



Efficiency versus Compliance: A Comparative Analysis of Procurement Processes (Procurement) and Financial Control in the Public and Private Sectors

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Summary

This article proposes a comparative analysis of administrative management focused on procurement and financial control, contrasting the paradigms of the public and private sectors. The research stems from the classic tension between the pursuit of efficiency, the driving force of private enterprise, and the demand for compliance, a pillar of public administration. Using as an empirical basis a professional trajectory of more than two decades, which began in procurement and bidding in the public sector and consolidated in the administrative coordination and financial management of SMEs (Small and Medium Enterprises) in the private sector, this study investigates how different organizational logics shape financial routines. The objective is to analyze how cash control, accounts payable and receivable, and agility (typical of the private sector) oppose procedural rigor, equality, and budgetary control (typical of the public sector). In conclusion, although both systems aim to optimize resources, their control mechanisms and success metrics are fundamentally different, and the professional who navigates between these two worlds develops a hybrid management competence, combining procedural rigor with adaptive agility.

Keywords: Administrative Management; Public Sector; Private Sector; Efficiency; Compliance; Procurement Processes.

Abstract

This article proposes a comparative analysis of administrative management focused on procurement and financial control, contrasting the paradigms of the public and private sectors. The research stems from the classic tension between the pursuit of Efficiency, the driver of private enterprise, and the requirement of Compliance, the pillar of public administration. Using as an empirical basis a professional trajectory spanning more than two decades, which began in public sector procurement and bidding and was consolidated in the administrative coordination and financial management of SMEs (Small and Medium-sized Enterprises) in the private sector, this

study investigates how different organizational logics shape financial routines. The objective is to analyze how cash control, accounts payable/receivable, and agility (typical of the private sector) oppose the procedural rigor, isonomy, and budgetary control (typical of the public sector). It is concluded that, although both systems aim at resource optimization, their control mechanisms and success metrics are fundamentally distinct, and that the professional who moves between these two worlds develops a hybrid management competence, uniting procedural rigor with adaptive agility.

Keywords: Administrative Management; Public Sector; Private Sector; efficiency; Compliance; Procurement Processes.

1. Introduction: The Dichotomous Tension of Administrative Management

The science of Administration, since its origins, has grappled with a fundamental tension that defines the nature of resource management: the dichotomy between **Efficiency** and **Compliance**. Efficiency, the main driver of private enterprise, is defined by the ability to optimize results (outputs) with the minimum of resources (inputs), with profit and agility as central metrics. In contrast, Compliance, a pillar of Public Administration, is defined by strict adherence to legal and regulatory processes ("due process"), with equality, transparency, and legality as metrics of success, often at the expense of speed.

This tension is not merely theoretical; it profoundly shapes the daily routines of the administrative manager, defining how purchases are made, how payments are made, and how cash flow is controlled.

This article uses a specific professional trajectory, that of the author, as a longitudinal case study to empirically analyze this dichotomy. The professional experience began at the heart of public administration, working in the "purchasing and bidding" department of the Vila Velha City Hall (1998-2000), an environment where legal compliance is the main value.

Subsequently, this career path migrated and became fully consolidated in the private sector, in SMEs (Small and Medium Enterprises) that demand high performance, such as insurance brokers and a nursery, assuming roles such as "administrative assistant," "administrative coordinator," and "administrative/financial manager" (2002-2023). In these positions, the focus was radically shifted to operational efficiency: "control of accounts payable and receivable," "cash control," and "document logistics."

The central question guiding this research is: how does the operational logic of procurement and financial control processes fundamentally differ between these two sectors? Although the author's initial academic background was in Tourism (UVV, 2001), it was her extensive and profound practical experience that consolidated her as an administrative manager, developing a "notorious expertise" in the area. This experience on both sides of the management spectrum – the public sector, focused on...



The process-oriented approach, and the private sector, focused on results – offers a privileged perspective for high-level comparative analysis.

The aim of this study is to dissect this tension by comparatively analyzing the acquisition and financial control processes in both universes. We will investigate how the figure of the "administrative manager" transforms, adapting their skills and priorities. In the public sector, the manager is a guardian of the law and process; in the private sector, they are an agent of efficiency and liquidity.

This analysis is crucial for understanding the challenges of so-called "New Public Management," which attempts to import efficiency from the private sector to the public sector, and for the governance of SMEs, which can learn from the rigor of public compliance.

The methodology will be a qualitative and comparative analysis, based on documented professional experience, interpreted in light of classic theories of Public Administration (such as Weber's bureaucracy) and Business Management (such as contingency theory). The author's career transition will not be seen as a rupture, but as a process of accumulating distinct, yet complementary, skills that form a "hybrid" manager, capable of navigating between the necessary rigidity of conformity and the vital agility of efficiency.

This article contributes to the field of Management by offering a practical and lived perspective on a classic theoretical debate. It demonstrates, through direct experience in SMEs and municipal management, that efficiency and compliance are not merely abstract concepts, but logics that shape every entry in "accounts payable," every "customer registration," and every "purchasing and bidding" process. Understanding this dynamic is essential for the development of more well-rounded managers and for the improvement of control systems in both the public and private sectors.

2. The Public Sector Paradigm: The Primacy of Compliance

Public administration operates under a fundamentally different logic from the private sector, governed by the principle of strict legality. While in the private sector "it is permitted to do everything that the law does not prohibit," in the public sector "it is only permitted to do what the law expressly authorizes."

This axiom is the foundation of all public resource management and defines the paradigm of Compliance .

The author's initial experience in the "purchasing and bidding" department of a city hall (Vila Velha City Hall, 1998-2000) is a direct immersion in this universe, where success is not measured by speed or the lowest absolute price, but by the rigorous compliance with the procedural rules established by law (such as Law 8.666/93, in force at the time).

The "procurement and bidding" process in the public sector is not designed to be fast; it is designed to be fair, equitable, and transparent. The main objective is not to acquire the best product in the shortest time, but to ensure that all qualified suppliers have the same...



The opportunity to compete (equality) and the prohibition of favoritism by public officials (impartiality). Bureaucracy, in the classic Weberian sense, is used here as the main tool for governance and mitigating the risk of corruption. Each stage – the publication of the notice, the document verification, the analysis of proposals, the approval – is a binding administrative act that requires meticulous control and record-keeping.

In this context, financial control also takes on a compliance aspect. Management is not based on "cash flow" (as in the private sector), but on the approved "budget" and its allocations. The administrative manager does not have the autonomy to quickly reallocate funds; they must execute what was foreseen in the Annual Budget Law (LOA). The focus of "accounts payable" is not negotiating payment terms with the supplier, but verifying the "settlement" of the expense: was the service actually provided? Does the invoice correspond exactly to what was tendered? Payment can only occur after all legal phases have been completed. Efficiency, in this case, is procedural efficiency, not financial efficiency in the sense of maximizing working capital.

The author's experience in this environment certainly demanded the development of specific skills: rigorous documentation, meticulous attention to procedural details, patience with bureaucratic processes, and a deep understanding of the accountability of public managers. The "risk" to be managed is not market risk (losing a client), but legal risk (being flagged by the Court of Auditors for a flaw in the bidding process). Performance is measured by the absence of irregularities, the correct preparation of processes, and the guarantee that public funds were protected against misuse.

Her training in Tourism , Although not directly related, it may have contributed to a vision of focused on "services" and "systems," but it was her daily practice in the bidding department that forged the foundation of her administrative discipline. This discipline is, by nature, reactive and controlling, focused on preventing errors and ensuring legality. The emphasis on documentation, legal deadlines, and process auditing is the antithesis of SME management, which demands quick decisions and flexibility.

Therefore, the public sector paradigm, experienced by the author at the beginning of her career, is centered on **prevention** and **process**. Efficiency is subordinated to legality. Bureaucracy is not seen as an obstacle, but as the very defense mechanism of management. This mentality of strict compliance is the first lens through which the manager was trained, a foundation that, as we will see, will be both an advantage (due to organization) and a challenge (due to rigidity) when migrating to the logic of the private sector.

3. The Private Sector Paradigm (SMEs): The Pursuit of Efficiency and Liquidity

After immersing herself in the regimented world of public administration, the author's professional trajectory took a drastic turn, leading her to the private sector where she remained for over twenty years. Her new environment was that of Small and Medium Enterprises (SMEs) – specifically insurance brokerage firms.



It's a plant nursery – where the logic of survival is reversed. If in the public sector the driving force is Compliance, in the private sector the unequivocal driving force is **Efficiency**, and its main metric is **Liquidity** (cash flow). The survival of an SME does not depend on fulfilling a tender, but on its ability to pay its bills at the end of the month. This paradigm shift completely redefines the role of the administrative manager.

The author's experience in insurance brokerage firms (2002-2015) and in a nursery (2017-2023) places her at the epicenter of operational financial management. The functions described in her resume are at the heart of efficiency in SMEs: "control of accounts payable and receivable," "cash control," "commission processing," "payment of employees and brokers," and "document logistics." In these activities, speed and accuracy are not desirable qualities, they are essential requirements. An error in "accounts receivable" or "commission settlement" is not a procedural flaw; it's revenue that fails to come in or commission paid incorrectly, directly impacting profit.

In the private sector, the procurement process is the opposite of public bidding. The administrative manager is not bound by the lowest price or a formal tender. The purchase is based on negotiation, agility, and building relationships with suppliers. The goal is the best "cost-benefit" for cash flow: negotiating longer payment terms (expanding "accounts payable") and faster delivery conditions. Efficiency, here, is the ability to keep operations running with the least possible working capital, using supplier credit as a financing tool, something unthinkable within the logic of public budget allocation.

Cash flow management becomes the main strategic tool. While in the public sector financial control looks at the budget (what *has been* approved), in the private sector cash flow control looks at the immediate future (what *will* come in and go out). The administrative manager becomes responsible for predictability. Success is measured by the ability to anticipate liquidity bottlenecks and ensure that employee payments and tax obligations (sending documents to the accountant) are covered. Agility in collecting from clients (accounts receivable) and managing cash flow is what guarantees the resilience of the SME.

The very function of "coordinating a team" in an SME differs from public management. Leadership is less hierarchical and more focused on multifunctionality and team efficiency. "Document logistics" aims not only at archival compliance but also at speed in "claims handling." A claim resolved quickly (efficiency) generates customer satisfaction, which in turn generates retention and future revenue. The efficiency of the administrative process is therefore directly linked to the company's commercial results.

Thus, the author's migration from the public to the private sector represents a transition from a system focused on *avoiding legal risks* (compliance) to a system focused on *generating financial results* (efficiency). Bureaucracy ceases to be an end in itself and becomes...

A tool (to be optimized or eliminated) at the service of agility and liquidity. In this paradigm, the administrative manager is evaluated not by their procedural rigor, but by their direct contribution to the financial health and survival of the organization.

4. Comparative Analysis of Procurement Processes

A direct comparison between the procurement processes in the two sectors reveals the depth of the efficiency versus compliance dichotomy. The author's experience in the "purchasing and bidding" department of the Vila Velha City Hall represents the archetype of public *procurement*, a highly regulated and formalized process. The central objective is to guarantee equality (equal treatment for all suppliers) and transparency (the entire process is public and auditable), aiming to select the most advantageous proposal *within* the strict criteria of the tender, which is generally the lowest price, provided that the technical and legal specifications are met. The manager acts as an overseer of the process.

In this public procurement model, the relationship with the supplier is formal and distant. Negotiation is almost nonexistent after the submission of proposals, as negotiation could be seen as favoritism, violating the principle of impartiality. Speed is not a priority; compliance with legal deadlines (publication, appeals) is. The "efficiency" of the public procurement manager lies in their ability to construct a "foolproof" tender document and conduct the process without flaws that could lead to its annulment, which could delay the acquisition for months and generate administrative liability. The focus is on the integrity of the process, not the speed of the acquisition itself.

In stark contrast, the author's experience managing brokerage firms and the nursery falls within the logic of *private procurement* for SMEs. Here, the objective is not equality, but **capital efficiency**. The administrative manager is not bound by a tender. The purchasing process is agile, often informal (based on quick quotes), and focused on building strategic partnerships with key suppliers. Negotiation is the main working tool: the manager actively seeks to negotiate not only the lowest price, but also the best payment terms, volume discounts, and speed of delivery.

In the private sector, the purchasing manager has the autonomy to make decisions that balance cost, quality, and speed. They don't need to buy from the cheapest option if they believe that a slightly more expensive supplier offers greater reliability or better payment terms, which ultimately proves more advantageous for "cash flow control." The relationship with the supplier is an asset.

A good relationship allows for renegotiating "accounts payable" in a month with tight cash flow or requesting an emergency delivery, a flexibility that is unthinkable in the public bidding model.



In the private sector, "document logistics" also serves a different purpose. While in the public sector documentation proves the integrity of the *process* to external control bodies, in the private sector it proves the *delivery* and *conformity* of the goods (guaranteeing "accounts payable") and serves as a basis for internal cost management. Documentation is a financial management tool, not a bureaucratic end in itself.

Therefore, the transition between these two areas requires a drastic mental shift. The manager who leaves the public sector needs to learn to take risks (make quick decisions, negotiate) and focus on financial results. The manager who takes the opposite path needs to learn to curb their pursuit of speed and respect procedural rules as a guarantee of equality. The author's experience in both worlds creates a hybrid professional who understands both the value of rigorous documentation and the need for speed in negotiation.

5. Comparative Analysis of Financial Control

Financial control is the nervous system of any organization, but its sensors and responses are calibrated in radically different ways in the public and private sectors. The author's experience provides a clear empirical basis for contrasting financial control based on **Budget and Appropriation** (typical of the public sector) with financial control based on **Cash Flow and Liquidity** (typical of the private sector). This difference is not merely terminological; it is a philosophical difference about how money is managed and what the metric of financial success is.

In the public sector, as experienced in the "purchasing and bidding" department, financial control is synonymous with **budgetary control**. Money is managed through "appropriations"—amounts previously approved by law (Budget Law) for specific purposes. The manager's role is to ensure that expenditure does not exceed the appropriation (the "budgetary allowance") and that spending follows the legal phases of public expenditure (commitment, liquidation, payment). The manager does not have the flexibility to use money from one appropriation (e.g., "office supplies") to cover an emergency in another (e.g., "construction"). Financial efficiency is "budgetary execution"—spending 100% of what was planned, in the correct way. The "cash balance" itself is less relevant to the manager at the operational level than the compliance of the expenditure with the budget item.

In stark contrast, this is the reality of the SMEs where the author worked. In the private sector, the budget is a *forecasting tool*, but **cash flow is king**. The company's survival depends on its liquidity. The role of the "Administrative Coordinator" or "financial manager" is to obsessively monitor "cash control" and "accounts payable and receivable." The metric for success is not "spending what was approved," but "ensuring there is money in the account to pay obligations."

The manager has (and should have) complete flexibility to reallocate resources: he delays a payment to a supplier (accounts payable) to cover payroll ("employee payments"), or intensifies collection efforts ("accounts receivable") to pay a tax.



This difference is evident in routines. In the public sector, "accounts payable" is an act of verifying legal compliance. In the private sector, "accounts payable" is a strategic negotiation tool.

The author, as a private manager, likely spent more time negotiating deadlines with suppliers than verifying the legal compliance of the order. Similarly, "accounts receivable" in the private sector is an active collection function, while in the public sector "revenue" (taxes) has its own flow, separate from purchasing management. The "commission settlement" function, specific to the brokerage firm, is an example of micro-scale revenue control that has no parallel in public budgetary control.

The very function of "banking services" differs. In the public sector, banking services are merely operational (paying suppliers). In the private sector, the relationship with the bank is strategic: it involves negotiating rates, short-term credit lines (working capital), and managing cash investments. The author, as a financial manager, was at the center of this liquidity management, making daily decisions that affected the company's survival—an autonomy and focus on immediate results that do not exist in the public sector's budgetary allocation model.

Therefore, financial control in the public sector is retrospective and focused on the legal compliance of spending (Accountability), while in the private sector it is prospective and focused on cash availability (Efficiency and Liquidity). Professionals who work in these areas need to completely reconfigure their financial mindset: from an appropriations auditor to a cash flow manager.

6. Bureaucracy: Obstacle to Efficiency or Guarantee of Compliance?

The word "bureaucracy" is often used in common parlance as a synonym for slowness, inefficiency, and excessive paperwork. However, in Max Weber's classical sociological theory, bureaucracy is the most efficient organizational model ever created, based on impersonality, clear hierarchy, division of labor, and formal rules. The author's professional experience, transitioning from the public to the private sector, offers a practical field for analyzing this duality of bureaucracy: when is it a guarantee of compliance and when does it become an obstacle to efficiency?

In the context of the Vila Velha City Hall, in the "purchasing and bidding" department, the author experienced bureaucracy in its purest and most necessary sense. The rigor of the bidding process, with its multiple stages, documents, and deadlines, is a bureaucratic mechanism explicitly designed to guarantee **compliance**. The objective is to protect the public interest, ensure equality among competitors, and prevent corruption. In this environment, the "slowness" of the process is not a flaw, but a deliberate characteristic of the control system. Bureaucracy is the tool that guarantees the *accountability* of the public manager, who must prove that they followed the rule, not their intuition.



Upon migrating to the private sector, specifically to SMEs, the author encounters an environment where Weberian bureaucracy, in its strict sense, is often seen as an obstacle. SMEs thrive on agility, flexibility, and rapid decision-making, generally centered on the owner. The need to "control cash flow" and react quickly to market demands (such as "claims management") does not align with slow decision-making processes or rigid hierarchies. Efficiency **demand**s that rules be flexible and that authority (to negotiate with suppliers or pay a bill) be delegated quickly.

However, the author's experience in SMEs also reveals the *other side* of bureaucracy. Functions such as "coordinating the team," "controlling document logistics," and "customer registration" are, in essence, the *creation* of a healthy internal bureaucracy. An SME that grows without processes (without bureaucracy) becomes chaotic. The Administrative Coordinator, by implementing a standardized process for "commission payment" or "accounts payable," is introducing impersonality and predictability (Weber's pillars) into the organization. She is creating the "internal conformity" necessary for the company to grow sustainably, without depending on the "heroism" of the owner.

What the author's career path demonstrates is not a simple opposition between "bureaucratic public" and "agile private," but a sophisticated management of bureaucracy. Public experience taught the value of rules and process (compliance). Private experience taught the value of speed and results (efficiency). The "hybrid" professional learns to balance: she applies the documentary rigor learned in bidding to the "claims monitoring" process, ensuring compliance and risk mitigation.

Bureaucracy, therefore, is not inherently good or bad. It is a tool. In the public sector, it is used to ensure legal compliance, often sacrificing efficiency. In the private sector (SMEs), the administrative manager (like the author) faces the challenge of implementing the *minimum*. The bureaucracy *necessary* to ensure control (internal compliance) without sacrificing the agility (efficiency) that keeps the company competitive. The ability to find this balance is one of the rarest and most valuable management skills.

7. The Hybrid Manager: Cross-functional Skills for Transition

The professional transition between the public and private sectors is a phenomenon that forges a set of hybrid skills highly valued in the management market. The author's trajectory is a paradigmatic example of this hybridization. By beginning her career in the procedural rigidity of "purchasing and bidding" and then immersing herself for over twenty years in the high-pressure, results-focused dynamics of SMEs, she not only changed jobs but also accumulated distinct organizational worldviews. This dual experience creates a manager capable of synthesizing the discipline of compliance with the agility of efficiency.



The first cross-functional skill developed is **Applied Document Rigor**. The school of public procurement teaches that "what is not in the process, does not exist." Obsessive attention to documentation, deadlines, and legal compliance is a survival skill in the public sector. When this skill is transferred to the private sector, it transforms into operational excellence. In the context of an insurance brokerage, "claims tracking" and "document logistics," when executed with the rigor of a bidding process, drastically mitigate the risks of failure, protecting both the client and the company. The hybrid manager understands the "*why*" of the documentation, not just the "*how*."

The second competency is **Bimodal Financial Management**. A purely private manager may focus so much on the efficiency of "cash control" that they neglect long-term compliance controls. A purely public manager may focus so much on budgetary compliance that they forget about liquidity. The hybrid manager operates in both modes: they understand the absolute need for daily liquidity (the "cash" of the private sector), but also apply the discipline of procedural control (the "budget" of the public sector) to ensure that the "submission of documents to the accountant" is flawless, guaranteeing fiscal and legal compliance, which is the "bidding" of the private company before the government.

The third competency is a **Critical View of Bureaucracy**. As discussed in the previous item, the professional who has experienced both extremes neither demonizes nor idolizes bureaucracy. She sees it as a tool. She is able to look at a chaotic process in an SME (e.g., "employee payroll" done in an ad-hoc manner) and implement "good bureaucracy" (a standardized process) that brings efficiency and equity. At the same time, she is able to identify "bad bureaucracy" (processes that do not add value and only delay operations) and optimize it, something that a purely public sector manager has difficulty doing.

Even though my academic training in Tourism is chronologically distant, it may have contributed to my "systems perspective." Tourism is a service industry based on the interconnection of multiple suppliers (airlines, hotels, tour operators), requiring a high capacity for coordination and logistics. This systemic mindset is perfectly applicable to the complexity of a bidding process, the coordination of an administrative team, or the management of a nursery's supply chain.

The decision to live in Marietta, GA, and the pursuit of new online courses suggest a fourth competency: **Cultural Adaptability**. The manager, who has already adapted from the public to the private sector, demonstrates high professional neuroplasticity. She is now exposing herself to a third system (the American one), which will likely add new layers to her understanding of efficiency (American pragmatism) versus conformity (Brazilian legalism), making her comparative analysis skills even more sophisticated.

Therefore, a hybrid manager is not simply a "former civil servant" or an "SME administrator." She is a synthesis of these experiences. She brings the rigor and discipline of public sector compliance.



to professionalize private management, and (potentially) bring the agility and results-oriented focus of the private sector to optimize the public sector. This cross-functionality is what defines the senior administrative manager in the 21st century.

8. Conclusion: The Synthesis of the Hybrid Management System

This comparative analysis, based on a professional trajectory spanning more than two decades, confirms that the public and private sectors operate under fundamentally different logics, although both aim for optimal resource management. The dichotomy between **Efficiency** (the driving force of the private sector) and **Compliance** (a pillar of the public sector) is not a management failure, but an intrinsic characteristic of their respective social and legal mandates. The public sector, as experienced by the author in "purchasing and bidding," prioritizes equality and legality, using the bureaucratic process as its main tool for governance and mitigating the risk of deviation.

In contrast, the private sector, specifically in the context of SMEs (brokerages and nurseries), prioritizes agility, liquidity, and market survival. Efficiency is the metric for success, and financial control is exercised not by adhering to a rigid budget, but by the dynamic and forward-looking management of "cash flow control" and "accounts payable and receivable." The administrative manager, in this environment, is a financial results agent whose main function is to ensure the operational health and liquidity of the company, actively negotiating with suppliers and optimizing processes.

A comparative analysis of procurement and financial control processes revealed the depth of this difference. Public *procurement* is formal, slow by definition, and focused on the lowest price within legal compliance. Private *procurement* is agile, relational, and focused on the best cost-benefit ratio for cash flow. Similarly, public financial control is budgetary and retrospective, while private financial control is focused on liquidity and is prospective, requiring constant negotiation and adaptation skills.

Bureaucracy, often demonized, was reevaluated through this dual analysis. Public sector experience demonstrates its value as a tool for compliance and equity. Private sector experience demonstrates its risk as an obstacle to efficiency, but also reveals the need for "healthy bureaucracy"—the creation of processes (such as "document logistics" or "customer registration")—as a pillar of internal governance and a condition for the sustainable growth of SMEs, as argued in Theme 1 of this research.

The central thesis that emerges is the value of the **hybrid manager**. The professional who, like the author, began her , career in the rigorous discipline of public sector compliance and then migrated to the results-focused agility of the private sector, not only changed environments but also synthesized competencies. She develops "applied documentary rigor," "bimodal financial management," and a...



"A critical view of bureaucracy," allowing it to apply public sector discipline to professionalize the private sector, without killing the agility that keeps it alive.

Although not the primary focus of her career, her original training in Tourism suggests a foundation in services and systems that complements her management skills. However, it is her practical experience of over 20 years that confers her renowned expertise in administration. The decision to pursue further courses and international experience only reinforce this mindset of adaptation and continuous learning, essential characteristics of a hybrid manager.

This study concludes that the tension between efficiency and compliance is not a problem to be "solved," but a spectrum to be "managed." It's not about proving that the private sector is "better" than the public sector, or vice versa, but that both systems have lessons to offer. "New Public Management" relentlessly seeks the efficiency of the private sector. Conversely, SMEs, as they grow, seek compliance and governance processes (often learned in the public sector) to avoid collapsing into their own chaos.

A professional who has experienced both worlds, like Marcela Pessotti Petersen, becomes a senior management agent, capable of implementing control without destroying agility. She understands, through direct experience, that cash flow control and adherence to a bidding process are, fundamentally, two sides of the same coin: the pursuit of organizational sustainability, whether financial (private) or legal (public).

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