

The Brazilian Army's governance model


El modelo de gobernanza del Ejército Brasileño

Abstract: This article aims to analyze the governance model of the Brazilian Army (EB), addressing the term's inherent complexity and polysemy and revealing the importance of establishing clear definitions to guide organizational practices. Using a qualitative, descriptive, and analytical approach, it draws on bibliographic sources and official documents to examine the evolution of Public Administration paradigms and administrative reforms in Brazil, from patrimonialism to post-New Public Management (post-NPM), and their coexistence in current public management. It analyzes the influence of international organizations on Brazilian public governance, such as the World Bank and the OECD, which emphasize the separation between governance and management and promote governance focused on control rather than cooperation, aligning more closely with the managerial paradigm. This study innovates by focusing on governance in National Defense, a still understudied field, expanding the understanding of the term's meanings and uses in Brazil, and suggesting future research on the practical application of these guidelines and comparisons with models adopted by the armed forces of other countries.

Keywords: governance; model; paradigms; administrative reforms; Brazilian Army.

Resumen: Este artículo tiene como objetivo analizar el modelo de gobernanza del Ejército Brasileño, abordando la complejidad y la polisemia inherentes al término y revelando la importancia de establecer definiciones claras para orientar las prácticas organizativas. Con un enfoque cualitativo, de carácter descriptivo y analítico, se basa en bibliografías y documentos oficiales para examinar la evolución de los paradigmas de la administración pública y las reformas administrativas en Brasil, desde el patrimonialismo hasta el pos-New Public Management, y cómo coexisten en la gestión pública actual. Analiza la influencia de organizaciones internacionales en la gobernanza pública brasileña, como el World Bank y la OECD, que enfatizan la separación entre gobernanza y gestión y promueven una gobernanza centrada en el control en lugar de en la cooperación, lo que se ajusta más al paradigma gerencial. El estudio innova al centrarse en la gobernanza en materia de defensa nacional, un campo aún poco explorado, ampliando la comprensión sobre los significados y usos del término en Brasil y sugiriendo futuras investigaciones sobre la aplicación práctica de estas directrices y comparaciones con modelos adoptados por las Fuerzas Armadas de otros países.

Palabras clave: gobernanza; modelo; paradigmas; reformas administrativas; Ejército Brasileño.

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1 INTRODUCTION

Debates on governance have been characterized by a certain conceptual imprecision, given its polysemic nature and the multiple meaning it holds depending on the context in which it is used (Brasil, 2020b; Buta; Teixeira, 2020). The term appears in expressions such as “entrepreneurial governance, cooperative governance, good governance, participatory governance, local governance, and sociopolitical governance, among others” (Menicucci; Gontijo, 2016, p. 17, our translation).

Interest in the concept of governance, although longstanding, intensified from the 1990s onwards (Ansell; Torfing, 2022), a trend which was also observed within Brazilian public administration. Initial efforts to define governance in Brazil date back to 2013, with the publication of the Basic Governance Framework Applicable to Public Administration Bodies and Entities by the Federal Court of Accounts (TCU – *Tribunal de Contas da União*), now titled Basic Organizational Governance Framework (Brasil, 2020b). In 2017, Decree No. 9,203 of November 22, commonly referred to as the Governance Decree, represented a significant step forward by establishing principles, guidelines, and mechanisms to strengthen public-sector governance in Brazil (Vieira; Barreto, 2019).

However, given the complexity of the topic, the mere enactment of this decree was not sufficient. It needed to be interpreted with clarity and stability, ensuring coordination, coherence, and consistency in the implementation of governance policies (Brasil, 2018). To this end, the Public Governance Policy Guide was released in 2018 in a collaboration among several federal agencies, coordinated by the Civilian House of the Presidency of the Republic.

With the Governance Decree in force, federal agencies were required to implement the public governance policy in a way that incorporated the principles and guidelines established in the legislation, as well as recommendations set out in manuals, guides, and resolutions issued by the Interministerial Governance Committee (CIG – *Comitê Interministerial de Governança*) (Brasil, 2017). The Brazilian Army (BA) followed this direction by publishing Ordinance C Ex No. 987 of September 18, 2020, which established the Army Governance Policy (EB10-P-01.007).

Recent studies indicate that the governance model adopted in Brazil privileges control over the development of networks and cooperation (Caldeira; Secchi; Firmino, 2022; Grin, 2023; Martins *et al.*, 2022; Rodrigues; Pacheco Filho, 2024). It is therefore necessary to reflect on how this governance model has been incorporated by the BA. To this end, it is also crucial to analyze the extent to which the concept of governance adopted by the BA aligns with—or diverges from—the predominant paradigm in Brazilian public administration.

This article aims to analyze the BA governance model, identifying, among the various aspects of public administration, the one to which the Army's *de jure* governance most closely corresponds. It is organized into six sections, which seek to define the concept of governance in the literature, relate public administration paradigms to Brazilian administrative reforms, and outline the uses and meanings of the concept of governance in the guidelines issued by the federal government and the BA. The study also includes this introduction, methodological considerations, and final remarks.

2 METHODS

This study employs a qualitative approach to examine the data collected on governance. Regarding the nature of the research, it is applied, as it seeks to contribute to future investigations on governance within the Armed Forces. Regarding its purpose, it is both descriptive and analytical, as it describes and analyzes the main concepts found in the literature and in the collected documents. As for the research procedures, it relies on scholarly sources and official documents, which are essential to define the concept of governance and identify the public administration paradigm that most closely aligns with the governance model adopted by the BA.

Data collection was conducted by means of a detailed bibliographic review involving books, academic articles, journals, and digital materials, as well as internal documents and legal and sub-legal regulations from the BA and other public administration bodies. The sources consulted for this survey included reputable digital platforms such as SciELO, Google Scholar, and the Brazilian Army Digital Library (BDEx).

The data were examined using key concepts identified in the literature on governance and public administration, which served as preliminary criteria for the document analysis. As these theoretical references were compared with the documents reviewed, the criteria were progressively refined, enabling an interpretation more closely aligned with the study objectives.

The scope of this method is limited to findings derived from academic research, articles, journals, and official documents available online, as well as official documentation from the Army and other public agencies accessible in open databases. Regarding the bibliography and official documentation, the period considered spans from 2013 to 2024, covering the publication of the first version of the TCU's Basic Governance Framework for public agencies and entities and the most recent literature on the topic.

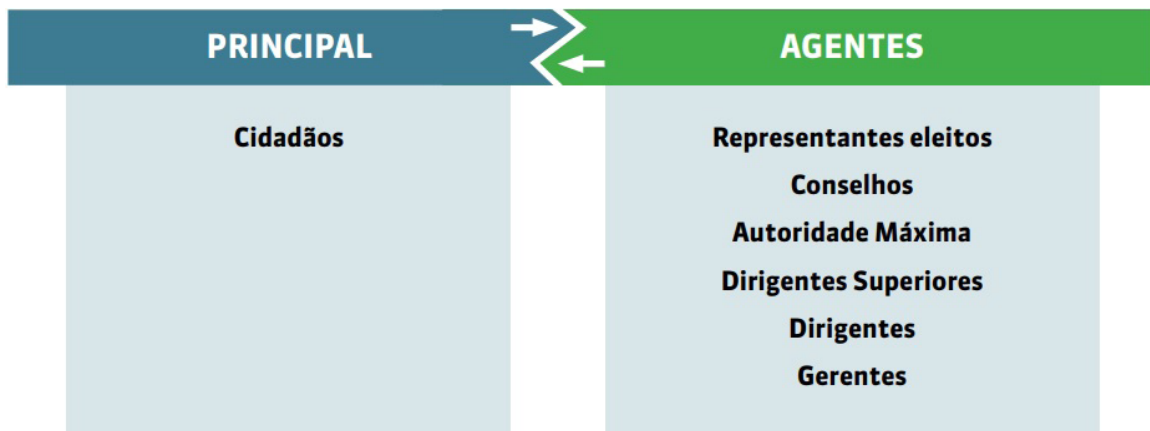
3 THE CONCEPT OF GOVERNANCE

Studying governance poses a unique challenge for researchers, as its “broad and multi-dimensional nature [...] hinders efforts to measure this concept” (Buta; Teixeira, 2020, p. 390, our translation). Due to its ambiguous character (Rose-Ackerman, 2017), it becomes evident that “there is no universally agreed-on definition for the term” (IFAC, 2014, p. 8), demonstrating it is a contested concept (Borges, 2014; Cavalcante; Pires, 2018). This conceptual difficulty is exacerbated by the fact that governance is part of what Pollitt and Hupe (2011) describe as “magic concepts,” characterized by rhetorical advantages, broad scope, flexibility, and positive appeal—attributes that give the term the appearance of a universal solution to traditional dilemmas and binary dichotomies.

The diversity of organizational structures across public-sector institutions worldwide explains the lack of a single governance model applicable to all of them (IIA, 2012). Even so, the search for a definition of governance emerges as an alternative to establish basic criteria to guide organizations.

The concept of governance originated within corporations, with public governance being influenced by corporate governance practices that were adopted and adapted to the specificities of public administration (Brasil, 2020b). In this context, the principal-agent relationship served as the initial point of convergence between governance and national public administration. Here, the community plays the “principal” role, sharing visions of purpose and value and holding social power, which can be exercised collectively and in an organized manner via structures created to represent it (the agents), who act in service of the population (Dallari, 2005), as shown in Figure 1.

Figure 1 – Principal-agent relationship within public administration



Source: Brasil (2020b, p. 38).

In the international literature, Berle Jr. and Means (1932) are recognized as pioneers in corporate governance studies, highlighting the role of the State in regulating private entities and mediating conflicts between company owners and decision-makers.

Fukuyama (2013, p. 3) defines governance “as a government’s ability to make and enforce rules, and to deliver service, regardless of whether that government is democratic or not.” According to Oliveira Júnior and Costa (2020, p. 370, our translation), this view “emphasizes bureaucratic autonomy and state capacity while neglecting the political dimension in general and democracy in particular.”

For Kooiman (2005, p. 78, our translation), governance is “an instrument to conceptualize problems, opportunities, and contexts on the border between the social and the political—in current terminology: the border between the State, the market, and civil society,” highlighting the importance of collaboration among different sectors of society in addressing problems.

According to Rhodes (1996, p. 652), “governance refers to ‘self-organizing, interorganizational networks’ and [...] these networks complement markets and hierarchies as governing structures for authoritatively allocating resources and exercising control and co-ordination.” For the author, this perspective underscores the importance of building trust and cooperation, rather than competition, in the interactions among stakeholders.

Interactions among the various actors in governance networks are characterized by fluidity and blurred boundaries, reflecting the understanding that “governance refers to the

development of governing styles in which boundaries between and within public and private sectors have become blurred” (Stoker, 1998, p. 17).

Mayntz (1998, p. 83) argues that “governance is now often used to indicate a new mode of governing that is distinct from the hierarchical control model, a more cooperative mode where state and non-state actors participate in mixed public/private networks,” which aligns with the network-formation perspective.

Blanco and Gomà (2003, p. 5, our translation) interpret governance as “a new model of collective regulation, based on networked interaction among public, associative, market, and community actors,” suggesting greater social participation and a more integrated approach to dealing with uncertainty and complexity. This conception is shared by Graña (2005, p. 4, our translation), for whom “governance implies collective decision-making based on the broad inclusion of actors affected by them,” promoting an innovative collective arrangement in which cooperation and negotiation are fundamental components of the process.

Bevir (2011, p. 103, our translation) states that “a new governance of markets and networks has spread across the world” based on new theories of rationality that emerged in the 20th century, challenging the traditional bureaucratic paradigm and representative democracy. This context gave rise to government reforms that initially focused on economic rationalism and later shifted toward the development of networks and partnerships (Martins *et al.*, 2022).

In the national context, it is argued that “since the implementation of contemporary administrative reforms, the concepts and definitions of governance have expanded, generating a wide range of interpretations of what governance entails” (Martins *et al.*, 2022, p. 5, our translation).

Calmon and Costa (2013) view public policy networks as an appropriate governance mechanism to sustain complex systems. Accordingly, the regulation of interactions among participants would occur by means of a set of both formal and informal institutions, along with their interpretations and practical implementations—what is referred to as the governance structure.

Other Brazilian scholars share a view of governance aligned with the second wave of modernity reforms described by Bevir (2011), suggesting that governance

refers to the redefinition and expansion of forms of interaction between the State and society, or between government, private actors, and society, with the relational dimension as its defining feature. As such, it marks a decentralization of decision-making processes and public action beyond the boundaries of formal state institutions (Menicucci; Gontijo, 2016, p. 17, our translation).

Moreover, governance can be understood as a relational process “in which a set of actors (state and non-state) interact (formally and informally) within specific institutional environments in the production of public policies” (Gomide; Pereira, 2018, p. 87, our translation). This perspective is shared by Cavalcante and Pires (2018, p. 13, our translation), who argue that “governance concerns the relational dynamics among the multiple actors involved [...] that support the implementation of public policies.”

It is important to note that, in addition to scholars engaged with the topic, several institutions have also sought to define governance. In 1992, the World Bank proposed one of the most frequently cited definitions in the literature, describing governance as “the manner in which power is exercised in the management of a country’s economic and social resources for development” (World Bank, 1992, p. 1).

The Organisation For Economic Co-operation and Development (OECD, 2023, p. 7) has also significantly influenced the conceptualization of governance, defining it as

A set of relationships between a company’s management, board, shareholders, and stakeholders. Corporate governance also provides the structure and systems through which the company is directed and its objectives are set, and the means of attaining those objectives and monitoring performance are determined.

According to the International Federation of Accountants (IFAC, 2014, p. 8), “governance comprises the arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved,” a perspective that highlights the relevance of accountability, transparency, and attention to the interests of all parties involved.

The Brazilian Institute of Corporate Governance (IBGC – *Instituto Brasileiro de Governança Corporativa*)—an organization focused on improving corporate governance practices in Brazil, promoting organizational value, ensuring longevity, and facilitating access to investments—defines governance as

the system by which companies and other organizations are directed, monitored, and encouraged, involving the relationships among shareholders, the board of directors, executive management, oversight and control bodies, and other stakeholders (IBGC, 2015, p. 20, our translation).

To systematize the different approaches presented, Chart 1 categorizes concepts of governance according to their origin and predominant analytical emphasis.

Chart 1 – Categorization of governance concepts by origin and analytical emphasis

Origin	Reference	Analytical emphasis	Perspective
International literature	Berle Jr. and Means (1932)	Management	Corporate governance focusing on the separation of ownership and control
	Fukuyama (2013)	Management	Governance as the State’s ability to provide services and enforce rules
	Rhodes (1996); Stoker (1998)	Participation	Governance as self-organizing, decentralized networks
	Bevir (2011); Kooiman (2005)	Participation	Governance as an interaction between the State, the market, and civil society

Continues...

Chart 1 – Continuation

Origin	Reference	Analytical emphasis	Perspective
National literature	Cavalcante and Pires (2018); Gomide and Pereira (2018)	Participation	Governance as a relational process with multiple public and private actors
	Calmon and Costa (2013); Menicucci and Gontijo (2016)	Participation	Governance as an articulation between public and non-state agents in networks
Institutions	IBGC (2015); IFAC (2014); World Bank (1992)	Management	Governance centered on results, performance, and control structure.
	OECD (2023)	Management	Corporate governance as an organizational arrangement for efficient decision-making

Source: Prepared by the authors (2025).

In short, defining governance is a considerable challenge for those who study the subject. The coexistence of approaches that range from an instrumental and managerial view to a relational and participatory perspective highlights the lack of consensus regarding its definition and the complexity of the relationships among different actors in both the public and private sectors. The effects of this polysemy will be revisited later when examining the uses and meanings of the concept adopted within the federal government and the BA.

4 PARADIGMS OF PUBLIC ADMINISTRATION AND BRAZILIAN ADMINISTRATIVE REFORMS

The diversity of conceptualizations around governance can be clearly observed by examining the predominant paradigms of public administration and how they relate to the administrative reforms undertaken in Brazil over time. In this context, the patrimonialist model, the bureaucratic model (Progressive Public Administration [PPA]), New Public Management (NPM) and, finally, the post-NPM period will be examined. The discussion of these paradigms will shed light on their connection with the evolution of public administration in the country.

Recent decades have witnessed significant and continuous changes, both within the State and in society as a whole, prompting the need to understand how these broad social, economic, political, and technological transformations have affected the organization of the State and the implementation of public policies (Cavalcante, 2017; Martins *et al.*, 2022). However, reform movements in Brazilian public administration are not new, as modernization initiatives have taken place since the bureaucratic reform under the Vargas government up to the present day, including Constitutional Amendment Proposal (PEC – *Proposta de Emenda à Constituição*) No. 32/2020 (Peci *et al.*, 2021).

During the first centuries of Brazilian history, from the colonial period to the Old Republic, the patrimonialist paradigm prevailed in public administration (Filippim; Rossetto; Rossetto, 2010). Under this model, the State was perceived as an extension of the ruler's personal authority, with public assets treated as the monarch's private property, resulting in corruption and nepotism as defining features of this period (Brasil, 1995).

From the 1930s onward, the bureaucratic paradigm—also referred to as Progressive Public Administration—emerged as a response to the patrimonialist model, influenced by the ideas of Max Weber. This new paradigm was grounded in principles of legality, formality, impersonality, and professionalization in public administration (Secchi, 2009).

Essentially, bureaucratic administration stands out for its ability to control abuses, with decisions based on rationality, objectivity, and standardization in management (Brasil, 1995). It can be considered a prescriptive model, providing standards to be followed, and is notably hierarchical, with a central authority who coordinates and makes decisions (Cavalcante, 2017).

From Max Weber's perspective, the bureaucratic paradigm established high standards of competence for public officials and prioritized organizational efficiency (Secchi, 2009). It was in this context that Brazil experienced its first administrative reform movement during Getúlio Vargas' government in 1930, with the creation of the Administrative Department of the Civil Service (DASP – *Departamento Administrativo do Serviço Público*), whose objective was to “expand the role of the State in a national-developmental project, focusing on the creation of larger, specialized, and competent bureaucratic cadres to promote economic modernization” (Secchi *et al.*, 2021, p. 4, our translation).

Despite the modernizing discourse of Brazilian public administration, Weberian bureaucracy was characterized by inefficiencies, self-referential practices, and a lack of focus on service to citizens, who came to be viewed as clients (Brasil, 1995). Patrimonialism from the previous model, still in the process of transformation, gave way to practices of clientelism and political patronage in bureaucratic management, triggering several reform initiatives (Brasil, 1995).

The reform conducted during the military governments, marked by the enactment of Decree-Law No. 200 of February 25, 1967, represented the second major reform initiative in the country's public administration. In essence, this reform followed Vargas' national-developmental objective, but with a stronger emphasis on technocracy and granting public institutions greater autonomy to manage and oversee their areas of responsibility (Cavalcante; Pires, 2020; Secchi, 2009; Secchi *et al.*, 2021).

The third wave of administrative reforms in Brazil was marked by the promulgation of the 1988 Federal Constitution, which faced the challenge of significant decentralization of public policies to states and municipalities, thereby reducing the previously dominant role of the federal government (Secchi *et al.*, 2021). Although the 1988 Constitution is not classified as a public administration reform *per se*, it introduced a series of provisions into the legal system that address both the role and functioning of the Brazilian State and its effects on inequality (Cavalcante; Pires, 2020).

The fourth significant moment in Brazilian public administration reforms began in the 1980s with the rise of neoliberalism and materialized in 1995 with the implementation of the Master Plan for State Reform (PDRAE – *Plano Diretor de Reforma e Aparelho do Estado*) (Secchi *et al.*, 2021). The PDRAE proposed a redefinition of the role of the State and a transition from the bureaucratic public administration model—viewed as ineffective and dominated by clientelist interests with limited reach—to a managerial model (Cavalcante; Pires, 2020). However, this proposal proved insufficient to “address the transformations required of the Brazilian State to confront contemporary challenges, particularly in social terms” (Souza; Carvalho, 1999, p. 203, our translation).

In this context, a new paradigm emerges—known as managerialism or New Public Management (NPM)—in which “state organizations are increasingly required to behave like private-sector firms” (Matias-Pereira, 2008, p. 69, our translation). It can be understood as “a post-bureaucratic normative model for structuring and managing public administration based on values of efficiency, effectiveness, and competitiveness” (Secchi, 2009, p. 354, our translation). Its logic centers on cost reduction and aims to improve services delivered to citizens. While maintaining a degree of continuity with the previous model, it is based on the decentralization of the State, which assumes a regulatory role in its interactions with citizens (Martins *et al.*, 2022), a shift reflected in the notion of reducing the State apparatus (Cavalcante; Pires, 2020; Peci *et al.*, 2021).

More recently, the recognition of the need for more gradual and less extreme reforms gave rise to a reform movement that inaugurated the post-NPM era. This approach emphasizes network formation, interinstitutional coordination, and a holistic view of public policies—overcoming the fragmentation typical of managerialism—as well as the professionalization of the civil service, the strengthening of bureaucratic capacity, the incorporation of participatory practices, engagement, and shared responsibility in decision-making, the promotion of accountability and government responsiveness, the strategic use of information and communication technologies, and leadership oriented toward cooperation rather than control (Cavalcante, 2017; Martins *et al.*, 2022).

Governance as proposed in the post-NPM context can therefore be conceptualized as democratic, emphasizing collaboration between public and private sectors; interorganizational, by promoting the formation of networks to achieve objectives of public interest; grounded in principles distinct from those of NPM, as it distances itself from neoliberal premises; and non-prescriptive, prioritizing flexibility (Peci; Pieranti; Rodrigues, 2008). This represents a relational model, as it “offers a differentiated approach to connecting the governmental system with the environment surrounding the government” (Secchi, 2009, p. 349, our translation).

Although differences between NPM and post-NPM can be identified, governance guidelines, in general, suggest an evolution and improvement of managerialism rather than a complete rupture with it (Cavalcante, 2017).

To contribute to the debate at hand, Chart 2 highlights points of convergence and divergence among the main paradigms that shape Brazilian public administration, demonstrating how these models evolve to reflect changes in society, the economy, perceptions of the role of the State, and the most effective ways to meet citizens’ needs.

Chart 2 – Convergences and divergences among paradigms of public administration

Element	Patrimonial	Bureaucracy	NPM	Post-NPM
Concern with the Control function	Nonexistent	Yes	Yes	Yes
Relationship between politics and public administration	No distinction	Total distinction	Smooth distinction	Cooperation

Continues...

Chart 1 – Continuation

Element	Patrimonial	Bureaucracy	NPM	Post-NPM
Centralization versus managers' freedom of decision	Centralization	Centralization	Decentralization	Decentralization
Treatment of citizens	Subject	User	Customers	Stakeholders
Analytical use of the four classical functions of administration	Not used	Emphasis on control and organization	Emphasis on control and planning	Emphasis on control and direction

Source: Prepared by the authors based on Secchi (2009).

It can be observed that, although initiatives proposing new models of public management may seem to surpass earlier models with more advanced approaches, “patrimonialism, bureaucracy, and public management are neither static nor confined to a single historical period. All of them continue to intersect in both the theory and practice of Brazilian public administration” (Filippim; Rossetto; Rossetto, 2010, p. 739, our translation).

The study of administrative transformations in Brazil highlights the need to recognize the progressive nature of these changes, reflecting the accumulation of practices and values over time (Secchi, 2009), since innovations in government imply a hybrid model in which characteristics of traditional public administration, NPM, and post-NPM coexist (Cavalcante, 2017; Osborne, 2006).

In summary, analyzing governance within public administration requires a thorough understanding of the paradigms that have shaped government management over the years. From its roots in patrimonialism, through the Weberian structuring of the bureaucracy, the introduction of managerialism with NPM, and the adaptations brought by post-NPM, administrative reforms have been fundamental to the evolution of public administration in Brazil. It is crucial to recognize that these models do not operate in isolation; rather, they overlap and interact in administrative practice, creating a complex mosaic of approaches that demands a detailed understanding of their dynamics and mutual relationships.

5 USES AND MEANINGS OF THE CONCEPT OF GOVERNANCE IN FEDERAL GOVERNMENT GUIDELINES AND THE BRAZILIAN ARMY

The first initiative to establish uniform governance parameters in Brazil was undertaken by the country's audit institution, which, in 2013, issued the Basic Governance Framework Applicable to Public Administration Bodies and Entities. This framework was developed after reviewing an extensive set of “related documents, such as scientific articles, standards, models, and codes from various countries” (Brasil, 2014, p. 25, our translation). It defines governance as “leadership, strategy, and control mechanisms put into practice to evaluate, direct, and monitor management performance, with a view to conducting public policies and delivering services in the interest of society” (Brasil, 2020b, p. 36, our translation).

On November 22, 2017, Decree No. 9,203 was enacted, establishing the governance policy for the direct federal public administration, autonomous agencies, and foundations. The decree

defines governance as the “set of leadership, strategy, and control mechanisms put into practice to evaluate, direct, and monitor management, with a view to conducting public policies and delivering services in the interest of society” (Brasil, 2017, our translation).

Notably, the Governance Decree incorporated many of the guidelines and mechanisms outlined by the Brazilian Court of Auditors, even using “in full, the provisions of the 2014 TCU Framework to define what governance is” (Martins *et al.*, 2022, p. 15-16, our translation), which highlights the prominence of the Court in defining the model of public governance in Brazil (Caldeira; Secchi; Firmino, 2022; Grin, 2020, 2023).

The Governance Decree required bodies of the direct federal public administration, as well as autonomous agencies and foundations, to “implement the public governance policy in a manner that incorporates the principles and guidelines defined in this Decree and the recommendations arising from manuals, guides, and resolutions issued by the CIG” (Brasil, 2017, our translation). In response to this legal requirement, the BA formalized its Governance Policy with Ordinance – C Ex No. 987 of September 18, 2020, with the purpose of “establishing principles, objectives, and general guidelines to improve and integrate the Institution’s governance and management structures and mechanisms, contributing to increasing the EB’s operationality” (Brasil, 2020a, p. 24, our translation).

An analysis of the legal references that served as the basis for the formulation of the Army’s governance policy indicates that it was strongly influenced by regulations issued by the TCU, namely:

IV – Normative Decision (DN)-TCU 178/2019, of October 23, 2019 – Provides for the annual accountability reports of the Federal Public Administration for 2019, to be submitted in 2020, specifying the format, content elements, reporting units, and submission deadlines, pursuant to Article 3 of Normative Instruction-TCU No. 63 of September 1, 2010; V – Basic governance framework applicable to public administration bodies and entities. Federal Court of Accounts. Version 2 – Brasília: TCU, Secretariat of Planning, Governance, and Management, 2014; VI – Survey report on governance and management in 581 bodies and entities of the Federal Public Administration in 2017 – Integrated Governance and Management Index (IGG), Case No. TC 017.245/2017-6; [...] and VIII – Federal Court of Accounts. Framework for governance evaluation in public policies. Brasília: TCU, 2014 (Brasil, 2020a, p.26).

The prescriptive authority of the Court of Accounts led the BA to adopt the same definition of governance as the TCU, conceptualizing it as the

set of leadership, strategy, and control mechanisms put into practice to evaluate, direct, and monitor management, with a view to conducting public policies and delivering services in the interest of society. **It aims to ensure that the planned actions are carried out in such a way that they achieve their objectives and results in a transparent manner. Therefore, it seeks greater effectiveness and greater cost-efficiency in actions** (Brasil, 2020b, p. 25, emphasis added, our translation).

It should be noted that the aforementioned definition also adds a second component (highlighted), reproducing the World Bank's understanding of governance as set out in the TCU's Basic Governance Framework. This reveals the influence of that international organization on Brazilian legislation in general on and military legislation in particular, as can be seen in the following excerpt:

According to the World Bank, governance refers to organizational structures, functions, processes, and traditions **aimed at ensuring that planned actions (programs) are executed in such a way that they achieve their objectives and results in a transparent manner** (World Bank, 2013). **Therefore, it seeks greater effectiveness** (producing the intended effects) **and greater economy** (obtaining the greatest possible benefit from the use of available resources) of actions (Brasil, 2014, p. 30-31, emphasis added, our translation).

Chart 3 – Governance concepts according to the federal government and the Brazilian Army guidelines

Document	Concept
TCU basic framework	Leadership, strategy, and control mechanisms put into practice to evaluate, direct, and monitor management performance, for the purpose of conducting public policies and delivering services in the interest of society
Decree No. 9,203	A set of leadership, strategy, and control mechanisms put into practice to evaluate, direct, and monitor management, for the purpose of conducting public policies and delivering services in the interest of society
BA Governance Policy	A set of leadership, strategy, and control mechanisms put into practice to evaluate, direct, and monitor management, for the purpose of conducting public policies and delivering services in the interest of society

Source: Prepared by the authors based in Brasil (2014, 2017, 2020a).

Chart 3 shows that a conceptual harmony can be observed in the foundations established by the Basic Governance Framework, the Governance Decree, and the BA Governance Policy. In this regard, both the BA Governance Policy and the Governance Decree appropriated the provisions of the TCU framework regarding governance mechanisms, selecting leadership, strategy, and control as the core elements of governance. This leads to two inferences: “the disassociation of governance from management; and the construction of a single meaning of governance oriented toward control” (Martins *et al.*, 2022, p. 15, our translation).

Regarding the separation between governance and management, Figure 2 illustrates the TCU's understanding, according to which this segregation results in distinct functions that operate in a complementary manner. Governance is focused on effectiveness (producing the intended effects) and economy (obtaining the greatest possible benefit from the use of available resources), whereas management is focused on efficacy (carrying out prioritized actions) and efficiency (performing actions in the best possible way in terms of cost-benefit), in a complementary relationship with governance (Brasil, 2014).

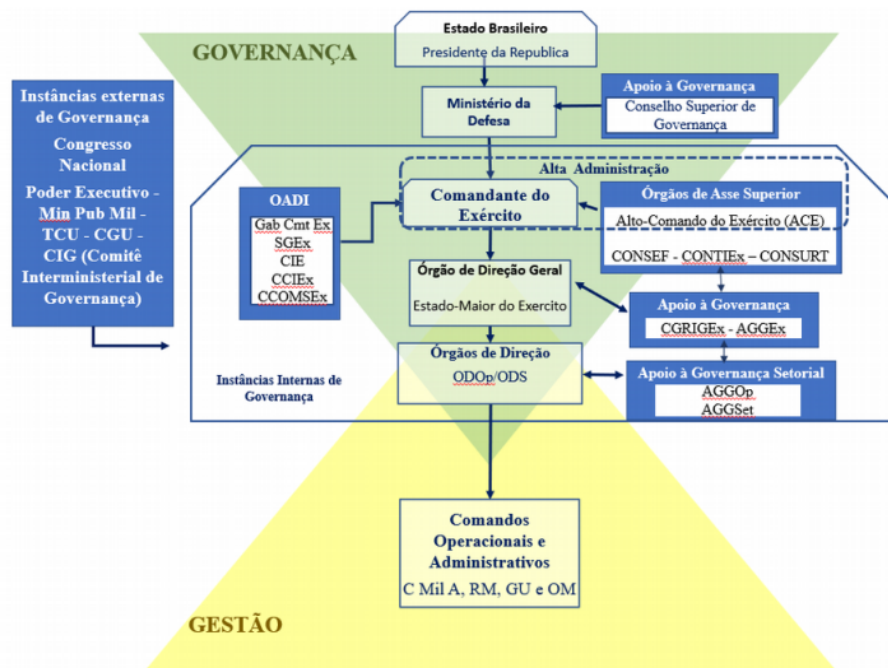
Figure 2 – Relationship between governance and management according to the TCU



Source: Brasil (2014, p. 32).

Following the guidance of the Court of Accounts, the BA adopted the perspective of separating governance and management in its Governance Policy, establishing that “governance functions (to evaluate, direct, and monitor) must be segregated from management functions (to plan, execute, control, evaluate, and improve)” (Brasil, 2020a, p. 29, our translation), as illustrated in Figure 3. This distinction suggests that while “governance is oriented toward strategies and guidelines, management is focused on the operationalization and execution of public actions” (Martins *et al.*, 2022, p. 15, our translation). Both perspectives differ from the academic view that presents governance and management as closely interconnected concepts (Martins *et al.*, 2022).

Figure 3 – Relationship between governance and management in the Brazilian Army



Source: Brasil (2021).

When examining Brazilian public governance, it becomes evident that Brazil sought inspiration in a prescriptive model outlined by a global community of good-practices experts, including organizations such as the World Bank and the OECD (Grin, 2020). By prioritizing control over cooperation, this approach reveals the adoption of a governance perspective with managerialist nuances and traits of traditional bureaucracy—one more closely aligned with the NPM (Martins *et al.*, 2022). As a result, governance in Brazil tends to be understood more as an instrument of managerial control and regulatory compliance than as a process of articulation among multiple public and private actors, in line with the relational governance perspectives (Caldeira; Secchi; Firmino, 2022; Grin, 2020, 2023).

This statement is corroborated by the analysis of documents produced by BA regarding the implementation of governance within the institution, both prior to and following the entry into force of its Governance Policy.

Chart 4 – Documents produced to operationalize governance in the Brazilian Army from 2017 to 2024

Document	Normative
Integrity Plan	Ordinance No. 316-EME, of November 30, 2018
Risk Management Policy	Ordinance No. 004, of January 3, 2019
Regulatory Guideline for Risk Management Policy	Ordinance No. 225-EME, of July 26, 2019
Risk Management Methodology Technical Manual	Ordinance No. 292, of October 2, 2019
Governance and Management Guideline	Ordinance – EME/C Ex No. 465, of August 9, 2021

Source: Prepared by the authors (2025).

Chart 4 shows that the document published in 2018 had the potential to fulfill the obligation set forth in Article 19 of the Governance Decree, and that the 2019 publications, all related to risk management, complied with the provisions of Article 17 of that decree. In 2021, in compliance with Article 15 of the BA Governance Policy, the Army Governance and Management Guideline was issued, with the purpose of implementing the aforementioned policy across four dimensions:

- I – to regulate the implementation of the Governance Policy within the BA; II – to structure and guide the functioning of the Army Governance and Management System (SG2Ex); III – to define responsibilities, competencies, the SG2Ex itself, and the tools required to ensure its operation; and IV – to establish systemic guidelines for the implementation of the SG2Ex (Brasil, 2021, our translation).

These initiatives indicate an effort to institutionalize the governance model, with the creation of specific instances, such as governance committees, and the formalization of processes related to integrity, strategic planning, and risk management. The adoption of these practices reflects an emphasis on regulatory compliance, control, and process standardization, in alignment with

TCU guidelines. This points to the consolidation of a technocratic and managerial approach, in which governance is primarily understood as a tool for controlling management and ensuring results, to the detriment of cooperation and the involvement of multiple actors (Caldeira, Secchi; Firmino, 2022; Grin, 2020, 2023; Rodrigues; Pacheco Filho, 2024).

A specific point of misalignment within the governance normative framework concerns the governance principles set forth in Decree No. 9,203/2017. It can be observed that the document listed principles closely aligned with the guidelines proposed by the OECD than with those of the TCU, thereby contradicting the standards of the national Court of Accounts, which are linked to the frameworks established by the World Bank (Martins *et al.*, 2022).

Chart 5 – Governance principles in the guidelines of the federal government and the Brazilian Army

Document	Principles
TCU basic framework	Legitimacy, fairness, responsibility, efficiency, probity, transparency, and accountability
Decree No. 9,203/2017	Responsiveness, integrity, reliability, regulatory improvement, accountability, responsibility, and transparency
BA Governance Policy	Reliability, responsiveness to the public interest, ethics, integrity, process improvement, accountability and responsibility, transparency, and integration

Source: Prepared by the authors based in Brasil (2014, 2017, 2020a).

Although nuances exist, the principles presented in Chart 5 clearly indicate that the narrow view characterizing public governance in Brazil also prevails within the BA. Nevertheless, the institution advances by adopting the principle of integration in its governance policy, demonstrating the presence of cooperation and coordination with both public and private bodies and entities, within the context of the norms regulating its operations in an interagency environment. This reveals that the network formation may exist under other labels unrelated to governance (Rodrigues; Pacheco Filho, 2024).

Therefore, the understanding of governance outlined in the federal government guidelines and, specifically, within the BA, favors stricter management approaches. As a result, among the various paradigms of public administration in Brazil, the *de jure* model of governance in the Army aligns with the managerial paradigm, emphasizing control, performance, and regulatory compliance. This orientation diverges from contemporary conceptions of governance, narrowing the space for the construction of participatory, transparent, and collaborative arrangements in the formulation, monitoring, and evaluation of defense public policies. Such a configuration may help explain the low level of participation of civil society in strategic decision-making processes, thereby undermining democratic legitimacy and the alignment of defense actions with broader social demands.

6 CONCLUSION

The main purpose of this study was to understand the governance model adopted by the BA. This effort was conducted from an attempt to define governance, an examination of the

relationship between public administration paradigms and administrative reforms in Brazil, and an analysis of how the concept of governance is interpreted and applied within the guidelines of the federal government and the BA.

Governance is characterized by its complexity and polysemy, which is why it remains a multifaceted and contested concept, whose application in public policies underscores the importance of a careful reading of its normative, institutional, and relational dimensions.

The analysis indicated that both the federal government guidelines and the BA reflect a model strongly aligned with the managerial paradigm, marked by an emphasis on control, performance, and regulatory compliance. This normative configuration, influenced by international organizations such as the World Bank and the OECD, departs from more collaborative conceptions of governance that value the formation of networks and partnerships in the production of public solutions, although the BA does demonstrate some distinct features regarding its interagency relationship. The prevalence of this model may contribute to distancing military institutions from society, limiting the participation of external actors in the processes of formulating and evaluating defense policies.

Although this study was limited to documentary and normative analysis, without drawing on empirical data regarding the implementation of governance practices within the BA, its findings show a promising field for future research. Possible avenues for continuing this discussion include studies examining the impact of new governance documents issued after 2024; analysis of the *de facto* functioning of the Army's current governance structure and potential improvements aimed at fostering greater cooperation between the Army and society; comparative studies between the BA's governance model and those of other countries' armed forces; and assessments of the impact of adopting this governance model on institutional culture.

Finally, understanding the governance model adopted by the BA requires more than merely describing legal or conceptual frameworks; it is necessary to grasp the tensions between discourses on administrative modernization and the concrete forms of organization of power within public institutions. Recognizing this tension is essential to broaden the debate on governance in national defense and to rethink institutional arrangements in a more open, inclusive manner that adheres to the complexity of contemporary demands.

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