



STRATEGIC BUDGETING AND BILLING PRACTICES IN PUBLIC ADMINISTRATION: A CASE STUDY OF THE MILITARY FIRE CORPS OF THE STATE OF RIO DE JANEIRO

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Abstract

Study Objective: The aim of this research was to verify and understand how practitioners of the process achieve institutional objectives through strategic practices in the budgeting and billing process within the Military Fire Corps of the State of Rio de Janeiro.

Methodology: The study was classified as qualitative and descriptive, based on a single case study. Data were obtained through individual interviews and document analysis.

Originality: Managerial accounting is present in the practices of the managerial model of Public Administration. This model is a premise for increasing the effectiveness of governmental actions directed at citizens, the primary stakeholders. The current scenario has increased control over organizations and inhibited managerial management. Whittington's (2006) model served as the basis for a thorough analysis of the concept of strategy as practice and its social aspects.

Main Results: The main results obtained were: a) the managerial model provides important information for the process of budget adaptation; b) managerial practices are not predominant, with limited use in the bureaucratic model; and c) the military system is part of the social context and contributes to the adoption of standardized strategic practices.

Theoretical/Methodological Contributions: A theoretically grounded discussion on strategic practices in the budgeting and billing process of a public organization.

Keywords: managerial accounting, public management, strategic practices

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Práticas estratégicas de orçamentação e faturamento na administração pública: um estudo de caso no Corpo de Bombeiros Militar do estado do Rio de Janeiro

Resumo

Objetivo do Estudo: O objetivo desta pesquisa foi verificar e compreender como os praticantes do processo alcançam os objetivos institucionais por meio de práticas estratégicas no processo de orçamentação e faturamento no Corpo de Bombeiros Militar do Estado do Rio de Janeiro.

Metodologia: O estudo foi classificado como qualitativo e descritivo, baseado em um estudo de caso único. Os dados foram obtidos por meio de entrevistas individuais e análise de documentos.

Originalidade: A contabilidade gerencial está presente nas práticas do modelo gerencial da Administração Pública. Este modelo é uma premissa para aumentar a eficácia das ações governamentais direcionadas aos cidadãos, os principais interessados. O cenário atual aumentou o controle sobre as organizações e inibiu a gestão gerencial. O modelo de Whittington (2006) serviu como base para uma análise criteriosa do conceito de estratégia como prática e seus aspectos sociais.

Principais Resultados: Os principais resultados obtidos foram: a) o modelo gerencial fornece informações importantes para o processo de adaptação do orçamento; b) as práticas gerenciais não são predominantes, com uso limitado no modelo burocrático; e c) o sistema militar é parte do contexto social e contribui para a adoção de práticas estratégicas padronizadas.

Contribuições Teóricas/Metodológicas: Discussão teoricamente fundamentada sobre práticas estratégicas no processo de orçamentação e faturamento de uma organização pública.

Palavras-chave: contabilidade gerencial, gestão pública, práticas estratégicas

Prácticas estratégicas de presupuestación y facturación en la administración pública: un estudio de caso en el Cuerpo de Bomberos Militar del Estado de Río de Janeiro

Resumen

Objetivo del estudio: El objetivo de esta investigación fue verificar y comprender cómo los practicantes del proceso logran los objetivos institucionales a través de prácticas estratégicas en el proceso de presupuestación y facturación dentro del Cuerpo de Bomberos Militares del Estado de Río de Janeiro.

Metodología: El estudio se clasificó como cualitativo y descriptivo, basado en un estudio de caso único. Los datos se obtuvieron mediante entrevistas individuales y análisis de documentos.

Originalidad: La contabilidad gerencial está presente en las prácticas del modelo gerencial de la Administración Pública. Este modelo es una premisa para aumentar la efectividad de las acciones gubernamentales dirigidas a los ciudadanos, los principales interesados. El escenario actual ha incrementado el control sobre las organizaciones y ha inhibido la gestión gerencial. El modelo de Whittington (2006) sirvió como base para un análisis exhaustivo del concepto de estrategia como práctica y sus aspectos sociales.

Principales resultados: Los principales resultados obtenidos fueron: a) el modelo gerencial proporciona información importante para el proceso de adaptación del presupuesto; b) las prácticas gerenciales no son predominantes, con un uso limitado en el modelo burocrático; y c) el sistema militar es parte del contexto social y contribuye a la adopción de prácticas estratégicas estandarizadas.

Contribuciones teóricas/metodológicas: Una discusión teóricamente fundamentada sobre prácticas estratégicas en el proceso de presupuestación y facturación de una organización pública.

Palabras clave: contabilidad gerencial, gestión pública, prácticas estratégicas

1 Introduction

The State Apparatus Reform Master Plan, developed by the Ministry of Administration and State Reform, sought to increase the State's administrative capacity to govern effectively and efficiently to meet citizens' demands for State services. It also proposed gradually replacing the bureaucratic management model with the managerial management model, granting exclusive State activities the freedom to manage their human, material, and financial resources. In contrast, institutions were required to achieve objectives based on performance indicators (Brazil, 1995).

The theory of public value posits that the greater the legitimacy of an institution in society, the greater its chances of operating with relative autonomy (Moore, 2003). Public services have been heavily criticized by society for various reasons, such as widespread corruption, declining government revenues, and increasing fiscal deficits. This societal distrust has increased control over the actions of process practitioners and inhibited managerial management. This scenario presents a challenge for Public Administration (Levy, 2019).

The Military Fire Department of the State of Rio de Janeiro reported in its annual report that it has 52 Military Firefighter Units covering 92 municipalities in the State, with an average of one response every two minutes, in addition to projects involving social responsibility. As of December 2021, the corporation had a workforce of 11,372 military personnel and 738 vehicles, including trucks, boats, ambulances, aircraft, and other means of transport (Military Fire Corps of the State of Rio de Janeiro, 2021).

The corps' annual report highlights the existence of the FUNESBOM (Special Fund of the Fire Department), which can provide financial resources for the corps' needs. The fund is vital for modernizing its vehicles and equipment and contributes to the technical-professional development of Military Firemen (CBMERJ, 2021).

The State of Rio de Janeiro, through its multi-year plan for the period from 2020 to 2023, demonstrates a concern for strengthening public management based on restructuring practices within the central planning, budgeting, and management agency, affirming its commitment to providing quality public services through efficient public management (Law No. 8730, 2020).

Given the established scenario, the study seeks to expand knowledge of budgeting and billing practices. The research problem concerns understanding the following question: How are the strategic budgeting and billing practices of the CBMERJ formed, considering the rules and restrictions of Public Administration, according to the perception of process practitioners?

This study aims to verify and understand how practitioners achieve institutional objectives through strategic practices in the budgeting and billing process within the CBMERJ. Thus, the study intends to observe the practices that the General Directorate of Administration and Finance (DGAF) has executed.

The paper is structured with an abstract and an introduction presenting the research context. This theoretical framework addresses the context of management models in public administration, the corresponding practices, and practitioners. Next, the Methodology section specifies the problem's method, followed by a brief account of the studied organization, data analysis, and, finally, the author's conclusion.

2 Theoretical framework

To support the purpose of this article and the analyses presented in this section, public administration models, managerial accounting, the concept of strategy as practice, Whittington's model, and previous studies will be presented.

2.1 Public Administration Models and Managerial Accounting

According to Drumond, Silveira, and Silva (2014), there are four models of public administration in Brazil. The first model is the patrimonialist model, used most from 1500 to 1930, where the primary characteristic was the lack of distinction between the State apparatus and the private sector. In other words, the actions of the State were the personal actions of those who controlled it. The second model is the bureaucratic model, from 1930 to 1990, which involved the separation of public and private sectors and the installation of criteria for career advancement in public service (meritocracy). However, problems such as the centralization of government in the Union and the sluggishness of public service were noted. Subsequently, the third model – the managerial model – emerged, seeking to achieve efficiency by providing public service based on evaluative criteria at the lowest possible cost. However, some flaws, such as budget constraints and centralized decision-making, were still observed. The fourth and final model is the social model, which emphasizes dialogue between government officials and society, aiming to reduce the adversities presented by the managerial model.

This study focuses on aspects of the bureaucratic and managerial models. Damaceno (2012) observes in his research that aspects of bureaucratic rationality can provide the process with rational and technical knowledge. Thus, administrative procedures become impersonal, and routine prioritizes mechanistic efficiency.

For Fadul and Silva (2009), managerial public administration aims to reorganize bureaucracy, protecting it from clientelism and corruption. It is a way to adjust public management, making it more flexible, aiming at efficiency, cost reduction, improving service quality, valuing public servants, and professionalizing the public sector.

This view can be explained by Pereira, Sauerbronn, Fonseca, and Macedo's (2016) observation of a hybrid model's existence, with the presence of both the bureaucratic and managerial models. Drumond et al. (2014) identified the hybrid model's presence and established a coexistence point in policy development and implementation during a political cycle.

For Montenegro and Celente (2016), implementing managerial public administration, accounting, and auditing in the public sector tended toward the need to present relevant information that provides greater transparency and allows results to be evaluated against efficiency criteria. The convergence process and international standards for more significant validation and comparison of results are also cited.

For Antonovz, Panucci-Filho, and Espejo (2019), managerial accounting assists in decision-making processes within institutions. In this study, the author selected managerial accounting artifacts that are examples of actions or information that can be generated, such as, but not limited to, present value, budgeting, strategic planning, decentralization, simulation, target costing, and value-based management.

Pazetto, Santos, and Beuren (2019) define managerial accounting in two senses: in a strict sense, as a provider of managerial information based on its own set of techniques and procedures, with its existence formulated from the instrumentalization of this set, and in a broad sense, where managerial accounting is embedded in a social context. The broad sense is supported in the study by Tarifa and Almeida (2019), where the authors understand that culture can influence managerial practices.

Mendes and Ferreira (2021) indicate that for the State to implement its government plan and comply with existing legislation, it must make political and administrative efforts, characterized as problem and resource management. Managerial accounting becomes an essential tool for the coherent progress of government plans, and its practices must be analyzed in the institution's internal and external context.

2.2 Strategy as Practice and Whittington's Model

According to Whittington (2002), strategic management is subject to implications from four fundamental theories: classical, evolutionary, processual, and systemic approaches. Each theory presents a singular perspective, different from the others, on the human capacity to reason and act effectively.

Using Whittington's (2002) concepts, Villar, Walter, and Braum (2017) developed a framework with the main strategy strands and characterized strategy as practice, which emerged in the mid-1990s. The primary authors, Whittington and Jarzabkowski, are influenced by sociology, explaining the social concept of strategy and the understanding that this practice can be formal and informal. Villar et al. (2017) also concluded that each author should define the strategic vision upon which their study is based.

According to Francesco Kich, Pereira, Dalmau, and Mortiz (2014), Whittington's theories aim to understand strategy practice using several methods, with qualitative methods standing out for conducting their research. For them, Whittington's research method resembles those used in social science studies. Moreover, managerial practice has become a subject of study.

These different perspectives could guide the study; however, the concept extracted from Pereira et al. (2016) will be used to define the research boundaries. They assert that the analysis of strategies as practices stems from the idea, as mentioned earlier, that managerial accounting is a product of the social context. The author further explains institutional theory as an idea that can be inferred as a concept in which social groups have their habits, and the institution structures its routine based on these habits. To better adapt the research results, the preference is given to using Whittington's (2006) model.

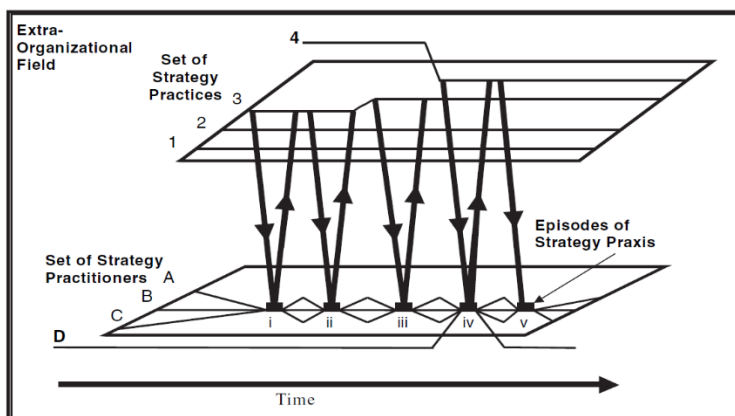
To conduct the study analysis, it is necessary to understand the concepts established in the chosen model. Whittington (2006) defines praxis as the action or activity performed. Practitioners are the actors who perform actions based on practices. Practices concern a set of shared routines of behavior, which may be based on traditions, norms, and procedures. The author also emphasizes that using the term practice can be confused with actions. Therefore, it is crucial to understand the correct division of concepts.

According to Whittington (2006), using these concepts in a practical strategy requires integration between them. Thus, the author proposes a structure capable of connecting different moments that identify with each central element according to each process, while

simultaneously identifying the final contribution of the whole in an integrated manner (as shown in Figure 1).

Figure 1

Integration of the Three Elements



Source: Whittington (2016)

Whittington (2016) explains that the base comprises the practitioners of the actions, with A, B, and C being internal actors and D being an external actor. In defining strategies, these actors resort to internal practices, 1, 2, and 3, or external practices, 4, with which they are familiar. These practices are validated in intra-organizational aspects. For each new praxis, these actors resort to established sets of practices.

2.3 Previous Studies

Walter, Augusto, and Fonseca (2011) proposed a theoretical essay to develop a conceptual model that provides the association of different levels of strategy for aggregating the institutional perspective and strategy as practice. Adaptations were made to Whittington's (2006) model, and based on the proposed model, they realized that different research could be conducted. They also concluded that the strategy as practice and institutional approaches can be integrated, increasing the focus by searching for correlations of phenomena at different levels and their influences.

Araújo and Pereira (2012) conducted a study in a municipality in the State of Minas Gerais to identify and analyze why the municipality did not fully adhere to the managerial model in its administration. The analysis was carried out from the theoretical assumptions of the characteristics and objectives of the managerial model. In their results, they highlighted the

lack of management capacity and knowledge of public managers regarding the model, thus verifying the need for professional training of these managers and strengthening social control through citizen participation channels.

Meanwhile, Magalhães and Souza (2015) researched to identify social control characteristics in a Municipal Council. They used strategic and social management models, public service co-production models, and public administration models. They observed that while there is a management process close to the strategic management mode, there are also characteristic traits of the old Public Administration.

Pereira et al. (2016) defined long-term planning in public organizations as being hampered by financial availability and the possibility of delays in the use process as defined by legislation. Using a case study in an Analysis Center belonging to the Brazilian Navy in Science, Technology, and Innovation, they used Whittington's (2006) model to investigate how strategic budgeting and billing practices are formed and used. They concluded that strategic practices are influenced by external actors (clients), while budgeting and billing practices are carried out by practitioners' proactivity, formalization of duties, and managerial competencies.

Misoczky, Abdala, and Damboriarena (2017) in their article addressed two perspectives of neoliberalism: the first treats the subject as a monolithic project with policy program actions starting from the 1995 State Apparatus Reform Master Plan; the second conceptualizes neoliberalism as a resistant and dynamic political program capable of organizing current capitalism and its operation based on managerialism. From the presentation of these ideas, they concluded that it is a continuous process of reforms independent of political parties, with their advances being structured in managerialism.

Mendes and Ferreira (2021) developed an article to verify the influence of state capacity and accountability in allocating public resources and the socioeconomic evolution in municipalities in Brazil. The results showed that state capacity is influenced, in general, by accountability and specifically by control. At the same time, state capacity involves budgeting and resource allocation that complies with legislation and social needs. Therefore, the influence mentioned above affects resource allocation.

3 Methodology

This research was defined as descriptive and qualitative, aiming to identify practitioners' actions in the budgeting and billing process and guiding practices and their adaptations according to Public Administration rules. According to Gerhardt and Silveira (2009, p. 33-34),

qualitative research concerns non-quantifiable aspects of reality, explaining social dynamics and deeply understanding an organization or social group, among other aspects. The authors further add that social sciences have unique specificities, and the researcher adopts this research model, assuming a differentiated methodology.

According to Lakatos and Marconi (2003, p. 220-221), procedural methods are the most concrete stages of research and have the specific purpose of elucidating phenomena. Descriptive nature can be explained, according to Triviños (1987, p. 110), in its essence, as the desire to know the characteristic traits of the studied organization. Case studies aim to deepen the description of the studied reality.

Lakatos and Marconi (2003, p. 107) say that case studies can be representative, whatever their nature, carried out in some depth. According to the authors, these studies can cover the entirety of a set of activities of a specific group, and from them, it is possible to obtain generalizations. Thus, the researcher chose to conduct a single case study.

According to Whittington's (2006) concepts, the segments for conducting the analyses were defined as practice, practitioners, praxis, routine, and norms and rules. The segments of flexibility, resources, and autonomy were based on concepts presented by Sano and Abrucio (2008), the State Apparatus Reform Master Plan (Brazil, 1995), Pereira et al. (2016), and Mendes and Ferreira (2021). The presentation of data in the operationalization tables of the segments was based on the tables created by Pereira et al. (2016).

The interviews were based on a semi-structured script used in the research by Pereira et al. (2016), with the addition of a question to familiarize the researcher with the reality of the processes carried out in that department. During the interviews, creating more questions or including new categories was unnecessary. The researcher is not a member of the Directorate, making it difficult to access data and interviewees. Simultaneously, the interviews were conducted alongside documentary research on legislation, normative documents, and manuals.

According to Pereira (2012), opting for samples for practical reasons is more common, with data collection confined within the research. To start the research, the researcher chose a military member from the Coordination of Budget Planning and Execution (CPEO), and the interviewees were subsequently selected based on the reference network of those interviewed. Thus, ten semi-structured interviews were selected as part of the sample and were distributed among military personnel from the Coordination of Budget Planning and Execution, the Coordination of Bidding and Contracts, and the Subdirectorate. The interviewees signed an electronic form of acceptance for the interview.

The interviews were conducted individually in June 2022, with an average duration of approximately 16 minutes, totaling 159 minutes of recording. At the end, the interviews were transcribed and sent in digital format to the interviewees, who could adjust the responses to improve their understanding of the transcription.

The data obtained were analyzed using content analysis techniques (Bardin 1977, 41-43). This analysis was conducted to answer the research problem, and the results were presented in the segments proposed in section 4, also differentiated by the bureaucratic or managerial management models of Public Administration.

3.1 Studied Institution

The Military Fire Corps of the State of Rio de Janeiro is a direct administration agency of the State, subordinate to the State Department of Civil Defense (SEDEC). However, according to the annual report, the State Secretary of the department also holds the position of General Commander of the CBMERJ. The institution is 167 years old and is responsible for responding to incidents of urban fires and vegetation fires, vehicle collisions, search and rescue in collapsed structures, floods and inundations, and maritime rescue, among other events (CBMERJ, 2021).

The General Directorate of Administration and Finance is a strategic body of SEDEC, which carries out various strategic planning actions, including guiding, coordinating, controlling, and supervising the financial and administrative activities of the Department; supporting the preparation of the Budget Law proposal; acting as an expense authorizer within the delegation it receives; and issuing the necessary guidelines for conducting processes related to the Directorate (SEDEC Resolution No. 114, 2018).

4 Data Analysis and Results

The results will be presented in segments by analyzing the research based on origin and description and the characteristics of managerial and bureaucratic models. Subsequently, considering Whittington's model, the formation of practices will be described.

4.1 Segmented Result

4.1.1 Praxis

The budgeting and billing praxis carried out by the General Directorate of Administration and Finance depends on the demand established by various Military Fire Corps Organizations within the Corps. It is described in the planning by the Multi-Year Plan.

The actors involved in the process observe that budget constraints can affect the definition of annual demands. The adaptations made by the practitioners can be observed in the descriptions of Table 1.

Table 1

Analysis Segment: Praxis

Origin	Description	Predominant Model
Praxis	Budget constraints	Operational demands; use of resources in service contracting and contract extensions; demand adjustments based on revenue projections.
Financial constraints	Containment of waste in essential services (water, energy, and natural gas); contract reviews	

Source: Developed by the authors based on Pereira et al. (2016)

4.1.2 Practitioners

In this study, it was considered that there are two different responsible parties for the actions carried out by the DGAF in the budgeting and billing process. These actors can be classified as external or internal to the Directorate.

According to Whittington (2006), the praxis executed by practitioners can undergo improvisations because internal actors are a critical link between organizational practices and praxis. According to reports, external actors modify practices through opinions or technical standards, increasingly diminishing the discretionary characteristic of internally responsible parties. This highlights the predominance of the bureaucratic model ("written").

Table 2

Analysis Segment: Practitioner

Origin	Description	Predominant Model
Practitioners	Internal Actors	They conform to practices with confidence and avoid adaptations
	External Actors	Can introduce new practices with obligatory characteristics

Source: Developed by the authors based on Pereira et al. (2016)

4.1.3 Flexibility

According to Sano and Abrucio (2008), administrative flexibility is a tool to increase management efficiency and can be characterized by commitment, transparency, accountability, and proactivity. These concepts combined can be characterized as accountability. At the same time, the authors report situations where flexibility is separated from accountability.

According to the Master Plan (Brazil, 1995), managerial public administration prioritizes effectiveness, making the quality and costs of provided services more critical. According to reports, flexibility at DGAF is carried out within bureaucratic limits, aiming to meet the Corps' interests and align the reality with suppliers and service providers.

Table 3

Analysis Segment: Flexibility

Origin	Description	Predominant Model
Flexibility	Expense Authorization	Prioritization of demands
	Internal	Adjusting the Corps' interests with contractual clauses of existing contracts
	Supplier/service provider	Deadline and price

Source: Developed by the authors based on Pereira et al. (2016)

4.1.4 Routine

At DGAF, attributes of both the bureaucratic and managerial models are present. The Corps' demands can influence the activity performed during each period. Routine is not

considered repetitive and is organized to meet deadlines established by the Budget Law and the procedure performed, such as bidding and contracts.

Table 4

Analysis Segment: Routine

Origin	Description	Predominant Model
Routine	Operational Level	Activities with deadlines established by the superior and defined in the executed procedure
	Tactical Level	Non-repetitive tasks vary according to institutional needs.
	Strategic Level	Organized and annually defined tasks

Source: Developed by the authors based on Pereira et al. (2016)

4.1.5 Norms and Rules

Pereira et al. (2016) defined norms and rules as constituting guiding principles for action and representing societal will in context. It was found that the process is highly regulated, and formalities are followed at all three levels (strategic, tactical, and operational). This demonstrates the predominance of the bureaucratic model.

Table 5

Analysis Segment: Norms and Rules

Origin	Description	Predominant Model
Norms and Rules	Federal Laws and Norms; State Laws and Norms; State Plans and Programs and CBMERJ; Technical Norms and Legal Opinions	Highly regulated process

Source: Developed by the authors based on Pereira et al. (2016)

4.1.6 Autonomy

According to Pereira et al. (2016), the studied organization has autonomy when it can govern itself, being evaluated based on situations demonstrating independence in financial, technological, and material matters.

CBMERJ has autonomy in managing the Special Fund of the Military Fire Corps of the State of Rio de Janeiro. The delegated expense authorizers can authorize contract signing to meet the Corps' various demands. The studied directorate plays a vital role in procurement and

contracting processes, through the coordination of budget and financial execution and the coordination of bidding and contracts.

According to reports at DGAF, practitioners have some autonomy in contract review, budgeting, and billing. At the same time, their actions are reviewed and authorized by hierarchical superiors and subsequently reviewed by internal control and state control agencies. These authorizations, characteristic of military management, resemble bureaucratic models.

Table 6

Analysis Segment: Autonomy

Origin	Description	Predominant Model
Autonomy	Based on the State Law establishing FUNESBOM (Law 622/82 and amended by Law 3347/99)	Autonomy in managing the fund, defining demands, setting deadlines, goals, and results
	Linked to process-related social actors	Execution of their competence practices and contract review
	Hierarchy	Hierarchical superiors review and approve practitioners' activities.

Source: Developed by the authors based on Pereira et al. (2016)

4.1.7 Resources

According to Mendes and Ferreira (2021), resources are allocated through decisions in a complex system, with interactions between managerial practices and political actions that combine to utilize resources. According to the authors, a set of bureaucratic elements plays a central role in the system, serving as a regulatory instrument that defines the limits of praxis and influences the results obtained.

CBMERJ has service contracts that can be extended for consecutive years up to the legal extension limit. Reports indicate that the resources each year may be related to the services, as mentioned earlier.

Unused resources from these contracts can be spent on other demands of the Corps. In other words, they can be used the following year, based on criteria established by State Law No. 4780/2006 (State Law No. 4780, 2006). During the research, it was observed that, in most cases, resources tend to be used within the same year and, if necessary, committed for payment by March of the following year.

According to the interviewees, the resources currently available are sufficient for the Institution's needs. In years of state crisis, financial constraints affected annual planning without necessarily causing CBMERJ to default on existing commitments. These reports demonstrate the adaptive and managerial capacity to prioritize demands.

Table 7

Analysis Segment: Resources

Origin	Description	Predominant Model
Resources	Internal Actors	Subject to internal control supervision; Annual Management Report; Addendum Terms
	Generated or used by internal practitioners	Planning and budgeting based on FUNESBOM revenue projections.

Source: Developed by the authors based on Pereira et al. (2016)

4.1.8 Practice

In the practice segment, the bureaucratic model predominates in written form and, when not written, is based on technical norms and procedures already carried out and accepted by control bodies. Budgeting and billing practices have managerial aspects, based on revenue projections while being highly formalized.

According to reports, although bureaucratic, the practices observed by internal actors for performing assigned service-related actions are subject to constant updates by control bodies through the issuance of technical norms and opinions. A general update is also planned due to the new bidding and contracting law.

Table 8

Analysis Segment: Practices

Origin	Description	Predominant Model
Practice	Internal Regulations	Duties defined in specific regulations
	Management	Management positions by appointment, considering rank/hierarchy
	State Law establishing FUNESBOM (Law 622/82 and amended by Law 3347/99)	Fund management under the responsibility of the General Commander of CBMERJ
	External Practitioner	New practices based on technical norms and opinions

Source: Developed by the authors based on Pereira et al. (2016)

4.2 Formation of Social Practices According to Whittington's Model

According to Whittington (2006), practice theories emphasize the extra-organizational, as practices arise from social systems in which the organization is involved, and practitioners are a critical link between extra and intra-organizational practices. For him, depending on the demands of each situation, social practices can be followed in a rudimentary and immediate manner.

Analyzing each presented segment, the bureaucratic model predominates, which may be a characteristic derived from the military system in which the directorate is embedded. According to reports, practitioners strive to comply with the determinations outlined in the written practices, such as federal and state laws and decrees, technical norms, and opinions from various external bodies. Another characteristic of practitioners is the absence of references to unwritten internal or external practices customary in their activities. It can be observed that the execution of praxis is grounded, and the practitioner is previously knowledgeable about the guiding practice.

The final considerations will be presented in the next section, presenting the results. Fundamentally, reflections will be made regarding the research question, the achievement of objectives, and suggestions for future research.

5 Final Considerations

Considering the context of hybridity in public administration between the bureaucratic and managerial models, the present study sought to understand budgeting and billing practices

in the CBMERJ and how practitioners contribute to forming these practices to fulfill institutional objectives and meet societal expectations.

Revenue projection is an attribute of the managerial management model and provides information for budget adjustments. This planning phase directly affects the praxis executed by the DGAF and contributes to the institution's commitment to resources to meet the Corps' demands. Additionally, Law 4780/2006 allows unspent FUNESBOM financial resources in that year to return to the fund as a credit, preventing practitioners from spending resources outside the plan or unnecessarily.

It was observed that the bureaucratic model predominates in the institution's budgeting and billing process. Managerial characteristics are present in some aspects, understanding that if bureaucratized, they could interfere by delaying or reducing effectiveness. Practitioners observe these characteristics and act within the limits established by regulations.

Strategic practices are endowed with social aspects of an extra-organizational nature and affect the criteria practitioners use to transform practices into actions. In Whittington's (2006) model, these practitioners are endowed with critical thinking. Therefore, the observation of the military system in which they are embedded can translate into the choice of normatively written paths.

The relevance of the research can be divided into two terms: management, so that managers of other military organizations and civilian organizations can reflect on possible adjustments in public administration to increase effectiveness; and theoretical application, as it was possible to observe, through Whittington's (2006) model, the social relationship applied to the development of strategic practices.

The research was limited to the General Directorate of Administration and Finance, which may limit the results presented. Recognizing that strategic practice is subject to the social determinism of the reality in which it is embedded, there is also the temporal limitation of the research, as practices change over the years. Process practitioners do not have job stability.

For future research, it is suggested to expand research to various public civilian and military institutions to compare the results obtained, observing the predominance of each management model and how it affects the agency's strategic budgeting and billing practices.

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