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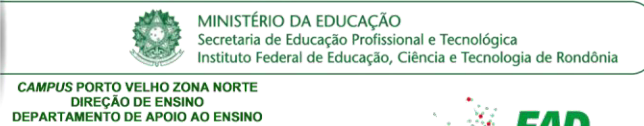
MANAGEMENT OF FINANCIAL RESOURCES IN THE PUBLIC SECTOR

Article presented to the Higher Course in Technology in Public Management in the EaD modality, of the Federal Institute of Education, Science and Technology of Rondônia, as a requirement for obtaining the title of Technologist in Public Management.

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**CORUMBIARA
2024**



SUMMARY

This paper aims to analyze the management of financial resources in the public sector, highlighting the importance of efficient, transparent and accountable administration. The research explores the particularities of management in sectors such as health, education and security, in addition to addressing strategies for managing financial risks and the use of information technologies to improve transparency and efficiency. Based on a literature review and interviews with public managers, the aim is to propose strategies that can contribute to maximizing the positive impact of government financial resources, promoting social well-being and sustainable development.

INTRODUCTION

Efficient and responsible management of financial resources is essential for the proper functioning of the public sector. In a scenario of increasingly complex demands and limited resources, it is crucial that government organizations can strategically and transparently direct available resources to meet the needs of society. Financial resource management in the public sector involves the allocation of resources from taxes, fees and loans, with the aim of promoting social well-being, the provision of quality public services and sustainable development.

However, financial management in the public sector faces specific challenges, such as the pressure for efficiency, the need for accountability to citizens, and the complexity of social demands. Transparency in the application of resources, the search for balance between government priorities and the effectiveness in the use of resources are crucial elements to be considered. Given this context, this research project aims to analyze and propose effective strategies for financial management.

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contributing to evidence-based decision-making, aiming to maximize the positive impact on society and achieve satisfactory results.

The application of social capital theory to the management of public sector financial resources highlights the relevance of social relations, norms of trust and social resources to ensure the efficiency, transparency and accountability of government finances. As emphasized by Amir Khair (2018), the management of public sector financial resources must adopt a long-term vision and a sustainable approach. Through the establishment of strong partnerships, collaborative networks and active citizen participation, it is possible to create a culture of cooperation, trust and accountability. This approach strengthens public financial governance, promotes the efficient allocation of resources and contributes to meeting the needs of society more effectively..

Financial resource management in the public sector requires an efficient and innovative approach, as highlighted by Rui Cunha Guimarães (2018) and Fernando Carvalho Rocha (2017). Guimarães emphasizes the importance of in-depth analyses and innovative strategies to address the challenges of government financial management, considering efficiency, transparency, and sustainability. Rocha emphasizes the relevance of governance and financial risk management, with an emphasis on internal control and monitoring processes. It is necessary to fill gaps in the literature by exploring specific sectors and the use of information technologies to improve efficiency and transparency in the management of public resources. This approach will promote more effective and responsible financial management in the public sector.

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The problem of this research is to investigate how to promote efficient and responsible management of financial resources in the public sector, considering the particularities of specific sectors, financial risk management and the potential of information and communication technologies. The search for effective strategies in this context aims to improve financial management.

government, ensuring the transparent and efficient use of resources



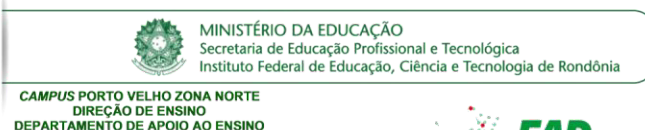
public, the balance between social demands and government priorities, and maximizing the positive impact on society.

The overall objective of this research project is to analyze and propose effective strategies for the management of financial resources in the public sector, aiming to promote efficient, responsible and transparent management. To achieve this goal, the specific objectives include: (1) investigating the particularities of financial management in specific sectors, such as health, education and public security; (2) examining strategies for managing financial risks in the public sector, aiming to ensure the sustainability and continuity of government activities; (3) exploring the potential of information and communication technologies in improving financial management, including the analysis of financial information systems and budget transparency platforms. Through these objectives, we seek to contribute to evidence-based decision-making, aiming to maximize the positive impact on society and achieve satisfactory results in the management of financial resources in the public sector.

The theoretical relevance of this project lies in its contribution to the advancement of knowledge in the area of financial resource management in the public sector. By analyzing the particularities of financial management in specific sectors, exploring strategies for financial risk management, and investigating the potential of information and communication technologies, it is expected to fill gaps in the existing literature. This research will provide a solid theoretical basis for the development of more effective approaches in government financial management, offering valuable insights to researchers, academics, and practitioners interested in the subject.

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From a practical point of view, this project is relevant for managers and decision-makers in the public sector. The strategies and recommendations resulting from this research can help improve resource allocation, transparency in the application of financial resources and efficiency in the provision of public services. Furthermore, responsible management of public resources contributes to the construction of a more efficient and reliable public administration,



strengthening citizens' trust in government institutions. Therefore, this project has both theoretical and practical relevance, seeking positively impact financial management in the public sector and, consequently, society as a whole.

THEORETICAL FRAMEWORK

The management of financial resources in the public sector is a highly relevant and complex topic. Several authors have contributed to the understanding of this field, offering theoretical foundations, techniques and approaches that assist in the effective management of public resources. In this theoretical framework, the contributions of Matias-Pereira (2019), Junqueira and Polônio (2019) and Bresser-Pereira and Spink (2018) are highlighted.

Matias-Pereira (2019) presents the theoretical foundations of public resource management, addressing key concepts and highlighting the importance of applying efficient techniques for the administration of these resources. The author emphasizes the need for strategic, transparent and responsible management, aiming at meeting the demands of society and sustainable development.

Junqueira and Polônio (2019) explore financial management in the public sector, providing a comprehensive overview of the main aspects of this field. They discuss public budgeting, financial planning and expenditure control as fundamental elements for effective management of financial resources in the public sector. The work highlights the importance of management based on efficiency, with a focus on maximizing results and accountability. Bresser-Pereira and Spink (2018) contribute to the theoretical framework by addressing state reform and managerial public administration. They discuss the need for a more efficient and results-oriented approach to public management, aiming to overcome the challenges and inefficiencies of the sector. The work highlights the importance of applying management principles in the public context,



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including the management of financial resources, to achieve improvements in the efficiency and quality of services provided to society.

These authors provide a solid theoretical basis for understanding and addressing the challenges faced in managing financial resources in the public sector. Their works contribute to the understanding of the foundations, techniques and approaches that can be applied to promote efficient, transparent and responsible management of public resources, seeking to maximize the positive impact on society and achieve satisfactory results.

METHODOLOGY

The research will adopt a qualitative, exploratory and descriptive approach. Following the classification proposed by Creswell (2014), the nature of the research will be applied, aiming to analyze and propose effective strategies for the management of financial resources in the public sector. The specific objectives will be achieved through a comprehensive literature review, based on authors such as Yin (2014) and Stake (2000), as well as by conducting data collection in official documents, using documentary analysis techniques proposed by Bogdan and Biklen (1994). In addition, semi-structured interviews will be conducted with public managers, following the guidelines of Fontana and Frey (2005) to ensure the quality and richness of the qualitative data collected. The research design will be mixed, combining elements of case study, as described by Yin (2014), and documentary analysis to obtain an in-depth understanding of government financial management and identify best practices and recommendations.

The method used in this research project will consist of a case study in selected government organizations, combined with documentary analysis and semi-structured interviews with public managers. This



This approach will allow an in-depth understanding of financial resource management in the public sector, analyzing existing practices, challenges faced and identifying effective strategies. Document analysis based on official documents and data collection through interviews will contribute to a comprehensive and evidence-based view.

The data sources used in this research project will be primary and secondary. Primary sources include semi-structured interviews conducted with public managers, providing insights and direct information on the management of financial resources in the public sector. Secondary sources consist of official documents, reports, legislation and academic publications related to the topic, which will be analyzed to support the bibliographic review and contextualization of the research. The combination of these primary and secondary data sources will allow a comprehensive and well-founded analysis of the management of financial resources in the public sector.

The data collection instrument used in this research project was the semi-structured interview. The interviews were conducted with public managers responsible for managing financial resources in selected government organizations. The interview script was developed based on the specific objectives of the research and the main questions raised by the literature review. The interviews allowed for obtaining detailed qualitative information on the practices, challenges and strategies related to the management of financial resources in the public sector. The interviewees' responses were recorded in audio format and later transcribed for analysis and interpretation of the data. This data collection instrument provided an in-depth understanding of the perspectives and experiences of public managers involved in financial management in the public sector.

The sample of this research project was composed of public managers working in the area of financial resource management in the public sector. The public-



The target group included managers from different hierarchical levels and from different government agencies, including ministries, secretariats, government agencies and state-owned companies. The sample selection was intentional, considering the relevance and representativeness of the agencies and managers in the context of government financial management. This approach allowed obtaining a variety of perspectives and experiences from public managers, enriching the understanding of the topic and the analysis of the data collected.

The techniques used for data collection in this research project were the semi-structured interview and documentary analysis. The semi-structured interview was conducted in person with the selected public managers, allowing to explore their perceptions, experiences and knowledge related to the management of financial resources in the public sector. The interview guide addressed key issues identified in the literature review and allowed a flexible approach to explore emerging topics during the interviews. In addition, documentary analysis was carried out to collect complementary information from official documents, reports, legislation and publications related to government financial management. These data collection techniques were complementary, providing a comprehensive approach to obtaining information and knowledge about the management of financial resources in the public sector.

Data analysis in this research project involved two main approaches. First, the transcription of semi-structured interviews was carried out, followed by a thorough reading of the data to identify patterns, trends and emerging themes. From these analyses, categories and subcategories were developed that represented the main aspects of financial resource management in the public sector. Then, the information collected through documentary analysis was organized and synthesized, allowing a broader understanding of the institutional and normative context of management



government finance. Finally, triangulation of data from interviews and documentary analysis was carried out, comparing and integrating the results to provide a more robust and comprehensive analysis. This approach allowed for an in-depth interpretation of the data collected and contributed to the conclusions and recommendations of this research project.

CONCLUSION / FINAL CONSIDERATIONS

The management of financial resources in the public sector, as observed in this study, is an area that demands constant innovation and adaptation to new social and technological realities. The interviews and document analysis allowed us to identify both good practices and challenges faced by public managers, especially with regard to transparency and efficiency in the use of resources.

In view of this, this project reinforces the importance of implementing robust internal control systems, increasing the use of information technology and continuous training of managers. Collaboration between different levels of government and the active participation of civil society also emerge as essential elements for improving public financial governance.

Finally, the suggested strategies aim to provide more balanced and effective financial management that ensures the responsible use of public resources, meeting social demands in a fair and sustainable manner. This study contributes to the theoretical and practical understanding of the topic, offering support for future research and applications in the public sector.

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