



## **Monitoring the Multi-Year Plan (PPA) as public management modernization: A case study of MAPPA in Alagoas**

### **Monitoramento do PPA como modernização da Gestão Pública: estudo de caso do MAPPA em Alagoas**

**SILVA, Marina Beatriz de Lima Oliveira da<sup>(1)</sup>; SILVA, Wellyngton Chaves Monteiro da<sup>(2)</sup>**

<sup>(1)</sup>  0009-0003-2114-5751; State University of Alagoas (*Universidade Estadual de Alagoas*). Maceió, AL, Brazil. Email: marina.silva.2022@alunos.uneal.edu.br.

<sup>(2)</sup>  0000-0001-8267-5850; State University of Alagoas (*Universidade Estadual de Alagoas*). Maceió, AL, Brazil. Email: wellyngton.silva@uneal.edu.br.

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#### **ABSTRACT**

This article analyzes the implementation of the Multi-Year Plan Monitoring (*Monitoramento do Plano Plurianual* - MAPPA) in the State of Alagoas for the 2024-2027 cycle, looking at it from the perspective of modernizing public management and results-oriented management. The aim is to examine MAPPA in Alagoas as a driver of public management modernization. The methodology used is a single case study, descriptive and analytical in nature, based on the documentary analysis of recent state regulations, such as Decree No. 98,054/2024, and specialized literature on government planning and public policies. The results indicate that, although Alagoas' regulatory framework has advanced in institutionalizing monitoring, challenges remain related to technical capacity, organizational culture, and the integration of information systems: Integrated Financial Administration System of the State of Alagoas (*Sistema Integrado de Administração Financeira do Estado de Alagoas* - SIAFE). There is also discussion about aligning the PPA with the United Nations (UN) Sustainable Development Goals (SDGs) as a way to improve public spending. It concludes that the effectiveness of MAPPA depends on ongoing technological investment, massive technical training, and expanding the specialized workforce to go beyond a purely bureaucratic approach and achieve social effectiveness.

#### **RESUMO**

O presente artigo analisa a implementação do Monitoramento do Plano Plurianual (MAPPA) no Estado de Alagoas para o ciclo 2024-2027, observando-o sob a ótica da modernização da gestão pública e da gestão orientada para resultados. O objetivo é analisar o MAPPA em Alagoas como vetor de modernização da gestão pública. A metodologia adotada é o estudo de caso único, de natureza descritiva e analítica, fundamentada na análise documental dos normativos estaduais recentes, como o Decreto n.º 98.054/2024, e na literatura especializada sobre planejamento governamental e políticas públicas. Os resultados indicam que, embora o arcabouço normativo de Alagoas tenha avançado na institucionalização do monitoramento, persistem desafios relacionados à capacidade técnica, à cultura organizacional e à integração de sistemas de informação: Sistema Integrado de Administração Financeira do Estado de Alagoas (SIAFE). Discute-se ainda o alinhamento do PPA aos Objetivos de Desenvolvimento Sustentável (ODS) da Organização das Nações Unidas (ONU) como vetor de qualificação do gasto público. Conclui-se que a efetividade do MAPPA depende de investimento tecnológico contínuo, capacitação técnica massiva e ampliação do corpo funcional especializado para superar a lógica puramente burocrática e alcançar a efetividade social.

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## **Introduction**

Contemporary government management faces the challenge of delivering more and better public services in an environment of increasing social complexity and fiscal constraints. In this context, government planning in Brazil, with a tradition dating back to the 1940s, has undergone several transformations, culminating in the model established by the 1988 Federal Constitution, which introduced the Multi-Year Plan (PPA) as the central tool for organizing medium-term state action (Pares; Valle, 2006). This study focuses on the recent experience of the State of Alagoas with the implementation of the Monitoring and Evaluation Decree for the Multi-Year Plan (MAPPa) for the 2024-2027 period, analyzing it as a tool for administrative modernization.

Historically, Brazil has experienced periods where planning and management were disconnected, often resulting in what Cardoso Jr. (2011) calls “parallel administration,” where ambitious plans were made without the necessary administrative support for their execution. Modernizing public management aims to overcome this old habit by implementing Results-Based Management models, which require strong monitoring and evaluation mechanisms to feedback into the public policy cycle.

However, the implementation of these mechanisms does not happen in an institutional vacuum. In Alagoas, the establishment of MAPPa through Decree No. 98,054, of July 4<sup>th</sup>, 2024, shows an effort to standardize the monitoring of the physical and financial execution of government actions. Still, it’s important to ask: what are the real challenges and difficulties of monitoring in the State of Alagoas in situations of budget constraints?

So, this study aimed to analyze the MAPPa in Alagoas as a driver of modernization in public management. The specific objectives were: a) To examine the legal requirements and regulatory instruments that govern monitoring in the state; b) To identify the administrative, technical, and fiscal bottlenecks that hinder government management; c) To discuss the alignment of the PPA with the United Nations (UN) Sustainable Development Goals (SDGs) as a way to improve public spending.

## **Theoretical-conceptual framework**

### ***Monitoring the PPA: context and history***

Government planning in Brazil has a long history, marked by both progress and setbacks. The 1988 Constitution was a milestone by establishing the PPA, the Budget Guidelines Law (BGL), and the Annual Budget Law (ABL) as the three pillars of planning (Giacomoni, 2010; Brazil, 2016). Historically, the PPA was designed to set the guidelines, objectives, and targets of public administration in a regionalized way (Brazil, 2016). However,

during the 1980s, the planning function was weakened due to the fiscal and inflation crisis, only recovering in the 1990s with economic stabilization (Pares & Valle, 2006).

The introduction of results-based management in the Brazilian public sector, inspired by New Public Management, aimed to shift the focus from processes to results. In this model, monitoring is defined as the continuous process of collecting and analyzing information to check if implementation is happening as planned and if the outputs are being delivered (Lassance, 2023). It differs from evaluation, which involves a systematic judgment about the value or merit of a policy, usually carried out ex-post (Wholey *et al.*, 2010 citado por Santos & Raupp, 2015).

In this context, monitoring can be understood as an important component of modernizing public management, as it allows for the systematic tracking of government actions and provides information that supports decision-making. More than just meeting control requirements, monitoring helps bring planning, budgeting, and management closer together, making it easier to track achieved results and identify necessary adjustments in the implementation of public policies.

### ***Performance Budgeting and Fiscal Constraint***

Performance budgeting links the resources allocated to measurable results, aiming for greater efficiency and effectiveness in public spending (Diamond, 2007, cited by Giacomoni, 2010). In situations of budget constraints, like those seen in many Brazilian states, government management faces budget rigidity, where most of the resources are tied up in mandatory expenses. This means that monitoring needs to work not just as a control tool, but as a way to allocate resources efficiently, helping to identify where scarce resources generate the most public value (Osborne & Hutchinson, 2004, cited by Giacomoni, 2010).

### ***Evidence-Based Public Policies and State Capacity***

Modernizing management involves adopting evidence-based public policies (EBPP). According to Pinheiro (2020), a moderate approach should be used that acknowledges that policymakers' decisions are influenced by political and institutional factors but should still be supported by solid data. For this, it's essential to develop the state's analytical capacity, which includes the ability to collect, process, and share information (Howlett, 2009, cited by Koga *et al.*, 2022). A lack of qualified personnel and integrated information systems are common obstacles, as observed in studies on state administration (Abrucio, 2005).

## **Methodology**

This paper takes a case study approach (Yin, 2001), focusing on the experience of the state of Alagoas in the 2024-2027 PPA cycle. The research is qualitative and descriptive, based on document analysis. Primary sources include state legislation, specifically Decree No.

98,054/2024, which establishes the MAPPa and the State Policy for Monitoring and Evaluation (*Política Estadual de Monitoramento e Avaliação - PEMAPP*), the 2024-2027 PPA Preparation Manual, and the PPA Monitoring Manual. Consolidated PPA reports and technical documents from the State Secretariat of Planning, Management, and Heritage (*Secretaria de Estado do Planejamento, Gestão e Patrimônio - SEPLAG*) were also consulted. The data analysis aimed to triangulate regulatory information with theoretical literature on public management to identify the strengths and limitations of the Alagoas model.

The documents analyzed were selected based on their relevance for understanding the monitoring model established in the State of Alagoas for the 2024-2027 PPA cycle. The analysis focused on the regulatory provisions and technical guidelines related to the organization of monitoring, institutional responsibilities, and the procedures provided for tracking the execution of government actions, aiming to identify the potential strengths and limitations of the model adopted.

## **Results and discussions**

### ***The Monitoring and Evaluation Model in Alagoas (Modelo de Monitoramento e Avaliação em Alagoas - MAPPa)***

The state of Alagoas formalized, through Decree No. 98,054/2024, a clear distinction between monitoring and evaluation. Monitoring is defined as the systematic tracking of the execution of physical and financial goals, while evaluation focuses on measuring results and impacts (Alagoas, 2024). This conceptual separation is crucial because it aligns the state with international best practices, where monitoring provides the essential “raw material” for subsequent evaluation (Lassance, 2023).

MAPPa's governance structure assigns SEPLAG, through the Planning and Public Policy Superintendency (*Superintendência de Planejamento e Políticas Públicas - SUPLAN*), the coordination of the process, while the sectoral bodies are responsible for monthly data entry into the Integrated Financial Administration System (*Sistema Integrado de Administração Financeira - SIAFE*). The requirement to update by the 10<sup>th</sup> of the following month and the provision for sanctions, such as inclusion in pending reports, show an attempt at administrative enforcement to ensure timely information (Alagoas, 2024).

### ***Challenges and Difficulties of Monitoring in Restrictive Scenarios***

Despite the robust legal framework, the challenges and difficulties of monitoring in the state of Alagoas are palpable. In a fiscal scenario where fiscal responsibility is imperative (Alagoas, 2023), monitoring should serve to identify inefficiencies. However, in practice, significant administrative bottlenecks are revealed:

1. **Reliability of Physical Information:** Just like observed in other states, like Santa Catarina, financial execution is automatically recorded through payment systems, but physical execution (the product delivered to society) is reported manually by managers (Santos; Raupp, 2015). This creates a risk of a gap between the money spent and the goods delivered, making it harder to measure efficiency.
2. **Organizational Culture and Resistance:** The transition from bureaucratic control to results-based management requires a cultural shift. Often, sectoral agencies see monitoring as a formal obligation rather than a management tool (Abrucio, 2005). The lack of technical training and incentives for correctly filling in data in SIAFE can compromise the quality of the information.
3. **Intergovernmental Coordination:** The implementation of public policies often depends on partnerships with municipalities and the federal government. Monitoring these actions faces the challenge of integrating data from different government entities, requiring complex coordination mechanisms that aren't always available in state systems (Abrucio, 2005).

### ***The alignment of the PPA with the UN SDGs***

A highlight of Alagoas' 2024-2027 PPA is the explicit alignment with the United Nations Sustainable Development Goals (SDGs). The Preparation Manual advises agencies to identify which SDGs their actions impact (Alagoas, 2023). This alignment isn't just symbolic, it can increase access to international funding sources and make it easier to compare the state's performance with global standards.

However, for this connection to be effective, it's necessary to go beyond the formal "mapping" in the documents. The PPA performance indicators (like reducing infant mortality or increasing schooling) need to methodologically align with the 2030 Agenda indicators. This requires investing in technology systems that can cross local data with global targets and expanding the technical team able to analyze these complex interactions.

### ***Technological Investment and Technical Training***

The modernization of public management in Alagoas intrinsically depends on technology. Using SIAFE as a central monitoring tool is a step forward, but the literature points out that technology alone doesn't solve management problems (Koga *et al.*, 2020). In this context, investments in data intelligence (Business Intelligence) can help turn administrative records into managerial information that's more useful for decision-making (Alagoas, 2020).

At the same time, strengthening technical training is an important aspect for consolidating the monitoring model. The decree states that agencies must organize themselves internally to operationalize MAPPA, but without a continuous training program, staff may not have the analytical skills needed to interpret indicators or make accurate diagnoses (ENAP,

2020). Creating specific careers in management and planning or strengthening government schools are essential measures to support this modernization.

## **Conclusion**

This study shows that setting up monitoring mechanisms is an important step forward in modernizing state public management, especially in times of budget constraints and increasing demands for efficiency and transparency. The legal framework examined shows alignment with best practices in results-oriented management by making a clear technical distinction between monitoring and evaluation and by setting up a formal governance structure to track the implementation of government actions.

However, the results indicate that the effectiveness of MAPPa is still dependent on structural challenges, especially the reliability of physical information, the fragmentation and limited interoperability of information systems, the need to strengthen the technical and analytical capacities of sectoral bodies, and the challenges related to consolidating management practices focused on results. In resource-scarce scenarios, these limitations can restrict the potential of monitoring as a strategic tool to support the efficient allocation of public spending.

The alignment of the PPA with the United Nations Sustainable Development Goals (SDGs) represents a qualitative step forward in state planning; however, its effectiveness depends on the methodological compatibility of the indicators, the integration of databases, and the strengthening of the technical skills needed to analyze results and impacts.

It is concluded that the success of MAPPa tends to be linked to the ongoing investment in technology, the institutionalization of evaluation as part of the budget cycle, and the strengthening of personnel management policies, with specialized technical training. The experience in Alagoas suggests that modernizing public management involves not only regulatory and technological tools but also strengthening the institutional capacities needed to produce and use information that supports decision-making and the pursuit of socially relevant results.

Finally, it is proposed that MAPPa be established as an institutional space for organizational learning, where monitoring goes beyond just meeting formal administrative requirements and starts to support strategic decisions by the state government. Strengthening the connection between planning, budgeting, and evaluation, along with institutionalizing systematic practices for analyzing and using information, increases MAPPa's potential as a tool to modernize public management and improve spending efficiency in times of fiscal constraints.

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