



## **ADHERENCE BETWEEN PROJECT MANAGEMENT AND THE MANAGEMENT SYSTEM OF AGREEMENTS AND TRANSFER CONTRACTS (SICONV)**

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### **HIGHLIGHTS**

- Analysis of the management model of the System of Management of Agreements and Transfer Contracts (SICONV).
- Relationship established between the phases of an agreement, managed through the SICONV, and the process groups defined by the Project Management Institute (PMI).
- The management model adopted has different intensities of adherence to project management practices, depending on the area of knowledge analyzed and the phase of the SICONV life cycle.

### **Objective**

Study the adherence between the PMI and SICONV project management practices. Even with PMI's efforts in designing the Project Management Body of Knowledge (PMBOK) specifically for the Government sector, there is no study linking it to the electronic environment that supports voluntary transfers (SICONV).

### **Approach**

The article discusses project concepts and project management; contextualizes the management of projects in the public environment and the organization of the Brazilian State, with emphasis on the role of municipalities in the transfer of voluntary resources; presents the SICONV, its phases and functionalities and draws a parallel between the PMI process groups and the SICONV operational flow.

### **Findings**

The model defined by the SICONV environment clearly emphasizes the formal and legal aspects of voluntary transfers of resources, that is, the proposal of the project by the municipal entity, the conclusion of the agreement between the municipality and the Brazilian federal government, the formalization of the act, the monitoring of the implementation of the project and the rendering of accounts. It is also worth noting that the management model adopted has different intensities of adherence to the practices in project management, depending on the area of knowledge analyzed and the phase of the life cycle of the environment.

### **Research limitations**

The adherence analysis of project management practices to SICONV indicates gaps that pave the way for further research, given the dynamics of the presented environment.

### **Practical implications**

The research presents the adherence between areas of knowledge in project management and SICONV environment, pointing to the need to expand the model with the objective of increasing the management of voluntary transfers to higher levels.

### **Originality/Value**

There is a strong restriction in the literature on the wide adoption of project management practices in public administration due to the peculiarities of the environment. Thus, understanding the existing adherence between project management practices and SICONV for Brazilian municipalities can help to fill this gap.



## 1. INTRODUCTION

With the advent of the Federal Constitution of 1988 (Brazil, 1988), the Brazilian municipalities began to play the important role of representatives of the public power vis-à-vis the local population. This strategy of bringing the state closer to the community imbued these subnational entities with assuming responsibilities in the development of public policies that had hitherto been exclusive to the higher spheres (Nel, 2001). In this sense, the federal government has gradually decentralized a large part of the actions implemented by its ministries, using voluntary transfers as a legal instrument of viability. In this way, the municipalities see in this type of intergovernmental transfers the possibility of materializing local demands for new public services.

However, in order to receive federal resources from voluntary transfers, candidate municipalities must meet a number of legal requirements in filing their lawsuits. These requirements are notably present in Decree No. 6.170, 2007 and the Interministerial Ordinance CGU/MP/MF No. 507, 2011, which condition the applicants to fulfill a set of requirements, from the initial proposal presentation until its closure and the final provision of accounts of the resources received. All this procedure must necessarily be done through the System of Management of Agreements and Contracts of Transfer (SICONV), an electronic environment made available by the federal government. The protocol aims, in the final analysis, to privilege the transparency necessary to the transfer process, besides ensuring that the usually scarce public resources are applied properly. It also facilitates accountability to society, clearly showing the return on investments supported by the public treasury.

Notwithstanding the requirements of the process, SICONV is a tool for democratizing access to federal public resources, allowing a wide dissemination of the ministries' announcements, thus facilitating the communication process between the federation entities, and resulting in more concrete opportunities, especially for the municipalities that are more distant from the central power. However, in order for voluntary transfer suits to be carried out, it is necessary that the forwarding of proposals be manifested by the SICONV, whose object must be of common interest between the parties (City Hall and Ministry).

However, the preparation of these projects is not always a simple task. Whether in the definition of its elements or in its planning, for the correct and adequate registration in the SICONV, it is necessary that the proponent entity elaborates projects containing clear and precise information. A well-founded and contextualized justification is also important in the defense of this type of litigation. In this way, like the private organizations, the public administration must also constantly seek excellence in terms of the management of

its projects, and can use the practices widely disseminated by the Project Management Institute (PMI).

Considering the specific characteristics that involve the projects developed in the public sector, the PMI published a set of practices in extension to the Guide to the Project Management Body of Knowledge (PMBOK Guide). It was created specifically for the Government sector (PMI, 2006), composed of guiding principles aimed at increasing efficiency and effectiveness. However, it should be noted that, just like the adoption of PMBOK practices in the private environment, a reading of this Guide Extension needs to take a deep look at environmental and cultural aspects, as they can vary intensely between regions and even more between countries (Hall et Holt, 2002).

In this context, Wirick (2009) indicates that the private environment favors the achievement of results when compared to the public sector, which has its main focus on obtaining social benefits. Even if a project is apparently not feasible when analyzed on the market prism, it can, under the public lens, be implemented by mitigating a particular problem of social interest. As the main constraints for the development of projects in this type of environment, the author emphasizes intense interference of political components, groups of stakeholders with different expectations regarding the objectives of the projects, difficulty to establish metrics of success, restrictions in terms of skilled labor for work on the project, legal budget rules, electoral cycles, periodic changes of public managers, excessive legislation and bureaucracy, strong restrictions on procurement and hiring processes, and excessively conservative management approaches in this type of organization.

A study by Eckert (2010) demonstrated the difficulties faced by Brazilian municipalities to operationalize voluntary transfer agreements with the Union via SICONV. The author points out the need for a more thorough study of the existing relations between the Union and Brazilian municipalities regarding the implementation of shared public policies. These results can be corroborated by the information contained in the Portal of Agreement (Ministry of Planning, Budget and Management, 2013), which indicates a low rate of effectiveness in terms of agreements resulting from voluntary transfers carried out by municipalities (11% in 2013).

In addition, the study conducted by Moutinho, Kniess et Maccari (2013) pointed to a strong restriction on the wide adoption of project management practices in public administration due to some peculiarities of the environment, among which the need to comply with Law No. 4.320, 1964, when the financial execution of the agreements via SICONV, as well as Law No. 8,666, 1993 in procedures involving rings.



Thus, understanding the adherence of project management practices to the system of management of voluntary transfers of resources to Brazilian municipalities can help fill the existing gap in the literature regarding the impacts of project management in public administration. Using SICONV, this study intends to answer how the project management practices are adherent to the process of management of voluntary transfers of resources to Brazilian municipalities.

The relevance of this theme is justified by the expressive share of decentralized resources annually, through voluntary transfers, from the Union to Brazilian municipalities (National Treasury, 2015). In this context, the present article aims to identify the adherence of project management to the SICONV environment in the light of each of the knowledge areas defined in the PMBOK (PMI, 2013) and, consequently, draw a parallel between the two environments. It is hoped that the results obtained in this research may contribute, even in a timely manner, to the development of scientific knowledge in project management in the public environment.

## 2. THEORETICAL REFERENCE

### 2.2. Projects and project management

Every person and organization encounters a lot of projects on a daily basis. Simple or complex, they are part of everyday life, and even unconsciously they need to be managed. Projects typically involve unique actions or ventures that involve risk and need to be completed on a certain date and with certain costs, within some expectation of performance. At the very least, everyone needs to have well-defined objectives and sufficient resources to be able to perform the required tasks (Tuman, 1983, Kerzner, 2009, PMI, 2013).

Although all projects have a well-defined start and finish, the deliveries and specific activities conducted in the meantime can vary greatly depending on the specificities of the project. Its life cycle offers a basic structure for its management, consisting of phases, usually sequential, whose name and quantity are determined by the nature of the project and its area of application (PMI, 2013). This structure allows the project to be segmented into logical subsets to facilitate its management and the effective control of important deliveries. The need for phases and the degree of control applied depends on the size, complexity and potential impact of the project. The difficulty in managing the phases of a project, among other reasons, can lead the same organization to admit the coexistence of different definitions of the phases of its life cycle (Kerzner, 2009).

For any business to succeed, it needs to be managed. Project management consists in the application of a set of techniques and tools to the project activities in order to achieve a previously defined objective, as well as the fulfillment of its requirements. The PMI (2013) defines five groups of processes, according to their interactions and levels of overlap over time.

The first group is defined as Initiation. It is comprised of processes performed to define a new project or a new phase of an existing project, indicating resource constraints, recognition of project benefits, and manager assignment and authority level. The beginning of the project occurs in different ways in the organizations, being perceived in different ways by the interested parties (Carvalho *et* Rabechini, 2015).

The second group is called Planning and it is characterized by a set of actions taken to define the elements of the project, refine the objectives and develop a course necessary to reach them through a plan. Kerzner (2009) stresses that successful project management, either in response to an internal project or a client's request, should use effective planning techniques, where the first step is a clear understanding of the objectives. Referring to the scope required in the project plan, Carvalho *et* Rabechini (2015) emphasize that one of the main challenges of project management is to agree on a project plan that represents all the concerns to be managed.

The next group is called Execution and can be understood as the reason for the enterprise to exist, since it materializes the project objective (PMI, 2013). For this reason, it requires more work intensity and resource allocation. This group is responsible for coordinating and directing all the work necessary to be carried out by the members of the project team, according to the pre-established plan, in order to meet its specifications. According to Carvalho *et* Rabechini (2015), the dynamics of the project take another frequency, meaning that the manager should be more attentive, because the impacts on the results become more evident and real.

The Monitoring and Control group corresponds to the tracking of project progress and analysis of variations and impacts, with adjustments being made when necessary. It is fundamental that this group be carried out not only at certain times of the project, but also after delivery of the deliverable items, and especially during the entire execution process, thus ensuring the permanent monitoring of the actual or potential deviations when faced with the planned actions.

The last group of processes is called Closing. It is characterized by finalizing the activities of all groups of processes and by closing and formalizing the project termination or a project phase. Carvalho *et* Rabechini (2015) draw attention to



this group of processes, highlighting that organizations that achieve market share do so because they have adequately accomplished the closure of their projects.

For projects, the PMI (2013) also defines ten areas of knowledge: integration, scope, time, costs, quality, human resources, communication, risks, acquisitions and stakeholders, each with a specific purpose and composed of a set of processes that interact with each other. This interaction is evidenced by the fact that the outputs (results) of the processes serve as inputs for others, being able to belong to the same areas as to different areas of knowledge.

## 2.2. Project management in the public environment

The concept of New Public Management (Hood, 1991), introduced since the 1980s in several countries, brought with it the adoption of widely diffused project management practices with the implementation of public policies, in order to intensify commitments with results. Despite the difficulty in terms of establishing an integrated conceptual system for this area of management, several researchers have demonstrated an interest in discussing and identifying their own characteristics regarding the management of public projects (Nel, 2001; Flyvbjerg, 2007; Sambasivan *et al.*, 2007; Yutapongsontorn, De Souza *et al.*, 2008; Flyvbjerg, Garbuio, Lovallo, 2009; Wirick, 2009; Chigona *et al.*, 2010) and to establish a reference framework for public projects (TBCS, 2010; SPD, 2013).

In Brazil, the concept of New Public Management (Paula, 2005) was formalized in 1995 with the State Management Reform, contributing to the formation of a stronger, more efficient public body based on the decentralization of the state structure, as well as greater autonomy of public managers and implementation of new cultural paradigms, such as the introduction of project management practices. This tendency can be observed in the studies that have been conducted by several researchers (Iaczinski *et al.*, 2006; Alves, 2007; Toscano, Souza *et al.*, 2008; Rosa, 2009; Siqueira *et al.*, 2010; Furtado, Fortunato, Teixeira, 2011; Rego *et al.*, 2011; Moutinho, Kniess, Maccari, 2013; Nascimento, Veras, Milito, 2013).

## 2.3. The organization of the Brazilian State, the role of municipalities and the transfer of resources

In 1988 the most recent Federal Constitution of Brazil was promulgated, bringing, for the first time, the municipality considered as a federative entity, besides the States and the Federal District (Meirelles, 1993). In its article 18, the Federal Constitution (Constitution of the Federative Republic of Brazil, 1988) states: "The political-administrative

organization of the Federative Republic of Brazil shall comprise the Union, the States, the Federal District and the Municipalities, all autonomous, according to the terms of this Constitution." The Constitution of 1988 also redefined a new institutional and tax order with the transfer of responsibility to municipalities of public services, which until then were in charge of the higher spheres. However, small municipalities, representing about 90% of the country's municipalities (IBGE, 2014), account for 85% of their revenues from transfer revenues (National Treasury, 2015), thus demonstrating its almost total dependence.

### *Intergovernmental and multigovernmental transfers*

The role of intergovernmental and multi-governmental transfers is central to the implementation of local actions, as well as direct transfers to citizens. The relevant legislation defines:

- a) Constitutional transfers - provided for in the Federal Constitution of 1988, notably in Articles 60 and 159 (Constitution of the Federative Republic of Brazil, 1988).
- b) Legal transfers - transfers to federal entities provided for in specific laws (Transparency Portal, 2014).
- c) Direct transfers to the citizen - through programs to grant monetary benefit directly to the target population of the action (Administrative Rule No. 2,917, 2000, Administrative Rule SEAS/MPAS No. 879, 2001, Law No. 10.836, 2004).
- d) Direct transfers to SUS - deep fund, aiming to guarantee compliance with actions and services of the Unified Health System through Constitutional Amendment No. 29, 2000.
- e) Voluntary transfers - non-compulsory transfer of Union financial resources (Decree No. 6.170, 2007).

Because of the focus of this article on voluntary transfers, the topic is described below.

### *Voluntary transfers*

As mentioned previously, subnational entities (states and municipalities) assumed greater responsibilities in providing public services for the regional community in the post-1988 period. Allied to this, the society also intensified its collection by concrete actions. The public power must then seek alternatives and feasible solutions to respond to these social demands. As viable solutions, intergovernmental part-



nerships and voluntary transfers of resources resulting from the annual budgetary process of higher governments have emerged. Voluntary action by the upper sphere means devoting part of its budgetary resources to being transferred to subnational governments.

The caput of article 25, of Complementary Law No. 101, 2000, defines a voluntary transfer as “[...] the delivery of current or capital resources to another entity of the Federation, in the form of cooperation, aid or financial assistance, not resulting from constitutional or legal determination or the resources destined to the Unified Health System”.

As noted in the legal instrument, such transfers are characterized by the absence of legal contingency that restricts the discretion of the state or federal government that transfers the financial resource, and from there decide the municipality with which to establish such cooperation. There is also no rule that requires the municipality to accept the cooperation relationship proposed by the state or federal government. In this sense, voluntary transfer involves spontaneous cooperation of two levels of government, regulated by the parties involved. To better understand the whole flow of voluntary transfer of resources from the Union to municipalities, it becomes fundamental to present the virtual environment that supports it, SICONV.

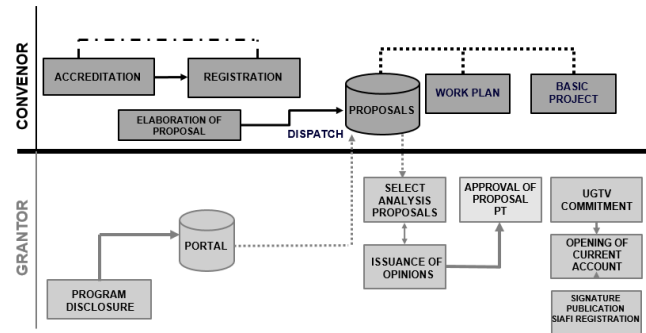
### *SICONV – phases and functionalities*

Since its implementation in 2008 the Ministry of Planning, Budget and Management, as the managing body of SICONV, has invested in the systematization of routines and procedures aimed at improving efficiency and quality in the use of the system (Court of Auditors of the Union, 2009). Several studies (Vieira *et al.* Aguiar Neto, 2013; Vieira, 2013; Vieira *et al.* Kawashita, 2013; Andrade, Almeida *et al.* Aguiar Neto, 2014) on SICONV were developed with the aim of identifying a reference model as a new paradigm for the management of contracts subject to voluntary transfers. The phases and functionalities of SICONV are described below.

The first phase of an agreement, shown in Figure 1, is called the Proposition of the Agreement. It is characterized from the knowledge of the local socioeconomic reality, which identifies the existing needs in the community and the establishment of priorities.

Once these studies are completed, it is recommended that the project to be implemented should contemplate the most urgent and effective action within a given area, in addition to observing the impact of the project on the community, the cost-benefit ratio, the value of the project and the availability of the project’s own resources to cover the counterpart (Court of Auditors of the Union, 2009). The interest-

ed party must then seek from the proper body (Ministry or Fund) the source of funds needed to implement the desired project. Taking into account the fact that the resources available in the Union budget are limited and under constant contingency according to the priorities defined by the federal government, it is important that the municipal manager knows the various federal programs that exist; notably its requirements, purposes and conditions of participation.



**Figure 1** - Operational flow of Proposition of the Agreement in SICONV.

Source: Adapted from Court of Auditors of the Union (2009)

Also at this stage, the tenderer must prepare a work proposal (project) which should contain, at minimum, the reasons justifying the conclusion of the instrument, a complete description of the object to be executed, a description of the goals to be achieved, the forecast of deadline for execution with a schedule and information on technical and managerial capacity (Court of Auditors of the Union, 2009).

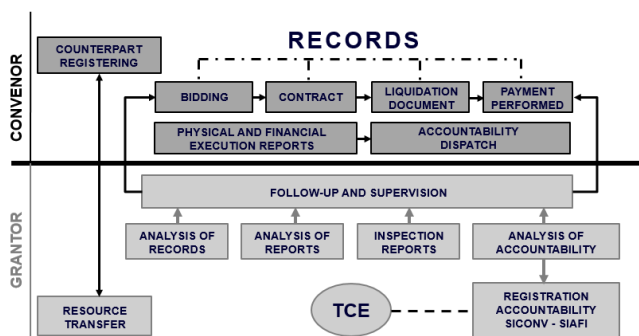
The feasibility of the work proposal is then analyzed by the grantor in the light of the objectives of the government program framed. Once it is accepted, it is called work plan. In addition to the work plan, the tenderer must prepare the basic project consisting of a precise characterization of the work, installation or service object of the agreement, including technical feasibility study, costs, phases or stages and execution deadlines. When the object of the agreement deals with the acquisition of goods or services, the basic project is called a reference term. These instruments aim to demonstrate the feasibility and the convenience of project execution, and represent key elements for joining the next phase. Notwithstanding the technical characteristics of the project, which relate to its purpose, the signing of agreements is covered by a set of formal prerequisites, without which the public power cannot conclude an instrument of transfer, established by Decree No. 6.170, 2007, by Complementary Law No. 101, 2000 and by Law No. 12,919, 2013.

Moreover, the publicity of the extracts from the agreement must be observed, in addition to the necessary knowledge by the convenor, the local council or social control body of the area linked to the government program that originated the transfer. And then, the grantor must notify the con-



clusion of the instrument and the release of resources to the respective legislative body. After the formalization of the instrument and the necessary legal publicity, the agreement follows to the execution phase and, when closed, it goes to the rendering of accounts, as shown in Figure 2. It is worth mentioning the strong interaction among the participants, since this module is characterized by its intense monitoring by the grantor.

According to the Court of Auditors of the Union (2009), the success in the implementation phase is linked to meeting two factors: fully comply with the established work plan and follow strictly the rules of budgetary and financial administration of the public administration federal. Any failure at this stage of the agreement may jeopardize the accounts subsequently submitted to the reviewing body of the resources. Therefore, if the convenor understands the need to execute the agreement differently from the one initially established, it is necessary to consult the grantor before undertaking any type of expense that was not originally planned. With regard to the financial execution of the agreement, some procedures must be carried out, such as the movement of funds into a specific bank account and payments following all stages of public administration expenditure, as recommended by Law no. 4,320, 1964. This defines the general rules of financial law for the preparation and control of budgets and balance sheets of the Union, the States, the Municipalities and the Federal District: commitment, settlement and payment.



**Figure 2** - Operational flow of execution and rendering of Proposition of the Agreement in SICONV.

Source: Adapted from Court of Auditors of the Union (2009)

The last phase is defined as Covenant Accountability. Any entity or institution that receives federal public resources through agreements is liable to account for its application to the reporting agency. It is no use having performed well the previous phases of the agreement if the presentation of accounts is not presented timely and conveniently. In addition to the grantor, all information concerning the agreement should be included in the SICONV, thus contributing to the

transparency and social control of the acts of management of the public administrators involved in the execution of the agreements.

### 3. METHODOLOGICAL PROCEDURE

The empirical research developed in this paper can be classified as exploratory. Cooper *et* Schindler state that “exploratory studies tend to generate loose structures with the aim of discovering future research tasks” (2008, 128). Gil (2010, p.27) points out that exploratory research is developed in order to provide an overall view about a given fact. Therefore, this type of research is carried out, especially when the chosen topic is little explored and it becomes difficult to formulate precise and operable hypotheses. As a strategy, we chose the case study, because the research question addresses a contemporary event without the possibility of control over behavioral events (Yin, 2015).

However, Martins *et* Theóphilo (2009) point out that building a research from a case study requires more attention and skills from the researcher than conducting a research with a conventional methodological approach. For Eisenhardt (1989), the case study is an investigative strategy focused on the understanding of unique contemporary events. Martins *et* Theóphilo (2009) emphasize that the necessary flexibility of the case study has peculiar advantages and offers quality to the research product. The authors indicate that, for this type of strategy, data collection should be based on several sources of evidence. In fact, following the precepts of Martins *et* Theóphilo (2009), the reliability of the research was guaranteed through the triangulation of four sources of evidence in the unit of analysis (the City Hall of Três Rios), being visited concomitantly:

- Documentary evidence** (Yin, 2015, p. 108) — analysis of administrative documents of the city hall: reports of the projects, memorandum issued between the secretaries, minutes of meetings with ministries and financial agents, information on official websites (Três Rios prefecture and the Federal Government). It stands out as an advantage of this type of source its stability, that is, the possibility of revisiting its description repeatedly since it was not created as a consequence of the case study.
- Records in archives** (Yin, 2015, p. 113) — analysis of information and projects from internal files of the city hall and organizational records such as annual budgets and organizational structure, as well as the registration of project proposals in SICONV.
- Interviews** (Yin, 2015, p. 114) — guided conversations with the six municipal managers who use the



SICONV. Initially, the profiles of the interviewees were raised (Figure 3) and questions were then asked to identify the emphasis given to each of the areas of knowledge defined by PMI throughout the project life cycle defined for SICONV (Figure 4). This source of evidence and data is considered essential because it provides important insight into the issues discussed.

- d) Physical artifact** (Yin, 2015, p. 122) - enables the analysis of the SICONV management model in light of the practices in project management, thus identifying the areas of knowledge more and less emphasized.

The results of data collection, through the sources listed, allowed the development of convergent lines of research in the fundamental process of data triangulation (Yin, 2015).

## 4. RESULTS

### 4.1. The case under study

The chosen unit of analysis was the prefecture of Três Rios, in the state of Rio de Janeiro. According to the balance of 2014 of the municipality of Três Rios published on the city's website (Três Rios, 2015), the budget revenue was R\$ 150,093,437.95 (one hundred and fifty million, ninety-three thousand, four hundred and thirty-seven reais and ninety-five cents), of which R\$ 27,893,497.40 (twenty-seven million, eight hundred and ninety-three thousand, four hundred and ninety-seven reais and forty cents) came from the city's own collection, representing 18,58% of its total an-

nual revenue. On the other hand, transfer revenue totaled R\$ 122,199,940.55 (one hundred twenty-two million, one hundred and ninety-nine thousand, nine hundred and forty reais and fifty-five cents), corresponding to 81.42% of the annual revenue in 2014. In this way, it is characterized that the municipality finds in transfers revenues its main source of funds.

In order to compete for resources originated in voluntary transfers from the decentralization process of the Ministries' budget, from January 2009 to December 2014, the City of Três Rios registered 64 proposals at SICONV (Ministry of Planning, Budget and Management, 2015), of which 36 materialized in agreements and 14 were effectively executed. Due to the fact that it is beyond the scope of this work, a more in-depth analysis will not be carried out on the reasons why all the proposals submitted were not contracted. During the period analyzed, the agreements signed between the city and the Brazilian federal government reached a total amount of R\$ 23.1 million, destined to the execution of several objects agreed upon. However, it should be noted that, for the municipality to receive such resources, it was necessary to make available a financial contribution in the amount of R\$ 2.6 million, derived from the city's own revenue, to meet the compliance with item I of § 1 of the Article 60 of Law No. 12,919, 2013.

### 4.2. SICONV management model in light of practices in project management

The analysis of the SICONV management model took into account the phases defined for the cycle of voluntary transfers: proposition, celebration and formalization; execution and control; and accountability (the Court of Auditors of

Municipal Secretary	Position	Profile	Experience with SICONV
Sports and leisure	Undersecretary	Professional of higher level, in the position for two years and eight months.	He works with SICONV since its implementation in 2009.
Culture and Tourism	Secretary	Senior professional and project management specialization, in the position for four years and six months.	He works with SICONV since March 2011.
Works and Housing	Secretary	Senior professional, in office for six years for six months.	He works with SICONV since its implementation in 2009.
Education	Secretary	Senior professional, in office for six years for six months.	He works with SICONV since January 2010.
Environment and Agriculture	Secretary	Professional with masters. In the position of secretary for six years and six months.	He works with SICONV since 2010.
Social Promotion	Secretary	Professional of superior level and specialization in project management. She has been secretary for six years and six months.	She works with SICONV since its implementation in 2009.

**Figure 3** - Profile of Interviewees.

Source: prepared by the authors



Question	Convergent Points	Other Points
Is there any perceived benefit in using SICONV in the project management process?	It disciplines and ordains the relationship between the parties involved.	<p>It is a repository of information and documents.</p> <p>Facilitates the sharing of documents between the Ministry, the Municipality and the bank CAIXA.</p> <p>Facilitates the planning and monitoring of projects.</p> <p>Enables better planning of actions.</p> <p>Facilitates communication with the federal government.</p> <p>It is a complete environment, since it goes from the request of the resource to the federal government until the accountability.</p>
Among the ten areas of knowledge, which ones do you perceive as being more present in the SICONV environment?	<p>Scope</p> <p>Cost</p> <p>Acquisitions</p>	<p>Communication</p> <p>Integration</p> <p>Quality</p> <p>Deadline</p>
Among the ten areas of knowledge, which ones do you perceive as less present in the SICONV environment?	Risks	<p>Human Resources</p> <p>Quality</p> <p>Communication</p> <p>Integration</p> <p>Stakeholders</p>

**Figure 4** - Synthesis of convergence of interviews with municipal managers.

Source: prepared by the authors

the Union, 2009) in the light of the ten areas of knowledge defined by PMI: integration, scope, deadline, cost, quality, communications, human resources, risk, procurement and stakeholders (PMI, 2013). The objective was to identify the adherence of the practices in project management in each phase of the operational flow of the SICONV (artifact) and to draw a parallel between the two environments.

#### *Proposition, celebration and formalization in SICONV*

The first phase of the operational flow is characterized by the proposition, celebration and formalization of the instrument of partnership between the grantor and the convenor. This section is intended to identify the project management elements of the initiation and planning process groups present in this phase of SICONV. Through the analysis of the management model carried out by the authors, Figure 5, which presents a synthesis for each of the knowledge areas in the initiation and planning groups, was elaborated, taking into account the elements observed in the environment responsible for voluntary transfers. As a result of the information analyzed, it is noticed that in the Proposition, Celebration and Formalization phase, SICONV emphasizes the management of scope, costs and acquisitions and, on the other hand, it completely disregards areas of quality, risks and stakeholders.

#### *Execution and Control*

The second phase of the operational flow is characterized by the execution and control of the transfer agree-

ment between the grantor (ministry) and the convenor (city hall). Success in this phase of the agreement depends essentially on two factors: to follow the planning defined in the approved work plan to the letter and to observe the norms of the federal budget and public financial management in Law No. 4,320, 1964. Based on the information gathered, Figure 6 presents a synthesis of the adherence of the SICONV management model to project management practices during the groups of execution, monitoring and control processes in each area of knowledge defined by PMI (PMI, 2013).

Through the analysis of the SICONV management model carried out by the authors, it can be seen that in the Implementation and Monitoring phase, the SICONV management model places more emphasis on the areas of integration, scope, cost (even with the concept of expenditure) and acquisition. On the other hand, it completely disregards the areas of quality, risks, stakeholders and human resources.

#### *Accountability*

The third and final phase of SICONV's operational flow is defined as the rendering of accounts of the agreement or transfer agreement between the grantor and the covenant. When receiving voluntary resources, every institution is responsible for timely accounting for good and regular financial application, using, for this purpose, the Contracts and Agreements Management System. From the date Decree n. 6.170/2007 (Decree No. 6.170, 2007), this rendering of accounts will be published on the Portal of Covenants page.





Knowledge areas	Element observed in SICONV	SICONV (Proposition, celebration and formalization)
Integration	Justification Proposal Work plan	PARTIALLY, as it does not contemplate the project management plan.
Scope	Project objective Description of the object Goal Setting Product Scope	YES
Time	Definition of steps Deadline for the project Physical schedule	PARTIALLY, since it does not contemplate the relation of dependencies between the stages.
Cost	Estimated costs Budgeting Financial schedule	YES
Quality	No element identified	NO, because it does not contemplate a quality plan.
Human Resources	Technical and managerial capacity	PARTIALLY, since it lacks a human resources management plan.
Communication	Dissemination of notices Technical opinions Storing project information	PARTIALLY, since there is not necessarily a specific instrument of communication with the beneficiary population.
Risks	No element identified	NO, because there is no mention.
Acquisitions	Procurement Planning	YES
Stakeholders	No element identified	NO, because there is no mention.

**Figure 5** - Synthesis of the adherence of the proposition, celebration and formalization phase in light of the practices in project management: Initiation and Planning.

Source: prepared by the authors

Figure 7 presents a synthesis of the adherence of this phase to the practices in project management for the acquisition and integration areas.

*Analysis of interviews*

When asked about the perception of the existence of some benefit in terms of the use of SICONV in the project management process, the respondents indicated the environment as a disciplining agent and the author of the grantor-convenor relations, since all the interinstitutional relationship (requests and opinions) is made through the system, demonstrating the strong bias of transparency. It was also pointed out that the environment is conducive to the ordering of processes, facilitating the planning and monitoring of actions. It streamlines communication between the municipality and the federal government and makes possible the complete management of the agreements, since it covers from the elaboration stage to the rendering of accounts.

The following questions deserve to be analyzed together, since they dealt with the perception of the presence of knowledge areas defined by PMI (PMI, 2013) in the SICONV environment. The interviewees realized in

a consensual manner how the areas of scope, costs and acquisitions are more present; and in a timely manner, time, quality, communication, integration and stakeholders. As areas less perceived in the System, there was a consensus in terms of risks and specific quotations of human resources, quality, communication and integration.

As can be seen, some areas of knowledge were unanimous as being the most observed as being less present in the SICONV. However, other areas were pointed out in the two responses: quality, communication and integration. This fact indicates that the respondents may not know the SICONV deeply or may not associate these areas of knowledge with the model proposed by the System. In any case, the interviews corroborated the analysis of the SICONV management model carried out, pointing out that the areas of knowledge scope, cost and acquisitions constitute the core of the environment.

From the triangulation of the sources of evidence used in this research, it became possible to elaborate a relationship between the phases of an agreement, managed through the SICONV, and the groups of processes defined by the PMI, demonstrating an adherence between the two models, as can be seen in Figure 8.



Knowledge areas	Elements observed in SICONV	SICONV (Execution and monitoring)
Integration	Integrated change control, with well defined flow Configuration management system	YES
Scope	Verification of the work performed Scope Change Control System	YES
Time	Control of the terms of validity of the agreement	PARTIALLY, as there is no control over the schedule steps or performance measurement system
Cost	Cost reprogramming Commitment control Control of payments Control of financial contribution	OTHER CONCEPT, control of expenses and revenues
Quality	No element identified	NO
Human Resources	No element identified	NO
Communication	Activities Report Stores project information	PARTIALLY, because the expectations of the stakeholders are not managed
Risks	No element identified	NO
Acquisitions	Registration of the whole bidding process Registration of suppliers' contracts Control of payment of acquisitions	YES
Stakeholders	No element identified	NO

**Figure 6** - Synthesis of the adherence of the phase of execution and control of the proposal in light of the practices in project management: Execution, Monitoring and Control.

Source: prepared by the authors

Knowledge areas	Elements observed in SICONV	SICONV (accountability)
Integration	Referral of all project documentation to be analyzed	PARTIALLY, as there is no record of the lessons learned, the evaluation of the project team, or the closing meeting of the project
Acquisitions	No element identified	NO

**Figure 7** - Synthesis of the adherence of the accountability phase in light of the practices in project management: Closing.

Source: prepared by the authors

## 5. DISCUSSIONS

The results found in the research point to the predominance of the areas of scope, costs and acquisitions in the system responsible for the management of voluntary transfers. The approach to these areas of knowledge partially meets the guidelines established by the SPD Texas (2013), which, in addition to the areas cited, still includes deadlines and risks as being fundamental to any type of project developed in the public environment.

In fact, Sambasivan *et al.* (2007) had already emphasized time management as a key element in public projects in the civil construction sector, establishing a causal empirical relationship between delay factors and their impacts on completion. Inadequate time planning required to execute

the project and the lack of time management tools resulted in considerable deviations with direct implications on the final costs of the projects analyzed.

The consensus regarding the cost management concern in SICONV also corroborates the studies conducted by Sambasivan *et al.* (2007) and Flyvbjerg *et al.* (2009), which point to the need to establish an intense management of this area of knowledge mainly during project planning, since the initial estimates, which are too optimistic, tend not to be confirmed during its execution.

Risk management was the area of knowledge that was most absent in the results found in this research, despite its extreme importance. In this regard, Flyvbjerg's (2007) study already pointed out concern in terms of risk management

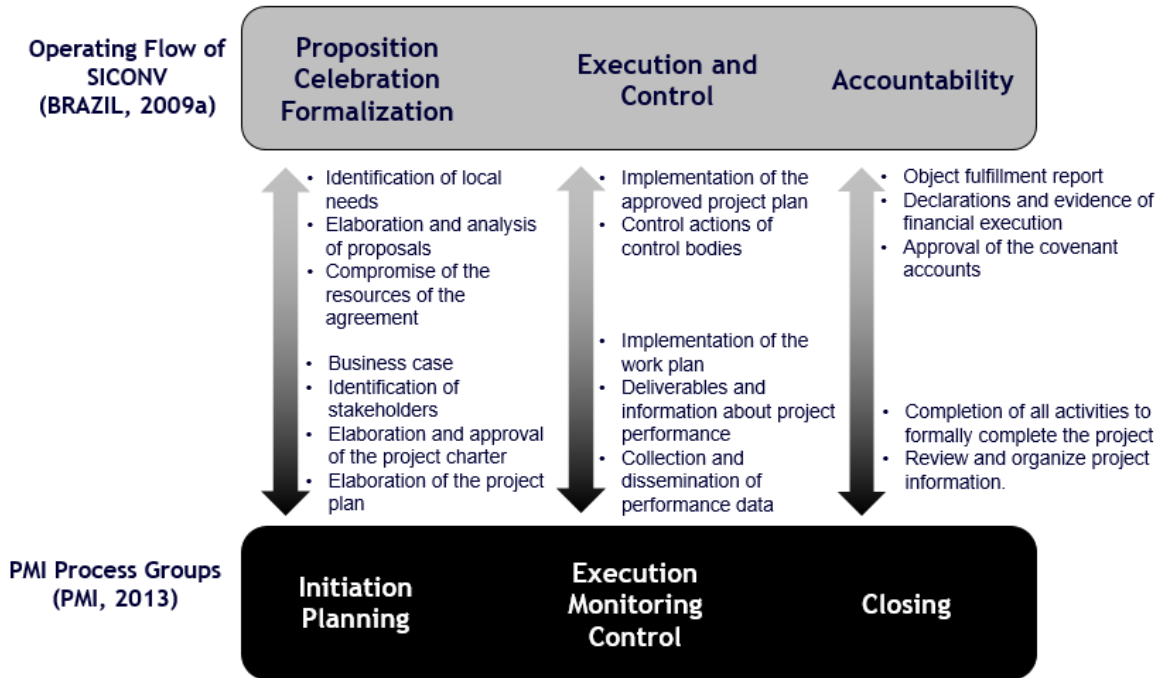


Figure 8 - Relationship between the phases of an agreement and the PMI process groups

Source: the authors

in public projects to implement, as a rule, complex projects whose degree of uncertainty tends to be considerable and he also highlighted the lack of an empirical base for risk assessment in public projects. Rego *et al.* (2011) also pointed out that the area of risks has been highlighted as quite critical for the management of public projects, indicating that there is no organizational culture in Brazil that recognizes this importance.

The Stakeholders area was also not perceived in the SICONV environment. In contrast to this result, the work of Chigona *et al.* (2010) points out the need for a formal management of the stakeholders in public projects due to the fact that the expectations are generally heterogeneous or due to the large number of interactions between the various stakeholders. Yuttapongsontorn *et al.* (2008) also indicated that stakeholder management, especially those that may have greater influence on project outcomes, can be decisive for success in public projects. In the same sense, Carvalho *et al.* (2015) emphasize that stakeholders should be identified as early as possible, since they may have a decisive influence on the definition of several elements that make up the project.

## 6. CONCLUSIONS AND RECOMMENDATIONS

The conclusions were elaborated in order to answer the question of research initially proposed: using SICONV, how

are project management practices adherent to the process of managing voluntary transfers of resources to Brazilian municipalities? The analysis of the management model allowed to affirm that there is adherence between the practices of project management and the environment of SICONV, resulting in the following considerations.

In order to materialize Decree No. 6,170/2007, the model defined by the SICONV environment clearly favors the formal and legal aspects of voluntary transfers of resources, that is, the proposal of the project by the municipal entity, the conclusion of the agreement between the parties (Municipality and federal government), the formalization of the act, the monitoring of the implementation of the project and the rendering of accounts. The management model adopted has different intensities of adherence to practices in project management, depending on the area of knowledge analyzed and the phase of the life cycle of the environment.

In the first phase, characterized by the proposal, celebration and formalization of the agreement, the areas of knowledge that are most prominent are: acquisitions and costs. Such emphasis is related to the fact that the manager (Ministry) has in his main concern the planning of the acquisitions and contracting, as well as the prices adopted in the light of SINAPI or market research as the case may be (Interministerial Ordinance CGU/MP/MF No. 507, 2011). Areas that deal with scope, time, human resources and com-



munication were also approached, however, in a superficial way, without the depth and detail recommended by PMI. The areas of quality, risks and stakeholders were not even addressed. In fact, there is little commitment to meeting the requirements of key stakeholders (including citizens) and adequacy of use, as well as a lack of concern in terms of the uncertain events that can impact both the execution of the project and its results.

During the second phase of the agreement - execution and control - the areas of knowledge that stand out most in SICONV are scope, acquisitions and integration. They favor the verification of project goals, the registration of all stages of bidding processes and procurement contracts, as well as integrated change control. The area of knowledge costs is also greatly emphasized at this stage. However, it should be pointed out that the model observes both the inflow of federal resources and the counterpart to the execution of the project, as well as the registration of the expenses resulting from its implementation, not alluding to monitoring techniques, as widely recommended by PMI. The areas of time and communication knowledge are partially contemplated, restricting their use, respectively, to control the validity of the agreement and the storage of information about the project. At this stage, risks, stakeholders and quality, human resources are added to the knowledge areas, since the model does not deal with the mobilization, development, or management of the project team.

In the last phase of the agreement, defined as accountability, the model focuses on the formalization, together with the federal manager, of proof of correct application of financial resources and the achievement of the objectives initially agreed. With regard to the closure of the purchases defined by the PMI, any pending action must be resolved before the settlement of the expense and payment to the supplier, that is, during the term of the agreement and not at the reporting stage.

It is also worth highlighting the need to evaluate legal mechanisms to bear the costs of the risks inherent to the process of voluntary transfers of resources. Article 27 of the Interministerial Ordinance No. 507 (Interministerial Ordinance CGU/MP/MF No. 507, 2011) only allows the municipality to include in the *Bonificação e Despesas Indiretas* (BDI - Bonus and Indirect Expenses), the costs with the risk rate, only when dealing with the contracting of engineering works and services. This demonstrates a narrow conception of the risks normally associated with a project from the PMI perspective.

The management model defined in SICONV prohibits the inclusion of costs with the project management team. Article 52 of the same decree stipulates: "The

agreement shall be executed in strict compliance with the agreed clauses and the pertinent norms, including this Ordinance, being forbidden: I - To incur expenses as an administrative fee, management fee or similar..." Thus, municipalities must bear such costs as an implicit counterpart, either by allocating city hall employees to manage the projects, or by hiring a company to do so, which in many cases, makes the project unfeasible.

It is also important to mention the continuous effort of the federal government, materialized with the implementation of SICONV, which incorporates important elements in its management model, especially in the areas of knowledge of scope, costs and acquisitions. However, the other areas of knowledge also need to be highlighted, since they are part of the project management body of knowledge and, together, can increase the management of voluntary transfers to higher levels.

Despite the important step taken with the implementation of the system, the main actors (federal government, city halls and financial agents) need to make a qualitative leap in the process of management of voluntary transfers, with the consequent unfolding in the public policies implemented, under penalty of underutilizing this precious tool for the management of transfers of resources.

It is imperative that the federal government provides resources not only for structural actions but also for structuring actions in Brazilian municipalities, especially those with greater budgetary constraints. The implementation of project offices in public administration can pave the way for an increase in terms of the maturity of project management, fundamental for the breakdown of paradigms in search of a culture focused on results.

From the research carried out, it is verified that the subject is still little investigated by the researchers, and that there is a very fertile field to be explored. Therefore, the present article does not intend to exhaust the researched topic or to generalize its conclusions. Thus, among possible outcomes for future research are:

- The identification of a correlation between the degree of maturity in project management in Brazilian municipalities and their size and/or the volume of resources derived from voluntary transfers;
- The proposition of management model for project management objects of voluntary transfers;
- The proposal of a model for risk management in voluntary transfer projects;



- The identification of the dimensions of success perceived by the various project stakeholders;
- The analysis and identification of the most used project management tools in the Brazilian municipalities.

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