Abstract

**Fiscal federalism, constitucional attributions of fiscal competencies and regional equalization: USA, Germany and Brazil in comparative perspective**

João Paulo Bachur

This paper addresses the institutional and constitutional aspects of the Brazilian federal system with the view to deal with the problem of regional equalization. The paper develops an analytical framework focusing on the articulation between constitutional fiscal attributions (including the taxation competencies sharing and the main related transfers) and the task of regional equalization in Brazil, starting by an comparative institutional study involving the United States of America, Germany and Brazil.

**Keywords:** fiscal federalism, Constitution, equalization

**Social policies and management challenges in Latin America**

Ernesto Cohen

Poverty has systematically been increasing in absolute terms since 1990, as well as in relative terms since the beginning of the new century. There is, however, good news: social expenditure has also been increasing systematically ever since. What has been done to the enormous magnitude of resources destined to finance social policies? There are, on the one hand, limitations that emerge from the way policies are designed and implemented. Traditional social management assumes that the pursued impact will be automatically produced as a result of the mere delivery of goods or services to the target population. One also observes the massive introduction of market mechanisms in social policies, presuming that it would lead to efficiency and impact improvements. Considering such limitations, this article suggests three courses of action, namely: overcoming the traditional style of managing social programs and projects; learning from the accumulated experience in monitoring and impact evaluation; and creating a more participative process for the design, management and evaluation of social policies.

**Keywords:** poverty; social policy; evaluation and monitoring

**Virtual organizations in the public sector: a new approach**

Henrique Flávio Rodrigues da Silveira

Public and private organizations are becoming increasingly involved in alliances and partnerships. In this collaborative scenario, a new approach to the planning in organizations must be developed, paying special attention to the public sector, in which the scarcity of resources may be totally or partially supplied by the creation or improvement of networks between organizations and systems. The new approach to the organizational coordination may result in some sort of “virtual organization”, as it is occurring in the private sector. The article highlights the importance of reflection about the implications and possibilities that the concepts related to virtual organizations may bring to the interorganizational coordination in the context of governmental planning. In doing so, it aims to contribute to the improvement in the effectiveness of the governmental action by the development of a cooperative informational environment. Aspects such as organizational culture, power and control, boundaries and organizational structures must be observed, should the concept of virtual organization is to evolve to be applied in the public sector as well.

**Keywords:** governmental planning, interorganizational coordination, information management.
Contributions of electronic government for administrative reform and governance in Brazil
Paulo Henrique Ramos Medeiros and Tomás de Aquino Guimarães

The article explores the contributions of electronic government's policy for administrative reform and governance in Brazil. The research was based on the opinion of key stakeholders from the four sectors that constitute the e-gov: the public sector, the private sector, the third sector and the academic community. This paper concludes by suggesting that information and communication technologies (ICT) may be a key tool for the state modernization initiatives, noting, however, that e-government cannot be seen as a panacea for the reforms: technologies should be employed in parallel with other governmental measures, in the fields of politics and economy, for instance. Notwithstanding the recognition of the potential of ICT, electronic government is still not inserted with the necessary emphasis in the Brazilian governmental agenda to contribute in a decisive way for the administrative reform and governance.

Key words: electronic government; administrative reform; governance.