

GOVERNANCE IN BRAZILIAN PUBLIC HIGHER EDUCATION INSTITUTIONS

A GOVERNANÇA NAS INSTITUIÇÕES DE ENSINO SUPERIOR PÚBLICAS BRASILEIRAS

GOBERNANZA EN LAS INSTITUCIONES PÚBLICAS DE EDUCACIÓN SUPERIOR BRASILEÑAS

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ABSTRACT: The management of resources and public policies has been a major challenge for Brazilian public managers. Therefore, the issue of public governance has become a prominent issue in recent years in Brazilian public administration. In this scenario, the Federal Public Universities are included, which are federal institutions of higher education and are subject to accountability both to society and to control bodies. Therefore, the objective of this research is to analyze the parameters and foundations of governance in Federal Public Universities, as well as the results that they presented in the last evaluation carried out by the Federal Audit Court (TCU) in 2021. The methodology had a quanti-qualitative methodological approach and was conducted by bibliographic and documental research. The results found show that the issue of public governance is recent and has few investigations. In addition, it is noteworthy that the Federal Public Universities still present unsatisfactory results in the evaluation of governance and public management of the TCU.

KEYWORDS: Federal Public Administration. Public governance. Federal universities.

RESUMO: *A gestão de recursos e políticas públicas tem sido um grande desafio para os gestores públicos brasileiros. Logo, o tema da governança pública tornou-se um assunto proeminente nos últimos anos na administração pública brasileira. Neste cenário, estão inclusas as Universidades Públicas Federais, que são instituições federais de ensino superior e estão sujeitas a prestar contas tanto à sociedade, como aos órgãos de controle. Assim sendo, o objetivo da presente pesquisa consiste em analisar os parâmetros e fundamentos de governança nas Universidades Públicas Federais, bem como os resultados que estas apresentaram na última avaliação realizada pelo Tribunal de Contas da União (TCU) no ano de 2021. Para tanto, a metodologia teve a abordagem metodológica quanti-qualitativa e foi conduzida pela pesquisa bibliográfica e, também, documental. Os resultados encontrados demonstram que o tema da governança pública é recente e dispõe de poucas investigações. Além disso, destaca-se que as Universidades Públicas Federais ainda apresentam resultados insatisfatórios na avaliação de governança e gestão públicas do TCU.*

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PALAVRAS-CHAVE: *Administração pública federal. Governança pública. Universidades federais.*

RESUMEN: *La gestión de recursos y políticas públicas ha sido un gran desafío para los gestores públicos brasileños. Por lo tanto, el tema de la gobernanza pública se ha convertido en un tema destacado en los últimos años en la administración pública brasileña. En este escenario se incluyen las Universidades Públicas Federales, que son instituciones federales de educación superior y están sujetas a rendición de cuentas tanto ante la sociedad como ante los órganos de control. Por tanto, el objetivo de esta investigación es analizar los parámetros y fundamentos de la gobernanza en las Universidades Públicas Federales, así como los resultados que estas presentaron en la última evaluación realizada por el Tribunal de Cuentas de la Federación (TCU) en 2021. La metodología tuvo como un enfoque metodológico cuantitativo-cualitativo y se llevó a cabo mediante una investigación bibliográfica y documental. Los resultados encontrados muestran que el tema de la gobernanza pública es reciente y cuenta con pocas investigaciones. Además, se destaca que las Universidades Públicas Federales aún presentan resultados insatisfactorios en la evaluación de la gobernabilidad y gestión pública del TCU.*

PALABRAS CLAVE: *Administración pública federal. Gobernanza pública. Universidades federales.*

Introduction

From the 1980s, the term governance stood out among a wide variety of disciplines, including law, public policies and, above all, management of private, public or non-profit organizations (RODRIGUES; MALO, 2006). More recently, in Brazil, this process of developing good governance practices has gained focus in public administration (ZORZAL, 2015).

Matias-Pereira (2010) states that governance in public and private organizations has many similarities, but they have different focuses. The similarities, according to the author, are in the basic principles that govern them. Some of the governance principles, according to Slomski (2008) apud (BIZERRA, 2011): transparency (disclosure), a sense of justice (fairness), accountability, compliance with the law and ethics.

In Brazil, the Federal Court of Auditors (TCU in the Portuguese acronym)³ has sought to contribute to the improvement of public governance and to the fulfillment of these new

³ The Federal Audit Court (TCU) is a supervisory body created in 1890. Independent and autonomous, its function is to provide external control of the federal government and assistance to the National Congress in its mission to monitor the country's budget and financial execution. He is responsible for the accounting, financial, budgetary, operational and patrimonial inspection of the country's public bodies and entities regarding legality, legitimacy and economy.

demands. Between 2013 and 2014, the TCU produced and published several documents dealing with public governance, which were important to guide its implementation in Brazilian public administration institutions (ROCHA, 2017). In the following years, the Court continued its efforts to guide and encourage public administration organizations to adopt good governance practices. To this end, it standardized other various benchmarks and carried out governance assessments in public organizations.

In this regard, other legal instruments were created in favor of public governance, such as Decree No. 9,203/2017, which provides on the governance policy of the direct federal, autarchic and foundational public administration. This government normative device establishes the procedures necessary for the structuring, execution and monitoring of integrity programs (BRAZIL, 2017).

These are some of the legislations of public governance that must be complied with by public agencies and institutions, included here, the Federal Public Universities, which must comply and exercise a series of mechanisms of democratic management aimed at aspects of administrative management, with direct oversight by the TCU and other organs of fiscal control (COSTA, 2019). In this direction, in recent decades, especially from the 2000s, Castro and Pereira (2019) evidenced that Brazilian public universities had to adopt new matrices of public management.

Higher education "plays an essential role in the social, cultural and citizen formation of its students and, therefore, universities have incorporated in their management actions", systematic monitoring, planning and evaluation of governance mechanisms, not only to meet social demands, but also to be accountable to regulatory control bodies (FREIRE; SOUZA, 2021, p. 2).

Therefore, to follow this new form of public administration required, particularly in the federal area, agencies and institutions must reformulate practices and structures to achieve the good governance expected by society (BATISTA, 2016). In this sense, this work focuses on investigating the parameters and foundations of governance in the Federal Public Universities and the results that they presented in the evaluation conducted by the TCU in the year 2021.

The methodology used in this research had a quanti-qualitative methodological approach. The study was conducted through bibliographic and documentary research. The categorization of the data was performed from the content analysis of all the material gathered from the bibliographical and documental research. Descriptive statistics were also used.

Conceptual dimensions of governance

The governance theme has different meanings for different people, entities, and organisms that construct their concepts from different narratives (BEVIR; RHODES, 2001; MATIAS-PEREIRA, 2013; RHODES, 1996). For Mello and Slomski (2010, p. 377), the "term governance is quite broad and its use varies according to the focus and the area in which it is being employed. Governance is, therefore, a polysemic term widely used in different areas of society and has different meanings according to its historicity and also the perspective of analysis (ZORZAL, 2015). On the subject of governance, Alves (ALVES, 2001, p. 81) brings the following conception:

Governance is an often diffuse concept that can be applied to methods of managing a company (corporate governance), to means of preserving the environment (environmental governance), or to ways of combating bribery and corruption of public officials (public governance). Despite its diffuse character, the concept of governance has as its starting point the search for improvement in the behavior of people and institutions.

Governance is a broader term than government because it encompasses non-state actors. Current usage of the term does not treat governance as a synonym for government. Its meaning refers to a new process of governing, a new method by which society is governed. The decentralization of service delivery has led governments to notice that guiding complex sets of organizations is a difficult task, and in this new condition, governance has been employed (RHODES, 1996).

For Matias-Pereira (2014), in the academic literature, generally, the most explicit aspects about governance are connected to the legitimacy of the public space, distribution of power between governors and governed, negotiation processes between social actors, and decentralization of powers and functions related to the act of governing. It incorporates, besides the traditional mechanisms of articulation of interests, such as political parties, other more informal ones, such as families, associations, and social networks.

Good governance is closely related to effective administration in a democratic structure (ZORZAL; RODRIGUES, 2016). Both the World Bank and the International Monetary Fund (IMF) have used the term as the combination of good public management practices in order to intervene in developing countries from the need to implement neoliberal measures (FERREIRA, 2007; PEREIRA *et al.*, 2017).

In the private sphere, corporate governance involves the structure in which authority is exercised in organizations, encompassing rules, policies, procedures, standards, relationships,

systems and processes. Therefore, "it concerns the way corporations are managed"(MATIAS-PEREIRA, 2010, p. 113).

Public institutions have faced the challenge of following, adapting and transferring work tools from the private sector. Public administration, in the quest to introduce such tools, has integrated accumulated experiences that contribute to its transformation. This is how several principles of corporate governance have been implemented in the public sector (MATIAS-PEREIRA, 2010). However, in public administration the goal is to meet social needs and the public interest by performing and providing services in its function and, therefore, governance in the public sector differs from the private sector in several aspects.

Governance has been, therefore, synonymous with effective and transparent management, both in companies and in public institutions, and for this reason they have conceptual proximities. The theme has been "explaining new trends in public administration and public policy management, which can be measured by the growing prominence that the literature has been devoting in recent years to the subject" (MATIAS-PEREIRA, 2010, p. 112). In view of the above, governance in the public sphere is necessary, in a democratic context, which considers the participation of stakeholders as part of the resolution of problems and not as the problem (VIEIRA; BARRETO, 2019).

Governance in public administration

Governance is expanding not only in the private sector, but also in the public sector, because it is possible to control or mitigate the problems encountered in public management through certain perspectives derived from corporate governance in the private sector (MARQUES *et al.*, 2020). Its principles and actions aim to improve the results aimed by stakeholders, managers and owners. In public administration, this relationship occurs, basically, between citizens and public managers (TEIXEIRA; GOMES, 2019).

The stakeholders' theory has great relevance, especially in public governance, because it allows greater interaction of these stakeholders with the administration. The greatest contribution is for the understanding that one should effect the implementation of actions for the participation of all stakeholders in the administration (MATIAS-PEREIRA, 2013).

However, it is necessary to make explicit the difference between the terms governability and governance. For Matias-Pereira (2014), governability is the political capacity, based on institutions, to govern resulting from a legitimate relationship of the state and its government with society. For the author, governance is the administrative and financial capacity, in the

broad sense, of the government to implement public policies. Therefore, governance is not the same as government and refers to "activities supported by common objectives, which may or may not derive from legal and formally prescribed responsibilities and do not necessarily depend on the police power to be accepted and overcome resistance" (MATIAS-PEREIRA, 2014, p. 84).

Public governance is, therefore, a new paradigm that has as its main points the collaboration and coordination among public institutions and these with society. It represents the result of the improvement of previous models of public administration that have evolved (DIAS; CARIO, 2014; NEVES; GUIMARÃES; JÚNIOR, 2017).

For Martins and Marini (2014), public governance has been raised as the most recent management paradigm and differs from both the classic bureaucratic public administration and the new public management. This new perspective of public management is associated with the transformations of times and scenarios arising from "an attempt to see government as a broad, plural and complex process of society, seeking to integrate politics and administration, management and public policies" (MARTINS; MARINI, 2014, p. 43).

In this line, public governance, as advocated by several scholars, does not completely abandon the elements that characterize the managerialist model, its predecessor, in great evidence until the 1990s. It is part of the so-called New Public Service (NPS), which is based on democratic and citizenship theories, that is, democratic governance and civic engagement. The NPS proposes to promote the dignity and value of public service to make the world a better place through democratic values, citizenship, and serving the public interest. Thus, public governance emerges in this scenario to reorganize public administration (FUCHS, 2020; GESSER; OLIVEIRA; MACHADO, 2017; OLIVEIRA; PISA; AUGUSTINHO, 2016).

The TCU understands public governance as a system that defines a balance of power among the parties involved. This system would include citizens, elected representatives (governors), senior management, managers, and employees. Public governance would aim at making the common interest prevail over the interests of individuals or groups. The Court goes further and specifies that governance in the public sector relates to the mechanisms for evaluation, direction, and monitoring; the interactions among structures, processes, and traditions to establish how citizens and other stakeholders are considered; and how decision making is carried out and power and responsibilities are exercised. Governance in the public sector should be concerned with the actions and capacity of political and administrative systems to solve problems of collective life (BRAZIL, 2020).

For Alves (2011), thinking about the concept of governance means associating it with the public sector. Thus, for the author, governance in this sphere corresponds to the ability to implement public policies from the optimization of management, so that a systematized procedure of evaluation, control, accountability, efficiency, effectiveness and transparency are adopted. This process should include social participation, aiming at the common good of society.

Filgueiras (2018, p. 79) stresses that the definition of governance should go beyond managerial characteristics and orthodox management mechanisms, since "it represents a process of connection between the mechanisms of administration and the political and infrastructural dimensions of power. For the author, it is an administration model that is open to the public and that has services and policies aimed at the citizen, that is, a democratic governance that should have three dimensions that matter and are interconnected for the constitution of public management: the state capacities for implementation and coordination; the mechanisms of transparency and accountability⁴ and; the mechanisms of political participation.

Public governance ends up consolidating as a concept that adds values to public policies, as it associates collective control and the promotion of social justice to traditional understandings that consider the exercise of little participatory power by society. It aims to ensure that planned goals are achieved through well-designed systems, including management, control, oversight, and accountability processes (ROCHA, 2017).

Therefore, there is still no consensus understanding of the concept of public governance, both among authors and national and international organizations, having this broad and multiple conceptual approach (TEIXEIRA; GOMES, 2019). But in an effort to understand this topic more broadly, the concept can be presented as a series of administrative reforms to be implemented in the public sector designed to meet the needs of modern civil society in meeting the common interests of providing high quality services. Services that are provided by more transparent states, where citizens increasingly participate in the decision-making process, exercising social control and strengthening democracy. (OLIVEIRA; PISA; AUGUSTINHO, 2016).

⁴ For the TCU, accountability is "the obligation of persons or entities to which resources have been entrusted, including public companies and organizations, to assume the fiscal, managerial, and programmatic responsibilities assigned to them and to inform those who delegated these responsibilities to them"(BRAZIL, 2020, p. 46).

Governance in Brazilian public management

In Brazil, public governance has played an important role in the management of public resources, generating several discussions about its mechanisms and practices. For Souza, Silva, and Souza (2019), one cannot fail to take into consideration the rapid changes that have been happening in society, where a higher level of citizenship has demanded a public administration that guarantees the constitutional rights of citizens, among them, the educational one. Matias-Pereira (2013) states that Brazilian public administration is still at a far from ideal stage to be able to structure a consolidated public governance model.

According to the TCU, the increment of governance legislation in the country's public administration comes from many sanctioned acts that integrate important sectorial or federal regulations that align with a vision of improving public governance (BRAZIL, 2020).

Vieira and Barreto (2019) point out that, in Brazil, the theme of public governance was only discussed from the year 1995, when it figured in the Master Plan for Reform of the State Apparatus (PDRAE in the Portuguese acronym), being defined as the state's ability to implement public policies efficiently. State reform was considered indispensable, in order to increase its governance (ZORZAL; RODRIGUES, 2016).

According to Zorzal (2015), Brazil, until recently, needed a governance code for the public sector. However, between the years 2013 and 2014, the TCU produced and published three important documents dealing with the topic, namely: the 1st and 2nd versions of the "Basic governance benchmark applicable to bodies and entities of the public administration" (BRAZIL, 2014d), the "Benchmark for evaluation of governance in public policies" (BRASIL, 2014a) and the "10 steps to good governance" (BRAZIL, 2014b). In the first two publications there is an extensive bibliographic research that includes a significant theoretical basis, with international references. The intention of this material is to better understand the governance situation in the public area and encourage public sector organizations to adopt, in an evolutionary way, good governance practices (BRAZIL, 2020).

In subsequent years, the 2014 benchmark continued to be used as a guide for governance policy and evaluations of more than 500 organizations subject to the TCU. The indicators produced from this served to indicate the governance problems in public organizations and identified the panorama for the definition of objectives, structuring of improvements and identification of good practices to be adopted. It also served as inspiration for Decree No. 9,203/2017 (BRAZIL, 2017), which created the governance policy of the federal public

administration, as well as Law 13,971/2019 (BRAZIL, 2019a), which established the Union's Multi-Year Plan for the period 2020 to 2023.

In 2021, the TCU updated the document and renamed it "Basic Organizational Governance Reference: for public organizations and other entities under the jurisdiction of the TCU (RGB)". According to the Court, based on the knowledge of the diagnoses made and on the review of recent international literature published by organizations such as the Organization for Economic Cooperation and Development (OECD) and the United Nations (UN), the referential was revised and updated. With this, the TCU expects to make available more contemporary guidelines on public governance, reinforcing the adoption of the search for best practices to improve performance in public organizations (BRAZIL, 2020).

From the publication of the basic governance framework and other additional documents, the TCU has contributed to the improvement of guidelines aimed at good governance practices in the public sector. The documents produced by the body aim to provide the public administration with theoretical and normative elements to extract principles, systematization, and levels of analysis to foster good governance (TEIXEIRA; GOMES, 2019). The Court has also been engaged in evaluating governance practices in Brazilian public administration bodies through surveys that are published on its web portal.

In the scope of official normative productions, the Federal Government launched in 2018 the "Public Governance Policy Guide". Several agencies were responsible for its elaboration, such as: the Comptroller General of the Union (CGU in the Portuguese acronym); the Ministry of Planning, Development and Management; and the Ministry of Finance (MF). The publication aims to provide security and stability to the interpretation of Decree No. 9,203/2017, serving as a reference for its correct implementation. The publication presents the current stage of the governance policy and panoramas for the future (BRAZIL, 2018a). The target audience of the material comprises members of the senior management of the most distinct government institutions.

Under this new practical model for public administration, the various agencies and institutions of the government sector, particularly in the federal area, have begun to reform their structures and working practices in pursuit of good governance (RIBEIRO, 2017). Public governance concepts have been used to evaluate issues related to public services. Public agencies being evaluated are grouped by initial, intermediate, and improved governance stages to facilitate diagnosis and help improve and monitor public administration (ROCHA, 2017).

Public governance indicators by the Federal Audit Court

From the publication of the basic governance benchmark and other additional documents, the TCU has contributed to the improvement of governance in the public sector so that bodies and entities of public administration can extract principles, guidelines and levels of analysis to foster good governance (TEIXEIRA; GOMES, 2019). The Court has also endeavored to evaluate governance practices in Brazilian public administration bodies, through surveys that are published on its web portal.

Initially, the TCU in the year 2007 conducted governance surveys in the IT area. However, it also started to conduct surveys of personnel governance (2012, 2013) and procurement (2013/2014). Starting in 2013, the TCU created a general model of public governance to encompass a governance profile of the Brazilian public administration. Between the years 2013 and 2016, the TCU conducted governance and public management surveys in public organizations with the purpose of assessing the situation and encouraging the adoption of governance and management practices in four themes: information technology (IT), people, procurement, and public governance (BRAZIL, 2014c, 2018b).

As of 2017, the TCU has been unifying the surveys into a single self-assessment tool, called "Integrated Public Governance Questionnaire", which encompasses the areas of the previous surveys to know, in addition to the various indicators of public governance, a general index of management and public governance (BRAZIL, 2018b). Therefore, it aims to survey the governance system of entities and organizations of the public administration.

The TCU surveys are carried out by determining the monitoring, for five years, of the governance and management capacity of the organs and jurisdictional entities defined in Judgment 588/2018-TCU-Plenary. The surveys are intended to indicate systemic risks and provide information on governance and management of organizations (BRAZIL, 2018b).

The most recent assessment was for the year 2021, and had 114 questions that were answered by the participating public institutions (BRAZIL, 2021a). The structure of the questionnaire of the integrated profile of organizational governance and public management, named by its main indicator, iGG 2021, follows the governance model explicit in the RGB (BRASIL, 2021b).

The results of the self-assessment were published in August 2021. The questions were divided into five themes: (1) public governance; (2) people management; (3) technology and information security management; (4) procurement management; and (5) budget management. The data analysis was divided into six governance profiles, where the first presented the

integrated profile overview: a) Integrated governance and management profile; b) Organizational governance and management profile; c) Governance and people management profile; d) Governance and security and information technology management profile; e) Governance and hiring management profile; and f) Governance and budget management profile (BRAZIL, 2021b, 2021c).

The objectives of the governance survey in the year 2021 were to obtain and analyze data on the governance and management capacity of participating organizations and to implement the e-Governance system, to start the self-assessment of public governance and management in the form of self-service for them. The specific purposes of monitoring the governance capacity in management of federal public organizations and other entities under the jurisdiction of the TCU were: a) to disseminate the governance and management model expressed in the 3rd edition of the RBG; b) to contribute to the planning of the senior management bodies, which are inductors for the improvement of governance and management processes in the public administration and c) to support the TCU in meeting its strategic objectives for the evolution of governance in the Brazilian public administration (BRAZIL, 2021b, 2021c).

The dissemination of the results of the iGG 2021 took place in indexes, which were categorized into stages of capacity: inexpressive, beginning, intermediate and improved, as shown in Table 1.

Table1 – Stages of governance and public management capacity

Stage		Adoption of governance practices	Range
Initial	Inexpressive	does not adopt; there is a formal decision or approved plan to adopt it	0 a 14,99%
	Initializing	adopts to a lesser extent	15 a 39,99%
Intermediate		partially adopts	40 a 70%
Enhanced		adopts totally or to a large extent; adopts	70,01 a 100%

Source: adapted from BRAZIL (2021b)

The iGG index represents all the governance and management practices evaluated. The iGovPub index corresponds to the actions evaluated in the organizational public governance theme, adding indicators of leadership, strategy and control capabilities. The iGovPeople characterizes the results obtained in the Organizational Public Governance and People Management practices (iGestPeople). The iGestPeople index describes all the practices assessed in the people management theme. The iGovTI shows results achieved for IT

Governance and IT Management (iGovTI). The iGestTI demonstrates all IT management practices, plus some selected people management and hiring management practices. iGovContrat presents Governance results in Hiring management (GovContrat) and Hiring management (iGovContrat). OiGestContrat expresses results for all hiring management practices, plus selected people management and organizational risk management practices. The iGestOrcament aggregates results for the ability to establish the budget process and contemplate budget priorities correctly. And finally, the iGovOrcament represents the capacity in budget governance (define the model and monitor the budget management) along with the budget management represented in the iGestOrcament (BRAZIL, 2021b, 2021c).

Through these indices it is possible to measure the state of development of public governance in the public institutions evaluated, among them, the 63 federal public universities in Brazil, within the stages of capacity of governance practices described in Table 1.

Governance in the management of federal public universities

Federal public universities are institutions, in the form of municipalities or foundations, linked to the Ministry of Education (MEC), a direct federal administration body, which are subject to a broad bureaucratic and regulatory apparatus and must meet the standards that address the governance practices in public administration. Although they are endowed with didactic-scientific, administrative, and financial management and asset autonomy, they are subject to the public sector legislation (MARQUES *et al.*, 2020; SALES *et al.*, 2020).

Higher education institutions, characterized as complex organizations, should begin to consider, increasingly, the governance issues in their managements, integrating in the university actions (GESSER; OLIVEIRA; MACHADO, 2017). Therefore, they must perform a good management, which encourages the adoption of best practices to increase the efficiency and full operation of institutions (MARQUES *et al.*, 2020). They are characterized as complex institutions, due to their bureaucratic and conservative administration, the concentration of power and autonomy, the type of professionals who work there, their diversity of objectives and their attributions in teaching, research and extension. They are, in this sense, pluralist organizations with a multiplicity of members, their own organizational structure, objectives and internal groups, many times, conflicting. All this makes the management and the decision making process challenging (ESTRADA, 2000; GESSER; OLIVEIRA; MACHADO, 2017).

Despite its social importance and the receipt of substantial public funds, the disclosure of management information and its analysis in academic studies is still limited in federal public

universities (ZORZAL, 2015). In addition, issues related to university governance are little discussed in the literature, being more delimited based on corporate governance and public governance, having two main points that are addressed: adjustment mechanisms internal to the institution and; coordination structures that the university develops with external social actors (GESSER; OLIVEIRA; MACHADO, 2017).

As members of the federal public service, Brazilian federal universities are under evaluation by the TCU on good governance and management practices in the public sector. In the last evaluation released, in the year 2021, 378 institutions were evaluated, among them, the 63 federal public universities (BRAZIL, 2021b, 2021c).

The disclosure of these indexes points to the state of development of public governance in federal public universities within the stages of capacity of governance practices described in Table 1. Chart 1, below, are presented some of the results of these indices and the respective federal universities that originated them.

Chart 1 – Indices of adherence to public governance and management practices of federal public universities in 2021

University	iG G	iGovPu b	iGovPes soas	iGovTI	iGovContract	iGovOrca ment
1 Federal University of Rio Grande do Norte	96,3%	95,8%	97,5%	87,3%	99,6%	87,1%
2 Federal University of Itajubá	93,2%	95,3%	94,6%	95,5%	64,5%	100,0%
3 Federal University of Mato Grosso do Sul	91,3%	93,7%	90,8%	72,6%	95,9%	98,6%
4 Federal University of Lavras	90,2%	94,9%	93,1%	91,4%	89,7%	96,9%
5 Federal University of Viçosa	88,8%	92,3%	85,3%	87,4%	97,5%	95,0%
6 Federal University of Pará	82,8%	82,5%	86,5%	74,8%	74,1%	79,3%

7	University of Brasília	81,5%	91,4%	88,8%	78,9%	82,9%	91,5%
8	Federal University of Pernambuco	73,6%	78,8%	66,7%	64,1%	90,2%	94,2%
9	Federal University of Bahia	73,2%	64,7%	68,8%	60,3%	71,8%	63,3%
10	Federal University of Jequitinhonha and Mucuri Valleys	72,5%	80,5%	69,5%	73,8%	80,8%	97,5%
11	Federal University of Western Pará	69,7%	76,4%	59,8%	69,5%	88,0%	94,2%
12	Federal University of Ceará	69,6%	81,3%	69,4%	56,4%	86,6%	87,3%
13	Rural Federal University of Pernambuco	68,8%	74,7%	76,5%	63,1%	80,2%	65,1%
14	Federal University of Roraima	67,0%	72,1%	67,0%	67,3%	63,8%	66,1%
15	Rural Federal University of Amazonas	65,6%	80,0%	70,9%	54,6%	64,0%	86,3%
16	Federal University of Paraná	63,9%	62,9%	63,9%	49,8%	62,7%	70,3%
17	Federal University of Rio Grande	63,9%	67,7%	69,8%	55,5%	73,5%	67,1%
18	Federal University of Triângulo Mineiro	63,6%	69,5%	71,9%	57,5%	61,2%	30,3%
19	Federal University of São Paulo	62,7%	80,4%	69,0%	45,3%	70,0%	71,4%

20	Federal University of Alfenas	62,1%	60,3%	64,9%	36,3%	48,4%	95,0%
21	Federal University of Western Bahia	60,7%	70,3%	62,8%	57,2%	51,7%	69,2%
22	Federal University of Sergipe	59,1%	67,9%	60,0%	62,9%	47,0%	80,0%
23	Federal University of Uberlândia	59,0%	62,3%	64,9%	60,9%	68,0%	30,4%
24	Federal University of Goiás	58,8%	74,7%	70,9%	74,4%	45,8%	45,2%
25	Federal University of Ouro Preto	57,4%	73,6%	57,6%	54,2%	64,5%	70,2%
26	Federal University of Rio de Janeiro	57,0%	59,6%	57,4%	20,2%	69,8%	91,6%
27	Federal University of Santa Catarina	56,9%	63,6%	64,0%	59,7%	65,8%	60,4%
28	Federal University of Rio Grande do Sul	56,6%	50,7%	53,0%	58,2%	44,7%	37,7%
29	Federal University of Cariri	54,1%	57,3%	49,5%	59,9%	51,4%	46,1%
30	Federal University of the State of Rio de Janeiro	54,1%	55,1%	50,8%	50,2%	44,1%	44,9%
31	Federal University of Mato Grosso	53,2%	58,2%	52,9%	51,6%	53,4%	46,2%
32	Federal University of Minas Gerais	52,2%	49,6%	46,4%	49,3%	31,8%	79,7%

33	Federal University of Santa Maria	50,2%	66,2%	59,7%	37,4%	61,2%	52,0%
34	Federal University of Health Sciences of Porto Alegre	50,2%	51,6%	48,3%	42,5%	49,5%	35,0%
35	Federal University of ABC	49,9%	56,1%	39,3%	40,9%	39,9%	86,8%
36	Federal Rural University of the Semiarid Region	49,3%	43,4%	46,2%	38,7%	61,0%	9,8%
37	Federal University of Paraíba	48,9%	61,0%	60,3%	48,4%	46,9%	36,8%
38	Federal University of Espírito Santo	48,0%	56,0%	37,6%	34,2%	80,1%	78,5%
39	Federal Technological University of Paraná	47,5%	58,8%	48,6%	45,0%	57,8%	31,3%
40	Federal University of the South and Southeast of Pará	46,2%	59,6%	41,9%	53,8%	41,6%	59,9%
41	Federal University of Fronteira Sul	46,1%	61,3%	41,4%	28,8%	52,6%	71,2%
42	Federal University of Pelotas	45,3%	51,1%	43,3%	47,7%	37,3%	49,7%
43	Federal University of Juiz de Fora	45,3%	42,7%	42,5%	39,4%	55,0%	50,7%
44	Federal University of São Carlos	45,1%	51,5%	43,8%	52,1%	39,9%	41,1%
45	Federal University of Tocantins	44,1%	53,9%	51,5%	37,2%	51,4%	60,3%

46	Federal University of São João del Rei	43,7%	59,7%	46,8%	34,4%	65,7%	55,4%
47	Federal Fluminense University	42,2%	56,2%	42,3%	44,8%	48,2%	15,9%
48	Federal University of Piauí	40,2%	52,0%	34,3%	33,1%	52,3%	39,9%
49	Federal University of Latin American Integration	39,8%	42,2%	30,7%	35,0%	45,0%	43,9%
50	Federal University of Amapá	39,2%	47,1%	40,8%	36,0%	59,5%	47,2%
51	Federal University of the São Francisco Valley	38,3%	54,3%	37,8%	25,0%	38,3%	52,1%
52	Federal University of Acre	37,9%	46,4%	40,2%	31,8%	26,2%	72,5%
53	Federal University of Alagoas	37,7%	33,9%	35,7%	41,9%	25,7%	47,9%
54	University for the International Integration of Afro-Brazilian Lusophony	34,8%	27,7%	24,6%	32,0%	30,2%	39,0%
55	Federal University of Grande Dourados	34,0%	48,5%	41,2%	19,8%	34,6%	23,4%
56	Federal University of Rondônia	33,1%	35,5%	34,0%	42,9%	31,4%	37,1%
57	Federal University of Pampa	32,4%	35,4%	29,6%	21,7%	27,8%	29,3%
58	Federal University of Amazonas	31,9%	49,3%	35,5%	31,5%	24,2%	30,2%

59	Federal University of Recôncavo da Bahia	30,0%	35,4%	27,5%	21,6%	34,0%	10,0%
60	Federal University of Maranhão	29,2%	32,7%	28,5%	34,0%	29,9%	12,8%
61	Federal Rural University of Rio de Janeiro	28,7%	43,6%	36,4%	31,5%	27,9%	13,2%
62	Federal University of Campina Grande	24,2%	1,3%	26,2%	24,9%	30,5%	13,5%
63	Federal University of Southern Bahia	23,3%	43,7%	28,6%	26,3%	17,0%	21,4%

Source: Prepared by the authors based on TCU's survey on governance in the public sector 2021(BRAZIL, 2021a)

Note: The ranking of the universities in the table follows the order from highest to lowest iGG index score.

The iGG (integrated index of public governance and management) indices pointed out that 15 (24%) of the federal universities are still in the early stage of governance and management, with all of them being in the beginner frame. Thirty-eight (60%) higher education institutions are in the intermediate stage. And finally, only 10 (16%) were classified as in the improved stage for this index. This analyzed data indicates that good governance and public management practices are not yet adopted in most federal universities.

In the iGovPub (public governance index) indices, in which the adoption of leadership, strategy and control mechanisms are evaluated, federal universities had similar evaluations. The data show that 15 universities (24%) are in the initial stage, with all being characterized as beginning. At the intermediate stage are 37 (59%) educational institutions, and only 11 (17%) qualify for the enhanced stage. Detailing from the mechanisms, the worst results are presented in strategy, where 25% of the universities are in the beginning stage, including two in the unimpressive stage, and the best are perceived in control, where institutions have higher intermediate (59%) and improved (35%) rates.

In iGovPeople (governance and people management index), the results revealed that 15 universities (24%) ranked in the initial stage, and all were classified as beginning. Among the intermediate-stage institutions were 37 (59%) federal universities. And finally, 11 (17%) were situated in the enhanced stage. These index values in the beginning stage indicate, for the TCU,

that the organizations that register them do not have a structured people planning and present difficulties to estimate their human resource needs and select their managers well (BRASIL, 2021c). Therefore, for the universities that were in the initial index in iGovPeople, the findings are the same.

For iGovTI (information technology governance and management index), the results showed that 23 (37%) of the federal universities were in the initial stage, with all considered to be starting out. In the intermediate stage on this theme were 31 (49%) of the institutions. Only 9 (14%) were at an improved stage. It is evident that more than half of the federal universities are in the initial or intermediate stage in IT governance. According to the TCU (BRAZIL, 2021b), despite the improvement compared to the assessment of 2018, the model of governance and IT management implemented is far from being adequate, and may be reflected in various shortcomings that institutions may present and compromise the satisfactory and timely service of the demands of society.

The iGovContrat (hiring governance index) showed that 17 (27%) federal universities were in the initial stage, all of which were characterized as beginning. In the intermediate stage were 32 (51%) institutions. In the improved stage there were 14 (22%) federal universities. These data indicate, according to the TCU, that in more than half of the federal universities there may be risks of waste and irregularities in hiring.

The budget management became part of this evaluative instrument in the iGG 2021, with its main index identified as iGovOrcament (index of governance and budget management). Compared to the other main indexes, the iGovOrcament presented the lowest indexes. Thus, 19 (30%) of the federal universities scored in the initial stage, where 5 (8%) of them were characterized as having inexpressive results in the evaluation, and the rest, 14 (22%), are in the beginning. In the improved stage were 21 institutions, 33% of the total. It is notable the reduced percentage of federal universities in the initial and intermediate stages, since the budget process is essential for the success of the organizational objectives and for the concrete delivery of results to society (BRAZIL, 2021b).

It should be noted, in these results, a disparity between federal universities in relation to the practices evaluated. As an example, in the iGG index the university with the worst evaluation had an index of 23% and the best evaluated had 96%; in the iGovPub, 28% and 96%, respectively. There is a great inequality between the institutions considering the initial and improved level. This reinforces that there is a difference in the universities' performance regarding governance and public management practices.

It was also possible to extract from the technical report with complete data from the TCU, and demonstrate by Chart 2, the classification of federal public universities by their stage of capacity (inexpressive, initial, intermediate and improved) considering the index of public governance (iGovPub) of the year 2021, as well as its variation compared to the results of the year 2018. This index aggregates data on governance leadership, strategy and control.

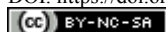
Chart 2 – Distribution of federal public universities by stage of capability in iGovPub 2021

Stage		Range	University	n°	%	Variation to 2018
Initial	Inexpressive	0 a 14,99%	-----	0	0	-2
	Initializing	15 a 39,99%	UFAL; UNILAB; UNIR; UNIPAMPA; UFRB; UFMA; UFCG	15	24	-11
Intermediate		40 a 70%	UFBA; UFPR; FURG; UFTM; UNIFAL-MG; UFS; UFU; UFRJ; UFSC; UFRGS; UFCA; UniRIO; UFMT; UFMG; UFSM; UFCSPA; UFABC; UFERSA; UFPB; UFES; UTFPR; UNIFESSPA; UFFS; UFPE; UFJF; UFSCar; UFT; UFSJ; UFF; UFPI; UNILA; UNIFAP; Univasf; UFAC; UFGD; UFAM; UFRRJ; UFSB	37	59	+5
Enhanced		70,01 a 100%	UFRN; UNIFEI; UFMS; UFLA; UFV; UFPA; FUB; UFPE; UFVJM; UFOPA; UFC; UFRPE; UFRR; UFRA; UNIFESP; UFOB; UFG; UFOP	11	17	+8

Source: Prepared by the authors, based on TCU data (BRAZIL, 2021a)

From the information presented it is observed that only 11 (17%) of the federal public universities have reached the improved stage. It is also noted that 37 (59%) of the universities were in the intermediate degree and 15 (24%) in the initial stage of public governance according to the TCU. Of those that were in the initial stage, it is important to note that none of these presented inexpressive results, showing a trend in relation to the previous assessment, of the year 2018, where 28 (44.5%) were in the initial stage, and 02 (3.2%) of these universities presented inexpressive indexes (BRAZIL, 2019). It is also noteworthy that 13(20.63%) universities left the initial stage and migrated to the intermediate or higher stages.

Considering the results of table 2 on the index iGovPub, it is found that public governance in federal universities surveyed is still in intermediate stage in more than half of the institutions, which, despite a considerable evolution in relation to the previous assessment (BRAZIL, 2021b), indicates that it is short of what is required by the TCU for public administration. It also means that good practices of public governance are below the ideal in



most federal universities, which are considered cutting edge institutions. There are still few, i.e. 17% of the higher education institutions evaluated, which are in the improved stage.

All data, indicators and stages of governance in public federal universities indicate that there are many vulnerable points and that there is a path to be followed, where it is necessary to induce improvements in the implementation of public governance of the institutions mentioned. However, because they are inserted into a dynamic environment, with multiple interests and a diversity of actors, the challenge of governance in universities becomes complex, because divergent groups seek different and conflicting objectives, influencing strategic and/or collective issues of these institutions (FREIRE; CONEJERO; PARENTE, 2021).

It is evident that universities face many challenges to implement, structure and advance in public governance practices in view of their characteristics and the changing political, social and economic scenario in Brazil, which requires changes to meet public interests (MARQUES *et al.*, 2020).

Final remarks

It is concluded that in the field of standardization on public governance in Brazilian politics, it is highlighted the primary role of the TCU, which is considered an embryonic government inductor of the concept for public services in the country and, consequently, for the formulation of guidelines for good governance. Therefore, its protagonism in the elaboration of a series of documents on public governance and its performance in the evaluations of public agencies and institutions regarding governance practices should be highlighted.

Governance is currently a process in Brazilian public administration that is still in a consolidation phase. Therefore, in the process advocated by this new way of thinking and managing public administration, institutions, especially those of higher education, still present, naturally, a certain degree of immaturity to deal with the principles, mechanisms and tools advocated.

Governance in federal public universities cannot be placed on an equal footing with other organizations, both public and private, requiring skills and techniques appropriate to the university reality, that is, one cannot just reproduce business management practices without conducting an analysis of the skills and techniques appropriate to the nature of these educational institutions.

In the case of universities, the challenge lies in overcoming the extremely traditionalist and governmental management model, in which the concern is still very much linked to

compliance with legal and formal aspects of administrative acts, due to their complexity. In this way, the results pointed out in this research indicate the need to break this management paradigm by structuring the university community's education on the theme, as well as by systematizing evaluation instruments of governance practices, in order to assure, respectively, the role of certifiers of the acts of public managers and the monitoring of internal controls of these institutions.

In view of the above, beyond the data identified in this study, it is understood that the advancement of the quality of public services provided by federal universities and other public institutions goes through the consolidation of governance practices. Therefore, it is necessary to continue studies on the subject in order to strengthen this field of research.

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