



FEDERAL COURT OF ACCOUNTS **TCU**

2016

**GUIDELINES
FOR GOVERNANCE
ASSESSMENT
OF THE CENTER
OF GOVERNMENT**



Federative Republic of Brazil

Federal Court of Accounts

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Guidelines for governance assessment of the Center of Government

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Guidelines for governance assessment of the Center of Government

PRESENTATION

The Center of Government of a nation (CG) is an institution or a group of institutions that provides support to the head of the executive branch. While the line ministries are concerned with the sectorial performance of the government, the CG is responsible for looking at government actions as a whole and ensuring coherence and cohesion to the various initiatives proposed by the elected government.

The problems of modern society have proven to be complex, persistent over time and extremely challenging. Ministries and agencies acting alone are not capable of providing appropriate solutions to great challenges such as economic competitiveness, social inequality, youth unemployment and public safety.

In times of crosscutting issues, the answers must also be crosscutting. Thus, a whole-of-government approach is necessary to emphasize a common strategy instead of allowing each ministry to implement its agenda separately. It is necessary to have a higher level to observe government sectorial actions and verify how these actions fit into the administration's larger plan, considering not only the aspects related to a specific public policy, but also how many of them have contributed to achieve the major national goals throughout the government.

Once actions, goals and plans are set, the high government must ensure the expected results. Therefore, it is also essential to track, monitor and make this entire process feasible enough to fulfill national priorities.

Aware of the key role of CG in improving the quality of government services, restoring the trust of citizens in the administration and improving the nation's socioeconomic development, the Federal Court of Accounts of Brazil (TCU) drafted the guidelines for CG Governance Assessment. Its Department of External Control of State Management (SecexAdmin), and lead to Appellate Court Decision 2.970/2015-Plenary produced the document.

These guidelines are part of TCU's various initiatives that aim to contribute to the improvement of public administration for the benefit of society. They were developed from the perspective found in international literature on the theme (taking into consideration the scarcity of national literature on such matter), and after holding several reference panels with the presence and opinions of TCU experts and external experts (academia and representatives of bodies that carry out the function of CG).

High-level discussions regarding the Brazilian CG were condensed in this document, which is the first material on the subject to be published in Brazil.

By publishing this reference edition, TCU breaks barriers, showing Brazilian society that it is aware of what is happening in the world.

Aroldo Cedraz de Oliveira
President of the Federal Court of Accounts of Brazil

LIST OF ACRONYMS

- IDB** - The Inter-American Development Bank
- IRBD** - The International Bank for Reconstruction and Development (World Bank)
- CC** - Ministry of Civil Affairs
- CDES** - Social and Economic Development
- GAO** - Government Accountability Office
- CG** - Center of Government
- SAI** - Supreme Audit Institution
- IPEA** - Institute of Applied Economic Research
- MF** - Ministry of Finance
- MP** - Ministry of Planning, Budget and Management
- OECD** - Organization for Economic Co-operation and Development
- ODM** - Millennium Development Goals
- SAE** - Strategic Affairs Secretariat of the Presidency
- SAF** - Sub-office of Federative Affairs
- SAG** - Sub-office of Analysis and Follow-up of Public Policies of the Presidency
- SAM** - Sub-Office of Coordination and Monitoring of the Presidency
- SECOM** - Social Communications Secretariat
- SPI** - Secretariat of Planning and Strategic Investment of the Ministry of Planning, Budget and Management
- TCU** - Federal Court of Accounts of Brazil

CONTENTS

PRESENTATION	5
LIST OF ACRONYMS	7
1. INTRODUCTION	11
1.1 Context of the guidelines	11
1.2 Purpose of Guideline	12
1.3 Development of the Guideline	16
1.4 How to use the Guideline	18
2. CONCEPTUAL GUIDELINE	22
2.1 Governance from the perspective of Federal Entities, Branches of Government and Public Policies: control approach	22
2.2 Concept notes on Center of Government	25
2.3 Good governance of the Center of Government: strengthening the Center	27
3. TCU MODEL FOR CENTER OF EVALUATION OF CENTER OF GOVERNMENT GOVERNANCE	30
3.1 Strategy	32
3.1.1 Strategic management	32
3.1.2 Prevention and Management of Risks	36
3.2 Coordination	38
3.2.1 Political coordination and guidance	38
3.2.2 Coordination of the design and implementation of public policies	41
3.3 Supervision	43
3.3.1 Monitoring and evaluation	43
3.4 Transparency	48
3.4.1 Communication and accountability	48
4. BIBLIOGRAPHY	52

ATTACHMENT I - Executive Branch bodies/entities currently performing functions of the Center of Government	56
APPENDIX I - Model auditing questions for governance evaluation of the center of government	62
APPENDIX II - Control mechanisms to assess governance of the center of government	70
NOTES	92

1. INTRODUCTION

1.1 CONTEXT OF THE GUIDELINES

The Federal Court of Accounts of Brazil (TCU) has been seeking to contribute to the improvement of public administration for the benefit of society. In this context, it has signed a cooperation agreement with the Organization for Economic Development and Cooperation (OECD), to be held from 2013 to 2016, aiming to conduct an international study to identify and disseminate good governance practices for public policies under the title “Strengthening Public Governance: Good Practices and the Role of Supreme Audit Institutions”. The project was divided in three phases: Phase 1 - Analytical Framework on public governance, good practices and the role of Supreme Audit Institutions (SAIs); Phase 2 - International research on best practices performed by SAIs; and Phase 3 - Case study for Brazil.

The report on Step 1: Analytical Framework entitled “Partners for Good Governance: Mapping the Role of Supreme Audit Institutions”, the OECD identified potential for SAIs to contribute to good governance improvement in order to provide better policies and programs, focusing on key government activities of budget, regulatory policy, center of government and internal control.

Within the realm of the international study the need arose to develop parallel work related to each of the subject areas. Considering the Brazilian government’s central bodies, the following works on the activities performed by the Center of Government¹ were identified:

- a. **Knowledge production / Survey to identify and consolidate national and international good practices related to the Center of Government,**

- based, among others, on the document *Governing to Deliver: Reinventing the Center of Government in Latin America and the Caribbean 2014*
- b. Performance Audit to evaluate **the maturity of the Center of Government**, based on the matrix proposed in the aforementioned document.
 - c. **Performance audit to evaluate the coherence and coordination instruments adopted by the Center of Government (Ministry of Planning or Civil Affairs Ministry), promoting synergies among public policies to achieve strategic objectives and key national indicators**, stipulated by the center of government, based, among others, on documents *INTOSAI GOV 9130 and 91110*, and *Internal Control and Internal Audit: Ensuring Public Sector Integrity and Accountability*, as well as the *Framework Guidelines for the Evaluation of Governance in Public Policies*.

The present guideline aims to comply with the provisions of line “a” above, being the result of a survey authorized by order of the Rapporteur Minister Raimundo Carreiro in administrative proceeding TC 007536 / 2015-1, with the purpose of identifying and consolidating national and international good practices related to the Center of Government. In addition, it will also serve as criteria for carrying out operational audits forecasted in the competent bodies of the Brazilian center of government, and its functions (lines “b” and “c”, above).

1.2 PURPOSE OF GUIDELINE

The challenges of the State include the increasing social demands and the limitation of available resources. If there is no more possibility of increasing taxes, the solution is efficiency. Therefore, it is imperative to ensure coherent responses to the problems that progressively break through functional barriers and involve multiple individual actors. Individual ministries and isolated agencies, acting alone, cannot solve issues such as economic competitiveness, social inequality, youth unemployment and safety. A *whole-of-government*² approach is needed to emphasize a common strategy instead of allowing each ministry to implement its own agenda.

In parallel, governments need to manage complex political negotiations for approval and implementation of priority policies, while communicating results to citizens in a dynamic news cycle. Solving these issues requires

strengthening of the State's institutional capacity, in order to achieve results and deliver services. This implies in improving how the government's abilities are conducted, reinvigorating its major functions and reinventing the strategic position of Center of Government. In this regard, there is growing interest among policy makers, professionals and scholars in the organization, functions and performance of the center of government³.

There are solid theoretical reasons to believe that, strengthening the functions of planning, coordination and monitoring of the centers of government, policies based on evidence are adopted, improving the performance and delivery of services. However, additional empirical testing is required⁴. Some studies have shown that the centers of government can, in fact, focus the attention of ministries in achieving results, but there are limited evidences showing that the results and impacts of this policies are improved by the work of CG. Thus, there is considerable room for research in this area⁵.

The Step 1 product: Analytical Framework of the international study by TCU-OECD entitled *Strengthening Public Governance: Good practices and the role of Superior Audit Institutions* examines what the challenges are to achieving good governance through the Center of Government. One of the findings was that Supreme Audit Institutions (SAIs) can support a more strategic and innovative state by providing independent information about implementation, coordination, monitoring and evaluation of public policies, as well as information on the main risks involved, challenges in implementing the policy and required performance.

Furthermore, it is SAI's responsibility to evaluate the Center of Government and verify if it can ensure the achievement of strategic objectives and answer arisen challenges satisfactorily. To this end, the SAIs can induce good governance in the center of government, supporting and strengthening its core.

The SAIs could offer the centers of government information and future vision regarding the performance of other key government roles, which the centers are trying to link to a coherent implementation of the Executive's strategy⁶. Particularly when resources are short, the Centers of Government could count on evidences offered by the SAIs as valuable inputs, particularly in the whole-of-government level.

However, the OECD identified that SAIs do not appear to have a systematic approach to support or evaluate the Center of Government, and the involvement so far appears to be limited to the nature at hand. According to

the document, there are different options to be considered by SAls regarding the use of their work in the assurance and evaluation to strengthen the four areas of government activity. They can be classified in three ways:

- a. evaluation of process, systems and structures;
- b. evaluation of actors and institutions; and
- c. performance evaluation of government policy and programs.

Table 1 presents possible ways through which SAl’s audit work could support strong Centers of Government tasks in order to ensure that the policies strategic objectives are being translated into those that effectively benefit citizens.

Table1. SAls’ working potential to support strategically agile Government Centers, in a strategic and open State

Strategically agile Centers of Government	Processes, systems and structures	Actors or institutions	Performance of Policies and government programs
Decision making based on quality and evidence; awareness of challenges and risks			Conducting horizon scanning activities or synthesizing cross results on risks and implementation challenges, such as input to the budget process.
Strategic planning and future vision.	Evaluating the clarity of responsibilities and division of tasks in institutions belonging to the Center of Government;	Evaluating bodies responsible for strategic planning (i.e. Strategic Units or delivery units, if any).	Evaluating the existence of a strategic plan for a broad government, regarding personnel management.
	Evaluating the coding of processes governing the institutions of Center of Government (in legislation, for example).		

Strategically agile Centers of Government	Processes, systems and structures	Actors or institutions	Performance of Policies and government programs
Effective policies and operational coordination, monitoring and evaluation.	Providing valuable information on whole-of-government, to the functions of supervision and coordination of the Center, in order to allow the formulation of quality policies, as well as articulation, monitoring and evaluation of this policies.	Evaluating functions performed by the Center in relation to other bodies, facilitating synergies, coordinating and avoiding duplication;	Evaluating the results of the main initiatives led by the Center, particularly the policies or programs "aimed at missions".
	Verifying the existence of a reasoned evaluation program in each ministry, in order to collect cross information on the effectiveness of the Center of Government's performance.	Evaluating the role of the Center in the preparation of good practices guides.	Evaluating if the governments are achieving their objectives, by using national indicators of development, well established in all government levels.

Source: OECD. Partners for Good Governance: Mapping the Role of Supreme Audit Institutions. Step 1: Analytical Framework. Executive Summary. 2014, p. 19

*Observation: Political evaluation of a policy's implementation that differs from - and does not include - setting an agenda or decision-making processes related to the prioritization or justification of that policy.

Therefore, considering that the Federal Court of Accounts of Brazil has a central role in supporting the federal government's good governance, the purpose of the guidelines is to guide the control activity performed by the TCU, which focuses on the Center of Government's governance, using these guidelines as an instrument to induce good governance in the Center. Based on this guideline, performance audits may be performed to evaluate the maturity of Center of Government, based on the matrix proposed.

Furthermore, performance audits may be performed to evaluate the coordination and coherence instruments adopted by the Center of Government, promoting synergies among the public policies in order to achieve the strategic objectives and the key national indicators stipulated by the Center of Government. The documents INTOSAI GOV 9130 and 9110 and Internal Control and Internal Audit: Ensuring Public Sector Integrity and

Accountability, as well as the Framework for Evaluation of Governance in Public Policies, among others, may also be used.

From then on, it is expected that TCU will be able to contribute effectively to the debate on how to increase the CG's governance, maximizing its capacity to achieve results. This implies in improving public administration and providing services that meet citizen's real expectations, which would be aligned with its mission as a Court, which is to oversee Public Administration, contributing to its improvement in benefit of society.

1.3 DEVELOPMENT OF THE GUIDELINE

This study aims to facilitate the contribution of SAls to strengthening the Center of Government's good governance and sound public management through its audit work and counseling. Considering that public management is always part of a broader agenda of public governance and that changes in public administration need to be interpreted as part of a broader set of issues and policy responses, the study focuses on functions carried out by central government bodies, considering practices, procedures and tools that affect the governmental capacity to formulate and implement public policies.

To draft the guideline and in order to achieve the objectives of this study an analysis of national and international literature on Center of Government was performed including studies by multilateral organizations. Examples of the material consulted are the studies by the World Bank (IBRD), the Inter-American Development Bank (IDB), the OECD and the academia.

Despite the shortage of available material to study the Center, which shows there is still room for research and empirical studies on the CG, it was possible to define it and list the functions carried out by the CG. The research with 28 Centers of Government from different countries performed by the OECD in 2013 had a fundamental role in this step. The research aimed to identify the main functions of the Centers, to verify the process of leadership, structure, personnel and budget involved, as well as the operational aspects of the evaluated Centers of Government.

From the fifteen functions studied in the OECD's Survey and other sources, the six most aggregating were identified and grouped into four governance

mechanisms, necessary to the satisfactory execution of governance functions pertaining to the Center of Government.

Governance Mechanisms	Center of Government Functions
Strategy	Strategic management
	Prevention and risk management
Coordination	Political coordination and guidance
	Coordination of the design and implementation of public policies
Supervision	Monitoring and evaluation
Transparency	Communication and accountability

Strategy is the governance mechanism referred to as the Center of Government’s role to establish an integrated strategic perspective for the administration, in order to ensure coherence and continuity in the result - oriented actions of ministries and bodies/entities, and to securing a budget process done in line with the broader strategic governmental planning.

As for Coordination, another governance mechanism, it means the Center of Government’s role to ensure the cooperation of ministries and bodies/entities in favor of policy development, consistent among themselves and aligned to the government’s integrated priorities, efficient, timely and sustainable budget wise.

The governance mechanism Supervision involves the Center of Government’s role to ensure that the policies prioritize the commitments made in the government plan to guarantee good performance and high quality of public services. This is achieved through monitoring, performance measurement by indicators, communication and feedback with stakeholders, and feedback about the results achieved.

The governance mechanism Transparency relates to the Center of Government’s role to open, voluntary and transparent communication of the activities and results achieved by bodies/entities of Public Administration. Such role may be useful to encourage performance improvement, as well as to guarantee liability and the rendering of accounts.

The Center of Government’s functions will be duly addressed in item 3 of the guidelines - TCU Model for Evaluation of Center of Government Governance.

In the second stage towards drafting the guidelines, the structure of several Centers of Governments were analyzed, among which were the models provided by Chile, United Kingdom, United States, Portugal and New Zealand. Those countries are among the eight best placed in the OECD ranking in 2013 on Center of Government's organization and functions.

The goal was to identify whether there would be any minimally standardized structure in the analyzed Centers, resulting in a list of best practices for each of the six functions initially listed as intrinsic to the Center of Government. This arose from the theory of what makes a good CG, and if there would be procedures or tools used to improve the government's delivery ability. It is worthwhile mentioning that the good practices presented represent a reference, and are not, therefore, final.

Based on the good practices identified for each of the Center of Government functions and on the study of the IDB, OECD and IBRD models, academia and the countries previously mentioned, audit pattern questions were elaborated to assess governance in center of government (APPENDIX I). A document containing items of control for evaluation of the CG's governance (APPENDIX II -) was also elaborated. These will support audits to evaluate the Brazilian Center of Government, to be held in due course.

A later stage enabled the analysis of this guideline by specialists. Preliminarily, TCU staff with professional and/or academic experience on such object of study participated in the critical analysis of the guideline. ... With the suggestions collected, the study was adjusted and submitted to external analysis by connoisseurs of the topic and expert scholars, in a Reference Panel held on 08/11/2015. Later on, this work was submitted for approval of representatives of bodies/entities considered competent to perform the functions of the Center of Government, in a Reference Panel held on 08/25/2015.

1.4 HOW TO USE THE GUIDELINE

The application of the guidelines should take into account the particularity of the Brazilian case. In Brazil, the Center of Government is not comprised of a single body or a single structure. Instead, the Brazilian Center of Government is formed by bodies of the Presidency of the Republic, the Ministry of Planning, the Ministry

of Finance, besides the Social and Economic Development Council. This fact alone reveals the characteristic multiplicity of actors that comprise the Center of Government. An interesting aspect of this type of non-unique structure is the need for coordination between not only the CG and the other ministries, but also within the CG itself, since it is necessary to coordinate its several components for achieving the results set by the Head of the Executive Branch.

As mentioned, the guideline proposes to evaluate the Center of Government's functions. However, in order to help auditors who will carry out these evaluation tasks, the bodies/entities of the Executive Branch that currently exercise functions pertaining to the Center of Government were listed. The information can be found in Annex I of these guidelines.

Another important feature of the Brazilian case is that competence and functions of the Center of Government are established by the most various normative rules and are attributed to each body of the CG according to a certain criterion. This contributes towards each CG body do not execute all functions of the Center, only part of them.

As an example: the Department of Strategic Planning and Investment (SPI/MP) is granted competence to exercise part of the planning function, but not to promote government communication, which is a competence of the Center of the Government. This implies that SPI/MP cannot supervise the government's communication strategy. Thus, the auditor must always keep in mind that these guidelines must be applied exclusively to the CG function for which it is responsible.

Another relevant peculiarity is that, there is no point in one of the bodies within CG perform its functions with primacy if the others do not do the same. The Center of Government should actually be understood through a broader approach, one that sees it as a whole, despite the whole being formed by the sum of the parts.

Despite the application of the guideline being based on the attributed competencies of each body, the improvement of the Center of Government will only result in good governance if the CG is strengthened as a whole.

Although current practices, in some cases, may be far from models of good practices based on the Center of Government's governance perspectives, it is expected that, with time, its structure and the exercise of its functions can incorporate the elements of good governance hereby described, increasingly

and consistently. Nonetheless, it should be noted that international literature does not define an ideal CG structure, nor does this guideline propose to do so; but it is only possible to extract governance good practices from these texts while the CG is conducting and performing its functions.

From the point of view of control actions, it is important to mention that the governance evaluation of the Center of Government is inserted in the context of Performance Audits, requiring auditors assigned to this evaluation to base it on the Performance Audit Manual.

In this regard, it should be noted that, before evaluating the Center of Government's system, it is essential that its bodies and functions be well known to the evaluators. Thus, audit teams should study the body/function that is the object of their analysis, identify its peculiarities and which aspects of CG should the analysis should focus on.

Thus, it will be possible to estimate the relative importance of each of the evaluation components in this guideline in governmental policy, taking into account its time of existence, the experience of the managers, among other aspects.

From there on, the components that will be objects of the evaluation can be defined and prioritized. This means that a single evaluation of a certain body comprising the Center, or of the function it holds, will rarely be able to use all items presented in these guidelines, given the breadth of the intended analysis of each of these items.

The Center of Government's governance evaluation, based on these guidelines, will provide elements that allow a development stage diagnostic of its governance system. This evaluation will provide a photograph of the state of governance in which the Brazilian Center of Government is included, by going through model's components.

Thus, a single evaluation does not need to encompass all components presented in these guidelines, or all auditing questions and possible analysis suggested in appendix I and II. The auditors responsible for the process will hold the discretion, therefore, to identify which components will be evaluated in the work, based on the preliminary research on the body or function that belongs to the Center. The scope of the effort should, therefore, be defined prior to the use of these guidelines, indicating which aspects will be a priority.

With regard to expectations related to these evaluations, it should be highlighted that these guidelines alone do not intend to solve the governance problems identified, but aims to contribute to identifying any governance problems that may exist in the Center, indicating, if necessary, what needs to be improved.

The treatment process, meaning how this governance will be improved in actual cases, is the responsibility of managers in charge of Center functions.

Moreover, it is not expected that the results obtained by the Center by applying this Guideline will be measured nor that a value judgment on the scope of the achievement of the objectives established by the Head of the Executive Branch be made. However, this instrument has the ability to guide the identification of governance structures in the exercise of important supporting functions that, by its turn, also provides the basis for public policy results to be achieved by the Center. If conclusions stand for the inadequacy of this governance structure, it is possible that the policy results could also be compromised, but such a relationship should be analyzed case by case.

Under TCU responsibilities, it is expected that these guidelines work as a basis for planning the governance evaluations of the Center of Government's bodies. This means that guidelines and proposals found in this document do not replace the audit's planning stage, which is necessary and extremely important. The audit teams will extract subsidies from the guidelines to formulate their own audit questions, which will guide their work.

The model presented in section 3 TCU Model for governance evaluation of the Center of Government is, coherently, not exhaustive. This implies that other analysis and themes can be used in the CG's governance assessment.

The evaluating teams can adapt the proposed audit questions and analyzes found in the Appendix of these guidelines, adding or suppressing audit inquiries and possible interpretations according to the CG's specific body or function at hand.

2. CONCEPTUAL GUIDELINE

2.1 GOVERNANCE FROM THE PERSPECTIVE OF FEDERAL ENTITIES, BRANCHES OF GOVERNMENT AND PUBLIC POLICIES: CONTROL APPROACH

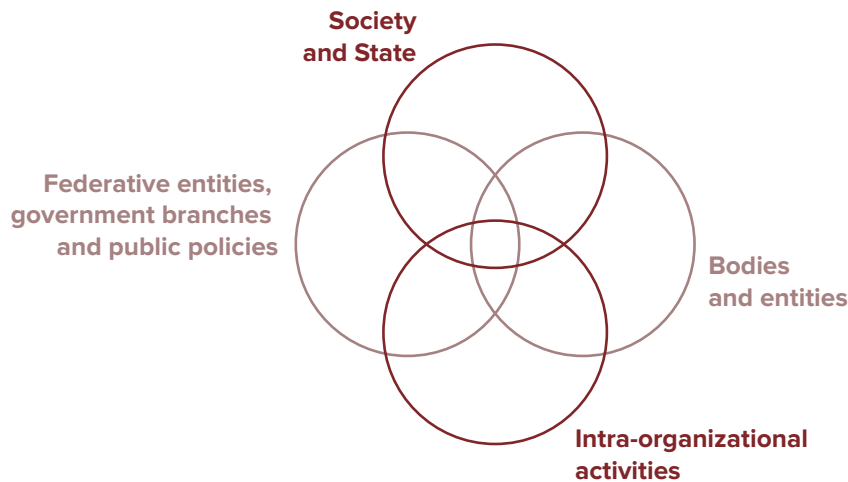
When conceptualizing public governance, Peters (2013) points out that one should not lose sight of the sense of direction of economy and society towards the common good, for which he unfolds a generic design based on four pillars:

- a. Definition of collective objectives and goals;
- b. Coherence between goals and policies and coordination between the actors involved;
- c. The Ability to implement the objectives and outlined goals;
- d. The evaluation of actions undertaken and the respective accountability for results.

The expression, “public governance”, includes a multiplicity of meanings derived from the different approaches of possible analysis. Considering the different governance approaches, in the accounting year of 2013, the TCU drafted the Basic Governance Framework Applicable to Bodies and Entities of the Federal Public Administration, under the perspective of “bodies and entities”, containing best practices applicable to bodies and entities of Public Administration, in order to encourage public officials to adopt best practices in

corporate governance and become a guide for the actions performed by TCU in improving the institutional governance. As pointed out in this document, governance in the public sector can be analyzed from four perspectives: (a) society and State; (b) federal agencies, branches of government and public policy; (c) agencies and entities; and (d) intra-organizational activities.

There is an interdependent and complementary relationship among the four perspectives. Governance structures established from the perspective of federal agencies, government powers and public policy, for example, must be aligned and integrated with those that exist in other perspectives.



Source: Referencial Básico de Governança aplicável a órgãos e entidades da administração pública, 2013, p. 21.

Still attempting to improve control actions that focus on bettering the performance of Public Administration, the Guideline for Governance Assessment of Public Policies was produced by this Court in 2014. The objective was to guide the TCU’s external control units in conducting work specifically related to the evaluation of governance in public policy from the perspective of “federative entities, branches of government and public policy”.

This guideline for evaluation of the governance of the Center of Government is also contextualized through the observation of “federative entities, branches of government and public policies”, to the extent that, according to the definition adopted in the Basic Governance Framework Guidelines Applicable to Bodies and Entities of the Federal Public Administration, the perspective is defined as the governmental ability and capacity to effectively formulate and implement public policies by establishing coordinated relationships and partnerships between public and/or private organizations.

Also according to the above mentioned framework, under this perspective, governance is about the questions related to:

- a. the coordination of actions;
- b. the control exercise in situations where several organizations are involved;
- c. the authority structures;
- d. the division of power and responsibility between the various actors;
- e. the timely and sufficient allocation of resources; and, finally
- f. the governance of actions, understood as the government's ability to coordinate the actions of actors with a view to the implementation of public policies⁸.

The dissatisfaction of citizens with public services is obvious, and there are obstacles that limit the effective and efficient delivery of key government programs, resulting in the diminished confidence in the government. Still, there are gaps between the policies and their effective implementation. Better deliveries to citizens are the greatest challenge facing governments today⁹. These findings reflect the great difficulty of ensuring that the Brazilian public policies become reality in a more desirable situation.

We highlight here the crucial role assigned to the State as a promoter of development, social change and well-being¹⁰. Around the world, governments have held innovative experiences to ensure that their policies are implemented effectively in order to produce the expected results, among which the strengthening of the strategic Center of Government to help achieve results through the conduct of government actions¹¹.

The reach of actual results to the population through public policies in Brazil faces several difficulties that require coordinated and articulated actions among federal agencies. In order to maximize the benefits expected by society, restore society's trust in the government and lead to good governance to overcome the challenges, a whole-of-government approach is needed. The challenges faced by Brazil in achieving high levels of national development and ensuring economic growth without neglecting the population's quality of life, bring the discussion about the role of the central government agencies with them.

Considering the holistic approach of the Center of Government, , in order to improve the performance of the entire public administration, the bodies that comprise it must establish a structure that

- a. expresses the objectives to be achieved;
- b. effectively communicates to everyone in government – and in the broader delivery system - what those goals are;
- c. aligns the budget to achieve these goals;
- d. monitors progress towards the achievement of objectives; and
- e. intervenes to make adjustments or build capacity, when the results are delayed¹²

2.2 CONCEPT NOTES ON CENTER OF GOVERNMENT

The literature presents two alternatives to define Center of Government: one focused on the location within the structure of the Executive Branch and the other focused on functions performed. The first only includes bodies located in the Head of the Executive Branch's Office, or that serve it exclusively. The second argues that CG is instrumental to improve the performance of the entire government for the internal consistency of assurance, strategic direction and focus on results.

In order to avoid the risk of omitting bodies that perform Center of Government functions, the approach adopted in these guidelines encompasses the definition by function. Thus, it considers bodies of the Center of Government those that provide direct support to the Head of the Executive Branch in whole-of-government management. This includes, therefore, those who perform cross central and government functions such as planning, budgeting, coordination, monitoring and communicating decisions and results of the government's priorities, even if they are not within the Head of the Executive Branch's Office and do not serve it exclusively¹³.

The position of the CG has great connection to the Head of the Executive Branch to ensure coherent government actions to improve performance, delivery and results¹⁴.

The product Partners for Good Governance: Mapping the Role of Supreme Audit Institutions - Phase 1: Analytical Framework, contained in the international study TCU-OECD, defines the Center of Government as the administrative structure of central institutions serving the Executive branch,

representing the strategic core of the federal public administration for **strategic planning, political and technical coordination of government actions, performance monitoring and communication of decisions and government achievements**¹⁵.

Centers of Government or Central Government Bodies are names given to the state actors with great potential to interfere in the cycle of political policies that, in Brazil, include levels of the Presidency, Ministry of Finance and Ministry of Planning, Budget and Management.

Unlike the line ministries, Center of Government bodies are not directly involved with delivery of services, and do not deal with public policy in particular. They are responsible for providing an overview of the government, thinking of the country in terms of strategy, mobilizing actors and resources, enabling the desired transformation and coordinating them, so that the results achieved are mutually reinforcing. The Center of Government is responsible for coordinating and supervising the work of the government, enabling strategic objectives to be achieved, and ensuring a central vision of effective integrated government operations¹⁶.

According to the TCU-OECD study, “the government’s overall consistency is achieved by strategically agile Centers of Government”, that see the whole picture, relate and communicate with all stakeholders, synthesizing their interests, coordinating stakeholders and monitoring the results achieved. This broad perspective allows the Center of Government to serve the entire government, given that the quality and impact of all key policies can be enhanced by its leadership and facilitating role¹⁷. Thus, the CG is not only responsible for maintaining the consistency between the various actions of the government, but for acting as an administrator of the long-term government strategy¹⁸.

The CG helps to form an inclusive and strategic national vision, set priority objectives, ensure consistency between implemented policies and programs to achieve the objectives and monitor progress so that the government can continuously improve its performance¹⁹. The Inter-American Development Bank enumerates five purposes of the Center of Government: to ensure consistency of government actions; to improve the performance of the entire government; to promote consistent communication of government actions; to conduct the government’s political direction; and to ensure adequate commitment to the citizens²⁰.

All purposes place the Center of Government with the main role of overall coordination of the government, in order to ensure consistency and continuity, essential to the quality of public policies²¹.

2.3 GOOD GOVERNANCE OF THE CENTER OF GOVERNMENT: STRENGTHENING THE CENTER

Government action has become increasingly complex and dynamic in the face of problems presented by society that are also complex and dynamic. Rebuilding trust in government bodies, combating poverty and corruption, maintaining competitiveness, population aging and its relationship with welfare, climate change and the correct risk management are just some of the challenges that the government needs to answer for to the population.

This scenario does not allow the government to work in silos. It is imperative to guarantee coherence in the whole-of-government and its policies and programs, and coordination between stakeholders involved in public policy processes. The deepening of the complexity of the issues requires government agencies to have a broader view of the government, with the combination of all government actions, so that problems can be combated with the entire state and non-state apparatus (whole-of-government approach), since the government increasingly incorporates its and private-sector recommendations in its decision-making process. Although there is a trend to specialize and compartmentalize state action, the problems faced become increasingly crosscutting and multi-sector, which demands the performance of different actors and solutions to address them.

Within OECD countries, the economic crisis has made people less confident about the government's ability to manage the economy and to restore and protect society from any future financial, economic and social crises.²² In order for this confidence to be restored, or even started, the fact is that the government needs to build a State that is more in the service of the people, and ensure its service delivery capacity. This capability is expressed through the government's ability to deliver quality services and adequate public policies to its citizens.

The Inter-American Development Bank (IDB) believes that “presidents, prime ministers, governors and mayors have often been bothered by the recognition of delays and failures to convert the government’s priorities in demonstrable results that would lead to tangible improvements for citizens in terms of quality of life”²³. From the Bank’s point of view, “it became clear that it is not enough to have ideas and design appropriate policies; public administration also needs the ability to get things done, and deliver.” (*idem*).

To answer these demands, it is necessary to strengthen the Center of Government. It is noteworthy that the “strengthening” here does not refer necessarily to increasing the size or number of employees of the Center of Government, but rather its ability to perform some essential Center functions, such as strategic management, coordination of public policies, monitoring and improvement of government performance, communication of results and the promotion of accountability²⁴.

In fact, “the strengthening of the role and performance of the government is crucial for sustainable economic development” (OECD, 2013). This strengthening should be made effective from the Center, as this is the institution that supports the decision-making of the Head of the Executive Branch, and plays an important role in ensuring the vision of a more strategic State, translated into more and better policies consistent with the country’s needs. However, the strengthening of the Center of Government should be associated with good governance, understood as “the way in which power is exercised in the management of economic and social resources of a country, aiming at development” (World Bank, 1991).²⁵

According to the definition proposed by the International Federation of Accountants (IFAC, 2013), governance comprises the structure undertaken to ensure that the results desired by stakeholders are defined and achieved. This structure can be of various kinds, such as administrative, political, economic, social, environmental and legal, among others. In this context, the strengthening of the Center of Government targeting good governance will be directly associated with its ability to exercise the functions under its responsibility and to increase the deliverability of the State. An efficient and effective CG guides, monitors and evaluates the actions of State.

If the Center of Government does not properly perform its functions, the resulting hardships can lead to incoherence and/or competition between public policies, lack of strategic vision, absence or poor formulation of

objectives and goals, inadequate monitoring and follow-up, and lack of technical background in the formulation of plans.

Despite the many existing variations in the functions carried out in the Centers of Government around the world, the literature has pointed out some requirements to enable a CG to have an effective role in driving government. The first requirement is the design of its functions, which will be seen below in item 3 - TCU Model for Evaluation of Government Center Governance, defining them based on the theoretical references studied.

3. TCU MODEL FOR CENTER OF EVALUATION OF CENTER OF GOVERNMENT GOVERNANCE

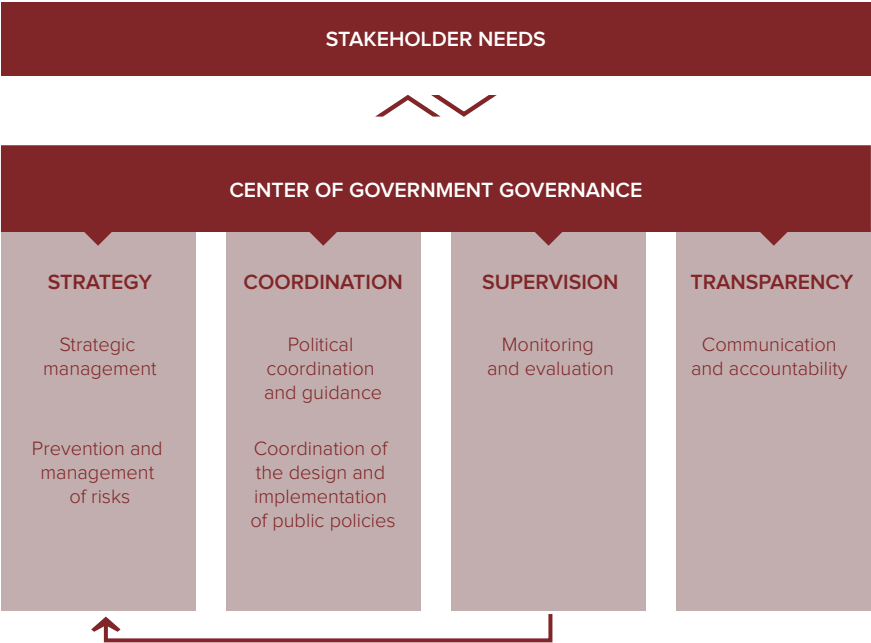
TCU's support in reestablishing trust by promoting the improvement of public governance is essential to rescuing credibility among governments and ensuring that entities of this sector can achieve the intended results. Restoring trust in the system will require that governments present evidence of good governance - to show that policies and programs are formulated, implemented and evaluated with public interest in mind. It will demand provision of promised services and achievement of the desired results. Thus, the Center's functions are of outstanding importance, since they pervade relevant aspects of the State, such as planning capacity and long-term vision, efficiency in providing public services and the capacity to solve national challenges, everything geared so that the State can ensure the country's development.

According to the TCU-OECD study, the Center of Government can be evaluated by the Federal Court of Accounts of Brazil based on the effectiveness of its main functions in conducting a more coherent government. The added value that the TCU can bring is to reverse the responsibilities of the CG's bodies to verify if they are clearly understood, if all key functions are covered with no significant gaps and if the process that governs their operation is in anyway regulated, either through legislation or government procedure.²⁶

As a starting point, the OECD suggests that SAls examine the functions of the Center of Government to assess synergies and overlaps as a way of understanding how the CG is working in terms of improving the government's policy agenda.²⁷

To build this evaluation model, the identification of the Center of Government’s five functions resulted from the research of many government studies and governance models (OECD, 2009; OECD Survey 2013, TCU/OECD, 2014; IBD, 2013; IBD, 2014; Booz & Company, 2010; Gaetani, 2011).

A strong Center depends on its vision of future, strategic planning, decision making based on evidence, as well as its political coordination to effectively implement and monitor all of its departments and agencies, in order to avoid redundancies between ministerial functions or conflicts in sectorial interests. Abilities needed to verify the government’s performance in relation to well - developed performance criteria, including on a whole-of-government level. Thus, a strong Center facilitates a careful balance between politics and ideal programs on the one hand, and political and practical limitations on the other, including the need to do more with less. The following image demonstrates the connection between those functions:



3.1 STRATEGY

3.1.1 STRATEGIC MANAGEMENT

According to Guy Peters, the success of governance requires defining the objectives, since to govern it is necessary to know the path to the intended destination, requiring the integration of objectives between all the levels of the system.²⁸

From the OECD's point of view, in order to ensure a strong government and effective performance, a strategic State is necessary, with a vision of future that carries commitment and capacity to implement policies efficiently²⁹. To ensure the achievement of this objective, the IDB understands that it is essential to strengthen the Center of Government, responsible for the government's strategic management that results, in administrative coherence. Therefore, CG's role is to strategically plan programs, provide strategic guidance, align government programs with the budget, adapt programs according to circumstances and perform a prospective analysis³⁰.

The CG's planning function relates directly to the government's macro view, which defines key priorities to guarantee coherent objectives that are possible and measurable. Nonetheless, it is important to emphasize that the CG does not plan all government actions, focusing instead on objectives that comprise the key-priorities of the Head of the Executive Branch and the government, being, therefore, selective³¹. The Center of Government should structure the government agenda, observing not only the strategic planning, but also information on the social and political environment³². It should be mentioned that the governmental program has to be updated when there are changes in context and unforeseen crisis, ensuring that new priorities are within the government's strategic orientation.³³

According to Booz & Company (2010), in the context of macro planning, the government should primarily define the country's long-term view, which will then guide the agenda, strategies and plans³⁴. When defining and

articulating a common objective, the federal organizations should involve non-governmental partners, key clients and other stakeholders, when applicable. According to the Government Accountability Office - GAO, by doing this, federal organizations may attempt to meet the stakeholders' real interests and expectations, and receive support to achieve the objectives of this cooperation.³⁵

The long-term vision shared by the entire government is only effective if translated into policies and programs built on solid evidence and designed to maximize impact.³⁶ Thus, considering the Center of Government's role in maintaining the congruence between the objectives pursued by the various ministries and the alignment of these objectives to the Head of the Executive Branch's priorities, the definition of a national strategic planning that translates campaign promises into government programs is imperative. The strategic objective for each area must be defined along with the actions and performance indicators that will measure progress and guide the operational planning of the ministries and other bodies, according to the Head of the Executive Branch's priorities.³⁷

Strategic planning helps ensure the administration's focus and guide the political process.³⁸ The Center of Government plays a key role in setting the strategy for an overall approach, ensuring that it is translated into more coherent and unified policies and helping build the agenda and the strategic and operational plans for the country, being the starting point for all other functions. It is, therefore, a factor of integration to the extent that it signals the mission, the expressed and communicated future vision as well as plans that unfold in programs, projects and actions³⁹. The strategic support role relates to making a government program that can be implemented.⁴⁰

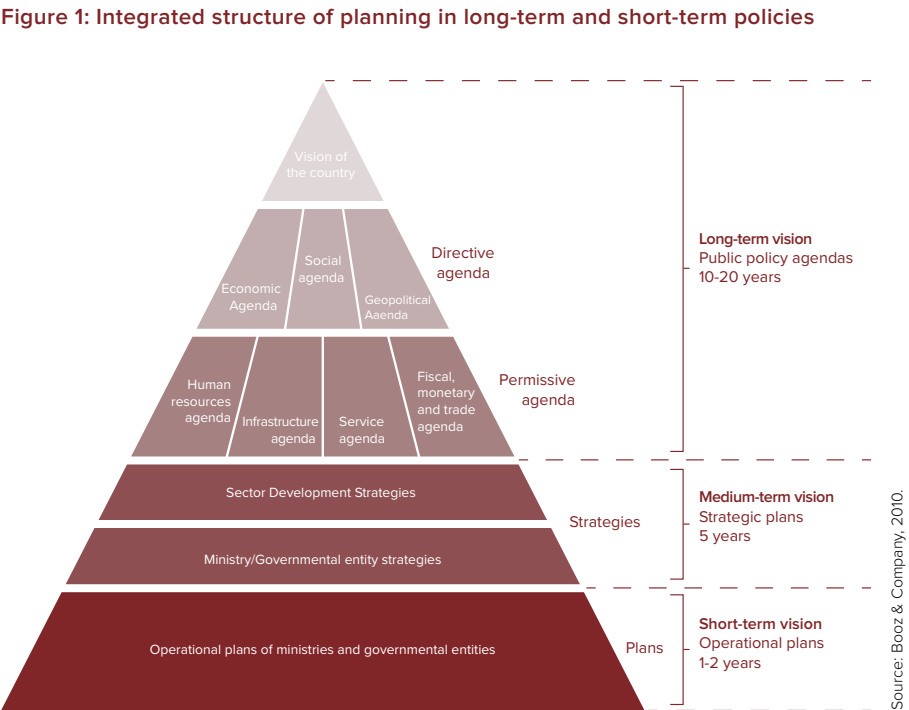
Even when ministries define the objectives, the CG is crucial to guarantee that these objectives are sufficiently specific and achievable. Still, the role of the CG in strategic planning includes the assurance that:

- a. the strategic priorities are set based on the evaluation of the economic, political and social situation;
- b. the priority strategies are harmonized with other strategic documents, such as fiscal and economic strategies;
- c. the process of ministry budgeting and planning take into account the strategic priorities; and
- d. the Head of the Executive Branch is regularly informed about events that affect strategic priorities and annual planning.⁴¹

Short-term plans - the so-called operational plans of ministries and other bodies - that intend to promote profound changes in terms of public policy effectiveness and efficiency, as a whole, must be aligned with superior planning and meet the interests of citizens. Thus, the search for policy efficiency should be based on the expression of citizen’s real interests, the assessment of the costs for society to produce certain goods or services, the quality with which these goods or services are made, as well as the extent of its offer to the population⁴².

For such purpose, the CG should work together with other line ministries throughout the process, involving relevant stakeholders from within and outside the government, to ensure that the objectives of the operational plans are consistent and challenging⁴³.

The long to short-term planning structure is portrayed below, taken from Center of Government: The Engine of Modern Public Institutions, Booz & Company:



Planning can ensure that integrated government activities are consistent with national objectives and use resources in the best way possible. In this context, the CG plays a central role in establishing the connection between

resource allocation and the national strategic plan. It should also guarantee that the budget is synchronized and aligned with the annual plan, which should, in turn, be aligned with government priorities, so that it meets the strategic objectives that were previously defined⁴⁴. An appropriate link between strategic objectives and budget resources is necessary to promote guidance to the activities developed by the other bodies and ensure the continuity of implemented actions.

The connection between the plan and the budget can be done by a sequential approach, which involves the separation of strategic planning and budgeting processes. First, the CG begins the planning cycle, setting goals and priorities. Then, it develops plans and goals for each department. The definition of the budget occurs in the middle of the planning cycle. The budget can be set by using one of two methods. The first, a top-down approach, proposes the budget be established after planning is complete and actions are ongoing. The second follows a bottom-up approach, in which planning and budgeting occur simultaneously, demanding high ability and better coordination mechanisms to ensure synchronization between both tasks.

The choice of the model will be determined by the degree of coordination between the Center of Government and the budget authority, regardless of the adopted approach. The key point is that planning and budgeting are aligned.⁴⁵ This connection between both processes is also crucial to ensure that budget constraints are always considered when planning priorities.⁴⁶

Best practices:

E.1. Formal institutionalization through legal regulation (law, decree, resolution, etc.), of the country's long-term vision (between 10 and 20 years) defined in conjunction with various government bodies and other stakeholders. (Booz, 2010, p. 4; Colombia – CONPES apud IDB, 2013, p. 15; OECD, CoG Survey, 2013, p. 14)

E.2. Setting a medium-term strategic planning (5 years), consistent with the long-term vision, after consulting with stakeholders, defining, for each area, the strategic objective, the lines of action and performance indicators that will measure progress and guide the operational planning of ministries and other bodies; (Booz, 2010, p. 4; GPRA apud IDB, 2013a, p. 13-14; IDB, 2013b, p. 30-31; OECD, Survey, 2013);

E.3. Setting of a short-term operational plan (1-2 years) consistent with the national strategic plan drafted by the Center of Government, together with line ministries, and in accordance with the priorities of the Head of the Executive Branch, involving relevant stakeholders from within and outside the government (Booz, 2010, p. 4; GPRA apud IDB, 2013a, p. 14; IDB, 2013b, p. 30; e IDB, 2014, p. 35);

E.4. Setting of a connection between the allocation of resources and the national strategic plan, ensuring that the budget is synchronized and aligned with the annual plan, and, in turn, with government priorities, allowing it to meet the strategic objectives previously defined (Booz, 2010, p 5-7; IDB, 2014, p. 8).

3.1.2 PREVENTION AND MANAGEMENT OF RISKS

According to the OECD, the Center of Government should ensure strategic agility, which refers to the state's ability to identify and address challenges, as well as internal and external risks, so⁴⁷:

To respond appropriately and carry out economic, social and environmental objectives, a whole-of-government approach is needed and should be supported by evidence-based decision-making and risk management.

In order to ensure better delivery, it is important to have a clear mapping of the government priority delivery system to clearly define the expected goals, identify roles and responsibilities, as well as risks and vulnerabilities that may affect the achievement of results⁴⁸.

Whereas, to respond adequately to economic, social and environmental objectives, an integrated government approach supported by making evidence-based decisions is necessary, clearly focusing on results. Strong centers of government are recommended as tools to guide managers to results and evidence-based initiatives.

OECD research from 2013 identified one of the CG's roles in conducting evidence-based decision-making that is inclusive and effective but, in general, the government does not have good information and evidence to determine what services and programs could be integrated more effectively

to improve delivery⁴⁹. Chile's CG is responsible for ensuring coordination within the government, with special consideration to the decision-making process. This function relates to the moment before and after the decision-making on specific public policies, their design, and how they should be sequenced and implemented over time. Thus, the availability of timely and relevant information is critical for informed decision-making⁵⁰.

Evidence-based decision-making is a key tool that governments and public administration use to acquire strategic vision by examining and measuring the probable benefits, costs and effects of their decisions in order to improve the formulation and implementation of public policies. Conducting assessments at a whole-of-government level helps ensure consistency across the government and promote a good understanding of whether its objectives are being achieved. It also elucidates the reality of associated costs and provides tools to help prioritize objectives. The CG can promote evidence-based initiatives by encouraging the collection and use of performance monitoring data. The use of objective performance data can help add value to the evidence in all stages of the policy cycle.

Prevention and risk management focus on efforts to prevent and identify risks and adopt actions to manage them. Risk assessment concerns the identification and evaluation of the extent of potential risks, and estimate the probability and consequences of negative results. Risk management means to design and implement actions to address risks⁵¹.

The government faces the risk of producing inconsistent policies, especially if the objectives of the various ministries and bodies involved in a particular policy are divergent. In this case, only the Center can align these units to ensure that actions are consistent, coherent, and generate synergies that maximize their impact on citizens⁵².

The CG plays an important role in risk management, to the extent that this risks cuts across and exceed the boundaries of ministries, requiring an integrated risk management and an overview of the entire government.

A government's ability to manage risks is being increasingly used as a measure of its overall performance. Predicting their future, monitoring systemic vulnerabilities and managing crises are part of the job. The ability to manage risks is necessary not only during crises, but during usual decision-making⁵³.

Best practices:

E.5. Promoting evidence-based decision-making, focused on results and consultation with government stakeholders, who examine the problem to be addressed from an internal and external point of view, as well as the likely benefits, costs and effects of decisions, all of which provide tools to help prioritize objectives, and identify more efficient and effective ways to work (OECD, 2014, p 127; NAO, 2014, p 8; UK, 2013, p 12; IDB, 2013b, p. 31);

E.6. The ability to identify and manage risks that go beyond the boundaries of ministries, in an integrated government approach, not only during crises, but during the normal process of decision-making, maintaining interaction with civil society groups to prevent and manage risk (ANAO, 2006, p. 7e IDB, 2013b, p. 8).

3.2 COORDINATION

3.2.1 POLITICAL COORDINATION AND GUIDANCE

According to Guy Peters, after public policy objectives are set, it is necessary the establishment of interconnected priorities, cooperation and coordination actions for an effective governance, since each of the multiple actors inside the government have their own objectives⁵⁴. So, the focus on results is the first step to determine how all activities contributing to them should be aligned in order to reach such goals⁵⁵. In this context, all actors involved should focus on the common objective of delivering excellent services that meet the real expectations of citizens.

As pointed out by the IDB, the Center of Government facilitates coordination among the various stakeholders to develop policies that are consistent, coherent and integrated with national strategy. Policy coordination refers to CG's relationship with the Legislative Branch, allies, line ministries, civil society, private sector, interest groups and public opinion⁵⁶, considering that only the CG has a sufficient cross-sectional view of the government's

priorities and political bargaining power⁵⁷. According to IPEA, in the current context, characterized by the existence and functioning of representative, participative and bureaucratic control institutions, capacity of state agents to produce public policies is also necessary⁵⁸.

At the political level, coordinating and ensuring management policy coherence is probably the most essential function of the CG. Thus, it is usually the most mentioned, having been defined as “the heart of the CG’s mission” Goetz and Margetts, 1999:436 apud BID, 2014, p. 6). In practice, this means the ability to interpret popular opinion and relate it to the government’s political ideals, build consensus, manage the relationship between the actors, branches of government and political institutions (parties, Congress, media, etc.), and, especially, clearly define the impact, while ensuring consistency and dedication towards the previously established⁵⁹. According to the IPEA study, when “analyzing cases with a high level of implementation, operation coordination of active mechanisms was detected - at the intra-governmental or intergovernmental level or between state and non-state actors⁶⁰”.

As for the OECD, in the governmental context, coordination does not mean central control, nor does it mean eliminating the autonomy of ministers in policy development, but making the various institutional and policy managerial systems work together⁶¹. Several countries have recognized the need to identify opportunities to improve government activity coordination.

In the United States, for example, the GAO annually identifies federal programs with duplication, overlap or fragmentation, suggests corrective actions, and reports them to Congress⁶². Effective governance requires priorities to be established, as well as cooperation and coordination of actions in accordance with the common strategic objectives previously established⁶³. Ensuring horizontal and vertical coordination helps avoid fragmentation, duplication and inefficiency in policy-making⁶⁴.

Coordination contributes to social cohesion through the integration of interests and beliefs of different actors involved in the process of policy formulation and implementation. Heads of executive branches need information from multiple sources to weigh their options and conduct their own evaluations, as they need to supervise or conduct the ministries towards a unified and coordinated direction through the Center of Government’s bodies, which are the tools to achieve these goals⁶⁵.

Portugal's experience shows that good results depend increasingly on joint efforts and that, with political will, people come to know and enjoy networking and partnership within public administration and with external partners⁶⁶.

In order to overcome significant differences in mission, culture and established ways of doing their work, cooperative organizations should have a clear and convincing way of working together. This form of cooperation can be externally imposed by legislation or other guidelines, or can arise through the organizations' perceptions that the benefits can be achieved by working together. In both cases, cooperative effort requires that the organization's employees to act beyond its boundaries to define and articulate the outcome or common federal purpose pursued, and that they be consistent in the objectives and missions of each organization involved⁶⁷.

According to the European Union's experience, the main reasons for joining are to:

- a. have a broader view, so that ministries and other bodies/entities contribute best in transversal programs;
- b. reduce conflicts between different political and social problems by promoting better interconnected and mutually supportive programs;
- c. create continuous services;
- d. promote innovation by bringing together people with different backgrounds, professions and experiences; and
- e. make better use of resources and improve cost-effectiveness by removing overlaps, perceiving economies of scale⁶⁸.

In order to ensure this direction, the Center of Government plays a prominent role in the legislative process, providing advices on primordial proposals from ministries and other bodies, seeking coherence on the regulations, by defining a unified opinion on each one. In this context, it can help develop solutions, given that it is responsible for sharing best practices throughout the government for the purpose of improving performance⁶⁹.

Moreover, it is the CG's task to ensure that the rules issued by the ministries follow a consistent direction (regulatory oversight), ensuring the coherence of government actions.

Best practices

C.1. Leadership to promote effective coordination and cooperation between line ministries, promoting a collaborative culture and interacting with other

stakeholders to ensure the development of consistent policies aligned with the real interests of citizens (OECD, 2013, p. 57; NAO, 2014, p. 7-8; UK, 2013, p. 5; IDB, 2013b, p. 33; GAO, 2005a, p. 11);

C.2. Existence of structure and mechanisms to negotiate with other stakeholders (the executive, legislature, political parties, federal entities, private sector, non-governmental organizations, civil society), providing support for the Head of the Executive Branch to run the programs in a coherent and unified way (IDB, 2013b, p. 8 e 33; Booz, 2010, p. 8-9; OECD, 2014, p. 132);

C.3. Articulation with ministries that will prepare policy proposals, and with National Congress so that legislative proposed bills are consistent with the national strategic plan, ensuring coherence in government actions and a well-established practice of formally consulting stakeholders to support the development of rules (BOOZ, 2010, p. 9; OECD, 2009, p. 5).

3.2.2 COORDINATION OF THE DESIGN AND IMPLEMENTATION OF PUBLIC POLICIES

According to Peters' (2013) doctrine, it is a major challenge to ensure coherence within the government, since each of its multiple actors have their own objectives and goals, and want to defend their field of activity against other organizations with whom they compete for resources⁷⁰.

However, every policy is integrated within the set of governmental policies, and makes up a particular contribution to the pursuit of collective well-being. Moreover, many problems that governments have faced are crosscutting and multidimensional, requiring the involvement of multiple actors.

These problems can be specific issues in a given context, in response to natural disasters, policy areas which necessarily cover many participants (e.g., regional integration, public administration reform, social service regulation), or structural features of the government system (relationship with subnational governments)⁷¹, involving various policies which tend to become highly interdependent.

Dealing specifically with the Brazilian case, according to Technical Note Seaud 2/2013⁷²:

A significant part of public policies in Brazil are implemented in a decentralized manner, through programs in which the responsibility for providing services is shared with different bodies at multiple levels of governmental and non-governmental entities, and there is no one solely responsible for the results. Moreover, the objectives to be achieved, and the means to comply with them are not always clearly defined, nor sufficient, although included in the budget. (emphasis added)

Coordination is therefore particularly important to ensure the consolidation of these policies so that government actions become more consistent and have better results⁷³. Therefore, the CG must ensure the consistency of public policy design, promote policy contestability and coordination in cross key issues, coordinate the implementation of programs, be able to monitor performance and support the Head of the Executive Branch in that activity⁷⁴.

Poor coordination can undermine the delivery of programs or objectives⁷⁵. The existence of a strong Center of Government is essential to facilitate the consistency of government policies and programs and the productive coordination between stakeholders involved in the public policy process. Centers of governments differ with regard to the degree of coordination they provide their governments. The literature suggests that higher levels of coordination are associated with better quality policies, considering that the best results are achieved when it is seen as a joint search for optimal solutions through openness, information sharing, and cooperation⁷⁶.

The development of a common result, since it is long-term and continuous, requires resource commitment⁷⁷. Thus, according to the GAO, the collaborating organizations should identify human, physical and financial resources, and information technology, required to start and maintain cooperative effort, to the extent that these organizations have different levels of resources and capabilities.

Through the evaluation of strengths and limitations, organizations can identify opportunities to meet increased resource needs and, consequently, obtain additional benefits that would not be possible if they were working separately⁷⁸.

Best practices

C.4. The existence of defined structures and mechanisms to produce coordination of an integrated government perspective, with the definition of roles and responsibilities, including how cooperative effort will be led result in policies

that are consistent with each other and aligned to joint government priorities that are efficient, timely and financially sustainable. To achieve such priorities, human, physical and financial resources, as well as the information technology needed to start and maintain cooperative efforts must be identified. (IDB, 2013b, p. 31 e OECD, 2009, p. 4; GAO, 2005, p. 16-18; GAO, 2013, p. 7; ANAO, 2006, p. 14-15);

C.5. Government responses to all cross key problems are dealt with from an integrated government perspective, with the CG's leadership articulating the relevant ministries and bodies, protocols for information exchange and decision-making, and combining resources to handle the issue (IDB, 2013b, p. 31).

3.3 SUPERVISION

3.3.1 MONITORING AND EVALUATION

According to IDB (2013)⁷⁹, the Center of Government supports the Head of the Executive Branch to provide coherence to the governmental program, because it leads the definition of government strategies and the coordination of public policies' design and implementation. The CG's function of monitoring these government commitments contributes to ensure high quality public services and accountability to citizens.

By monitoring and evaluating state action, the Center of Government is able to intervene in the problems, removing obstacles and extracting greater benefits from past experiences⁸⁰ in order to enable good performance. In addition, it can catch the attention of the Head of the Executive Branch, in case the problem is big enough or not being solved.

A strong Center of Government needs to have the ability to verify the government's performance against well developed performance criteria on the whole-of-government level.

To govern, it is necessary to look at both the administrative aspect (institutions, government employees, information and communication technologies, etc.)

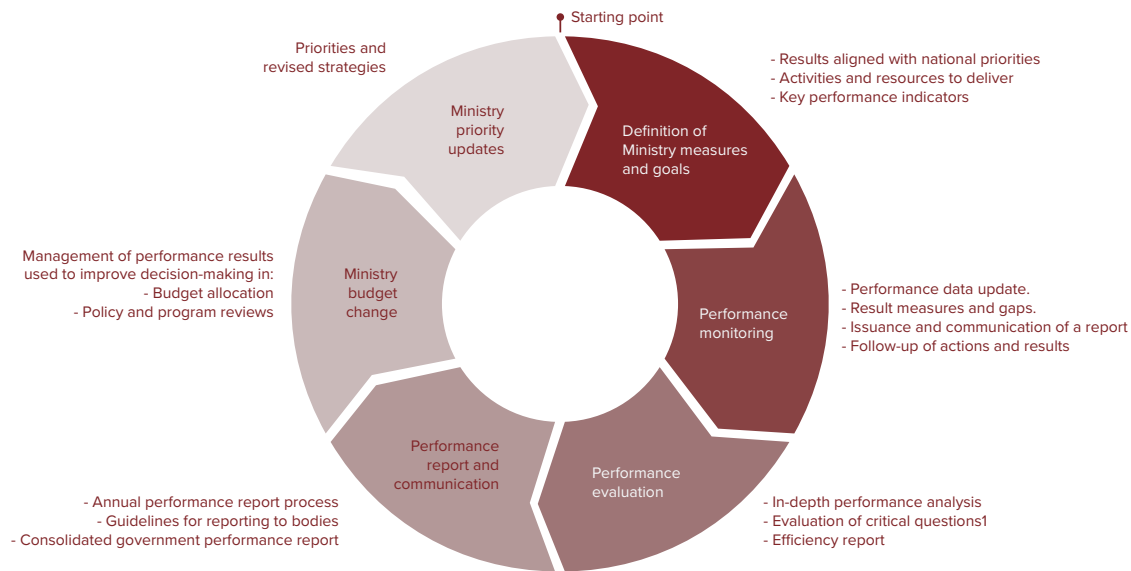
and the political aspect of a nation. According to the World Bank⁸¹, the Center of Government tends to keep one foot in the administrative world and the other in the political world, becoming a link between these two aspects. Indeed, it must simultaneously manage everything from public institutions run by elected officials to political decisions. In this scenario, its performance component called “monitoring and evaluation” connects both worlds.

On one hand, there is the monitoring and evaluation of the administrative aspect: the implementation of public policies, the assessment to verify whether the resources and activities are being implemented according to schedule, if the goals are being achieved or not, and the reasons for the success or failure of the public policy. On the other, the examination in question regarding the political world: there should be an appraisal of the state’s political action, with a review of the evidence justifying a certain course of action, if the public policy elected to address a certain social problem is, indeed, the most appropriate, and what alternatives can be considered.

Thus, the monitoring of policy implementation, and evaluation of government performance help bring more horizontal consistency to achieve the governmental policy objectives.

Therefore, it is necessary not only an assessment done by the line ministry, but also an evaluation of the multiple ministries, which should be held based on the collection of intersectorial information, with the ability to feed back into the decision-making process, a responsibility of the Center of Government.

Booz & Company sums up the monitoring and evaluation process:



In this view, to monitor and evaluate, the Center of Government should define key performance indicators aligned with national priorities and communicate the results of monitoring/assessment to internal and external stakeholders, including the Head of the Executive Branch, ministers, the legislative the society, among others. According to the OECD (2014), in some countries there is an initiative for the use of key performance indicators to better understand how well the country has been. In addition, key indicators can be used to verify the effectiveness of the government in achieving its objectives. “When programs prove ineffective, governments can correct the course or change priorities in order to use the most appropriate means.” (OECD,2014).

TABLE 0.1. Lessons listed by the IDB for the success of the Center of Government in monitoring and assessment (2013)
<p>To seek leadership and staff support from the Head of the Executive Branch - Despite the Head of the Executive Branch's time restriction, support from the nation's leader is a critical success factor. When donating part of its time to regularly meet the person responsible for monitoring and assessing public policies, the Head of the Executive Branch sends a clear signal of its own commitment to the monitoring and evaluation process;</p>
<p>To monitor only strategic priorities - Certainly it is impossible to monitor all government actions. Thus, the Center of Government should prioritize government bodies with relatively lower deliverability of services to citizens, and those bodies that are central to the Administration's program. Thus, the CG should establish routines and procedures, so that as soon as a problem occurs, the issue can be solved in a few weeks;</p>
<p>To map the government priority delivery system - This step will help explore the data gathered during the process in order to clearly define objectives, identify roles and responsibilities as well as risks and vulnerabilities that may affect results;</p>
<p>To use technologies - Tracking program progress, providing alerts and fixing problems, and delivering feedback in a timely manner (in the form of reports, meetings with the Center of Government or the Head of the Executive Branch, etc.);</p>
<p>To get involved in the removal of obstacles that are causing results below expected standards - If the key objectives are not being achieved, the Center of Government must act. It should intervene in order to remove obstacles to the Administration's good performance. Such action can be more combative or more collaborative. Should the government organization that has not reached the goal fear being exposed or reprimanded, it may try to distort the system reporting questionable data rather than working to fix the problem. If that occurs, the CG can interfere in a more collaborative way, providing its expertise to solve the problem. Therefore, collaborative intervention is more effective, in general;</p>
<p>To promote evidence-based initiatives for the collection and use of monitoring information, and performance increase - The Center of Government can incorporate the use value of appropriate and sufficient evidence at all stages of the policy cycle;</p>

TABLE 0.1. Lessons listed by the IDB for the success of the Center of Government in monitoring and assessment (2013)

To help develop solutions - The Center can share its best practices with the government in order to improve performance. The modernization of public administration and reforms can also be worked on by the CG, which can encourage innovation and/or develop guidelines for the Administration. This is particularly relevant in public administrations with low level of institutional development, in which only the Center can boost certain reforms, acting as an incubator to promote change.

Another valid institutional arrangement to be mentioned resides in the delivery units, which are structures that can assist the Head of the Executive Branch in monitoring and evaluating a particular government action. They are usually small, but composed of highly specialized personnel, often a combination of experts from the public and private sectors.

It should be noted that the delivery units are temporary structures created specifically to address recurring problems that rise throughout the government. It undertakes to identify and forge solutions to solve these problems and present an action plan to senior government that enables the governmental program to be delivered. The main objectives of a delivery unit are⁸⁴:

- to focus political pressure for results through the search for progress on behalf of the Head of Government;
- to provide a simple monitoring mechanism and direct the government's key priorities;
- to signal the key priorities of government deliveries inside or outside the public sector;
- to provide a clear indication that the government is considering ministers and senior officials responsible for the delivery of the government's key priorities; and support innovation, coordination of ministries, and providing a problem-solving forum when needed.

Thus, the delivery unit must have an integrated government approach and sufficient authority, formal or informal, to order employees throughout the government in order to remove obstacles, improve coordination and obtain timely information. As they tend to play a different role in management, delivery units have the role of solving problems pragmatically and, therefore, need to be small, slender and have high qualified personnel.

For the delivery unit to succeed in its mission, the World Bank (IBRD) lists some critical success factors:

- a. A limited but explicit number of government priorities that the unit will help to improve;
- b. The ability to collect data and report it quickly to the Head of the Executive Branch, as well as maintain a reporting system that is not too costly;
- c. The monitoring of systematic and regular performance to ensure that the responsible ministers maintain continuous focus on the action objectives;
- d. The ability to add some value to ministries, such as removing obstacles, help solve coordination problems and offer recommendations to improve performance.

It is noteworthy that the Center of Government should avoid any overlapping of responsibilities when creating delivery units. Therefore, it is necessary to make it clear that the focus of the delivery unit should be to remove the specific bottlenecks of specific public policy to enable the delivery of results with the available material means. In Brazil, formal delivery units have not yet been identified.

According to the IDB, the growing interest of developing countries in creating special delivery units may be related to the shortcomings in policy implementation. In developing countries, the creation of these units may be more of a response to inadequate implementation (or even lack of implementation) of government priorities⁸⁵.

By their nature, creating a delivery unit suggests that the system performance of the current government is not delivering results quickly enough, or perhaps in the desired areas. This can happen because the goals:

- a. are not being properly monitored;
- b. there is no progress in the achievement of key objectives; and
- c. there is an imperative to make progress in other policies and specific objectives.

This scenario may occur when the existing public policies, the current planning and administrative systems are not producing results nor responding to pre-established goals.

Best practices:

S.1. Continuous monitoring of policy implementation and evaluation of government performance in order to bring greater coherence to the program

and achieve the objectives of governmental policies, as well as the alignment of efforts to prioritize the commitments contained in the executive branch's plan to ensure good performance and the high quality of public services (IDB, 2013b e IDB, 2013c, p. 16 e p. 30; WORLD BANK, 2001);

S.2. The state's assessment of its own political action, with a review of the evidence justifying the path pursued, if the public policy put into effect is, in fact, the most adequate to fight against a particular social problem, and what alternatives can be considered. (WORLD BANK, 2001);

S.3. Use of performance indicators in order to feed strategic planning, budgeting, policy analysis, program evaluation and correction of direction or change of priorities, as well as an increase of the government's ability to pay bills and also, to overview the legislature and the general public about the country's situation (OECD, 2014; BOOZ, 2010);

S.4. Implementation of a Delivery Unit to oversee integrity and focus on the strategy previously set by the government plan, in addition to monitoring the commitments undertaken in it (IDB, 2013c, p. 18; IDB, 2013a, p. 24).

3.4 TRANSPARENCY

3.4.1 COMMUNICATION AND ACCOUNTABILITY

When governments define strategic objectives, coordinate design and implementation of policies to achieve them, and monitor the progress made, they are able to present the results of their work to citizens⁸⁶. Another important function of the Center of Government is to promote government communication and accountability. In effect, the digital age, the increasing weight of consciousness on public policies, the complexity of the challenges and the growing importance of the media make the government needs respond quickly to questions in a coordinated manner⁸⁷.

IPEA emphasizes the role of electronic government in order to improve the services and information offered, simplify institutional support processes and facilitate the creation of channels to increase transparency and citizen participation, resulting in higher efficiency and effectiveness in providing services, as well as an element of accountability, and, therefore, democratization of the state.⁸⁸

With the intention of achieving common goals for the benefit of society, it is essential that governments and society articulate with one another, with room to exchange information, resolve conflicts of interest and having synergy in actions.

Thus, the Center of Government should coordinate the government's communication strategy and make sure that other bodies will follow it. Furthermore, it should coordinate and align the disclosure of government information in addition to preparing its leaders' speeches and other messages with a specialized team - preferably career employees - to ensure the effectiveness of communication.

The importance of wider connections between state and civil society are also emphasized as a way to ensure the flow of information needed to guide the allocation of public resources, considering that the actual control of citizens can be very effective in improving the quality of public administration and its services⁸⁹. Transparency is, therefore, also a means to prevent the capture of public administration by private interests, and promote accountability, in that it may facilitate the justification of decisions and reveal their failures, providing the public debate around them. Transparency can also be an instrument of efficiency, as the public display of the results can serve as a stimulus to efficiency, still acting against corruption⁹⁰.

According to Gaetani (2014), strategic communication involves the Center as spokesperson, a position it holds permanently, needing political leadership and appropriate institutionalism. The author points out that the communication should not only bear technical criteria, but also political, such as the right time to disclose certain information. The purpose of communication should be to transmit information on what the government is doing and what it intends to do, based on the evaluation of the results of public policies, as well as their social impact.

Given its functions, the Center of Government can provide a comprehensive and coherent vision of what the government is doing and achieving. To

collect and transmit information, the Centre may enable an increase in the level of accountability (responses to the results achieved) and the trust of the general public, as well as putting together the necessary support for government policies, and even to carry out unpopular reforms. One way this happens is by creating standards for other bodies and entities in order to ensure transparency, promote accountability and participation mechanisms throughout the government.

An important element for the exercise of this function is the permanent communication with citizens. By doing so, the Center of Government should establish communication channels with the public, and listen to the opinions of citizens and servers about the situation of the government program. Certainly, other relevant actors (private sector, trade unions and universities) should also be included in the communication process.

Experts have pointed out, however, that there is some tension in the Center of Government regarding the communication strategy, since the Center can have incentives to exaggerate in the positive results of the evaluation of public policies and minimize or hide the negative ones. Therefore, there will be a conflict between protecting the image of the Head of the Executive Branch and promote total transparency. It is up to the CG to determine the balance point in its activities, which represents a great challenge.

Nevertheless, there is one more challenge to be considered. The excessive focus on the relationship with the media or general people's reaction to the provided information can prejudice the exercise of other functions. Thus, according to IDB (2013), the Center should avoid becoming obsessed with answering the questions of the press, therefore, preventing inconsistent public policies to be carried out only to respond to news.

Good Practices:

T.1. Coordination and alignment of the CG's content and opportunity of government communications in an integrated approach, whose aim is to transmit information of what the government is doing, the results of the work and it intends to do, based on an evaluation of public policies results, as well as its social impact. (BID, 2013b, p. 34; BID, 2013, p. 26; Gaetani, 2014);

T.2. Support given by the Center of Government to the Head of the Executive Branch in preparing speeches and other messages with a specialized team (IDB, 2013b, p. 34);

T.3. Supervision of the communication strategy's implementation improving government communications effectiveness by monitoring its impact (OECD, 2014, p. 138 e IDB, 2013b, p. 34) ;

T.4. Establishing channels of communication with society in order to allow them to provide feedback to the entire government, its employees, the private sector and other relevant stakeholders. (IDB, 2013b, p. 34);

T.5. After the government's actions, there must be means to evaluate the integrated performance of the government and the results of its operations for society, assigning responsibilities and presenting the results to citizens (PETERS, 2003, p. 3-4; NAO, 2014, p. 23).

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ATTACHMENT I

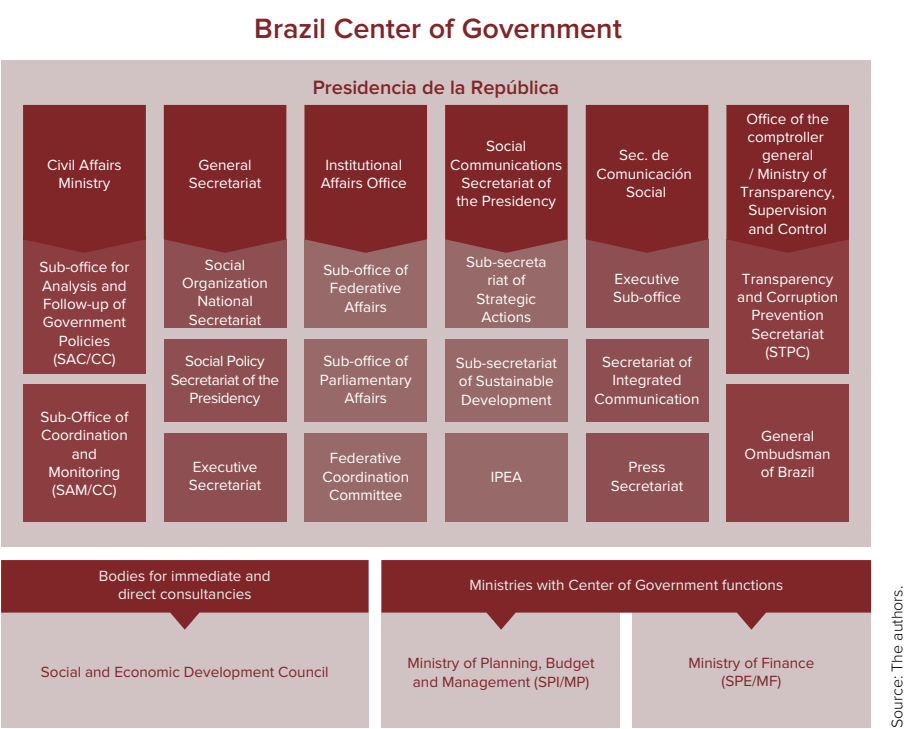
EXECUTIVE BRANCH

BODIES/ENTITIES

CURRENTLY PERFORMING

FUNCTIONS OF THE

CENTER OF GOVERNMENT



The central issue for development lies in defining the institutional arrangements that will enable societies to create new capacities, knowledge and ideas, as well as the networks needed to achieve those ends. In this context,

government institutions play an essential role in stimulating the development process⁹¹. Public officials, citizens and other actors participate in a dynamic, open and interrelated governance system that involves redefining and enlarging the ways in which the Public Administration relates to other actors, using the State's authority in different ways to achieve different outcomes, and emphasizing social participation in decision-making processes⁹². Furthermore, according to IPEA⁹³:

Future public sector reforms will need to keep encouraging the government to go beyond its traditional role as a decision-maker on behalf of citizens and as a service-provider to citizens. These reforms will require a broader definition of public service outcomes that stresses the importance of public policies and results in the civil sphere; a wider vision of the roles of government and citizens, which promotes the use of government authority to release the collective power of citizens and society in order to achieve results with high public value; a more dynamic understanding of governance and public administration that is able to support the building of the necessary capacities in the search for collective interests and the public good, in a global environment that is more and more unpredictable.

Among policy-makers and scholars, particularly in Latin America and the Caribbean, there is growing interest in the organization and functions of the Center of Government. The concept refers to the bodies that provide support to the Head of the Executive Branch, usually aiming at the political and technical coordination of government initiatives, strategic planning, performance monitoring, and communication of government decisions and outcomes⁹⁵.

The importance of the Center of Government is due to the fact that many of the problems faced by a government are cross-cutting, meaning that boundaries are breached and there are demands from multi-sector actors. In addition, recent waves of government reforms have decentralized authority for decision-making and implementation to autonomous agencies (as proposed by New Public Administration) and non-governmental bodies (as proposed by the Governance approach). This has led to a reduction in the capacity for political leadership to guide government work. Therefore, stronger central coordination must be demanded in order to promote the coherence of government initiatives⁹⁶.

The approach of these Framework Guidelines will take into account the broader definition of the Center of Government, which includes not only the bodies close to the Head of the Executive Branch (Civil Affairs Ministry, General Secretariat, Institutional Affairs Office and Strategic Affairs Secretariat and the Press Secretariat of the Presidency), but also those performing central and cross-

cutting functions in the government (eg., the Secretariat of Planning and Strategic Investment of the Federal Ministry of Planning, Budget and Management and the Secretariat for Economic Policy of the Finance Ministry, in addition to the Social and Economic Development Council), even though the latter carry out other functions unrelated to the Center of Government. This aims to ensure the inclusion of bodies that in fact perform CG functions to manage the government, stressing their importance for the relationship between government and citizens and for the restoration of the latter's trust in the government.

Given Brazil's political system, the Presidency is definitely of fundamental importance. Nonetheless, just a few of its bodies exercise Center of Government functions, as the Civil Affairs Ministry, the General Secretariat of the Presidency, the Institutional Affairs Office, the Secretariat of Strategic Affairs and the Social Communications Secretariat of the Presidency.

The job of the **Ministry of Civil Affairs of the Presidency** is to directly advise the President of the Republic, especially concerning issues related to the coordination and integration of government initiatives. Furthermore, it performs a significant role in assessing and monitoring such actions. Its sub-offices for Analysis and Follow-up of Public Policies (SAGT/CC) and Monitoring and Coordination (SAM/CC) are respectively in charge of performing the roles of the Ministry of Civil Affairs that correspond to the functions of the Center of Government.

For its part, the **General Secretariat of the Presidency** has an important CG function, as it is in charge of promoting analyses of public policies and subjects of interest to the President of the Republic. In effect, it is up to the Social Coordination National Secretariat to coordinate the government's political relations with various segments of civil society, as well as to define and develop a methodology for collecting the data needed to follow up government initiatives. The National Secretariat of Social and Political Relations is responsible for promoting dialogue with civil society organizations, leaders, federative entities and constitutional branches, besides pushing forward initiatives that help Brazil to achieve the Millennium Development Goals (MDG). The Executive Secretariat is supposed, among other things, to overview and coordinate the National Secretariats.

Still inside the Presidency structure, the **Secretariat of Institutional Relations (SRI)** carries out the government's political coordination, and is responsible for its relationship with Congress, political parties, federative states, the Federal District and municipalities. Thus, it performs a significant Center of Government function, to the extent that it negotiates with other stakeholders to support the Head of

the Executive Branch as well as in order to approve new bills of interest to the government. The Sub-Office of Federative Affairs (SAF) is the body responsible for the federal government's actions in relation to other federative entities in order to ensure the integration of federative units in the federal government's programs and plans. As for the Federal Coordination Committee (CAF), it was established in order to have a dialogue with Brazilian municipalities, given its role in promoting coordination in developing strategies and in implementing coordinated and cooperative initiatives between the federal and local spheres of government. It is up to the Sub-office for Parliamentary Affairs to ensure the uniformity of government actions on legislative matters.

For its part, the **Strategic Affairs Secretariat (SAE)** is close to the Center of Government function of strategic management, since it is responsible for long-term national planning, for coordination with society in drawing up a national development strategy, as well as for drafting projects and initiatives of strategic interest to the country through its sub-office for Strategic Actions. Besides promoting studies on national challenges and projects, it is supposed to coordinate the analysis and research activities needed in order to conceive long-term policies.

The Sub-secretariat for Strategic Initiatives aims to draft proposals, which will support the government in conceiving, perfecting, assessing and implementing public policies that encourage the development of the country, and promote the reduction of poverty and social inequality. The Sub-secretariat for Sustainable Development conceives, evaluates and implements public policy proposals taking into account environmental, social and economic issues of strategic national interest, with the aim of promoting sustainable development in Brazil.

Also linked to the **Strategic Affairs Secretariat** is the **Institute for Applied Economic Policy (IPEA)** whose mission is to “perfect the public policies essential for Brazilian development by generating and disseminating knowledge, and advising the State in its strategic decisions.” Through its research, IPEA delivers institutional and technical support to government initiatives aiming not only to formulate but also to review Brazilian public policies and development programs, and it is therefore a source of evidence and studies for the design of public policies.

The role of the **Press Secretariat of the Presidency (SECOM)** is to formulate and implement the Government's policy on communication and social interaction, in order to coordinate inter-ministerial communication as well

as to assist the Presidency in talking to society, especially when publicizing presidential initiatives and matters of interest to the latter. Through its Press Secretariat, SECOM communicates the Presidency's point-of-view and promotes the explanation of governmental programs and policies to society, contributing for its understanding and assimilation. As for the Executive Secretariat of SECOM/PR, its role is to guide bodies and entities of the federal government's communication system to promote the citizen's right to complete and precise information, as well as to carry out public opinion polls. For its part, the Secretariat of Integrated Communication coordinates and holds events for the Presidency and SECOM/PR, and approves Federal Government advertising campaigns.

Promoting governmental accountability is the mission of the **Ministry of Transparency, Supervision and Control (STPC-CGU)**, inside the Brazilian government. It works to enhance transparency, access to information, social control, ethical behavior and the integrity of private and public institutions. An important body for communication with Brazilian citizens and also in the framework of the **General Comptroller of Government (CGU)** is the **General Ombudsman of Brazil (OGU/CGU)** which helps to spread forms of popular participation in following up and auditing the provision of public services. Besides this, this body is charged with receiving all complaints and feedback related to public services provided by bodies and entities of the Federal Executive Branch, as well as proposing and monitoring the adoption of measures to rectify and prevent errors and omissions in the provision of such services. Finally, the OGU also receives and responds to requests for access to information.

A question presented in various forms in the literature is whether the **Finance Ministry (MF)** is included in the Center of Government. Although usually considered as a line ministry, the Ministry of Finance fits into the functional definition of the CG, considering that its mission is mostly related to a coordination role rather than to provision of services. The Finance Ministry performs a fundamental role in vital administrative support to the CG2. In the Brazilian case, the Secretariat of Economic Policy of the Finance Ministry (SPE) performs the role of a CG body as far as it is responsible for proposing not only long, medium and short-term guidelines in fiscal policy, but also for proposing changes in the alignment of macroeconomic policy. Besides this, the SPE is responsible for defining macroeconomic parameters to be used in drafting the General Federal Budget, as well as for assessing various public policies such as, for instance, those relating to the productive sector and housing system,

and for developing activities focused on the opportunity cost evaluation of resources associated with different alternatives for public policies.

In the same way that the Finance Ministry perform a function in the Center of Government, even though it is a line ministry, the Brazilian Planning Ministry has significant functions of Center. Indeed, it is up to the **Ministry of Planning, Budget and Management (MPOG)** to take part in drawing up national strategic planning as well as in carrying out studies for the redrafting of policies. Through its Secretariat of Planning and Strategic Investment (SPI/MPOG), MPOG coordinates the planning of government initiatives, and sets guidelines and rules, guides and coordinates the pluri-annual Plan and the risk management of its respective programs. Furthermore, it identifies strategic government investments and carries out coordination with the investments made by other federal entities and private actors.

The **Social and Economic Development Council (CDES)** also participates in the Brazilian Center of Government. Its task is to advise the Presidency in conceiving specific policies and guidelines, as well as to evaluate proposals for public policies, structural reforms and social and economic development. By taking part in the formation of the Government's political judgment as an institution that represents society, its challenge is to discuss public policies and to propose the measures needed to leverage the country's growth.

APPENDIX I

MODEL AUDITING QUESTIONS FOR GOVERNANCE EVALUATION OF THE CENTER OF GOVERNMENT

The planning matrix proposal herein follows the model provided in the Operational Audit Manual, p. 32, and shall be understood as a general guideline for the works to be developed; therefore, analyses and questions may be incorporated into the proposed questions, while others may not be addressed, depending upon the assessed objective. The columns related to “required information”, “sources of information”, “data collection method”, “data analysis method” as well as “constraints” shall be filled out by the auditors taking part in the work. Such columns have purposely been left incomplete in these guidelines, so that to render further leeway of action to auditors, fine-tuning pursuant to the specifics of each existing case.

COMPONENT: STRATEGY STRATEGIC MANAGEMENT

Question	How are formalized and aligned the long, medium and short-term views of the country?
Information	To be filled out by the audit team.
Sources of information	
Data collection method	
Data analysis method	
Constraints	
What the analysis will allow to say:	<ul style="list-style-type: none">• if there is official institutionalization through legal norm, of the long-term vision of the country (within 10 and 20 years) defined in conjunction with several governmental agencies and other stakeholders;• if the Center of Government is competent to carry on the strategic planning for the whole government;• if there is formal institutionalization of mid-term strategic plans (five years) in compliance with the long-term vision;• if the mid-term strategic planning is the outcome of long-term strategic vision translated into clearly defined goals and targets;• if there is formal institutionalization of short-term operational plans (within 1 and 2 years);• if short-term operational plans (within 1 and 2 years) are established in compliance with the national strategic planning in line with the priorities of the Head of the Executive Power;• if the planning documents ensure management consistency;• if stakeholders take part in the definition process of the long-term view, in the strategic planning, as well as in the operational plans.

Question	How is it ensured that budgeting is coordinated with the extensive governmental strategic planning?
Information	To be filled out by the audit team.
Sources of information	
Data collection method	
Data analysis method	
Constraints	
What the analysis will allow to say:	<ul style="list-style-type: none"> • if measures have been in place to ensure budgeting to be coordinated with the extensive governmental strategic planning; • if the budgets of ministries and other agencies are compliant with government priorities.

COMPONENT: STRATEGY PREVENTION AND RISK MANAGEMENT

Question	How prevention and risk management is carried out in a government cohesive perspective?
Information	To be filled out by the audit team.
Sources of information	
Data collection method	
Data analysis method	
Constraints	
What the analysis will allow to say:	<ul style="list-style-type: none"> • if there are systems and appropriate controls therefor; • if it is capable to identify and manage risks in a government cohesive perspective; • if there is a steady interaction with civil society groups in order to fend off and manage risks.

COMPONENT: COORDINATION POLITICAL NEGOTIATIONS AND GUIDANCE

Question	How the effective is led coordination, stimulation and conduction of cooperation among line ministries, ensuring alignment of actions with the strategic plan?
Information	To be filled out by the audit team.
Sources of information	
Data collection method	
Data analysis method	
Constraints	
What the analysis will allow to say:	<ul style="list-style-type: none">• if there is competencies regulation of the Center of Government establishing the responsibility by the political coordination;• what are the measures taken to foster the collaborative culture among ministries;• what are the mechanisms to ensure risk cooperation, prevention and solution;• if there is structure and mechanisms to negotiate with stakeholders and foretell, avoid as well as solve conflicts;• how the interaction is carried out with stakeholders (ministries and bodies/entities involved, private sector, civil society, and the National Congress);• how it is guaranteed that the legislative proposals are in line with the national strategic planning, so as to ensure uniformity from governmental actions.

**COMPONENT: COORDINATION DESIGN COORDINATION
AND IMPLEMENTATION OF PUBLIC POLICIES**

Question	How the role of the design coordination and the implementation of public policies is carried out?
Information	To be filled out by the audit team.
Sources of information	
Data collection method	
Data analysis method	
Constraints	
What the analysis will allow to say:	<ul style="list-style-type: none"> • if there is a Center of Government body in charge for coordinating public policies designed to be executed throughout the administration; • if there are structures and mechanisms defined to produce public policies coordination under a government cohesive perspective; • how is ensured the implementation of policies consistent with one another, aligned to the government's joint priorities, efficient, timely and sustainable in terms of budget; • if policy decisions are taken after weighing several options, zeroing in on results and consultation with stakeholders, external and from the government, who assess the problem to be solved, the likely benefits, costs, decisions effects, that provide tools to help prioritize goals, and identify more efficient and effective ways of working; • if the main risks of implementation are taken into account, identified, evaluated and solved while making the policies; • if government's responses to all cross-cutting-key issues are solved from a cohesive perspective thereof.

COMPONENT: SUPERVISION MONITORING AND EVALUATION

Question	How is carried out the implementation monitoring role of public policies and assess governmental performance, considering the reliability of government's actions?
Information	To be filled out by the audit team.
Sources of information	
Data collection method	
Data analysis method	
Constraints	
What the analysis will allow to say:	<ul style="list-style-type: none">• if there is any Center of Government body in charge for monitoring top-priority governmental public policies;• if monitoring is carried out in a way to ensure consistency amidst the actions of the government;• if monitoring efforts prioritize the commitments in the government plan;• if monitoring is based on valid, sufficient and reliable indicators; as well as• if performance assessment is used to feedback public policies.

COMPONENT: TRANSPARENCY COMMUNICATION AND ACCOUNTABILITY

Question	How is aligned and coordinated the governmental communication?
Information	To be filled out by the audit team.
Sources of information	
Data collection method	
Data analysis method	
Constraints	
What the analysis will allow to say:	<ul style="list-style-type: none">• if there is a Center of Government body in charge of governmental communication;• if governmental communication strategy complies with the government's perspective as a whole;• if the Center of Government sets standards for ministries and bodies/entities upon the type of information that should be available to the public;• if the team in charge for the communication of the Head of Executive Branch is specialized;• if the information is conveyed in a transparent, consistent and reliable fashion;• if the governmental communication enables citizens' understanding on the reported facts;• if the citizens' and stakeholders' opinions are taken into account;• if the Center of Government is open to suggestions from the private sector and civil society;• if in the decision-making processes the views of citizens and relevant stakeholders are taken into account;• if the Center of Government agrees on the reporting standard format as well as on the communication flow.

COMMUNICATION AND ACCOUNTABILITY

Question	Question How the promotion of transparency and accountability is carried out, in order to enable the evaluation of the government by users of public services?
Information	To be filled out by the audit team.
Sources of information	
Data collection method	
Data analysis method	
Constraints	
What the analysis will allow to say:	<ul style="list-style-type: none">• if there are ways to assess government's performance and the benefit thereof for the sake of the society;• if the results obtained are submitted to citizens in a transparent and timely fashion;• if the Center of Government helps to improve the government's accountability as a whole.

APPENDIX II

CONTROL MECHANISMS TO ASSESS GOVERNANCE OF THE CENTER OF GOVERNMENT

Attached to each of the identified best practices is a set of control items for a more sophisticated level of analysis, to serve as raw material for the auditors that will apply these guidelines to define procedures to be used in data collection, keeping in mind that the most used techniques, as stated by the Operational Audit Manual (p. 64), are: questionnaires, interviews, direct observation, and existing data use.

TOOL: STRATEGY
FUNCTION: STRATEGIC MANAGEMENT

Practice E.1. Formal institutionalization, by legal rules (laws, decrees, ordinances and others), of the country's long term plan (between 10 to 20 years), as jointly defined with various government bodies and stakeholders (Booz, 2010, p. 4; Colombia – CONPES apud IDB, 2013, p. 15; OECD, CoG Survey, 2013, p. 14).

E.1.1 Existence of any planning documents with a strategic view longer than 10 years, in addition to the multiyear strategic plan for over 10 years, and to the Multi-year Plan (PPA) and regional and sectoral plans contemplated in the Federal Constitution.	OECD 2013 COG Survey.
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E.1.2 Formalization of government strategy upon a reference document clearly communicated to the ministries and society, including the government plan, its objectives, guidelines and goals.	Government Strategy Document (GSD), Finland apud IDB, 2013, p. 15.
E.1.3 Existence of a governmental plan that defines the strategies, the priorities among them and their objectives, lines of action and performance indicators with a broad assessment of the country situation (economic, political, and social), including a hearing for divergent points of view.	IDB, 2014, p. 35 IPS, 2011, p. 25. OECD_Framework; p. 130 e OECD, 2014, p. 129-130.
E.1.4 Working with other agencies/entities to define key national indicators aligned with national priorities.	Booz, 2010, p. 10
E.1.5 Alignment of strategic priorities with other strategic documents (economic-fiscal strategy, other relevant public policies and strategic reforms).	OECD_Framework, 2014, p. 130.
E.1.6 Existence of mechanisms for proactive analysis for all major policy areas, with a view to preventing new challenges and crises, maintain strategic focus with defined operating procedures and the ability to propose changes to prevent them at a strategic level.	IDB, 2013b, p. 31.
E.1.7 Existence of mechanisms for proactive analysis for all major policy areas, with a view to preventing new challenges and crises, maintain strategic focus with defined operating procedures and the ability to propose changes to prevent them at an operational level.	IDB, 2013b, p. 31.
E.1.8 Assuring global memory and prospective analysis, maintaining records, guarding the knowledge inherent in past experience and helping to prepare for the future.	NEVES, Arminda. CLAD, 2014, p. 53.
E.1.9 Adjusting or updating priorities by pre-established procedures that incorporate changes at the strategic and operating levels, assuring their continuity in accordance with the strategic government guidelines.	IDB, 2013b, p. 30 e IDB, 2014, p. 35, OECD, 2014, p. 128.
E.1.10 Existence of participation by public administrative agencies/entities in the process of defining the long-range vision through consultations, workshops or interviews.	Booz, 2010, p. 5.
E.1.11 Existence of participation of civil society members in the process of defining the long-term vision through consultations, workshops or interviews.	Booz, 2010, p. 5.
E.1.12 Existence of participation by private sector representatives in the process of defining the long - term vision through consultations, workshops or interviews.	Booz, 2010, p. 5.

E.113 Establishment of the Unit of Delivery for planning government actions (assuring correct strategic planning inside government, with the definition of indicators, goals and sources of appropriate information that permit permanent monitoring).	IDB, 2013c, p. 16.
E.114 Establishment of a Delivery Unit with the function of assuring programmatic managerial coherence (communicating the vision and mission of governance).	IDB, 2013c, p. 16.
E.115 Definition of a limited number of overall government priorities, with a view to preventing the large number of problems from exceeding government capacity.	IPS, 2011, p. 21.
E.116 Regular revision of each priority, adopting appropriate actions by the Center of Government and ministries.	IDB, 2013b, p. 30

Practice E.2 Establishment of mid-term strategic plans (5 years), consistent with the long term vision, after consultations with interested parties, defining the strategic objectives, lines of action and performance indicators for each area that will measure progress and guide operational planning by the ministries and other agencies(Booz, 2010, p. 4; GPRA apud IDB, 2013a, p. 13-14; IDB, 2013b, p. 30-31; OECD, Survey, 2013).

E.2.1 Existence of strategic planning, in the mid-term, resulting in a long-range strategic vision, translated into strategies for diverse sectors and establishing priorities for these sectors.	Booz, 2010, p. 4; GPRA apud IDB, 2013a, p. 14; OECD, Survey, 2013
E.2.2 Existence of a mid-term process of consultation with organizations from civil society, states governments, and Congress to provide subsidies, assuring the contestability of initiatives.	Colômbia – CONPES apud IDB, 2013a, p. 15 e World Bank, 2010a apud IDB, 2013, p. 16
E.2.3 Specification and definition of the objectives and goals of the general initiatives for each individual agency.	NAO, 2013, p. 39 Chile, 2012, p. 9
E.2.4 Establishment of sufficiently coherent, specific, and realistic objectives that assure the clarity of goals.	IDB, 2014, p. 7-8
E.2.5 Definition of clear, concrete goals, with a previously defined timeframe and designated responsible parties for each priority axis of work aligned with the aspirations of the government program.	Chile, 2012, p. 10 e 16. Chile, 2012, p. 17.

<p>E.2.6 Establishment of a federal government performance plan with:</p> <p>Performance goals for the federal government that define the performance level to be achieved during the year for each of the priority goals;</p> <p>Identification of agencies, programs, regulations, policies, and other activities that contribute to each of the performance goals during the current fiscal year;</p> <p>Identification of those responsible for coordinating efforts to reach each performance goal;</p> <p>Establishment of performance indicators for the federal government to be used to measure and evaluate overall progress toward each performance goal, and the individual contribution of each agency, program, regulation, policy, and other activities;</p> <p>Establishment of clear quarterly targets;</p> <p>Identification of general challenges of a governmental nature, overall or intersectional, and describe plans to meet these challenges, including performance goals, performance indicators, and targets.</p>	<p>GPRA, 2010, p. 3; GPRA apud GAO, 2013, p. 28.</p>
<p>E.2.7 Planning devoted to results that must be achieved to help the organizations to overcome challenges, especially those related to fragmentation, overlap, and duplicity.</p>	<p>ANAO, 2006, p. 8-9 GAO, 2013, p. 20</p>

Practice E.3. Establishment by the Center of Government of short term operating plans (from 1 to 2 years) together with the line ministries consistent with national strategic planning in accordance with the priorities of the Head of the Executive Branch, involving the relevant actors inside and outside government (Booz, 2010, p. 4; GPRA apud IDB, 2013a, p. 14; IDB, 2013b, p. 30; e IDB, 2014, p. 35).

<p>E.3.1 Existence of short-term operating plans, because of the long-term strategic vision and of mid-range strategic planning.</p>	<p>Booz, 2010, p. 4; GPRA apud IDB, 2013a, p. 14; e IDB, 2014, p. 35</p>
<p>E.3.2 Joint activities with other organizations and stakeholders to translate the long-term vision into shorter term planning.</p>	<p>Booz, 2010, p. 6.</p>
<p>E.3.3 Existence of norms published based on Article 174 of CF/88, establishing guidelines and bases for planning and balanced national development, or other published norms to discipline and guide the development of operating plans.</p>	<p>Acórdão 3.580/2014-TCU- Plenário</p>
<p>E.3.4 Establishment of standards and work with ministries and other agencies throughout the entire process of strategic management, assuring that the priority objectives of government guide the formulation of operational plans with realistic, but challenging, objectives.</p>	<p>IDB, 2013b, p. 30 e IDB, 2014, p. 35</p>

E.3.5 Transformation of the defined goals for each priority work axis in the strategic plan into specific action plans and public commitments.	Chile, 2012, p. 18.
E.3.6 Integration of the government program with the daily activities of the ministries and other agencies.	IDB, 2013a, p. 16.
E.3.7 Detailing of the operational plans for programs and initiatives that specifies activities, responsibilities, timeframe, human resources, budget and key national indicators.	Booz, 2010, p. 5.
<p>E.3.8 Encouraging agencies operational plans available on electronic sites, containing:</p> <ul style="list-style-type: none"> a) a comprehensive mission statement covering main functions and operations; b) general objectives and goals, including result-oriented objectives of major functions and operational principles; c) description of how objectives and goals contribute to the government's priority general objectives; d) description of how objectives and goals will be achieved, including: <ul style="list-style-type: none"> d.1) a description of operational processes, capabilities and technology, human, financial and informational resources and other necessary resources required to achieve objectives and goals; d.2) a description of how the agency is working with other agencies to achieve its objectives and methods as well as priority objectives of the federal government; e) a description of how objectives and goals incorporate the visions and suggestions obtained through consultations with the Congress. f) a description of how the objectives contemplated in an annual performance plan contribute to the general objectives and goals of the strategic plan; g) the identification of outside factors that might significantly affect the scope of the general objectives and methods; h) a description of the program evaluations used to establish or revise general objectives and goals; with a time table for future evaluations that will be carried out. 	GPRA, 2010, p. 1-2

E.3.9 Establishing that each agency must develop a performance plan to be published on its electronic sites and communicated to the President of the Republic, which:

- a) establishes performance goals to define the performance level to be achieved during the year and for the following year;
- b) expresses goals in an objective manner, quantifiable and measurable;
- c) describes how performance goals contribute to:
 - c.1) the general objectives and goals established in the strategic plan;
 - c.2) any of the federal government's performance goals;
- d) identifies from among the performance goals, those designated as priorities;
- e) describes how the performance goals will be reached, including:
 - e.1) the operating processes, training, capabilities and technology, human, financial, and information resources and strategies needed to achieve the performance goals;
 - e.2) clearly defined targets;
 - e.3) identifies the agencies, programs, regulations, policies and other activities that contribute to each performance goal, inside and outside the agency;
 - e.4) describes how the agency has worked with other agencies to achieve its performance goals, as well as the federal government's performance goals;
 - e.5) identification of those responsible for achieving each performance goal;
- f) establishes a balanced set of performance indicators to measure and evaluate progress toward meeting each performance goal;
- g) provides a basis of comparison for results achieved with the established performance goals;
- h) describes how the agency will assure the precision and security of the data used to measure progress toward the performance goals';
- i) describes the challenges faced by the agency and identification of:
 - i.1) action plans to meet challenges;
 - i.2) performance goals, performance indicators and targets for measuring progress toward meeting these challenges;
 - i.3) the agency responsible for resolving these challenges;
- j) identifies low priority activities based on an analysis of the contribution of the agency mission and goals, and include evidence based justifications to designate an activity as low priority;

GPRA, 2010, p. 4

Practice E.4. Establishment of a link between resource allocation and the national strategic plan, assuring that the budget is synchronized and aligned with the annual plan, and that this, in turn, is aligned with government priorities, in order to meet the previously defined strategic objectives (Booz, 2010, p. 5-7; IDB, 2014, p. 8).

E.4.1 Alignment of ministry and bodies budgets with the government program by an annual joint approach of the Center of Government and ministries with respect to formulation of the budget, taking strategic priorities into account;	IDB, 2013b, p. 30 e IDB, 2014, p. 35 OECD, 2014, p. 130
E.4.2 Alignment of the budgets of the ministries and other bodies with government priorities.	IDB, 2013b, p. 30 e IDB, 2014, p. 35
E.4.3 Review of government budget to assure that the work ministries carry out during the year reflects the strategic priorities.	OECD, Framework, p. 130
E.4.4 Inclusion in the budget process of an analysis of the monetary cost of pre-existing programs in priority areas in prior years.	IDB, 2014, p. 35
E.4.5 Establishment of coordinating mechanisms to reduce the inequality of information between presidential priorities and the budget negotiation process so that the budget follows the plan, and not vice versa.	IDB, 2013c, p. 24
E.4.6 Greater strategic and intersectional focus on budget and policy decisions to achieve the objectives that traverse agencies or cross over program limits.	GAO, 2005b.
E.4.7 Dissemination of good practices for budgeting, such as strengthening the links between performance and expenditures with the aim of aiding ministries and other agencies to learn from other experiences.	NAO, 2014, p. 34.
E.4.8 Design of financing mechanisms in order to support the comprehensive work, with all actors involved and the necessary flexibility and flexibility over the use of resources.	NAO, 2013, p. 39
E.4.9 Improvement, by the Finance Ministry of the financial incentives for integrated work by implementing multiyear financing, alignment of financing periods for different agencies, and creating mechanisms to share the financial benefits of coordinated work.	UK, 2013, p. 5
E.4.10 Creation of incentives by the Finance Ministry so that governmental bodies know the importance of integration, for example, requiring identification of specific opportunities and later considering these opportunities when making decisions regarding resource allocation	UK, 2013, p. 12

MECHANISM: STRATEGY
FUNCTION: PREVENTION AND RISK MANAGEMENT

Practice E.5. Promotion of decision-making based on evidence, with focus on results and consultation of interested parties both inside and outside government, which examines the problem to be dealt with, the probable benefits, costs, effects of decisions, which provides tools to help prioritize objectives, and which identifies more efficient and effective ways of working. (OECD, 2014, p. 127; NAO, 2014, p. 8; UK, 2013, p. 12; IDB, 2013b, p. 31).

E.5.1 Decision-making based on concrete data and investment of time in order to understand what is happening.	Chile, 2012, p. 11.
E.5.2 Existence of analyses that reflect the various current opinions and options available in the process of decision-making in implementing public policies.	OECD, Martin Forst; p14
E.5.3 Survey of evidence to help identify opportunities for better integration of services and programs, where it may help to increase integration or assess the cost-benefice of an increase in integration.	NAO, 2013, p. 20
E.5.5 Existence of evidence that there is space to improve government efficiency and effectiveness through the integration of other services and programs.	NAO, 2013, p. 36
E.5.5 An analysis of benefits, costs and effects is carried out during the decision-making process, and indicators are drawn up.	OECD, 2014, p. 127
E.5.6 Connection between the planning phase and the decision-making process in order to ensure alignment between everyday decisions and long-term objectives, as well as alignment of decisions with the resources to implement them.	IDB, 2013a, p. 16-20 e IDB, 2014, p. 8 OECD, 2004, p. 13
E.5.7 Carrying out of quality control on evidence, objectivity and inclusion of options presented.	OECD, 2014, p. 128
E.5.8 Transparency of policy-makers and those responsible for using the evidence base when designing policy.	UKDPC, p. 8-9
E.5.9 Existence of systematic focus in implementation during the policy design stage including the identification of delivery challenges, as well the guarantee that any obstacle to delivery is understood.	ANAO, 2006, p. 7
E.5.10 Government decisions are taken in a reliable and transparent way, ensuring legal compliance and equitable access.	OECD, Martin Forst; p14

E.5.11 High-level decisions on policies are taken after consideration of different alternatives, with a process that enables consultation of interested parties both inside and outside government, who provide decision-makers with high-level political and technical advice before the final decision.	IDB, 2013b, p. 31
E.5.12 Opening of opportunity for challenging ministries' policy proposals and the designs of programs associated with them, in terms of coherence, risks, and expected results.	PMSU, Reino Unido apud IDB, 2013a, p. 15
E.5.13 Tracking of tendencies on social media, and knowledge of good practices, integrating them with the whole public service.	OECD, 2014b, p. 13
E.5.14 Assessment of risks regarding alternative decisions for delivering services and monitoring the performance of the new range of arrangements.	IPS, 2011, p. 29
E.5.15 Existence of concern with the preventive aspect of public policies.	OECD, 2013
E.5.16 Use of IT Systems to provide information and improve dialogue with citizens and other interested parties in order to improve quality and reliability when designing public policies.	IPS, 2011, p. 24
E.5.17 Guarantee that the policy is designed in accordance with the knowledge and practical experience of those who will implement it.	ANAO, 2006, p. 7

Practice E.6. Capacity to identify and manage risks that go beyond ministries' boundaries, from an integrated government perspective, not only during crises, but during the normal process of decision-making, maintaining interaction with civil society groups to prevent and manage risks (ANAO, 2006, p. 7 e IDB, 2013b, p. 8).

E.6.1 Gathering information about risks, carrying out quality control and providing help for decision-makers to respond effectively to risks – which involves considering the potentially significant economic costs and political risks of action and inaction.	ANAO, 2006, p. 7 e IPS, 2011, p. 25; NAO, 2014, p. 38.
E.6.2 Considering, identifying, assessing and treating the main risks of implementation during the design of public policies.	ANAO, 2006, p. 8-9 GAO, 2013, p. 20
E.6.3 Guarantee of maturity in risk management with anticipation and management of risks that involve government as a whole.	Survey OECD 2013

E.6.4 Identification and management of risks related to integrated work, with responsibilities for mitigation of risks allocated to bodies that are in the best position to deal with them.	NAO, 2013, p. 39
E.6.5 Adoption of a comprehensive risk management structure to help guide federal programs and use resources efficiently and effectively.	GAO, Meet Challenges, p. 68
E.6.6 Monitoring of variable risks of federal programs in order to use information to review continuous federal commitments.	GAO, Meet Challenges, p. 68
E.6.7 Existence of process for identifying internal and external challenges to implement public policies based on evidence and analyzed alongside the government's strategic vision.	OECD_ Framework; p. 125

MECHANISM: COORDINATION

FUNCTION: POLITICAL COORDINATION AND ORIENTATION

Practice C.1. Leadership to promote effective coordination and cooperation by adopting a clear model of cooperation between line ministries, promoting a culture of collaboration and interacting with other interested parties in order to ensure the development of policies that are coherent and aligned with the real interests of citizens (OCDE, 2013, p. 57; NAO, 2014, p. 7-8; UK, 2013, p. 5; BID, 2013b, p. 33; GAO, 2005a, p. 11).

C.1.1 Adoption of measures to promote a culture of collaboration between ministries in order to improve results for users of public services, including how policies are to be developed in an integrated way, starting with the expected results.	UK, 2013, p. 5.
C.1.2 Existence of a clear vision of what integrated work is intended to achieve that is shared by all the sponsors/policies/bodies involved.	NAO, 2013, p. 39.
C.1.3 Establishment of Delivery Unit, which helps to resolve failures in inter-ministerial coordination that limit the progress of the government's commitments, helping to detect such failures and working to mitigate them.	IDB, 2013c, p. 18.
C.1.4 Existence of guiding mechanisms so that individual guidelines are related to the government's priorities.	IDB, 2013a, p. 20.
C.1.5 Guarantee of an united effort by the public sector to deal with key challenges and national problems.	GAO, 2005b.

Practice C.2. Existence of structure and mechanisms to negotiate with other interested parties (from the Executive, the Legislative, political parties, federative entities, private sector, non-governmental organizations, civil society) in order to provide support to the Head of the Executive Power in executing programs in a coherent and unified way (IDB, 2013b, p. 8 e 33; Booz, 2010, p. 8-9; OECD, 2014, p. 132).

C.2.1 Systematic use of mechanisms to foresee, prevent and solve potential conflicts in a coordinated and coherent way in all or most cases, with the participation of the CG, ministries and bodies involved, with defined protocols to ensure the sufficiency of information (from multiple sources) for decision-making, in order to verify whether commitments are being put into practice and to communicate those commitments effectively	IDB, 2013b, p. 8 e 33.
C.2.2 Maintenance of permanent interaction with civil society groups is important to avoid conflicts.	IDB, 2013b, p. 8.
C.2.3 If a particular conflict cannot be avoided, the Center of Government must work with the relevant bodies to ensure that the solution to the conflict is consistent with the government's general orientation, and the Center of Government must monitor the effort curve of the adopted action. .	IDB, 2013b, p. 8.
C.2.4 Establishment of a network between all areas of policy and sub-national governments in order to receive alerts on potential problems.	IDB, 2013b, p. 8.
C.2.5 Promotion of support from body (bodies) of Center of Government responsible for negotiating with other interested parties (from the Executive, Legislature, political parties, sub-national governments, private sector) so that the Head of the Executive can execute government programs in a coherent and unified way.	IDB, 2013b, p. 33
C.2.6 Maintenance of permanent interaction with civil society groups in order to foresee conflicts and to prevent and manage risks.	IDB, 2013b, p. 8
C.2.7 Cultivation of collaborative partnership network with the private sector, non-governmental organizations and civil society.	Booz, 2010, p. 9
C.2.8 Establishment of agendas and work with other government bodies/entities.	Booz, 2010, p. 8 e OECD, 2014, p. 132
C.2.9 The existence of interaction between bureaucracies of the Executive with agents of the political-representative system or the functioning of instances of social participation play an important role in the promotion of innovation during the course of implementing programs and projects.	BRASIL. IPEA. 2014, p. 376.

Practice C.3. Coordination with Ministries that will draft policy proposals and with the National Congress so that legislative proposals are consistent with national strategic planning in order to ensure the coherence of government actions, and that there is a well-established practice of formal consultation of interested parties to support the drafting of regulations (BOOZ, 2010, p. 9; OECD, 2009, p. 5).

C.3.1 If there is need to approve a piece of legislation, there is an effort to bring parliamentary committees on board, explaining the need to approve a particular bill.	Booz; p.10
C.3.2 Guarantee that legislative proposals are consistent with strategic national planning.	Booz, 2010, p. 9
C.3.3 Establishment of best regulation strategy (drafting of best quality norms) clearly communicated to interested parties.	OECD, 2009, p.2
C.3.4 Existence of well-established practice of dialogue and formal consultation of specific interested parties in order to support the drafting of regulations.	OECD, 2009, p.5 BRASIL. IPEA, 2014, p. 365.
C.3.5 Existence of procedural guide for the development of new legislation.	OECD, 2009, p. 6
C.3.6 Existence of system for assessing the impact of new regulation in order to capture the consequences (costs and benefits) of regulations.	OECD, 2009, p.11
C.3.7 Coordination of assessment of policy proposals from ministries and guarantee of appropriate involvement by citizens.	IDB, 2014, p. 39.

MECHANISM: COORDINATION
FUNCTION: COORDINATION OF DESIGN AND IMPLEMENTATION OF PUBLIC POLICIES

Practice C.4. Existence of defined structure and mechanisms to produce coordination from an integrated government perspective, with definition of roles and responsibilities, including how the cooperative effort will be led, details of the activity that is to be undertaken and identification of human, physical and financial resources, and the IT necessary to initiate and maintain the cooperative effort, leading to policies that are consistent with each other, aligned with joint government priorities, efficient, appropriate and sustainable in terms of budget (IDB, 2013b, p. 31 e OECD, 2009, p. 4; GAO, 2005, p. 16-18; GAO, 2013, p. 7; ANAO, 2006, p. 14-15).

C.4.1 Drafting of commitment between organizations by a Memorandum of Understanding (MOU) or an accord, outlining objectives, roles, responsibilities and informing all those involved of their obligations, detailing the activity that is to be undertaken, including the specifications of the services or projects; the resources that will be used by the organizations and the respective budgets; the approach for identifying and sharing the risks and opportunities involved; methods for review and assessment; and methods for solving conflicts.	ANAO, 2006, p. 14-15.
C.4.2 Existence of government councils responsible for the coordination of public policies with the functions of resolving government issues that involve multiple bodies/entities, reaching a key government objective or undertaking a short-term intervention on a particular issue that needs coordinated and immediate action.	Booz, 2010, p. 8
C.4.3 Developing the structure to assess whether the creation of a new council is necessary or whether the work can be carried out by an existing council or government body/entity, in order to maintain control over the quantity of councils and avoid potential gaps and overlapping.	Austrália, Irlanda e Nova Zelândia apud Booz, 2010, p. 8)
C.4.4 Existence of criteria for the establishment of inter-ministerial councils.	BID, 2012, p. vi.
C.4.5 Identification of key bodies for the success of each public policy in order to ensure consistency, coherence and national integrated drafting of public policy.	Booz, 2010, p. 10
C.4.6 Influence to encourage line ministries to coordinate with each other, encouraging ministers to consult with each other about proposed laws or policies, so that their objectives do not conflict.	BID, 2013c, p. 52.
C.4.7 Leadership, with technical and political skill, in integration efforts, in solving any failure in coherence, in sending clear signals of the importance of integration and in the resolution of cases of duplicity or conflict.	UK, 2013, p. 9 BID, 2013b, p. 31
C.4.8 Identification of opportunities for integration and encouragement regarding where to cut costs, improve services or both, since problems with the delivery of fragmented services cannot be dealt with by ministries or other actors acting alone	NAO, 2013, p. 21
C.4.9 Promotion of efforts towards sustainability and commitment after the implementation of integration.	NAO, 2013, p. 28
C.4.10 Compiling and publishing a list taking in all federal programs associated with budgetary information, including the proposals for each program, with a view to identifying fragmentation, overlapping and duplication, and assessing the breadth of the federal commitment to the relevant area.	GPRA apud GAO, 2013, p. 21-22

C.4.11 Existence of mechanisms to identify whether the policy is aligned with the government program, strategic planning and other commitments assumed by the government.	BID, 2013a, p. 20
C.4.12 Introduction of novelties or changes during the implementation of programs (adoption of new objectives, instruments for execution and monitoring, or the results of negotiation between the actors involved), which were not envisaged in the original policy design (identification of the adaptability of policies and occurrences during the implementation process that have contributed to the improvement of the policy, its performance and its acceptability with the actors involved).	BRASIL. IPEA, 2014, p. 355.
C.4.13 Receipt by Head of the Executive Branch of legal consultancy to assess the legality of policy proposals from ministries and bodies, and the legal implications of their actions, and to recommend the best strategy to guarantee implementation of the government program.	BID, 2013b, p. 34
C.4.14 Legal assessment of all initiatives on policy priorities and the actions of the Head of the Executive, as well as counseling on the most appropriate tools (political and technical) to approve the governmental program..	BID, 2013b, p. 34
C.4.15 Existence of established protocols to guarantee the consistency among the policies from different ministries and other bodies.	BID, 2013b, p. 31
C.4.16 Existence of units within the Center of Government devoted to providing prior quality control of new policy proposals, questioning how they will be implemented.	BID, 2013, p. 23
C.4.17 Joint execution of planning process for public policies under the CG's responsibility, with the process of financial planning.	OCDE_Martin Forst; p.14
C.4.18 Implementation of assessment on effectiveness of mechanisms for inter-ministerial coordination.	OCDE, 2013, p. 59.
C.4.19 Existence of good practice guides for drafting policies.	TCU
C.4.20 Existence of good practice database in the Federal Public Administration.	TCU
C.4.21 Existence of collaboration between ministries and bodies involved in the execution of programs in priority sectors, with the CG promoting the incentives necessary to seek the best results.	BID, 2013b, p. 32
C.4.22 Guarantee that the means (financial resources, human resources, organization) for implementing the policy are available, with establishment, roles and responsibilities for implementation of public policies and monitoring of the performance of each responsible person by objective indicators.	BID, 2013a, p. 20

C.4.23 Clear definition of roles and responsibilities for coordinating and establishing coordination processes that may mitigate the existence of fragmentation and overlapping, as well as reducing the risk of duplication.	GAO, 2013, p.7; NAO, 2013, p. 39; BID, 2013c, p. 16
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Practice C.5. Government responses to all the key cross-cutting problems are dealt with based on an integrated government perspective, with the leadership of the CG coordinating the relevant ministries and bodies, protocols for the exchange of information and decision-making, and combining resources to deal with the issue (IDB, 2013b, p. 31).

C.5.1 Promotion of coherence of government actions with cross-cutting perspective on strategic issues through commitment with the bodies involved.	PMSU, Reino Unido apud IDB, 2013a, p. 15 e CLAD, 2014, p. 37.
C.5.2 Coordinated implementation of different programs within the same policy area, consistent with the characteristics and opportunity for interventions, and with efforts to produce synergies and maximize impacts.	IDB, 2013b, p. 32
C.5.3 Clear establishment of roles and responsibilities for implementing policies in which diverse bodies combine resources to deliver a service.	UK, 2013, p. 6
C.5.4 Treatment of multi-dimensional problems in a consistent way between the ministries and bodies involved, with protocols established for the exchange of information and decision-making, and with the participation of the CG in order to ensure alignment with the direction of government as a whole.	IDB, 2013b, p. 31

MECHANISM: SUPERVISION

FUNCTION: MONITORING AND ASSESSMENT

Practice S.1. Continuous monitoring of the implementation of policies and evaluation of government performance in order to bring about a more coherent program designed to achieve the goals of governmental policies. In addition, aligning efforts to prioritize the agreements set in the government plan to ensure a good performance and guarantee high quality public services (IDB, 2013b e IDB, 2013c, p. 16 e p. 30; WORLD BANK, 2001).

S.1.1 Definition of tasks, agreements and objectives necessary for the delivery of the strategy and its long term monitoring, as well as its expected benefits; all in coordination with the bodies involved in it.	IDB, 2013c, p. 16; OECD, 2014, p. 138; e NAO, 2014, p. 39. OECD, 2013
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S.1.2 Explicit competences for active monitoring of program implementation and public policy by the ministries.	IDB, 2013c, p. 16; OECD, 2014, p. 138; e NAO, 2014, p. 39 Survey OECD, 2013 e NEVES, Arminda. CLAS, 2014, p. 60 OECD, 2013
S.1.3 Monitoring on how the ministries and appropriate bodies contribute to the achievement of the objectives and priorities of the government as a whole. Accomplished through the delivery of regular reports to the Head of Executive Branch, which will allow him to monitor the level of conformity of the ministries and bodies in achieving the key objectives.	IDB, 2013c, p. 16; OECD, 2014, p. 138; e NAO, 2014, p. 39. IDB, 2013b, p. 32
S.1.4 Providing post quality control, to achieve progress and, when necessary, providing assistance to remove obstacles.	IDB, 2013, p. 23
S.1.5 Identifying and supporting bodies/entities that are underperforming, helping them to deal with obstacles thus preventing the development of any crises.	IDB, 2013, p. 23
S.1.6 Establishment of clear goals and metrics for tracking and evaluation, focusing not only on execution but also on results.	Survey OECD, 2013 e NEVES, Arminda. CLAS, 2014, p. 60
S.1.7 Adoption of alternative measures, in case the public policy does not achieve the set goals.	Survey OECD, 2013 e NEVES, Arminda. CLAS, 2014, p. 60
S.1.8 Standardizing the process of monitoring, establishing a frequency for execution.	OECD, 2013 IDB, 2013c, p. 41
S.1.9 Monitoring the implementation of the government plan, through an approach that is based on strategical results that were previously set.	OECD, 2013 IDB, 2013c, p. 41
S.1.10 Crosschecks between the objectives of government action and the results of the public policy.	OECD, 2013 IDB, 2013c, p. 41
S.1.11 The population's access to monitoring and evaluation.	OECD, 2013 IDB, 2013c, p. 41
S.1.12 Evaluation of the monitoring of the public policies, which are carried out by the executing body, through identification of the key operational processes of the same body. Straightening out any structural difficulties in the executing body to ensure smooth delivery of results and the establishment of feedback systems between the Center of the Government and the ministry being evaluated.	OECD Martin Forst; p15 Booz, 2010, p. 21 IDB, 2013

S.1.13 Use of monitoring systems in real time, whose information data is regularly used in feedback meetings that evaluate performance and define changes in key sectors.	IDB, 2013b, p. 32 IPS, 2011, p. 24
S.1.14 The methodology of delivery management guides the government program towards reaching results that benefit the public. These should be objectively measured, with clear deadlines and people in charge, as well as realistically achievable.	IDB, 2013c, p. 42
S.1.15 Identifying whether the government services are in par with the need of its citizens appropriately, to identify whether the existing policy is in tune with the demands of the citizens.	IDB, 2013b, p. 7
S.1.16 Placement of ways to monitor the level of confidence of citizens according to their public institutions.	OECD_2013_ Cog_Survey p. 17
S.1.17 Adoption of a government integrated approach on the performance of the policy and accomplishment of the key objectives, connecting them to the national strategic planning.	OECD, 2014, p. 138
S.1.18 Consulting services to the ministries regarding the good practices of evaluation and monitoring.	OECD, 2014, p. 138
S.1.19 Monitoring the strategic priorities only, prioritizing the government bodies that possesses relatively smaller capacity of delivery of services to citizens. As well as prioritizing the bodies that are key to the government program, mapping the whole system of delivery of governmental priorities.	IDB, 2013c, p. 38
S.1.20 Monitoring carried out on a reduced number of strategic objectives and agreements (impact or result), so as to focus on the ones that are truly strategic.	IDB, 2013c, p. 38
S.1.21 Communication of results of monitoring/ evaluation to the internal and external stakeholders, to include the Head of Executive Branch, ministers, Legislature and society, among others.	BOOZ, 2010

Practice S.2. Assessment of the State's own political action, through the revision of the evidences that substantiated decisions towards any chosen course of the State's action. Also, evaluate whether the public policy chosen to deal with any given social issue is, in fact, the most appropriate possible, and if any alternatives should be considered. (WORLD BANK, 2001).

S.2.1 Placement of systems that evaluate whether the policy or law is indeed necessary to tackle a real problem.	IDB, 2013a, p. 20
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S.2.2 Placement of systems to evaluate whether the policy or law is effective and economically efficient (when compared to the alternatives).	IDB, 2013a, p. 20
S.2.3 Placement of systems to evaluate whether the policy or law does not create new problems.	IDB, 2013a, p. 20
S.2.4 Placement of systems to evaluate whether the law does not contradict other laws or creates confusion in its execution.	IDB, 2013a, p. 20

Practice S.3 Measurement of performance, making use of performance indicators in order to inform the strategic planning, the budgeting, the policy analysis, the evaluation of programs and finally changes in chosen courses of action or priorities. In addition, evaluate whether the public policy chosen to deal with any given social issue is, in fact, the most appropriate possible, and if any alternatives should be considered. (OECD, 2014; BOOZ, 2010).

S.3.1 Adoption of key national indicators; frequently evaluated and used as criteria to the allocation of funds.	Booz, 2010, p. 10-12 GAO, 2013, p. 25
S.3.2 The regular collecting and reviewing performance information contribute to determine whether the programs or initiatives are yielding results and define an action plan to increase results.	Booz, 2010, p. 10-12 GAO, 2013, p. 25
S.3.4 Monitoring Key Performance Indicators (KPI)	Booz, 2010, p. 12
S.3.5 Continuous monitoring progress of the government priorities, measuring the evolution of indicators of products, results and efficiency, designed to evaluate the performance with precision.	IDB, 2013b, p. 32
S.3.6 Analysis of the results of the national key indicators, aimed at improving decision making in the allocation of funds and strategic revisions.	Booz, 2010, p. 10
S.3.7 The evaluation of performance contributes to the decision making process that fights fragmentation, overlapping and duplicity and informs on how to reach different objectives.	GAO, 2013, p. 22
S.3.8 Disclosure of KPI results to the public.	Booz, 2010, p. 12.
S.3.9 Placement of a KNI System – Key National Indicator that informs on the position and progress of the country as a whole – both in absolute or relative bases compared to other nations. It should be a system that acts as a guide to help establish the objectives and priorities of bodies and programs.	GAO, meet challenges, p. 2
S.3.10 Capacity to measure the current benefits of public policies.	OECD, 2013

Practice S.4. Establishing the Delivery Unit with the purpose of monitoring the integrity and the focus on previously establish strategy – through monitoring of agreements in the government plan (IDB, 2013c, p. 18; IDB, 2013a, p. 24).

S.4.1 Forecasting the creation of Delivery Units in response to inadequate implementation, or even lack of implementation of government priorities.	IDB, 2013a, p. 24
S.4.2 Placement of criteria to establish a permanent system of evaluation and control of results, named Delivery Units. Such units are designed to periodically inform the President on general progress in order to ensure that the government targets are reached.	Chile, 2012, p. 7
S.4.3 Placement of Delivery Unit aimed at supervising the integrity and the focus of strategy through monitoring of agreements established within the government priorities.	IDB, 2013c, p. 18
S.4.4 Placement of Delivery Unit aimed at supporting or helping modifying strategy when results of given activities are not as satisfactory as expected.	IDB, 2013c, p. 18

SYSTEM: TRANSPARENCY

FUNCTION: COMMUNICATION AND ACCOUNTABILITY

Practice T.1. Coordination and alignment of the content and opportunities for government communication; led by the Center of Government, it should reveal an integrated perspective of the government. It should also convey information on government actions, results of projects and future actions, informed by the evaluation of results of the public policies, as well as their social impact (IDB, 2013b, p. 34; IDB, 2013, p. 26; Gaetani, 2014).

T.1.1 Expressed competences of the Center of Government to carry out government communication, in charge of coordinating the communication of all components of the government structure.	Survey OECD, 2013 e Booz, 2010, p. 24
T.1.2 Body in charge of government communication, composed of long-term public servers with ample experience in the communication sector.	Gaetani, 2010
T.1.3 Placement of supervision of government communication and monitoring the relationship with other stakeholders (Legislature, subnational governments, private active social participants and the public).	OECD_2013_CoG_Survey; p. 13 e p.16 IDB, 2012, p. 27 e UKDPC, p. 8-9

T.1.4 Responsibility for supplying and making information available. Define which information will be made available to the general public, ensuring the right moment and mode of delivery, thus facilitating citizens' accessibility. Also, responsible for defining how such access will take place and which information will be strategic enough to earn disclosure. This is essential to avoid an overload of government information.	Booz, 2010, p. 25 IDB, 2013b, p. 34
T.1.5 Coordination between ministries and other bodies on how information will be presented, establishing rules and standards of practice, so government publication is accessible, thus ensuring an open, transparent government.	IDB, 2013a, p. 26
T.1.6 Ensured compliance and accessibility, adequate to the information divulged and with systems in place to ensure validity of published data.	IDB, 2013b, p. 34
T.1.7 Facilitating severance of communication to individuals in favor of linking it to institutions.	Gaetani, 2010
T.1.8 Ensuring that all information is divulged to the largest audience possible in a trustworthy, consistent and transparent manner.	Booz, 2010, p. 24 GAO, 2005b, p. 65
T.1.9 Communication with multiple sectors and organizations involved in public policy lead by the federal government.	Booz, 2010, p. 24-25
T.1.10 Placement of criteria to avoid ambiguity in the speeches of authority figures and in the integrated government communication.	Booz, 2010, p. 25
T.1.11 Actions to encourage the adoption of Information Communication Technologies (ICT) so as to improve government performance and the ability to deliver results to the population.	Booz, 2010, p. 22 e IPS, 2011, p. 24
T.1.13 Adoption of a system of federal statistics that caters to the nation's need for information, being effective in all levels and sectors of society and meeting all the information requirements.	GAO, 2005b, p. 65

Practice T.2. Support to the Head of Executive Branch by the Center of Government, in preparation of speeches and other official statements, with a team in place that is specialized in government communications (IDB, 2013b, p. 34).

T.2.1 Selection of long-term public servers to coordinate the distribution of communication in the Center of Government.	Gaetani, 2010
T.2.2 Speeches aimed at citizens to be result-oriented.	Chile, 2012, p. 33.

Practice T.3. Supervising the implementation of the communication strategy, monitoring the impact of government communication to improve its effective (OECD, 2014, p. 138 e IDB, 2013b, p. 34).

T.3.1 Placement of supervision of government communication and monitoring the relationship with other stakeholders (Legislature, sub-national governments, private active social participants and the public).	OECD, 2014, p. 138
T.3.2 Delivery of reports to each public organization informing the plans, priorities and standards of performance expected of that organization.	Booz, 2010, p. 25
T.3.3 Placement of control systems, to ensure the validity of the published information.	IDB, 2013

Practice T.4. Establishing channels of communication with the public in order to facilitate distribution of opinions and public perception of citizens, public servers, the private sector, employees and other relevant stakeholders (IDB, 2013b, p. 34).

T.4.1 Collecting information from the citizens and media to inform the decision- making process, allowing public policy makers to identify citizens' expectations.	Booz, 2010, p. 25
T.4.2 Open channels to process suggestions from the private sector and civil society, with the appropriate instruments to analyze such suggestions.	Booz, 2010, p. 5
T.4.3 Ensuring that public organizations are open to listen to the opinions of citizens, public servers and relevant active social participants.	IDB, 2013
T.4.4 Placement of means to provide effective opportunities to inform debates around government decisions.	IDB, 2013
T.4.5 Responsibility for the building of consensus around the standard format and frequency of reports, with the participation of other government powers, institutions and civil society as a means to increase external credibility.	IDB, 2013c, p. 38

Practice T.5. After all government actions, there should be methods to evaluate the integrated government action and the results of such action to society, assigning responsibilities and presenting results to citizens (PETERS, 2003, p. 3-4; NAO, 2014, p. 23).

T.5.1 Placement of standard formats of reports and regular frequency of delivery of the same, set with the participation of other government powers, institutions and civil society.	Chile, 2012, p. vii.
T.5.2 Presentation of achieved results to the citizens in transparent and timely manner, through appropriate website. It should include information on the status of government agenda.	Chile, 2012, p. 19 e 20.
T.5.3 Presentation of achieved results to the citizens in transparent and timely manner, through regular reports.	Chile, 2012, p. 32
T.5.4 Presentation of achieved results to the citizens in transparent and timely manner, through annual accountability.	Chile, 2012, p. 32.
T.5.5 Establishing ways for the government to receive feedback from the citizens.	Chile, 2012, p. 33
T.5.6 Clear systems of accountability, showing that the government expects ministers and other authorities to deliver the government strategic planning.	Chile, 2012, p. 34
T.5.7 Encouraging new ways of sharing and integrating activities of the relevant bodies in dealing with cross-sectional matters, sharing accountability for cross-sectional results and evaluating individual or collective contributions to such results.	GAO, 2005b

NOTES

1. Suggestions within the TCU- OECD international study. Presentation on Partners for Good Governance: Mapping the Role of Supreme Audit Institutions.
2. Whole-of-government or holistic government are terms that refer to approaches that emphasize a strategy that is common to the entire government, instead of allowing each body to implement its own agenda (BID, 2013a, p. 15).
3. BID, 2014, p. xvii.
4. BID, 2013, p.57.
5. BID, 2013, p. 57.
6. OCDE, 2014, p. 21.
7. TCU, 2013, p. 20.
8. Rhodes (1996) apud TCU, p. 20.
9. BID, 2014, p. XIII.
10. IPEA, 2011, p. 44.
11. BID, 2014, p. XIII.
12. BID, 2013b, p. 4.
13. BID. 2013a, p. 4 e 2014, p. 4.
14. BID, 2014, p. 6.
15. OCDE, 2014.
16. NAO, 2014, p. 4.
17. BID, 2013b, p. 3.
18. OCDE, 2014b, p.5.
19. BOOZ, 2010, p. 24.
20. BID, 2013b, p. 4.
21. GAETANI, 2011, p. 3.
22. Partners for Good Governance – Mapping the Role of Supreme Audit Institutions. Phase One: Analytical Framework. Page 5
23. BID, 2014.
24. BID, 2014.
25. WORLD BANK. The International Bank for Reconstruction and Development. Managing development: the governance dimension, 1991. Available at: <http://goo.gl/lkmNra> Acesso em 4 Mai. 2015.
26. OECD, 2014, p. 137.
27. OECD, 2014, p. 137.
28. PETERS, 2010, p. 7-8.
29. OECD, 2014, p. 125.
30. IBD, 2013b, p. 30-31.
31. IBD, 2014, p. 7.
32. GAETANI, 2010, p. 4.
33. IBD, 2013b, p. 30.
34. BOOZ, 2010, p. 4.
35. GAO, 2005, p. 11-14.
36. OECD, 2014, p. 61.
37. IDB, 2013a, p. 13 and 2013b, p. 30-31.
38. IBD, 2013b, p. 16.
39. MARTINS, 2007, p. 59-60.
40. IBD, 2013c, p. 11.
41. OECD, 2014, p. 130.
42. IPEA, 2011, p. 50e CARDOSO JUNIOR, 2001, p. 13, apud

- IPEA, 2011, p. 44.
43. IBD, 2013b, p. 30.
44. Booz, 2010, p. 5.
45. Booz, 2010, p. 6 e IDB, 2014, p. 8.
46. IBD, 2014, p. 8.
47. OECD Executive Summary, 2014, p. 9.
48. IBD, 2013b, p. 7.
49. UK, 2013, p. 12.
50. IBD, 2013c, p. 16.
51. OECD Survey, 2013, p. 24.
52. IBD, 2013b, p. 4.
53. ANAO, 2006, p. 7.
54. PETERS, 2010, p. 7-8.
55. GAO, 2013, p. 1120.
56. IBD, 2013b, p.10 -11.
57. IBD, 2013b, p. 8.
58. IPEA, 2014, p. 2.
59. IBD, 2013c, p. 15.
60. Brazil IPEA 2014. p. 372
61. OECD, 2003, p. 10-11.
62. NAO, 2013, p. 21.
63. PETERS, 2010, p. 7-8.
64. OECD, 2014, p. 20.
65. IBD, 2013b, p. 11.
66. NEVES, Arminda. CLAD, 2014. p. 59.
67. GAO, 2005a, p. 11.
68. COCOPS, 2013, p. 8.
69. IBD, 2013b, p. 8.
70. PETERS, 2013, p. 30-31.
71. IBD, 2013b, p. 21.
72. TCU Journal, p. 41.
73. IDB, 2014.
74. IBD, 2013b, p. 31-32.
75. NAO, 2013, p. 20.
76. OECD, 2009, p. 2.
77. GAO, 2005a, p. 11-14.
78. GAO, 2005a, p. 16-17.
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80. NEVES, Arminda. CLAD, 2014, p. 51.
81. WORLD BANK. Center of Government, 2001. Available at: <http://goo.gl/k7sDjj>
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84. World Bank. Driving Performance through Center of Government Delivery Units. November 2010.
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86. IBD, 2013, p. 26.
87. NEVES, Armida. 2014. p. 53
88. IPEA, 2011, p. 43.
89. IPEA, 2011, p. 47-49.
90. IPEA, p. 51.

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General Secretariat for External Control
SAFS Quadra 4 Lote 1
Edifício Anexo I Room 431
70.042-900 Brasília – DF – Brazil
(+55 61) 3316 7674
secexadmin@tcu.gov.br

**COMPLAINTS, SUGGESTIONS
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ouvidoria@tcu.gov.br
Phone: 0800 644 1500
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