science and Technology*. ISSN 2208-6404. Volume 2, Issue 4, December/2018, pp.187-193. DOI: 10.6084/m9.figshare.7833362
- Dias, Murillo de Oliveira; Teles, Andre (2018). From Animal Traction to LRV: Public Rail Transportation in Rio de Janeiro. In: *International Journal of Science and Research (IJSR)* ISSN: 2319-7064. Volume 7 Issue 11, November, pp. 765-770. DOI: 10.21275/ART20192818. DOI: 10.6084/m9.figshare.7834346
- Dias, Murillo; Teles, A.; Pilatti, K.(2018) The Future of Privatization in Brazil: Regulatory and Political Challenges. In: *Global Journal of Politics and Law Research*. Vol.6, No.2, pp.32-42, April 2018. ISSN 2053-6593. DOI: 10.6084/m9.figshare.7834709

- Dias, Murillo, and Aylmer, R. (2018) Is the Brazilian Civil Service reform about to succeed? In: *Global Journal of Political Science and Administration (GJPSA)*, Vol 6, Issue 2, April 2018, pp. 13-25. ISSN 2054-6343. DOI: 10.6084/m9.figshare.7834694
- Dimaggio, P. J. E W. W. Powell.(1983) The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, v.48, n.2, p.147-160. 1983.
- Eskildsen, J. K., K. Kristensen, et al. (2004) Private versus public sector excellence. *The TQM Magazine*, v.16, n.1, p.50-56. 2004.
- Ferlie, Ewan, Asburner, Lynn, Fitzgerald, Louise E Pettigrew, Andrew. (1999). *A nova administração pública em ação*. Brasília: Editora Universidade de Brasília: ENAO
- Fleury, Sonia.(2001) Reforma do estado. *Revista de Administração Pública*, v. 35, n. 5, p. 7-48, 2001.
- Ghobadian, A. E J. Ashworth.(1994) Performance Measurement in Local Government - Concept and Practice. *International Journal of Operations & Production Management*, v.14, n.5, p.35-51. 1994.
- Gomes, R. C. (1997) Análise do Desempenho de Organizações Públicas. 21 Encontro da ANPAD. Rio de Janeiro: ANPAD, 1997. 15 p.
- Gomes, R. C. E L. D. O. M. (2008) Gomes. Who is supposed to be regarded as a stakeholder for public organizations in developing countries? Evidence from an empirical investigation in Brazilian municipalities. *Public Management Review*, v.10, n.2, p.261-273. 2008.
- Hood, C. (1995) The “New Public Management” in the 1980s: variations on a theme. *Accounting, Organizations and Society*, v.20, n.2/3, p.93-109. 1995.
- Kaplan, R. S. e D. P. Norton. (1992) The Balanced Scorecard - Measures That Drive Performance. *Harvard Business Review*, v.70, n.1, p.71-79.
- Lakatos, E. M. E Marconi, M. A. (2010) *Fundamentos da metodologia científica*. 7. ed. São Paulo: Atlas
- Lima, Paulo Daniel Barreto. (2007) *A excelência em gestão pública*. Rio de Janeiro: QualityMark

- Matias-Pereira (2008) José. Curso de administração pública: foco nas instituições e ações governamentais. São Paulo: Atlas
- Matias-Pereira (2009) José Manual de gestão pública contemporânea. São Paulo, Atlas
- Neely, A., C. Adams, Et Al. (2001) The Performance Prism in Practice. *Measuring Business Excellence*, v.5, n.2, p.7-12.
- Osborne, D. E T. Gaebler. (1992) *Reinventing Government : How The Entrepreneurial Spirit Is Transforming the Public Sector*. New York: Penguin Books
- Paradela, V. C.; Dias, Murillo de Oliveira; Assis; Kamila Barbosa; Oliveira, Joana Aparecida; Fonseca, Rafaela K.A.,(2019). Preparing Managers for NGOs: a Field to be Explored. *SSRG International Journal of Economics and Management Studies* 6(3), 1-10; ISSN: 2393-9125; DOI: 10.14445/23939125/IJEMS-V6I3P101
- Paradela, V. C.; Dias, Murillo de Oliveira; Sampaio; Danilo de Oliveira ; Plácido, Eliel Carlos Rosa; Fernandes; Gabriel Iung de Castro (2019). Best Managerial Practices In Retail Business in Juiz De Fora-MG. In: *International Journal of Management, Technology and Engineering*. Vol. IX, issue 3, pp. 3521-3538, March 2019. ISSN 2249-7455. DOI: 10.13140/RG.2.2.26863.48801
- Pollitt, C. (1993) *Managerialism and the Public Services*. Oxford: Blackwell Publisher.
- Pollitt, C. (2008) *The Essential Public Manager*. Berkshire: Open University Press. 2008 (Public Policy and Management).
- Pollitt, C.(2000) Is the emperor in his underwear? An analysis of the impacts of public management reform. *Public Management Review*, v.2, n.2, p.181-199.
- Przeworsik, Adam. (1998) Sobre o desenho do Estado: uma perspectiva agent x principal. In: Bresser Pereira, Luiz Carlos; SPINK, Peter (Org.). *Reforma do estado e da administração pública gerencial*. Rio de Janeiro: Fundação Getulio Vargas, 1998, p. 39-73.
- Rezende, Flavio da Cunha. (2002) As reformas e as transformações no papel do Estado: o Brasil em perspectiva comparada. In: BRASIL. Secretaria de Gestão. Ministério do Planejamento Orçamento e Gestão. *O Estado numa era de reformas: os anos FHC*. Parte 1, p. 223-234. Brasília: MPOG/SEGES, 2002.

Vergara, Sylvia Constant. (2009) Projetos e relatórios de pesquisa em administração. 10 ed.
São Paulo: Atlas, 2009.

Wongrassamee, S., J. E. L. Simmons, et al. (2003) Performance measurement tools: the
Balanced Scorecard and the EFQM Excellence Model. Measuring Business Excellence,
v.7, n.1, p.14. 2003.