



## THE BALANCED SCORECARD OF THE PUBLIC PROSECUTION SERVICE OF THE UNION: PECULIARITIES AND INTERRELATIONS OF STRATEGIC MAPS

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### ABSTRACT

Aiming at improving strategic management, providing instruments capable of measuring organizational performance, from the end of the twentieth century, and various public administration bodies began to design and implement strategic planning. In the wake of the modernization of its management, the *Ministério Público da União* (MPU - Public Federal Ministry), under the guidance of the *Conselho Nacional do Ministério Público* (CNMP - National Council for the Public Prosecution) and using the methodology used in the Balanced Scorecard (BSC), began to implement strategic planning within the scope of its institutional branches that are composed as follows: *Ministério Público Federal* (MPF - Public Federal Ministry), the *Ministério Público do Trabalho* (MPT - Public Labor Ministry), *Ministério Público Militar* (MPM - Military Public Ministry) and the *Ministério Público do Distrito Federal e Territórios* (MPFDT - Public Ministry of the Federal District and Territories). In this context, the research that originated this study had the objective of investigating the peculiarities of the strategic maps constructed by the branches of the MPU, to identify whether the alignment recommended by the CNMP occurred with a view to improving the management and the rendering of the services to the society, with the use of BSC. In order to reach the objective, the content of each strategic map collected was analyzed, addressing five main points: if the map presents the period defined for the achievement of the objectives; if it presents well defined mission, vision and values of the institution; the perspectives of the map; the adjustments made to the BSC's perspective financial; and perspective customer replacement/adaptation. At the end of the analyzes, it was evidenced that the strategic maps were elaborated according to the recommendations and precepts of the literature on the subject, that the majority of the results were achieved and that the BSC's perspectives were adapted to the reality of the public institutions studied. Although the study addressed only the branches of the MPU, its findings can serve as basis for studies that approach the subject, as it has revealed peculiarities of the strategic maps studied.

**Keywords:** Balanced Scorecard; Organizational Planning; Strategic Management; Public Administration.



## 1. INTRODUCTION

Since the emergence of the modern state, the public administration has presented three different ways of acting in its trajectory: Patrimonial Public Administration, Bureaucratic Public Administration and Public Management. Matias-Pereira (2010: 113) states the following: “under the patrimonialist model of public administration, the state apparatus functions as an extension of the monarch’s power.” In this model, the will of the monarch is taken as the will of the public administration itself.

The bureaucratic public administration arose in the second half of the nineteenth century, with the aim of combating corruption and nepotism present in patrimonialist administration. The bureaucratic public administration arose in the second half of the nineteenth century, with the aim of combating corruption and nepotism present in patrimonialist administration. For Matias-Pereira (2010, p. 114), “in the twentieth century, when the state becomes democratic and has, as its responsibility, to generate the common good by attending to the growing demands of the population, the bureaucratic state proves to be incapable of meeting them satisfactorily”. From there begins the process of introducing the public administration reform that aims to transform the bureaucratic state model into a managerial State.

According to Ribeiro *et al.* (2013), in 1980 the *Nova Administração Pública* (NAP - New Public Administration) emerged in the United States. This new administration was disseminated in 1990 through the book by Osborne and Gaebler, in which the Ten Commandments were presented to transform bureaucratic public administration into a rational and effective organization.

Thus, the new public management was born before the progressive expansion of the economic and social functions of the State, the technological development and the globalization of the economy. According to Santos (1997, p. 51), the theoretical conception of the Brazilian State Reform proposal starts from two basic premises, which are:

- The crisis of the State and the bankruptcy of the bureaucratic administration in Brazil, resulting from the financial crisis and the inflexibility produced by the Constitution of 1988; and
- That public administration in Brazil has already overcome the patrimonialist stage, has already completed the stages of the bureaucratic phase and is ready to enter the phase of managerial administration, in which the public administration is released from formal controls *a priori* and decided for keeping control by means of results *a posteriori* (Santos, 1997, p. 51).

In this new model, the role of the state becomes the promoter and regulator of economic and social development, no longer that of executor of this development. Government actions are focused on meeting the growing social demands. The strategic point for the managerial administration model becomes the professionalization of the public administration. Ribeiro *et al.* (2013) emphasize that the proposed managerial model implied in adapting and transferring managerial knowledge that was developed in the private sector to the public sector.

In this context, by the end of the twentieth century, several public bodies would already elaborate strategic plans with the objective of establishing the guidelines to be followed by the managers. Carvalho Filho et Amorim (2016) state that the Balanced Scorecard (BSC) is one of the tools used to improve strategic management in public administration by providing tools for measuring organizational performance.

The Public Prosecutor’s Office (MPU), under the guidance of the National Council of the Public Prosecution (CNMP), began to implement Strategic Planning within its branches, with the purpose of establishing strategic convergent objectives and priority action programs. The branches of the MPU are composed of: *Ministério Público Federal* (MPF – Public Federal Ministry), *Ministério Público do Trabalho* (MPT – Public Labor Ministry), *Ministério Público Militar* (MPM – Military Public Ministry) and *Ministério Público do Distrito Federal e Territórios* (MPFDT – Public Ministry of the Federal District and Territories). This institution is of fundamental importance for the proper functioning of the Brazilian public administration.

The research that originated this article aimed to investigate the peculiarities of the strategic maps constructed by the branches of the MPU, with the objective of analyzing whether the alignment recommended by the CNMP occurred with a view to improving the management and the rendering of the services to the society, with the use of the BSC.

## 2. ORGANIZATIONAL PLANNING

Planning is to prepare and organize an action, to accompany it, and to revise it in order to achieve a goal. For Coltro et Pazzini (2016), planning is considered a primordial management tool and consists of the study and choice of alternatives used by a company to reach an objective in an effective and efficient way. Pereira (2011) argues that planning can be understood as a formalized process to generate results, from an integrated system of decisions. For Oliveira (2012), planning is a process developed to achieve a desired future situation in an efficient and effective way, with the best concentration of efforts and resources. However, it should not be confused with prediction, projection, problem solving or plan.



Spee et Jarzabkowski (2009) argue that the implementation of strategic planning helps relating the various organizational units and this promotes an interconnection that is of paramount importance to facilitate social interactions, which, in turn, facilitate the practice and execution of strategies.

Considering the great organizational hierarchical levels, Oliveira (2012) distinguishes them in three levels of planning: operational, tactical, and strategic. Operational planning is elaborated by lower organizational levels; the tactic is related to short-term goals and strategies and actions of the middle management; and strategic planning is the administrative process, usually the responsibility of the superior hierarchical levels that provides support to establish the best direction to be followed in an innovative, differentiated, and long-term way. Amitabh et Gupta (2010) argue that the organizational structure is one of the fundamental factors for the implementation of a successful strategy, arguing that there is a relationship between structure, strategy, and organizational performance.

Pereira (2011, 47) emphasizes the broad character and temporality as characteristics of the strategic planning that he develops:

Systematic analysis of the strengths (skills) and weaknesses (incompetence or possibilities for improvement) of the organization, the opportunities, and threats of the external environment, aimed to formulate (form) strategies and strategic actions in order to increase competitiveness and its degree of resolution.

Thus, strategic planning seeks to reduce the risks and uncertainties of the decision-making process, although it does not provide accurate alternatives, helping to minimize the possibility of undesirable events (Coltro et Prazzini, 2016).

To summarize, Oliveira (2012, p.17) points out strategic planning as “the administrative process that provides methodological support to establish the best direction to be followed by the company”.

In public administration, according to Matias-Pereira (2010), it can be seen that in the last decades strategic planning practices have been applied in a more consistent way, based on the reforms oriented under the managerial model, with emphasis on the concepts of efficiency, effectiveness, and efficacy.

Therefore, the use of strategic planning in the public sector has been growing gradually in recent years, although its use is more recent than in the private sphere due to lack of competitiveness in state monopolies and due to other ways of measuring performance (Pereira, 2006; Henn *et al.*, 2017).

Therefore, strategic planning is a tool that involves techniques to manage the path that leads to the goals desired by any organization, especially to help public organizations respond effectively to new situations, as it is a disciplined effort to produce informed decisions to shape the nature and direction of activities within the legal limits (Matias-Pereira, 2010; Silva et Mário, 2015).

### 3. BALANCED SCORECARD

At the beginning of the twentieth century, the management practice of organizations was largely based on financial measures, and these measures were consolidated as management instruments. Carvalho Filho et Amorim (2016) affirm that the most successful organizations were those that were able to incorporate new technologies to the physical assets, allowing the production of standardized products in large scale.

However, the emphasis on uniquely financial measures began to weaken as of the publication of the article by Robert Kaplan and David Norton (1990), entitled “The Balanced Scorecard - Measures that Drive Performance” when they stated that the emphasis on financial measures could lead the organization to focus efforts on short-term actions, hampering the creation of competitive advantages that favor the continuity of the organization, according to the vision of Blonski *et al.* (2017).

The advent of the Information Age, which brought about changes in the means of production and organizational management, motivated changes in the way of assessing the performance of organizations. The management process required new cost and financial controls associated with new performance assessment tools, such as the use of the Balanced Scorecard (BSC), which brought together financial and non-financial measures such as delivery deadlines, quality and cycles of production, and efficiency in the development of new products (Carvalho Filho et Amorim, 2016).

The BSC emerged as a strategic measurement proposal, structured to complement the traditional approach to performance measurement, integrating all indicators, both financial and non-financial. It soon became an important instrument of alignment between structure, processes, people, and strategy, aligned with performance drivers and outcome measures. It brought together five common principles of the organization focused on strategy: (1) transforming the strategic vision into operational terms; (2) align the organization to create synergies; (3) transform the strategic vision into the daily task of all professionals; (4) transform strategic vision into a continuous process; and (5) work with executive leaders to lead change (Cunha et Kratz, 2016).



The BSC is a relevant organizational management tool capable of providing a framework for the analysis of the strategy aimed at creating future value. It provides the necessary structure for translating organizational strategies into operational objectives and enables the connection of long-term strategic objectives with short-term actions (Berry *et al.*, 2009; Matias-Pereira, 2010). It can also be understood as a methodology that groups a balanced range of indicators, allowing managers to view the organization from various perspectives at the same time (Fernandes *et al.*, 2016).

Araújo (2017) points out that the BSC is an instrument that translates the organization's vision and strategy into short and long-term goals, structured into four internal and external organizational perspectives: financial, clients, internal and learning processes, and growth with cause-effect relationships. Kartalis *et al.* (2013) emphasize that the BSC is a system of control and strategic alignment that uses several performance indicators, which must be integrated to the perspectives and to each other.

For Kaplan et Norton (2006, p. 44), the creators of the BSC:

The four Balanced Scorecard perspectives provide a natural way to classify the various types of value propositions that can contribute to the corporate synergies that are: financial synergies, customer synergies, synergies in internal processes, and synergies in learning and growth.

Each perspective encompasses a set of strategic objectives as well as the main challenges to be faced in achieving vision and fulfilling the organizational mission. When perspectives are seen together, they provide an overview of the organization's strategy in a clear and easy-to-understand way. (Bemfica *et al.*, 2016).

Carvalho Filho et Amorim (2016) point out that the perspective clients guides the organization in relation to the market and includes several essential measures of results, such as customer retention, new customer acquisition, customer profitability, and account participation in the target segments. From a perspective internal process, the processes in which the company should be excellent, related to the ability to offer proposals capable of attracting and retaining customers and meeting shareholders' expectations are identified.

The perspective learning and growth is the basis for the company to reach the objectives in the other perspectives, generating growth and improvement in the long term, including indicators that allow measuring the abilities and the capacity of innovation in the products and processes. The perspective financial allows us to verify whether the strategy

is contributing to the improvement of results, and has as its financial objectives: the increase of revenues, the improvement of productivity, the reduction of costs, the use of assets, and the risk management.

With the positive results that the BSC achieved, its use covered several multinational companies, making it much better known. Its breadth today is present not only in private organizations, but also in public sectors and non-governmental organizations (Araújo *et al.*, 2017). Hu *et al.* (2017) point out that BSC provides more focus and useful information compared to other management tools.

Thus, as a result of the popularization of BSC, the public administration started to use it, but with adaptations, given the specificities of the public administration (Poister, 2010; Bemfica *et al.*, 2016). One of the advantages of BSC is the possibility of applying the method according to the specific needs and contingencies of each organization. Taking into account this possibility of adaptation, some changes with respect to the traditional BSC perspectives were made so that it could be applied in the public administration.

Matias-Pereira (2010) warns that the use of BSC in public administration requires that the premises be observed, such as: the focus of the effort must be on the concepts of planning, control, and strategy; observing the existing institutional guidelines and the interactions between actions; the managerial dimensions proposed in the traditional BSC should be taken as a basic guideline for the composition of a model for public administration, incorporating the necessary unfolding and transformation of the original strategic dimensions; and each organization must transform the model and translate it into corporate systems adhering to its reality. That is, it must take into account the different peculiarities involved, considering that the BSC was originally developed for use in private companies whose objective is profit, while the public administration aims to meet the needs of society.

Northcott et Taulapapa (2012) highlight success factors for the implementation of the BSC in the public sector, such as: senior management commitment; emphasis on performance excellence; training, strategy, and clear organizational goals; and appropriate implementation of incentive and financing programs, even if they are not exclusive to the public sector.

Ghelman et Costa (2006) proposed a BSC with six perspectives to be used in public administration, using the concepts of effectiveness, efficacy and efficiency. In this proposal, the perspective learning and growth is divided into two others: a perspective for people and another for administrative modernization, in addition to creating another perspective called citizen/society. The authors also shifted the perspective financial to the basis of the model because they understand that a good progress of the perspective



financial positively impacts the perspective people and the perspective administrative modernization, and both of these perspectives lead to an improvement in terms of internal processes. Niven (2005, p.353) states that “public and nonprofit companies do not seek financial compensation as a final demonstration of success”.

Felix *et al.* (2011), cited by Carvalho Filho et Amorim (2016), also suggested a BSC for use in public administration with six perspectives, namely: the perspective clients was divided into citizen/society and Federal Public Administration; the perspective government relations was created; and the perspective financial was renamed to budgetary and was shifted to the base of the model.

For Fernandes (2013), cited by Bemfica *et al.* (2016), as public organizations understand the need to measure the reach of their actions along with the citizen, they kept the perspective client when adopting the BSC and created a perspective for society.

The strategic map, according to Kaplan et Norton (2006), is a diagram of the cause and effect relationships between the strategic objectives of the organization distributed in the perspectives of the BSC. It is a visual representation that inserts the different items of the BSC into a chain of cause and effect. It enables the organization to describe and demonstrate, in a graphical and simple way, the vision of the future, the objectives, initiatives and goals, the indicators used in the evaluation of performance and the strategic connections. Anagnostopoulos et Elmasides (2010) also highlight its importance because it allows the visualization of the organizational strategy and a chain of cause and effect relationships between the strategic objectives, goals and actions linked to the perspectives of the BSC.

According to Kallas (2003), cited by Bemfica *et al.* (2016), it cannot be said that the organization uses the BSC methodology if it does not draw up a strategic map, because it translates the mission, vision and strategy into a comprehensive set of objectives that drive organizational behavior and performance.

The strategic map adds a second layer of detail to the BSC in that it illustrates the time dynamics of the strategy and adds a level of detail that enhances clarity and focus while translating objectives into indicators and goals (Kaplan et Norton, 2006; Fernandes *et al.*, 2016; Blonski *et al.*, 2017).

#### 4. STRATEGIC MANAGEMENT IN THE PUBLIC MINISTRY

Strategic management has been one of the tools used by the Brazilian Public Prosecutor's Office, made up of the

MPU and 26 State Public Ministries, one in each unit of the federation, in search of greater effectiveness of the ministerial activity. In order to seek greater effectiveness under the guidance of the CNMP, the MPU initiated the implementation of strategic planning within its branches, in order to establish common strategic objectives and action programs.

The object of interest of this study was the MPU, an independent body, not belonging to any of the three branches of the Republic (Executive, Legislative and Judiciary). It has functional, administrative and financial autonomy in the structure of the State and cannot be extinguished or have attributions passed on to another institution. Its role is to oversee compliance with the laws that defend national patrimony and social and individual interests; carry out external control of police activity; promote public criminal action; and issue recommendations suggesting improvement of public services.

The MPU consists of four branches: MPF, MPT, MPM and MPDFT.

#### Public Federal Ministry (MPF)

The MPF acts in defense of democracy in compliance with the principles and norms that safeguard popular participation. The MPF is responsible for preserving the social and individual rights of the citizens before the *Supremo Tribunal Federal* (STF – Federal Supreme Court), *Superior Tribunal de Justiça* (STJ – Superior Court of Justice), *Tribunais Regionais Federais* (TRF – Federal Regional Courts) and Federal and Electoral Judges. It also oversees and controls the effective compliance with laws issued in Brazil and those resulting from international treaties signed by Brazil.

In 2011, MPF implemented its *Planejamento Estratégico Institucional* (PEI – Strategic Institutional Planning) for the 2011-2020 decade, with developments for all its management bodies and units. The PEI aims to serve as the basis for the decisions of the new *Sistema Integrado de Gestão Estratégica e Governança* (SIGE – Integrated System of Strategic Management and Governance). The construction of the PEI had the BSC management system as a methodological basis, aiming to translate the strategic directions explained by the mission and the vision in strategic objectives, indicators, goals, and strategic initiatives.

The strategic identity on which the MPF Strategic Planning is based is constituted by the following components:

- Mission: to promote the realization of justice, for the good of society and in defense of the Democratic State of Law;



- Vision for the future: by 2020, be recognized, nationally and internationally, for excellence in promoting justice and citizenship, and fighting crime and corruption;
- Attributes of value for society: institutional autonomy, commitment, transparency, ethics, functional independence, unity, initiative, and effectiveness; and
- Twenty-five strategic objectives.

The MPF's strategic objectives are divided into three perspectives:

- I - Perspective Learning and growth;
- II - Perspective internal processes with the themes: 1 - Budgetary sustainability, 2 - Communication and knowledge, 3 - Management model, 4 - Structure, 5 - Performance model, and, finally, 6 - Strengthening of the Institution;
- III - Perspective society, with the theme: Being perceived as an Institution that acts effectively in the defense of society.

### Ministry of Labor (MPT)

The MPT is the branch of the MPU whose function is to supervise compliance with labor legislation, where there is a public interest, seeking to regularize and mediate relations between employees and employers. It is incumbent upon the MPT to promote the public civil action in the scope of the Labor Justice to defend collective interests, when disrespected social rights constitutionally guaranteed to the workers. It may also manifest itself at any stage of the labor process, when it considers that there is a public interest that justifies it.

The MPT can be an arbitrator or mediator in collective bargaining agreements and can oversee the right to strike in essential activities. It is also incumbent upon it to propose the necessary actions for the defense of the rights and interests of minors, the incapable and the Indians, resulting from labor relations, in addition to appealing the decisions of the Labor Court in both the cases in which it is a party and in those in which it officiates as prosecutor of the law.

The modernization of the MPT seeks to make the institution an integrated and organized systemic structure, with agility in decision making, in order to improve and adapt the management of people, materials, and budgetary and finan-

cial resources to the needs of the institutional activity. In defining its strategic map in 2011, the MPT undertook to improve its administrative and institutional practices to ensure compliance with its constitutional mission and achieve its vision for the future, following what the main authors who study the subject recommend, such as Silva et Mário (2015).

The strategic planning of the MPT consists of the following components:

- Mission - To defend the legal order, the democratic regime and the social and individual interests that are unavailable in the context of labor relations, contributing to the protection of diffuse, collective and individual interests that are unavailable and to the realization of democratic ideals and citizenship;
- Vision - Institution indispensable for the guarantee of social interests, citizenship and democratic regime;
- Values - legality, probity, impartiality, transparency, commitment, efficiency, effectiveness, efficacy, foresight, courage, perseverance, unity, indivisibility and functional independence.

The 28 strategic objectives of the MPT are distributed in six perspectives, as listed below:

- I - Perspective people;
- II - Perspective structure and technology;
- III - Perspective budgetary and financial;
- IV - Perspective institutional processes;
- V - Perspective institutional results;
- VI - Perspective contribution to society.

### Public Military Ministry (MPM)

MPM works in the investigation of military crimes, in the external control of the military judicial activity of the police and in the establishment of the civil investigation also for the protection of the constitutional rights within the scope of the military administration, aiming at:

- The protection, prevention, and reparation of damage to the public patrimony, to the environment and to the goods and rights of historical and cultural value;
- The protection of unavailable, diffuse and collective individual interests;



- The protection of constitutional rights within the military administration.

The first initiative for strategic planning for the MPM was in 2010 when the Strategic Plan adopted by the institution for the five-year period 2011-2015 was prepared. At the end of this cycle, MPM now proposes the 2016-2020 Strategic Plan with the adoption of the BSC methodology. The strategic map of MPM is structured in three perspectives, namely: perspective people and mean; perspective processes; and perspective results.

The strategic planning of MPM consists of the following components:

- Mission - To promote justice, democracy and citizenship, observing the specificities of the armed forces;
- Vision - To be recognized by the essentiality in the promotion of the Military Justice of the Union and by the excellence in the management;
- Values - ethical conduct, efficiency, efficacy and effectiveness, commitment, appreciation of people, functional independence, probity, impartiality, transparency, credibility and excellence.

The nine strategic objectives of the MPM are distributed in three perspectives, as listed below:

- I - Perspective people and means (people, budgets, technology, and infrastructure);
- II - Perspective processes (support processes and finalistic processes); and
- III - Perspective results (results for society).

#### **Public Ministry of the Federal District and Territories (MPDFT)**

The MPDFT is part of the Federal Public Ministry and works to ensure respect for the Law and the interests of the society of the Federal District. Although it belongs to the structure of the MPU, the MPDFT does not deal with matters within the jurisdiction of the Federal Court, but rather those of the State Justice. Its members act before the Judicial Power of the Federal District. To this end, the MPDFT acts in several areas, such as: criminal, environmental, public patrimony, health, education, childhood and youth, and membership.

The Strategic Management project 2010-2020 represents the strategic planning of the institution for the pe-

riod 2010-2020, and was constructed using the BSC methodology.

For the construction of the MPDFT strategic map, three perspectives were considered: people, organizational climate and technology; internal activities; and results for society.

The strategic planning of the MPDFT consists of the following components:

- Mission - To promote justice, democracy, citizenship, and human dignity, acting to transform the rights of society into reality;
- Vision - To consolidate itself as a reference in the protection of the rights of citizens and in the promotion of justice, acting with efficiency and transparency, starting from the integration with the society;
- Values - ease of access, agility, availability and cordiality in service, efficiency, effectiveness, impartiality, transparency, and proactivity.

The 29 strategic objectives of the MPDFT are distributed in three perspectives, as listed below:

- I - Perspective people, organizational climate, and technology;
- II - Perspective internal activities and financial management;
- III - Perspective results for society.

#### **5. METHOD**

The methodological procedures used in this research were based on an adaptation of the methodology used in the work of Bemfica *et al.* (2016), who investigated the peculiarities and adaptations of the strategic maps used by the State Public Prosecutors, starting with the adoption of the BSC methodology.

Thus, the approach to the research problem of this study is classified as exploratory, since the exploratory research aims to provide greater familiarity with the problem, with a view to making it more explicit (Gil, 2010). The exploratory research performs precise descriptions of the situation and wants to discover the relationships existing between its component elements (Cervo *et al.*, 2007).

It also has a descriptive character, as it was done aiming to describe the characteristics present in the strategic maps of the organizations studied. Descriptive research has as its



primary objective the description of the characteristics of a given population or phenomenon or the establishment of relations between variables (Gil, 2010).

It also had as its main characteristic the use of documents, information and evidence as data sources. For Gil (2008), a documentary research is very similar to the bibliographical research, differing from this one by the fact of using materials that have not yet received analytical treatment, or that can still be re-elaborated according to the research objectives.

The choice of institutions is justified because their strategic planning is in progress, which makes the process of comparison feasible. It also favored the fact that these are public institutions with a high degree of transparency, which facilitates access to data. Data collection occurred in the months of June and July of 2017.

The research universe consisted of four organizations. In order to reach the proposed objective, a content analysis of the peculiarities of each strategic map collected was carried out, addressing five major issues:

- (1<sup>st</sup>) does the map show the period defined for the achievement of the objectives?
- (2<sup>nd</sup>) does the map present mission, vision and values of the institution?
- (3<sup>rd</sup>) how many perspectives does the map contain?
- (4<sup>th</sup>) what adjustments have been made in the perspective financial?
- (5<sup>th</sup>) has there been a replacement/adaptation of the perspective clients?

The issues will be analyzed individually and in detail in the next section, with discussion based on the bibliographic survey carried out.

## 6. RESULTADOS E DISCUSSÕES

The documentary analysis was performed through the reading of strategic planning manuals and reports collected on the websites of the institutions surveyed, through the comparison of the strategic maps and through the comparison with the prescription found in the literature.

Initially, it was verified that the four MPU component branches (MPF, MPT, MPM and MPDFT) provided the strategic map through their respective internet pages, with free access to any user.

Thus, the posture is in line with what Bemfica *et al.* (2016) and Blonski *et al.* (2017) emphasize in terms of the importance for public organizations to internally disseminate the strategic maps, in order to increase the commitment of the employees to reach the objectives, and externally as a form of accountability to society.

The analysis of the research data focused on the five issues mentioned above, involving configurations and adaptations made in strategic maps to meet the needs of each organization.

The first question aimed to verify whether the strategic maps presented the information of the period to which the planning of the organization refers. By analyzing the contents of the MPF, MPT, MPM and MPDFT strategic maps, it is possible to verify that all the maps show the period to which the planning refers. The defined horizon for achieving the objectives is as follows: MPF (2011-2020); MPT (2011-2017); MPM (2016-2020); and MPDFT (2010-2020). It is noted that only the MPT elaborated the strategic planning for a period of less than ten years.

Carvalho Filho et Amorim (2016) and Bemfica *et al.* (2016) emphasize that the temporal delimitation in a strategic map is an important aspect, since it better communicates the defined period for evaluating the accomplishment of the objectives.

The second question sought to investigate the presentation of the mission, vision and values in the strategic map of each organization. The four maps analyzed present the mission, the vision and the values in a clear and specific way for each of them, but with points in common. For Penha *et al.* (2008), in order to direct efforts and act strategically, organizations develop mission, vision and values statements to be used as a basis for long-term actions. For the authors, the mission provides the starting point and is accompanied by the essential values that guide the organization, as identified in this study.

It was also identified that, in agreement with Santos (2014), the mission statement should be at the beginning of the Scorecard so that all people know the reason for the organization's existence along with what it is struggling to achieve.

Once again there is agreement with Bemfica *et al.* (2016), when it was identified that the mission corresponds to the reason for the existence of the organization and the four strategic maps analyzed reflect this concept. These are strategic maps of different Public Prosecution Units with specific attributions.





Thus, the analysis found that the mission statement of each of the Units reflects the reason for its existence: in all mission statements the term was found to promote and defend justice, democracy and citizenship, for that is the reason for existence of the Public Ministry.

These terms are accompanied by adjectives that specify the area of operation of each MPU branch. The MPT makes it clear that it acts within the scope of labor relations. The MPM clarifies that its performance observes the specificities of the armed forces. The MPF and the MPDFT act in the area classified as common justice in defense of society and the democratic state of law. The MPF in the federal sphere and the MPDFT has action in the scope of the Federal District; in other words, it has an identical performance to the State Public Ministry.

For Niven (2007) and Bemfica *et al.* (2016), the vision is the organization's future expectation. It clarifies where the organization intends to be and the place or space it wishes to occupy. In order for the mission and vision to be achieved, the organization is based on certain values that can be formally established or not.

Aligned with these teachings, in the four strategic maps analyzed, organizations declare the vision of each of them, affirming the mission that each one has, constitutionally defined. That is, they all have the vision, at the end of the horizon of the application of the current strategic planning, to be recognized for excellence in the promotion of justice and citizenship and in defense of the democratic state of law. It should be emphasized that the institutional values were formally stated in all the strategic maps analyzed, agreeing with what the authors preach, as the example of Penha *et al.* (2008).

The third issue analyzed sought to investigate how many perspectives of the BSC contain each strategic map studied. From the analysis of the strategic maps it can be evidenced that in three of them three perspectives of the original BSC proposed by Kaplan et Norton (2006) were used, although with some necessary adaptations to the public administration.

The Units that presented a strategic map with three perspectives were MPF, MPM and MPDFT. In the strategic map of MPT, six perspectives can be verified, following the model of Ghelman et Costa (2006), who proposed a BSC with six perspectives to be defined in public administration, using the concepts of effectiveness, efficacy and efficiency.

This flexibility on the perspectives of the strategic map is in line with Carvalho Filho et Amorim (2016), that is, that the use of the strategic map in public administration

should be made through some changes, taking into account the differences between the objectives of the participating organizations in each sector.

Still in this context, Bemfica *et al.* (2016) and Blonski *et al.* (2017) state that the four perspectives presented in the strategic map initially developed by Káplan and Norton are susceptible of adaptations, allowing the addition of new perspectives more directly related to the organization in the phase of elaboration of the strategic planning or even suppressing them.

The fourth research item sought to investigate which adaptations were made in the BSC's perspective financial, since many authors, such as Blonski *et al.* (2017), recommend their adaptation to the public administration. Analyzing the strategic maps it was possible to observe that, in all, there was a change in the perspective financial.

In the MPF's strategic map, the perspective financial became theme 1, defined as budgetary sustainability, and is inserted in the perspective internal processes.

In the MPT map, the perspective financial was adapted to the perspective budgetary-financial and shifted to the basis of the strategic map along with the perspectives people and structure and technology.

In the MPM, the perspective financial became budgetary and was included in the perspective people and means and shifted to the base of the strategic map along with people, and technology and infrastructure.

Finally, in the MPDFT strategic map, the perspective financial became a so-called sub-perspective financial management, inserted in the perspective internal activities.

The adaptations made in the perspective financial of the strategic maps analyzed are in accordance with the BSC model proposed by Ghelman et Costa (2006), in which the perspective financial is shifted to the base of the model. The authors justify the displacement affirming that a good progress of the perspective financial positively impacts the perspective people and the perspective administrative modernization, and these two perspectives lead to an improvement in terms of the internal processes.

Fernandes *et al.* (2016) argue that the BSC model, in which the perspective financial serves as a guiding line for the other three perspectives, does not fit the purposes of the public administration in which the focus is on the clients of the institutions or on society itself, which, in this case, occupy the top of the BSC hierarchy.



In the public sector, the perspective financial “is related to the objectives that the organization must achieve in order to optimize financial resources and/or contribute to customer satisfaction” (Caldeira, 2008: 48), which were addressed in the present study.

The fifth and last research item it was sought to know whether there was replacement/adaptation of the perspective clients. On this, it was verified that this perspective was replaced in the four maps analyzed.

On the MPF map, this perspective was replaced by the perspective society. In the case of MPT, it was replaced by the perspective contributions to society. In the strategic maps of MPM and MPDFT, it was switched by the perspective results for society.

This adaptation from the perspective clients is also identified with what Ghelman et Costa (2006) defend when they analyze it from the point of view of public administration, reporting that it must be portrayed in a totally different way, compared to the private sector, because the public administration must assess whether the citizen/society is satisfied with the provision of a public service. Therefore, it is necessary to demonstrate the direct and indirect benefits, effects or impacts of the exercise of the public activity for the citizen.

As evidenced, each MPU branch made specific adaptations to the BSC perspectives, which resulted in four distinct models of strategic maps. At first sight, this fact may seem a paradox, since the institutions studied are components of the same organization, the MPU. This fact would suggest the formalization of a single strategic map model because they have the same mission.

To understand this situation of apparent paradox, it is necessary to understand the Complementary Law No. 75/1993, which provides for the organization, attributions and status of the MPU. Article 4 establishes that the MPU's institutional principles are: unity, indivisibility, and functional independence. Article 32, on the other hand, establishes that the careers of the different branches of the MPU are independent of each other, each having its own organization. Thus, unity must exist, but the independence between the branches prevails in the different areas of activity, a fact that would justify the different models of strategic maps formulated.

Despite the functional and branch independence of the branches, the MPU and the other State Public Ministries are subject to the administrative and financial control of the CNMP, which elaborated its first strategic plan for the period 2010-2015 and built a national strategy for the Brazilian Public Ministries (Bemfica *et al.*, 2016).

In its first strategic planning, the CNMP had the challenge of seeking unity and integration, respecting autonomy and independence, as well as the alignment and organization of initiatives throughout the national territory (CNMP, 2011). The strategic map of the Brazilian Public Ministry 2011-2015 was drawn up from this planning and this planning, which was elaborated by the CNMP, as well as the strategic map, served as guidelines for the various public ministries to elaborate their strategic planning.

The autonomy experienced by each MPU branch and their performance specificities, as well as the guidelines emanated by the CNMP, suggest a justification for the different adaptations found in the strategic maps analyzed. Despite the different adaptations, analyzes showed that they are adapted to the suggestions found in the relevant literature and are adherent to the map elaborated by the CNMP.

## 7. FINAL CONSIDERATIONS

The research that originated this study aimed to investigate the peculiarities of the strategic maps constructed by the branches of the MPU, to analyze whether the alignment recommended by the CNMP occurred in order to improve the management and the rendering of the services to the society, with the use of the BSC.

The analysis of the strategic maps had the objective of investigating the possible peculiarities and adaptations made to the original BSC proposed by Kaplan et Norton (2006), during the process of implementation of the strategic planning in the MPU. Questions about the content and architecture of strategic maps were analyzed, based on five questions that guided the research: (1<sup>st</sup>) does the map show the period defined for the achievement of the objectives? (2<sup>nd</sup>) does the map present mission, vision and values of the institution? (3<sup>rd</sup>) how many perspectives does the map contain? (4<sup>th</sup>) what adjustments have been made in the perspective financial? (5<sup>th</sup>) has there been a replacement/adaptation of the perspective clients?

The results of the research showed that all the strategic maps analyzed present the expected horizon for reaching the objectives, as well as presenting the statement of the mission, vision and values attributes of the institutions. The number of perspectives, as well as the adaptations implemented in the financial and client perspectives have shown to be compatible with the literature on the subject.

In this way, the research showed that it is possible to implement the adaptations to the original BSC model originally proposed by Kaplan et Norton (2006), because, at the end of the research, it was evidenced that the various branches of the MPU, when implementing their strategic planning, have



been able to adapt their strategic maps and perspectives to meet the specific characteristics of each internal and external public to each institution.

This study was not intended to exhaust the theme addressed here due to natural limitations, but to analyze intrinsically the realities and propositions of strategic planning in public organizations, starting from the insertion of the BSC, with its due adaptations to the realities studied. Thus, it is hoped that it has contributed to the understanding of the problematic proposal and that it can serve as reference for other research of a similar nature.

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