


GOVERNANCE AND MUNICIPAL MANAGEMENT: A LOOK AT THE HUMANIZATION AND CITIZENSHIP OF THE POPULATION OF PALMAS FROM THE PERSPECTIVE OF PUBLIC ADMINISTRATION

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João Manuel de Souza Will¹

ABSTRACT

This article deals with an excerpt from the research Municipal Governance: A Challenge for Innovative Management of the Sustainable City of Palmas -TO/Brazil. The study aims to identify and analyze the challenges faced by the management practices of the city hall. The methodology consisted of the development of a qualitative approach with a survey of the literature and research developed prior to this study. The bibliographic analysis and documentary analysis indicated that the city of Palmas has been using a variety of instruments for municipal administration in order to govern the city. Planning was an essential instrument for the following government actions: formulation and implementation of public policies at the municipal level; the evaluation of public management performance and sustainable management. This work was based on documents related to research and bibliographic works that discussed the issue of governance from the creation of the city until the 2000s. During this period, public policies did not significantly meet the needs of the low-income population, there was privilege of those with greater purchasing power with regard to urban organization and housing construction. In the years following up to 2021, problems were identified through government actions, giving rise to planning to alleviate the situation of social segregation created by previous public administrations. Conclusion, the main difficulties presented, such as budget, insufficiency of resources, accompanied by issues of performance of actions, fell on the lack of efficiency and effectiveness in the use of financial resources, in the management practices of the municipal administration in serving the population with lower purchasing power and in society in general. This generated the challenge for meeting the goals related to the construction of quality housing and meeting the needs of the vulnerable population, as well as with the resolution of issues of education, health, security and urban mobility.

Keywords: Governance. Management. Humanization. Citizenship. Public Policies.

¹ Associate Professor III at the Federal University of Tocantins.

Master's degree in Rural Administration and Rural Communication from the Federal Rural University of Pernambuco (1989).

Bachelor's degree in Business Administration from the Federal University of Rio Grande do Norte (1989).

Doctor in Curriculum Development from the University of Minho, Portugal (2015).

INTRODUCTION

The city of Palmas (TO) is located in the North Region with 34 years of existence, led the ranking of sustainable capital in 2020, ranking 11th among Brazilian capitals, pointed out by the Sustainable Development Index of Cities (IDSC-BR). However, many challenges need to be faced to minimize the problems of large cities that have begun to emerge, such as: poverty, homelessness, crime, deficit of public health care, among others.

However, the city's governance aims to contemplate the areas of health, education, income, housing, social assistance, color and gender equality, access to water and basic sanitation, energy, public safety, among others. Considering this status of Palmas, what do the studies carried out so far say and what are the challenges faced by municipal governance to insert and maintain Palmas in this leadership position among the Brazilian states?

This article aims to explain the study on governance and management of Palmas/TO between 2020 and 2024, a research linked to the Administration coordination of the Federal University of Tocantins. Thus, the city's management was taken as a parameter with regard to the measurement of planning, public management performance and institutional, social, environmental and economic sustainability. In the UN's conception, governance must be effective for sustainable development, so that in all countries public institutions at different levels are inclusive and participatory and accountable to the population (BRASIL, 2018).

In recent years, due to the pressures they receive from society, municipal governments have been assuming new responsibilities and new postures regarding public policies that affect the quality of life of the population, especially the poorest citizens, who increasingly demand the attention of the public power to their needs such as health, education, housing, transportation, work and income. Many innovative experiences, especially those that enable popular participation and create public spheres of negotiation, have signaled the ability of local governments to act in areas that they previously did not consider to be the competence of the government, however, the new posture has allowed management with good results.

It is important to understand how the city's public management has been promoting and managing social services such as health, administrative management, economic policies, housing, infrastructure, and the environment, among other services that ensure the sustainability of the city or may become obstacles that need to be overcome. From the initial study, it is possible to register the first impressions of how the municipal government has

been proceeding, registering a scenario of aspects related to management in the face of governance challenges.

In view of the situation, the question was asked what is the governance model and how is sustainable management implemented by the city hall in the city of Palmas de Tocantins in the face of the challenges faced?

Considering that municipal governance occurs as a process of dialogue between the municipality and the organized civil society, aiming at the definition and implementation of public policies for local sustainability, in this initial part, the study has been guided by the following objectives: to identify and analyze the main management instruments for the execution of the municipal policy of the city of Palmas to raise and evaluate the main challenges in the management of public space and in the implementation of public policies. theme of humanization and citizenship.

Considering the breadth of the investigation, the study at this stage presents a cut of bibliographic and documentary research, allowing the confrontation of data according to the size of the research.

REFLECTIONS ON THE BASIC CONCEPTS OF THE RESEARCH

The theoretical models of Public Administration are the basis for supporting the investigation, considering the models of modern public management; governance, post-bureaucratic administration and economic theory. The discussion is made in view of the different patterns of interaction between society and national and international government institutions. Some concepts related to the decision-making system at the municipal level, the mechanisms of decentralization and the municipalization of public policies, which contributes or not to greater participation of citizens, transparency, the public responsibility of municipal governments in the management of public affairs, taking into account public services and goods.

To respond, the categories investigated, governance; municipal management; public sector and government actions, the theoretical framework for the study in order to sustain the information, adopted a theoretical framework with works by authors such as: Cruz (2001); Certo (2003); Rocha (2003); Chiavenato (2003); Wood (2005) and other theorists related to the object of study.

In this context, governance can be understood as the management of the course of events in a social system, as the sum of the various ways that individuals and institutions,

public and private, have to plan and manage the common affairs of the city. For Azevedo and Anastasia (2002, p.80) governance "are the forms of dialogue between the State and organized groups in society, with regard to the process of defining, monitoring and implementing public policies".

The public sector is understood to be one that presents an organizational system of extreme complexity in its dynamics in the relationship with society, as it vertically crosses the various levels of action of organizations and governments: local, regional, national and global.

GOVERNANCE AND PUBLIC MANAGEMENT

The relations between public management and citizens have been impacted by constant technological, social, economic and political development, in the face of innovations and improvement of public management.

Municipal management, like any management at other levels of government, works from the delegation of powers. According to Hungarian (2020), the delegation of powers from society to its elected representatives (rulers) legitimizes public institutions to delegate powers to senior management, managers, and employees. This relationship between citizen and municipal public management can be affected in the Administration process, due to the bureaucracy that hinders and/or hinders the guarantee of the rights and interests of the population.

However, when resorting to the Public Governance Policy Guide (Brasil, 2018), it is recommended that governance is important to promote the social and economic development and well-being of any society and its population. Governance can be the ability to establish goals and develop programs, allowing the achievement of the objectives proposed for society or a specific group, while management refers to the principles related to the functions of planning, organizing, directing and controlling the application of actions aimed at achieving the proposed objectives.

In this sense, Governance can be linked to the sustainable management of public businesses and the concept of urban sustainability understood as a social system, as the sum of the various ways that individuals and public and private institutions interact to plan and manage the common affairs of the city, providing economic and social development.

Public governance in Brazil has been an instrument of the federal government's standardization, article 2 of Decree No. 9,203, of December 22, 2017, establishes its

definition: "I public governance - a set of leadership, strategy and control mechanisms put in place to evaluate, direct and monitor management, with a view to conducting public policies and providing services in the interest of society" (BRASIL, 2023).

In the governance and management of society, the main focus is the integration of planning and action, in order to involve the three sectors: public, private and organized civil society; the analysis of the impact of human development and the democratization of relations. In the case of cities, the democratic participation of citizens and the strengthening of public services will be discussed.

A municipal governance structure is made up of a network of bodies and sectors that establish relationships with each other, such as departments, ministries, government agencies, universities, commercial companies, NGOs, churches, and different sectors of society.

Governance is a highly complex issue because it involves a range of variables and a country of continental dimension such as Brazil, with a system of government at the level (federal, regional, state and municipal).

GOVERNMENT ACTIONS

The actions of evaluating, directing and monitoring are the three main actions of public governance. Evaluating means the integral analysis of social, economic, and technological scenarios, based on three aspects, according to Hungarian (2020), on social needs, the availability of financial resources, and the results of public policies delivered by public institutions. Directing refers to the coordination and integration of public policies and services based on the evaluation carried out. In this type of action, the values, goals and indicators that guide the execution of public managers are prioritized. Monitoring is the follow-up of the execution of programs and planned actions, comparing indicators, planned goals and expectations of stakeholders with the results achieved.

Management can be understood as responsible for planning, developing, executing and monitoring activities in accordance with the direction defined by the governance body, in order to achieve the proposed objectives.

Principles of Governance

Public governance varies according to the context and its functions, but there is something in common, the principles, in Basil, highlighted by Decree Law No. 9,203/2017

(BRASIL, 2023) in article 3. I Responsiveness; II Integrity; III Reliability; IV Regulatory improvement; V Accountability and Accountability; VI Transparency.

According to Hungarian (2020) Responsiveness refers to the meeting of citizens' needs by public institutions. Integrity is related to consistent alignment and adherence to common values, principles, and ethical norms, to sustain and prioritize the public interest over private interests in the public sector (HUNGARIAN, 2020; OECD, 2017). The OECD recommends that integrity be fulfilled through commitment, accountability, strategies and standards.

Reliability is understood as the ability of institutions to minimize uncertainties for citizens in the social, economic, and political context. Regulatory improvement concerns the development and evaluation of policies and normative acts in a transparent process.

Accountability and accountability is related to public bodies and managers through their actions, decisions, conducts, competencies and actions developed with public resources. Transparency is characterized by the need to access all information produced by the public organization in order to maintain control over public management.

PUBLIC ADMINISTRATION

Public administration throughout history has taken on a new configuration, in Basil it is understood as the management of public interests through the provision of public services. For Madeira (2010) it is the implementation of public policies contemplated in the Federal Constitution.

Also according to Madeira (2010) and MS (2019), Public Administration can be interpreted as the administrative activities performed by a set of organs, legal entities and state agents to ensure collective interests and provide services in order to meet the needs of the population of a region or place.

The new capitalist production model has been influencing public administration, which does not constitute a monopoly of the executive power. according to Madeira (2010), the executive is responsible for the administrative function of the State. In Brazil, public administration has been carried out by two forms of action, direct and indirect (Madeira, 2010; Matias-Pereira, 2022; MS, 2019).

Direct public administration is composed of bodies directly connected to the federal, state and/or municipal sphere, directly linked to the head of a certain governmental sphere. Such bodies do not have their own legal entity (the legal entity belongs to the union, or to

the State, or to the Municipality), nor their own assets and their expenses depend on the public budget according to a certain implemented policy. This type of administration provides or executes public servants.

Indirect public administration is one linked to other entities with its own legal entity, its own assets and expenses deducted from its own budget. Recognized as Autarchies, public companies, mixed-capital companies and foundations. (MADEIRA, 2010; MATIAS-PEREIRA, 2022; MS, 2019).

METHODS AND TECHNIQUES

This qualitative research had as instruments the articles, monographs, dissertations (called texts) and the documents existing in the city of Palmas, forming a framework enabling the visualization of the texts and documents analyzed. The research was linked to the government policy of the city of Palmas and the government actions of the City Hall related to governance and management. The results of the reports were related to the implementation and monitoring of actions, with a view to meeting the sustainability dimension of the city's management. The following table presents the information of the survey.

Table 1. Research design

	Activities	Duration Months	Dependency
A	Revision of the classics of Public Administration, new public management" (NGP) and contemporary public management model.	6	-
B	State of the art: Review of the work carried out in the area of State Theory, governance and municipal management of Palmas. selection and critical analysis of the bibliography	6	-
C	Survey of the methodological framework: selection of data collection and analysis methods.	6	-
D	Analysis, synthesis and reporting of the first results	6	ABC
Total		12	

Source: Author (2024).

This analysis is not intended to repeat or reproduce the data presented by texts or documents. With regard to the texts, the important thing was to articulate the various perspectives on the issue of humanization and the citizenship established in the city in the short journey through time and history of Palmas; In relation to the documents, it focuses on the analysis of the objectives and indicators of the programs related to the Sustainable

Development Goals (SDGs) in the humanization and citizenship axis, proposed in the governance and management of the PPA 2022-2025. Such analysis is related to the object of study of this research (Municipal Governance: a Challenge for Innovative Management of the Sustainable City of Palmas -TO/Brazil).

The content analysis method was used following the necessary steps for the development of the investigation. In the first stage, 20 texts were selected (articles and dissertations and a collection of articles in book form) with discussions of research developed between 2012 and 2023 and three documents (The PPA; the Guidelines for the construction of the PPA 2022-2025 and The results report for 2022) allowing content analysis.

Considering Morgado's (2012) discussions about this type of analysis, the contents are those conveyed by the social and academic communication, the texts contribute to the formation of public opinion or in the case of academic texts that communicate the result of research or experiences, using a scientific language based on scientific knowledge.

In the case of this investigation, the academic texts and documents selected were those with logical validity and adequacy to the objectives of the research. Category analysis was the technique used, with the information systematized in tables through the objective coding of each text and document read and categorized, recording the definition of the categories and the definition of the units of analysis (unit of registration and unit of context).

RESULTS AND DISCUSSION

BACKGROUND RESEARCH

The twenty texts analyzed in the bibliographic research address the main governance instruments, through issues of management of plans and projects, linked to the creation of Palmas.

The researches addressed in the analyzed texts presented the discussion on the creation of the city and the management of public space and the governance of Palmas, in the late 1980s and early 2000s, with regard to the distribution of urban space and environmental sustainability. It was found that problems created in the urban planning management process emerged, with the separation of social classes, underlying the issues of environmental and social sustainability and democratic management.

What the research addressed in the analyzed texts express.

The main governance instruments plans, projects and actions appear in the analyzed bibliography, the analyses highlight issues related to the management of the city since the creation of Palmas, such as: the occupation of urban space, demographic control, economic, environmental and social sustainability and the basic rights of citizens, including housing and infrastructure. The initial management and those of later years constituted the bases of public administration with situations that have become challenges for public management in recent years. The texts highlighted the themes presented in chart 2.

Table 2. Main management instruments for the execution of the municipal policy of the city of Palmas.

Texts	Indicators of management tools					
	Planning Measurement	Performance evaluation of public management	Sustainability			
			Institutional	Environmental	Social	Economic
T1	✓	✓				
T2	✓	✓	✓	✓	✓	
T3	✓	✓	✓	✓	✓	
T4		✓	✓	✓	✓	
T5		✓	✓	✓	✓	
T6		✓	✓	✓	✓	
S7		✓	✓	✓	✓	
T8	✓	✓	✓	✓	✓	
T9	✓	✓	✓	✓	✓	
T10			✓	✓		✓
T11						
T12						✓
T13		✓	✓			
T14		✓	✓			
T15		✓	✓		✓	
T16		✓	✓		✓	
S17		✓	✓		✓	
S18		✓	✓			
S19		✓		✓	✓	
T20	✓	✓	✓		✓	

Source: author (2024).

The discussion about the creation of the city and the management of public space and the governance of Palmas, in the late 1980s and early 2000s, with regard to the distribution of urban space and environmental sustainability in the process of execution and management of urban planning, the problems emerged, in view of the distortions of the city's management actions, such as: the separation of social classes, environmental and social sustainability issues and democratic management that were not complied with in the public administration process.

Fragments of the Planning of Palmas: From Creation to the 2000s.

The categories addressed express the discussion of the initial planning of Palmas and the actions arising from the strategic and tactical planning, discussing the issue of the city's settlement policy and the participatory master plan and the urban plan. Thus, From the initial stage of the construction of the city until the 2000s, planning, environmental policy, social policy, and economic policy were management instruments, but a gap was created in the issue of effectiveness, transparency, and participation.

Table 3. Planning and management of public space.

Indicators		Description
Public space and demand for quality space	Planning measurement	<p>Initial planning for the 2020s</p> <p>The creation and structuring of Palmas were based on the exclusionary logic of urban space;</p> <p>Palmas' settlement policy present in urban planning caused inequality and a series of urban, social and environmental problems;</p> <p>Territorial occupation of Palmas has distanced itself from the Urban Plan.</p> <p>Palmas settlement policy</p> <p>Control of the space occupied in the face of the increase in the population of internal migrants;</p> <p>The planning for the management of the municipal policy of the city of Palmas concerning the Settlement Policy has distanced itself from Urban Planning. It was based on commercial relations, with commercial transactions of the city's lands.</p>
	Measurement of public space management instruments	<p>Diagnosis for the construction of the city's strategic planning, the following instruments were created:</p> <ul style="list-style-type: none"> • Urban plan in the search for problem solving; • Traditional instruments of urban planning to reduce social inequalities; • New configuration of macrozoning from the Statute of the City of Palmas; <ul style="list-style-type: none"> • Proposals for Special Zones of Social Interest (ZEIS); • The ZEIS is used with the intention of the municipal executive to make social inclusion. <ul style="list-style-type: none"> • Proper use of the property as an instrument of social inequality; • The function of the instruments to make real estate accessible to the population and provide the public authorities with conditions to implement housing programs; • Spatial planning strategy; <p>However, the practice of creating territorial planning instruments linked to real estate interests continued.</p>

Source: author (2024).

The plans as instruments of management and execution of municipal policy, since the beginning of the creation of Palmas, have distanced themselves from reality, from what was proposed for the city, the logic of exclusion of urban space in the process of territorial

management predominated. The research revealed that this occurred in defiance of the Initial planning.

Another issue addressed is the environmental problem created from the planning of the city of Palmas, with the division of the city into neighborhoods and the lack of coverage of basic social services (water supply, sewage network, garbage collection and disposal, deficiency and maintenance of green areas); The discussions explained arguments related to the settlement policy present in the planning of Palmas, demonstrating actions that caused territorial inequalities, creating a series of urban, social and environmental problems and social rights of the population, which caused spaces without infrastructure and without adequate public services and thus the peripheral areas of the city were conducive to the formation of ghettos and the proliferation of urban violence.

The management of the settlement policy of Palmas became a problem of democratic issue, in the face of the actions of demographic control that resulted in the segregation of low-income families, pushed to the peripheral areas of the city. The commercial transaction and the real estate practice were instruments used for social segregation, the public power, instead of following the planning of orderly occupation, developed strategies of disorderly occupation (central areas with an immense urban void and periphery with an intense concentration of the poor population). According to Coriolano, Rodrigues; Oliveira (2013), to achieve this purpose, the entrance to Palmas, at the beginning of its construction, received reinforcement and police control, forming barriers to direct low-income immigrants to the southern region of the city, that is, to the peripheries.

This problem of socio-territorial segregation was diagnosed by the PDPP (Participatory Master Plan of Palmas (CORIOLANO, RODRIGUES; OLIVEIRA, 2013). This enabled urban planning to create instruments to reduce social inequalities, such as the use of macrozoning, urban perimeter, land subdivision and zoning; the subdivision, construction or compulsory use; the Urban Property and Land Tax (IPTU) Progressive in Time; expropriation with payments in titles and the Special Zones of Social Interest (ZEIS).

DESK RESEARCH

Over time, the planning of the actions of the municipal government of Palmas was linked to the sustainable development goals indicated by the UN, in the search for the management of a sustainable city. In this regard, the documents analyzed bring initial results of the Multiannual Plan (PPA) 2022-2025 of the Municipality of Palmas, which was

structured in thematic axes (Humanization and Citizenship; Economic Dynamism and Urban Fluidity; Institutional Governance and Feasibility)

Humanization and Citizenship

In the documentary research, the 2022 report published in 2023, referring to the PPA 2022-2025 of the city of Palmas, was analyzed, the execution of actions in the areas of education, youth, sports and leisure, health, social equality and housing are inclusive policies and affirmation of rights and aims to account for a list of services and social rights in the search to increase and make effective the action of the municipal public power (PALMAS, 2023). The report expresses the information by axes and programs.

The PPA (Multi-Year Plan) plans the actions and revenues for public policies through the Annual Budget Law (LOA), setting the respective revenues for each planned program to be executed, forwarded, and approved by the city council (Palmas, 2021). According to Cardoso Jr and Garcia (2014), the PPA is organized through the relationship with the LDO (Budget Guidelines Law) and LOA, a prescription of the Federal Constitution of 1988.

The result of the 2022 report has the motto of Transforming Palmas into a more humane, economically strong, and sustainable city, in addition to inclusive policies and the affirmation of rights (PALMAS, 2023, p. 20).

The results were presented according to the structuring axes of the PPA 2022-2025, Humanization and Citizenship axis; Economic Dynamism and Urban Fluidity axis; and Institutional Governance and Feasibility axis. Each axis with its respective programs. This article presents the analysis of the Humanization and Citizenship Axis.

This axis had three programs called Program 2000, Palmas with Education, Youth, Sports, and Leisure; Program 3000, Palmas with Health and Social Protection; and Program 4000, Palmas with Decent Housing.

Education, youth, sport and leisure

The PPA 2022-2025 report presented results related to education (preschool and elementary school); youth, sports and leisure, with objectives that demonstrate the challenges of public management in education, that of achieving quality, effectiveness and transparency in the provision of education; of young people's access to public policies for sports and leisure and with these actions to promote citizenship, social inclusion and quality of life. See Table 4.

Table 4. Humanization and Citizenship Axis: 2000 program

Programmes	Objectives	Indicators	Results
Palmas with Education, Youth, Sports and Leisure	Offer inclusive Early Childhood Education and Elementary Education, with quality, equity, and transparency.	1 Literacy rates at 8 years of age; 2 Average school performance in elementary school: <ul style="list-style-type: none"> • Early years • Final years 3 Preschool Enrollment Rate II <ul style="list-style-type: none"> • Child at alphabetic syllabic level 	The comparative relationship between what was planned and what was realized obtained a performance of 99% of the indicators.
	To guarantee Palmas society access to youth, sports, and leisure policies that promote citizenship, social inclusion, and quality of life.	1 Number of people served by public youth policies; 2 Percentage of people participating in sporting events; 3 Sports equipment fee	The comparative relationship between the forecast and the actual obtained a result of 53% above the forecast.

Source: Implementation Report of the Thematic Programs of the Multiannual Plan 2022-2025: Base 2022 (Palmas, 2023).

The results presented were positive, when gauging the indicators related to elementary education based on a forecast, the fulfillment of the actions achieved was 99%. However, regarding youth, sports, and leisure policies, the results obtained were excellent, exceeding the forecast by 53%.

The report presented some goals, among which those that were compromised stood out, namely: to institute the Continuing Education Program; to carry out in all educational units the diagnosis of the nutritional status of students in the municipal network; and to maintain the Integrated Educational Management System. The justification is that they did not present results, the first was created internally and no administrative act was instituted; in the second, there was training of the personnel, but no diagnosis was developed with the children due to lack of instruments, and the third was without justification.

Given this, although the results of the indicators are good, a certain difficulty or obstacle was demonstrated in the area of education to achieve some goals necessary for the development of education in elementary school. In this way, it is possible to identify implicit problem situations, that is, the issue of teacher training; the acquisition of instruments to diagnose the nutritional status of elementary school children in the municipal school, and to promote the management of the integration of the educational system.

Health and Social Protection

The health and social protection program, program 3000, contemplated in the PPA 2022-2025 report, contains five objectives, each with its respective indicators and the

results obtained. Chart 5 shows the challenges for health management in Palmas/TO, which are: the strengthening of health care and surveillance actions; the strengthening of SUS management; the transparency of health services and the participation of SUS users; improvement of technology and innovation in the municipal health system; guarantee social assistance policies to the vulnerable population of Palmas/TO.

Table 5. Humanization and Citizenship Axis: program 3000

Programmes	Objectives	Indicators	Results
Palmas with Health and Social Protection;	Strengthen health care and surveillance actions at the points of care with a focus on health conditions and social determinants.	Population coverage estimated by the Primary Care Teams; Infant Mortality Rate; Number of maternal deaths in a given period and place of residence; Rate of deaths investigated by SARS (COVID-19); Several medium and high-complexity outpatient procedures.	The comparative relationship between what was planned and what was realized was satisfactory.

Source: Implementation Report of the Thematic Programs of the Multiannual Plan 2022-2025: Base 2022 (Palmas, 2023).

Table 5. Humanization and Citizenship Axis: program 3000 (continued).

Programmes	Objectives	Indicators	Results
Palmas with Health and Social Protection;	Strengthen the management of the SUS, with improvement of work processes.	Percentage of lawsuits completed by ASSEJUR Number of ordinary and extraordinary audits carried out; Risk Management Plan prepared; Number of Standard Operating Procedures (SOP) of people management work processes; Percentage of SUS management instruments and budget management prepared and revised.	The comparative relationship between what was planned and what was realized was satisfactory. Except the Risk Management Plan.
	Strengthen social control and the participation of the population through the Municipal Health Council (CMS) and the User Interaction Channels, ensuring transparency and citizen participation.	Several SUS management instruments were inspected and evaluated.	The comparative relationship between what was planned and what was realized was excellent.
	Strengthen the Municipal Policy for Permanent Education in Health with technology and innovation to contribute to the improvement of Palma's health.	Professionals involved in educational processes in health; Percentage of specialists trained by health residency programs; Percentage of applied scientific research in the SUS	The comparative relationship between what was planned and what was realized was satisfactory.

Among the predicted indicators related to the first objective, the results were satisfactory, only the "number of medium and high complexity outpatient procedures did not achieve the planned result, because their percentage reached only 90%.

The indicators presented in the second objective achieved significant results, but the indicator "Risk Management Plan prepared" was not elaborated, however, no justification was presented either.

In the third objective, the result of the indicator achieved was justified by the inspection and evaluation of all SUS management instruments² by the CMS, during the financial year, that is, the Municipal Health Plan (PMS), Annual Health Program (PAS), Quarterly Reports and Financial Management Report (RAG).

In the fourth objective, the indicators had satisfactory results, showing the relationship between what was predicted and what was realized, with results a little lower than expected in the first and third indicators and a little more in the second indicator.

In the fifth objective, the justification for the "CRAS Development Index³" and the "CREAS Development Index⁴" did not have the desired results and the reason was linked to the federal government's data for 2021, outside the evaluated period, implying that these indices were not evaluated in the determined period. The "Satisfaction Index of the users of the Community Restaurants" was not calculated since the two community restaurants were in the process of changing the service format, because the buildings were being renovated. The number of social assistance services provided by the PAIF⁵ was not mentioned. Given the negative result, the challenges to be faced in the area of social assistance and human rights are noticeable in the care of vulnerable people.

Palmas and Housing Policy

The challenge of promoting decent housing for Palmas families in the multi-year plan of the city of Palmas has a communication of the results of the indicators of service to the target audience, establishing a relationship between what is planned and what is executed, that is, between what is planned and what is done.

² SUS – Unified Health System

²CRAS-Social Assistance Reference Center

³CREAS- Specialized Reference Center for Social Assistance

⁵ PAIF – Family Protection and Integral Care Service

Table 6. Humanization and Citizenship Axis: program 4000

Programmes	Objectives	Indicators	Results
Palmas with Decent Housing.	Promote decent housing for Palmas families.	1 Housing deficit 2 Number of Families Benefiting from Housing Concession and Improvement Programs 3 Number of families benefited from the land regularization program	The comparative relationship between what was planned and what was realized was not satisfactory.

Source: Implementation Report of the Thematic Programs of the Multiannual Plan 2022-2025: Base 2022 (Palmas, 2023).

The Execution Report of the Thematic Programs of the 2022-2025 Multiannual Plan presented results that indicated a housing deficit greater than expected for vulnerable families and that the fulfillment in indicators two and three was much lower than expected.

Because of the results of this structuring axis, it is not possible to say that the Municipality of Palmas has achieved the proposed motto, there are still very significant challenges to achieving what was planned.

The 2022-2025 Palmas PPA includes in the Humanization and Citizenship axis, the program: 'Palmas with Decent Housing', a topic well discussed in the various studies on housing in the city. Coriolanus; Rodrigues and Oliveira (2013) pointed out several problems related to the initial planning, ranging from the creation, organization, and structuring of the city of Palmas, to the exclusionary logic of the urban space, through the settlement policy present in the Planning, this created problems that extended to the new administrations. The participatory Master Plan in the 2000s, which was instituted to repair the injustices imposed on the low-income population, was unable to avoid conflicts through peripheral expansion and the separation of social classes in unequal neighborhoods, with the absence of coverage of basic social services (water supply, sewage network, garbage collection, and disposal, deficiency, and maintenance of green areas).

This situation was found in Palmas by other researchers, including Oliveira and Carvalho (2019); Silva; Oliveira Filho and Oliveira (2019); and Araújo (2019), who found precariousness in buildings (housing) and infrastructure problems. To date, creating conditions to overcome the lack of housing for the vulnerable population and build quality housing has been a difficult challenge to overcome.

FINAL CONSIDERATIONS

By analyzing the management indicators, it was detected that the initial planning was not fulfilled in the way it was proposed and the actions demanded by the public power in the

formation of the city under the tutelage of the state government generated a series of problems that required the municipal power, from the Strategic Plan for the city of Palmas, to seek to alleviate the problem initially created. This is because planning, environmental policy, social policy, and economic policy have left a gap in the issue of effectiveness, transparency, and participation of the low-income population in the decision of social projects.

By surveying and evaluating the main challenges in the management practices of the municipal administration, it was concluded that the management of settlement policies and strategic planning left a gap in the provision of social and essential services to the lives of those with lower purchasing power in society, creating a problem on the issue of housing and the infrastructure of basic services related to water supply, sewage network, garbage collection and disposal, deficiency, and environmental maintenance in areas of the low-income population, a challenge faced by different municipal governments.

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