

THE IMPACTS OF INTERNET ON THE PUBLIC ADMINISTRATION-
CITIZEN RELATIONSHIP: A STUDY AT BAHIA'S TAX AUTHORITY.

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Summary

Introduction

1- The State-Society relationship in the internet age

- 1.1- Patterns on relationship between State and Society in Brazil during the last 70 years.
- 1.2- The internet as a means to modify the relation between State and Society

2- The SEFAZ-Ba Modernization Program: A necessary support for changes in Bahias's Tax Authority Management regarding the use of IT.

3 – The internet as a means to provide taxpayer's services in Bahia's Finance Secretariat

- 3.1- The reality of rendering services in Bahia's Finance Secretariat before the use of the internet.
- 3.2- The reviewing of Tax Department procedures and the use of internet for rendering services in Tax Area: the implications on the fiscal authority-tax payer relationship.

4- The US State Governments experiences using internet as a means to provide public services

5- Comparing Bahia study case to US State governments internet experiences regarding government-citizen relationship

Conclusion

References

INTRODUCTION

The state reform topic takes on an international dimension from the 80s, with the participation of the most important countries and its inclusion in the main agenda of the global plenary sessions. Representations, political leaderships, and multilateral organizations amongst others, began to express different proposals for changing the role of the State and its relationship with society. Reform projects were triggered under this perspective, initially in developed countries, which were then followed by the developing countries, with the participation of several sectors of the state. Downsizing, competitiveness, cost reduction and outsourcing were amongst the goals included in the government agendas. Similarly, the relationship between the citizen and the public administration underwent revision, introducing concepts of quality, promptness of service and user's satisfaction, amongst others.

The collection of ideas of the New Public Administration, also known as New Public Management, takes shape in this direction. Its principles are flexibility, transparency, autonomy and efficiency, which many people consider necessary for the public administration to carry out the intended reforms. (Ferlie et al, 1999; Bresser, 1998; Kettl, 1998). On the other hand, the New Public Management ideology emerged at a time when the world was also experiencing advances in Information Technology. Instead of being a mere support instrument it became a strategic tool for shaping the organization's goals, guidelines and configuration. Thanks to the technological advance by late 20th Century, the emergence of the Internet and its expansion all over the contemporaneous world became an important business tool that changed the relationship between companies and consumers. The Web channel differential, the result of the new

technological platform, had a clear influence on the cost reduction and on the pace of the transactions.

Within the digital revolution context fostered by the web, the public administration, under the influence of the New Public Management, started considering the Internet a possibility for improving the quality of the provision of public services without incurring a proportional increase of the costs. The public administration started using the Internet environment as another means of providing information and services to the society. Later on, this service was called e-government. According to the studies in this field (Charles, 2001; Symonds, 2000; Venkatraman, 2000) the presupposition that led to the emergence of the electronic government also searched a more efficient public management system. The actions developed in this sense were first observed in the pioneer countries of the New Public Management model: the United States, Great Britain and New Zealand.

Several studies were performed to identify the changes in the pattern of relationship amongst the agents involved, within the framework of the use of the Internet by the state as an interaction channel with society. According to them, Government and Society started experiencing completely new interaction patterns. Thus, it was possible to improve the quality of the public services and create a permanent forum for the social groups to solve their problems of collective demand.

The Secretariat of Finance of the State of Bahia – Sefaz-Ba, public agency that benefits from the financing line of the PNAFE – National Program to Support the Fiscal Administrations of the State, started adopting modernization actions that complied with the efficiency

presuppositions of the public management model. These actions were strictly related to the new possibilities brought by the advance in Information Technology.

Amongst the actions originating from the PNAFE, the processes in the tax area were reviewed, with the aim of providing the referred services on the Internet.

This paper aims at understanding the impacts on the Tax authority and taxpayer relationship with the emergence of the Internet as a communications channel, particularly, in the case of Bahia's Tax authority. This study also aims to make a brief comparison between Bahia's study and the reality of rendering services by US public administration, concerning its implications on relationship between government and citizens.

SEFAZ-Ba had to standardize the routines and criteria of the Internet channel to provide the services via Internet. They became automated, pre-defined and even for all taxpayers whose status were similar as per Tax Authority. Standardized and automated standards and universal rules became effective with the use of this new channel, reducing the possibility of different criteria of services for different taxpayers. Thus a new environment favorable to the emergence of new integration models between the public services and their users was created, which resulted into a new relationship reasoning between the Tax Authority -Taxpayer relationship.

This paper stems from the presupposition that the technological requirements of the Internet environment for the provision of tax services as well as the automation of these checking routines generate automated services, universalized procedures and the same standardized service for all users. It was necessary to change the Tax Authority -Taxpayer relationships to put this new technological tool into practice, mainly regarding promptness in the provision of services, standardization of the concession criteria, automation and impersonal services, typical

of the web environment. This impersonality characteristic is so outstanding that it is difficult to think about the provision of services through this channel in a different way.

1- STATE-SOCIETY RELATIONSHIP IN THE INTERNET AGE

1.1 Patterns on relationship between State and Society in Brazil during the last 70 years .

Although the literature on public administration reforms gives preference to the discussion on rationalization, modernization and flexibility of the administrative apparatus, it is important to refer to Nunes' analysis (1997) on the relationship between State and Society. This relationship also manifests itself through the actions of institutions that represent the State for the society. According to this author, this relationship transcends by far the concerns with restrictions and bureaucratic impasses present in public management studies, since the interaction between State and society presupposes the evaluation of its political structures and the analysis of the operation of the formal institutions in Brazil.

In his paper Nunes (1997) points out four kinds of relationships, which he refers to as grammars of politics. They are part of close relationship between society and public administration in Brazil: clientelism, universalism of procedures, corporativism and bureaucratic isolation. Nunes' typification shows that the universalism of procedures approaches the impersonal characteristics, and proves to be antagonistic to the logic of clientelism, based on personal relationships. This paper appropriates Nunes' study (1997), especially as far as these two kinds of logics are concerned, since the universalism of procedures establishes an environment of equal rights to all before the law, which is desirable in the relationship between State and Society. Clientelism is shown as a common form of interaction in the history of public management in Brazil, pursuant to the author's findings.

According to Eisenstadt & Lemarchand (apud Nunes, 1997), clientelism comprises a peculiar combination of inequality and asymmetry of power with apparent mutual solidarity in terms of

personal identity and feelings and interpersonal obligations. A combination of exploitation and coercion with voluntary relationships and obligations of the parts involved, and a combination that emphasizes these obligations as well as solidarity with the semi legal, or even illegal feature of these relationships.

Nunes (1997) proceeds with his analysis saying that in Brazil clientelism is based on a system of personal networks that involve political parties and bureaucracies. The material resources of the State play an important role in the systems operation, for those who support the government have access to several privileges via the State apparatus. Bureaucracy supports the maintenance of clientelism, since depending on its “contamination” with the process, few bureaucratic procedures take place without “a helping hand”. The author still reveals that the universalism of procedures is the appropriate form of counteracting clientelism, since firstly it is based on impersonal and equal rights standards in terms of the law, with the power of refraining and challenging personal favors. Secondly, it is known as a form of bypassing clientelism through the formation of areas of rationality and technical expertise.

Nunes’ paper (1997) makes a meaningful contribution to help understand the relationship established between the State and Society during the last 70 years. Since it enables the simultaneous knowledge of the different grammars within the Brazilian context, it is possible to evaluate their behavior in terms of the changes originating from the reform of the State apparatus, especially the use of new information technologies.

Under this perspective, the emergence of a logic similar to the one that Nunes (1997) classified as impersonalist and a given detachment from the personalistic logic more prevailing in the traditional bureaucratic management can be perceived in the relationships established between

public services and users, based on the use of the Internet. The author shows that the universalism of procedures, one of the political grammars supported by the impersonalistic logic, appropriately counteracts clientelism, since it is based on equal rights standards before the law, thus refraining and challenging personal favors and particularisms.

Thus, the appropriation of Nunes' interpretative model (1997) enables the identification of subsidies that contribute to the analysis of the changes introduced in the relationship between tax management in Bahia and tax payers, from the new technological advances and the emergence of the internet environment, its main characteristics and the predominant logic in this relationship. Nunes' study can be also used to evaluate if in the US experience, the use of internet as a means to provide public services has the same impact on government and citizens relationship, regarding the differences between US and Brazil public administration realities.

1.2 The internet as a means to modify the relation between State and Society

According to Nogueira, Silberman and Magalhães (1992), a meaningful conceptual change regarding the focus on the management of the function of systems can be observed from the 80s, expanding the scope of actions of the referred area beyond the understanding of the electronic data processing. It then encompasses communications technology, images, and automation, amongst several others, based on the collection, storage, processing and dissemination of information. Data processing management is then called Information Technology Management.

IT begins to be envisaged as more than a tool to support the organization's objectives. Information Technology executives began to see the alignment between business and IT strategies as one of the main objectives of the Technology Area, since it enables the possibility of identifying new business opportunities and presented competitive advantages based on IT solutions (Brodbeck and Hoppen, 2002). The Internet started being considered a business tool in mid 90s. The rhythm of growth of the electronic commerce and the IT industry was beyond the expectancies. The same applied to the Information Technology industry, which answered for the infrastructure on which it was developed. Its advance highly contributed to the advance of what was called digital economy (Tapscott, 1995).

The arrival of the Internet as a new business channel for private initiative brought benefits. As an example, Venkatraman (2002) highlights that the strategies of the organizations are always based on the cost differential and that the web does not deny this basic strategic axiom. On the contrary, the cost of the performed transactions is considerable lower than the traditional ones. Tapscott (1995) points out that the change in the relationship model between government and citizen, through the use of information, the web in the final analysis,

encompasses aspects such as interconnection of the government systems and a system operated by citizens. Regarding the changes imposed by the web use in the organizations, Venkatraman (2000) states that the Net highlights the organizations' weak points, hindering them from revising their processes or even their business models, which, on its turn, implies in changing the *status quo* and creating new objectives, products and services.

Fresneda (1998) comments that the advances that a public organization can achieve by using IT as an active agent in its transformation process, provided it is not used to automate the existing processes of the bureaucratic framework - a rather common feature in public management that results in an even greater effort in the bureaucratic approach of these structures. The author's observation confirms the need to revise the organizational processes searching for simplification and client orientation. Based on the processes that were evaluated, the organization can use the benefits brought by IT to reach a new efficiency level in the provision of public services, where Internet plays an outstanding role.

According to a survey conducted by the Center for Digital Government and the Progress and Freedom Foundation (2001), the success of the technology program in some US state governments happened mostly because of gubernatorial leadership and collaboration across branches and agencies, the investment in IT infra-structure and the new understanding of the executives that began to see information technology as part of their strategic plans.

The authors concerned with Information Technology have come to a common agreement when they refer to the need of rethinking business and their processes in order to activate the efficiency and productivity increments enabled by the IT advances. The redesign process emerges as a necessary stage to achieve the most of the benefits enabled by the technological

advances. Bahiense and Nogueira point out (2002) that it is not possible to ignore the impacts of the organizations on their businesses while using the Internet, since the familiarity with the WEB environment requires inevitable changes. According to Kanter (2001), the Internet success depends on rethinking and revising the work processes in a radical way. This process is directly related to the culture of the company and not to technology.

Based on the following principles, Hammer (1990) is in favor of the redesign of the organizations to obtain major improvements at the services level: to organize focusing on products and not on processes; to manage oriented information generated by the production processes; to integrate activities parallel to the process instead of only to their products; “think big” while conducting the work. Davenport and Short (1993) propose a reference picture for redesigning the organizational processes: development of the business viewpoint and of the processes objectives; identification of the processes to be redesigned; understanding and development of measures for the existing processes; identification of the Information Technology Components to enable process improvement; project and development of a process prototype.

For the State to consolidate the Internet as important media for the provision of services, it needs to confirm the characteristic of universality of access of this communication channel.

Alan Larson (apud LAGE, 2002) calls the problem of limiting access to a given groups of people the digital divide. According to Larson, the developing countries experience a growing delay in technical development, when compared to the developed ones. The author mentions that more than half of the people who had access to the Internet in 2000 lived in North America and that the number of Internet users in New York City is greater than in the African continent.

In the same direction, Kliksberg (2001) calls attention to the countless opportunities that the Internet offers to humanity, even though it is clear that the concrete historical context determines that this reality takes place where the inclusion/exclusion axis makes a difference. Kliksberg (2001) quotes some United Nations Development Program data on the Internet access, to justify its concerns, showing that 20% of the wealthier of the world population have 93,3% of access to the web, the 60% intermediary ones have 6,5% of access to the net and the 20% poorer ones only 0,2%. According to the data presented by the author, in 1998, the population of the industrialized countries, which represent 15% of the world total, presented 88% of the Internet users.

In Brazil, the progress enabled by IT and the use of the Internet as a channel for rendering public services results in concerns regarding the user's obligation to access personal computers that are connected to the web. This can be observed in the considerations made by Kliksberg (2001) about what is called digital divide. In this sense, the author stresses that the Internet use must be associated with the knowledge of reality, where there are those who make the most of the web opportunities, considering them essential for the survival and others who are totally marginalized in terms of access, the ones excluded from the digital economics.

A survey carried out by the Getúlio Vargas Foundation/Eaesp (Gazeta Mercantil, 03/18/2003) points out that in Brazil there is one computer in 10% of the households, and that amongst those, only 10 out of 100 are connected to the Internet, which reinforces Kliksberg's concerns. Nevertheless, this concern is not relevant for Bahia's Tax Authority, for according to the survey ordered by SEFAZ-Ba and carried out by CETEAD/UFBA (Bahia, 2001) more than 80% of accountants, the main users of SEFAZ-Ba services, have computers with access to the Internet. A justification for this high frequency is that the government agencies of other

government scopes are also requesting tax returns filed through the Internet, thus demanding web access. Symonds (2000) reinforces Kliksberg's concerns on the universalization of access to the Internet, stating that even in the United States, the proportion of users who have home access to the Internet is less than 50% and in Europe less than 25%. Based on this data, the author makes the consideration that governments have to be carefully when establish programs to support the provision of public services through internet, once they have to be offered to anyone, stressing that much of the government actions comprises poor people, with lower educational level, the elderly and those who prefer not to operate with the web.

In his paper, Symonds (2000) states that governments were delayed in using the Internet. One of the alleged reasons is that in the present status of monopoly of the provision of public services, there was no concern of being surpassed by "another competitor". Another reason is related to the compulsive characteristic of the services where the citizens have no choice. That is why the Internet is not envisaged as a essential change to continuity, as it happens with the collection of taxes and rates. Symonds (2000) also shows some reasons according to which governments must use the Internet as a channel for the provision of services: a) the increase of pressure that the public agencies have already experienced from users that demand a better services, since they have grown accustomed to the conveniences of the web services provided by the private sector; b) the possibility of integration amongst the several agencies that provide services; c) the creation of a portal for services, thus preventing the users from resorting to separate ones to perform a given kind of service, which implies in the reduction of cost and simplification of the services offered to the society; d) the improvement in quality in the relationships between government and society, which reflects itself in the attractiveness of the country, region and city, as a place to live and work.

Lage (2002) makes comments on the gap between the reality in Brazil and countries of the OECD – Organization for Economic Co-Operation and Development. Her argument is that there are no consolidated and generalized initiatives from the public federal agencies to confirm that the Brazilian government has undergone meaningful changes in the electronic accountability. Despite the government's intention to enable on-line government services by late 2002s, this goal has not been achieved yet. The author further stresses that the IT insertion in the historic path of the communication process between public administration and the citizen deepens the interactivity among the users with the public administration, owing to the following characteristics that are inherent to the web: the speed of the communication channel, its low cost and easiness of use. On the other hand, it simplifies its dissemination for multi-purpose uses and encourages the interaction of the users, who are offered more opportunities of participating in the processes that involve the State.

According to Stowers (1999), digital government potentially transforms government activities in two ways: by improving service delivery, including costs and by improving communication between citizens and government. The author states that the traditional orientation of state and municipal websites has been business and economic development, but, clearly, information and service provision start to become more significant in US.

Most US government websites have information posted regarding agriculture, transportation, revenues, elections, banking and insurance, environmental issues, and health and human services (Stowers, 1999). Some of the online services offered by US State Governments include the renewal of vehicle registration, hunting licenses, and the filing of tax forms (Accenture, 2001). However, only 22 percent of state websites that provide services offer citizens the ability to complete an entire transaction online, versus simply downloading a form

(West, 2000). According to a survey of state and federal chief information officers, 86 percent believed that e-government improved service delivery, and 63 percent felt it reduced costs.

Surveys of US city managers show a lower perception that e-government reduces costs and improve government communication to society, so cities tend to conduct fewer transactions online (Layne and Lee, 2001) and so have taken less advantage of potential of the web to improve democracy.

Regarding the relationship change between government and citizens and the in-depth democratic experiences originating from the e-government experiences, Ferreira and Araújo (2000) call attention to divergences of these topics. An OECD (1998) study on the evaluation of these experiences shows that even with the intensification of the use of the web by the European governments, this new channel was being used to disseminate the decisions that had been previously adopted by the governments. The study also points out that the popular survey and citizens partnership were still very restricted to isolated initiatives from local government or specific departments, without becoming a general guideline of the OECD governments.

Marche & McNiven (2003) agrees with Ferreira and Araujo pointing out that the use of internet for rendering public services tend to change patterns of relationship between citizens and government. Their statement is based on the difference of two concepts: e-government and e-governance. According to the authors, e-government is mostly about the efficiency and the effectiveness of administrative considerations of public policy, and stresses the ways in which the government decisions are carried-out. E-governance means the delivery of government services and information to the public using electronic ways, and implies on new models of

policy formulation, new forms of citizenship, new patterns of relationship and power, and the search to connect people with the political process.

E-governance turns to be an important concept for the purpose of this study, once the technology may significantly influence the relationship between the society and the government, according to Toregas (2001) statement.

On one hand, it can be confirmed that the advantage potential posed by the web is only partially used. On the other hand, it can be observed that the effectiveness of the Internet use by the citizens presents limitations, which are not exclusively conditioned to specific and sectorial policies of the countries under development, as for example Brazil. It will also depend on other aspects, such as social differences and especially the inequality in the distribution of political and economical power, a reality experienced in Latin American, once the use of the possibilities offered by the web is directly related to the citizens' social status and cultural, economic and political background (Torres, 1997; Ferreira and Araújo, 2000; Castor and Age,2000).

In one way or another, the consensus in various studies is that the Internet aims at achieving more accountability – transparency and responsibility - regarding the *res publicae*, bearing in mind that this channel can disclose information on the pace of the projects, financial statements and rendering of accounts to any citizen who has access to it. This confirmation is the basis of the analysis proposed in this research, since it aims at analyzing the implications of the use of Information Technology, especially regarding the use of the web environment in the patterns of relationship established between tax administration and taxpayers.

2- THE SEFAZ-BA MODERNIZATION PROGRAM: a necessary support for changes in Bahia's Tax Authority management regarding the use of IT.

On December 11, 1996, the Interamerican Development Bank approved a financing of US\$1 billion dollars, with a 50% counterpart for the Brazilian states to improve the administration of the public resources of the Brazilian states, strengthening the Secretariats of Finance (IDB, 1996). The program aimed at supporting the implementation of the fiscal apparatus modernization projects, namely: to increment the legal, operational and technological mechanisms of the Secretariats of Finance; strengthen and integrate the financial administration and consolidate audit and internal control; assure effective tax payment control through the use of new techniques and methods for levying and collecting taxes; develop actions to recover tax credit, strengthening the integration between tax administrations and the Judicial Branch (IDB , 1996).

This program financed by IDB, called Nation Program to Support the Fiscal Administration of the States – PNAFE - is coordinated by the Ministry of Finance, which plays the role of interlocutor between the states and the bank. PNAFE operates at sub national level and established as basic pre-requirement for the compliance with the states, the formulation of a fiscal area modernization project, specific for each state, within the criteria established by the bank.

Bahia complied with PNAFE with the argument that it started its fiscal adjustment before most of the states. That is why its preliminary project, which was submitted and approved by IDB, encompassed modernization actions in the tax area since the beginning.

As it can be observed in Chart I, the guidelines for the Taxation, Supervision, Collection Control and Economical-Fiscal Information systems encompass investments in information system to optimize the existing procedures. The Organizational Development component, although structured in the same way as the others to comply with the IDB standards, requires actions that will reverberate throughout the organization. They will also redefine the adjustments of the other components' guidelines, since the review and redesign of all the processes are part of their scope under the standpoint of quality, efficiency and productivity.

A diagnosis of each component status (organizational process) was presented in 1997 (Bahia, 1997a) and the guidelines for the new management model to be achieved by SEFAZ were proposed. Thus, it was possible to confirm the concern with the quality of services provided to society, the operational costs control and reduction, innovation, performance indicators in several areas, decentralization of decisions, amongst others.

Chart I exemplifies the components with the respective diagnoses and guidelines for the new model, enabling the identification of the field of performance of the Modernization Project of the Secretariat of Finance of the State of Bahia- SEFAZ-Ba (Bahia, 1997a).

Chart 1- Project Components

Component	Diagnosis	Guideline
Taxation	Text consultation by manual process	Availability of updated legislation through modern information technology tools
Inspection	Tax programs do not use statistic methods. There is no focus of direction of the inspection apparatus regarding the cost-effective relationship of tax resources	Emphasis on planning and management of taxation, resorting to statistic data according to taxpayers segments, in conducting the inspection.

Control (Collection)	The present collection system does not enable the comparison of systems between the collection of data and the ones confirmed in the taxpayers' tax return.	Upgrading of the present collection system, introducing managerial information and efficient control instruments.
Control (Fiscal and Economic Information)	The information gathered in the taxpayers' tax return does not result in products oriented to supervision.	Invest in a data processing system that enables the generation of products oriented to supervision/audit
Organizational and Managerial Development	Organizational procedures and processes lack simplification, rationalization and standardization.	Rationalization of the organizational and operational procedures and processes, oriented to quality, efficiency and productivity requirements.

Source: Modernization Program of the Secretariat of Finance (1997).

Thus, SEFAZ-Ba starts its modernization process, with heavy investment in IT infrastructure, which makes it possible to anticipate, amongst other actions, the revision of the processes in the tax area and the implantation of tax services via Internet. The results originating from one of the actions of the referred Program, as far as the revision of the public services provided by the tax area and its new format in the Internet environment are concerned, will be discussed from the next chapter on. Its objective is to analyze how the web use interfered in the Tax authority-Taxpayer relationship, based on the description of the redesign work of the main key processes of the tax area. It also aims to make a briefly analysis of the US experience of providing public services by internet, regarding the relationship with citizens, comparing to Bahia's study.

3- THE INTERNET AS A MEANS TO PROVIDE TAXPAYER'S SERVICES IN BAHIA'S SECRETARIAT OF FINANCE

The analysis of the Program for the Modernization of the Secretariat of Finance of the Bahia enables the identification of relevant actions within the Program, namely the revision of process in the tax area. They enabled the optimization of the work throughout the areas involved in tax administration key-processes, as well as it encompasses the advantages that the investment in Information Technology provides to SEFAZ-Ba business.

The tax area processes are directly related to the services provided to the taxpayers of state taxes. The changes fostered by the redesign work, associated with the use of the Information Technology, reverberate on the provision of services in the tax area, mainly when taking into consideration the use of a new interaction channel between the Tax Authority –Tax Payer.

The present analysis will also be based on the redesign reports (Bahia,1999), where the processes to be redesigned were registered. Most of these processes were written based on meetings between the group works involved in the project, with the participation of technicians, inspectors and managers at SEFAZ.

3.1- The reality of rendering services in Bahia's Secretariat of Finance before the use of the internet.

Based on the reports of the key-processes of SEFAZ (Bahia, 1999) tax area, and also on the opinion of SEFAZ-Ba managers involved in the work, an attempt is made to analyze how the services were offered to users before implementing the services on the Internet and what kind of

relationships were established between the Tax-Authority and the users. The diagnosis of the key-processes on the tax area confirms that the provision of services to the users was personally performed at the inspectorships, without standardization or a established deadline for the provision of the requested services; in a bureaucratic way and without process integration (Bahia, 1999).

Most of the services were authorized by the tax auditor, who could have a direct influence on all the proceedings generated from the request of the most diverse services, being supported by the standards. Since the auditor had the control, very little was controlled, since the demand hindered a careful personal evaluation. It was also observed that the lack of patterns for granting some services could result in a kind of preference or a differential in the provision of services to a taxpayer in detriment of the majority.

Up to 1999, there was only a Handbook of Procedures of the Departments and Inspectorships -MPDI, which had been updated in July 1997 (Bahia, 1997b). Besides the MPDI, some managing initiatives and legislation updating came out, being issued as legislations, directives, decrees and managerial instructions (Bahia, 2000). The constant standard changes and the lack of one instrument to consolidate the routines and individualized procedures jeopardized the possibility of any standardization attempt in the provision of public services.

The finance units still showed that their auditors' personal characteristics, which in practice implied in differentiated requirements for granting the same services. Some inspectorships had their own agreements with some regional agencies. The deadlines for carrying out the services (the ones that were not standardized) were differentiated. Summing up, the provision of services at SEFAZ was not standardized all over the State. Companies whose

branches were attended by more than one inspectorship complained about the service and differentiated requirement for each unit, resulting in dissatisfaction and damage to the taxpayers. One example of this situation, from the interviewees' standpoint, is that the provision of services in the inspectorships located in the nearby regions would decide if the company could or could not be implanted in the area of their respective administrative subdivisions.

The redesign started in 1999 with the following methodology: the proceedings to be worked were presented in their present status, so that their problems and inconsistencies could be checked. Based on the knowledge of the real status of the proceedings in force, their redesign process took place. Solutions were searched to simplify, integrate and automate them, which subsequently would have an impact on the quality of services provided by the tax area. Since the inspectorships were the units for rendering services in SEFAZ tax area, the redesign detailed the activities of their units to revise their processes, presenting their real status to the organization. As it was indicated in the reports of the redesign processes (Bahia, 1999), the inspectors managed their units by establishing appropriate management guidelines since there was no standardization of procedures.

Based on testimonies and on the analysis of the reports for the diagnosis of the tax area proceedings at SEFAZ-Ba (Bahia, 1999), it can be observed that the impersonalist model prevailed in the relationship established between the Tax Authority and the users of its services before the redesign and implantation of the Internet services. The lack of universal criteria for this model favored a service based on private concerns.

3.2- The reviewing of Tax Department procedures and the use of internet for rendering services in Tax Area: the implications on the fiscal authority-tax payer relationship.

The main objective of the revision of the tax area processes was to provide tax services on the Internet. This item analyzes how the introduction of new services provided on the Internet through the intensive use of Information Technology interfered in the relationship between the Tax authority that provides the service and its user.

The objective of the process revision was to produce new processes for activities and transactions at SEFAZ-Ba that completely eliminated inconsistencies, redundancies, waste of time and other resources. With that purpose, the redesign encompassed the six key processes that are the focus of the tax administration.

The revision of the processes encompassed the activities for the credit information form, fiscal-economic information, collection, charge, supervision and fiscal administrative process, which briefly represent the work flow in the tax area. These macro-processes control and follow up the taxpayers' daily life.

The flow of processes can thus be exemplified: a company starts its activities being registered in the State. From time to time, it reports its commercial activities and collects the taxes originating from its operations. SEFAZ-Ba checks the outstanding debts and starts the collection process. Based on the economical and fiscal information of the companies, an audit is carried out to confirm the compatibility between the company's operations and the collected tax, and in case the numbers are not even, the tax is entered by means of tax assessment notice. The

taxpayer is summoned to collect the difference or to defend himself/herself against the tax assessment notice, proceeding with the fiscal administrative process.

The works were carried out in a participatory way. Mistech, a consulting company with expertise in process revision, was hired to be responsible for the process revision. Its work methodology included workshops with the key elements of the organization, so that they themselves could analyze and revise their processes of work to maximize their commitment with the implementation. Based on business redefinition, this work also presented its results: the new transactions for each key-process, modules, systems, and model of data. Thus, it was possible to adjust or develop new information systems to support new processes.

The Charts below summarize the changes in the key-processes, which led to changes in the tax processes, before and after the implantation of the revision work, using the Internet as a channel for the provision of services.

CHART 1 : Key-Process – CREDIT INFORMATION FORM

Previous Process	Redesigned Process
<p>Registration:</p> <p>This process had no integration with the external agencies, namely the Board of Trade. The taxpayer had to go to three different agencies to register.</p> <p>The analysis of the request was done in a personal way, and the proceeding had to go through different sections at SEFAZ-Ba. If it complied with the legal requirements, it was handed in to a fiscal agent, who visited the business and defined whether the concession would or would not be granted.</p>	<p>Registration:</p> <p>With the redesigned process, the taxpayer does not have to go to three different agencies to register his/her credit information form. From the Board of Trade request, the data are automatically sent to SEFAZ-Ba, where the request is automatically revised.</p> <p>The taxpayer visits the SEFAZ website and enters the additional data. The registration is immediately released and informed by e-mail or mail.</p>

Chart 2: Key-Process – Economic and Fiscal Information

Previous Process	Redesigned Process
<p>Monthly Tax Returns Computation/ Small Companies Tax Returns (DMA/DAME)</p> <p>The economical-fiscal tax returns were handed in at the inspectorships in floppy disks up to the 20th day of the subsequent month. Based on the total number of fiscal documents listed below (invoices /Fiscal Coupons), the economical operation of the company can be investigated and the tax to be paid on that month can be calculated.</p> <p>AIDF – Permission for Printing the Fiscal Document</p> <p>The taxpayer hands in its request to SEFAZ to obtain the tax Authority permission to print invoices. A fiscal agent on duty is sent to assess if the company presents a regular status and can obtain the permission. The concession is made granted the evaluation, looking it up in the systems of SEFAZ.</p> <p>6- ECF- Fiscal Coupon Issue</p> <p>The taxpayer had to undergo the following stages, which could take one month, to get the permission to use an equipment to issue fiscal coupon,;</p> <ul style="list-style-type: none"> - Accreditation and installation by accredited company, authorization request at the inspectorships and release after the visit of the agent to the business. 	<p>Monthly Tax Returns Computation/ Small Companies Tax Returns (DMA/DME)</p> <p>The tax returns have to be filed via Internet. The deadline is the 7th day of the month, therefore before the tax payment. Thus the inconsistencies can be checked and the collection process can be triggered.</p> <p>AIDF – Permission for Printing the Fiscal Document</p> <p>The taxpayer requests the AIDF via Internet by means of a password. The system will automatically check if there are irregular data on the credit information form, tax debts, etc. The permission will be or will not be released immediately.</p> <p>6- ECF- Fiscal Coupon Issue</p> <p>The taxpayer enters his/her password and makes a request at SEFAZ-Ba to use ECF via Internet, including all the necessary data for the permission to use the equipment. Later on a fiscal agent can make the inspection in person.</p> <p>The permission may be granted within up to 72 hours.</p>

Chart 03: Key-Process - Collection

Previous Process	Redesigned Process
<p>Issue and Payment of the State Collection Document - DAE</p> <p>By the end of each month or while performing an isolated operation that demands the ICMS (Value-Added Tax on Sales and Services) payment, the company would fill in the State Collection Document by hand or would print the DAE at the SEFAZ ATMs, went to the bank and paid at the cashier.</p>	<p>Issue and Payment of the State Collection Document - DAE</p> <p>To pay the tax, the taxpayer can access the SEFAZ site, issue a DAE with a bar code and pay it via homebanking of his/her preference, keying in the bar numbers, without having to go to the bank.</p>

<p>Issue of National Document for State Collection - GNRE's</p> <p>Whenever a taxpayer from another state needed to pay the ICMS as a tax substitute, it was necessary to fill in the National Document for State Collection – GNRE – and to go to the bank to pay. The GNRE amount was sent to the SEFAZ in three days and the document information in six days.</p>	<p>Issue of National Document for State Collection - GNRE's</p> <p>The GNRE issue with bar codes enables its payment via homebanking at the taxpayer's convenience, without having to go to the bank. The GNRE amount with bar code is transferred in one day and the document information on three days.</p>
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Chart 04: Key-Process - Collection

Previous Process	Redesign Process
<p>The collection of the late taxpayers whose ICMS payment and income tax return are overdue were manually performed by the inspectorships. The 300 major companies were monitored by specific managements. The others were monitored by inspectorships, whose collection, when performed, was done by phone or personally. There was no uniformity in the compliance of this process.</p>	<p>Collection of the taxpayers who have not fulfilled their taxpayers obligations</p> <p>The income tax return due date is on the 7th day of the subsequent month, therefore two days before the ICMS payment.</p> <p>The inconsistencies in the returns are automatically detected and registered by the Fiscal Notification System, being assigned a penalty that is issued to the taxpayer, starting the fiscal administrative process.</p> <p>The whole collection process based on the income tax returns is automated, without requesting the presence of a fiscal agent.</p>

Chart 05: Key-Process - Supervision

Previous Process	Redesigned Process
<p>Supervision</p> <p>The Planning and Financing Supervision System indicated the taxpayers whose behavior demanded supervision .</p> <p>Based on the relationship of the taxpayers indicated for the supervision, the regional inspectorships issued service orders for each auditor's supervision.</p> <p>The auditor performed the schedules appointed by the service order by electronic spreadsheets that were not standardized.</p> <p>In case of irregularity, the auditor recorded a tax assessment notice and informed the taxpayer.</p>	<p>Supervision</p> <p>Based on the use of state and interstate files of the taxpayers (57/95 agreement), SEFAZ-Ba makes an automatic previous audit to identify the taxpayers' irregularities. A Fiscal Auditor's in-depth supervision is recommended to the taxpayers who present irregularities.</p>

Chart 06: Key-Process - Fiscal Administrative Process

Previous Process	Redesigned Process
<p>After the notice was entered, the company had 30 days to pay it or to defend itself from it, under the penalty of the proceeding becoming effective without the taxpayer's knowledge.</p> <p>After being acknowledged, the notice was forwarded to the evaluation at CONSEF in Salvador. The processes stayed at the CONSEF for approximately 111 days, with the possibility of being submitted to administrative appeal with several resources, delaying its completion in the administrative area.</p>	<p>After entering the tax assessment notice, the process is keyed in and all the interested parties can look it up and attach the defense, fiscal information, amongst other documents via Internet, complying with the regulation deadline. Thus, the virtual process speeds up the operation, prevents losses and makes its transition more transparent.</p>

Summing up, based on a brief description of the new processes, it can be confirmed that Information Technology is a necessary condition for the redesign work. Without it, it would not be possible to have the qualitative leap in the integration and handling of data and to use the web and Internet environment for the provision of tax services. In a way or another, all key processes design some service to be provided via Internet.

The redesigned processes lead to new services available on the Internet, which on the other hand have replaced the personal checking by automatic revisions performed by the system. The use of the Internet implies that the services are no longer submitted to personal evaluation, but to a set of pre-defined and automated reviews, which are valid to any user whose credit information form are similar. Thus, the same service offered to the taxpayers that present the same status indicates the emergence of a new impersonal logic between the Tax Authority and the Taxpayer. According to Souza's (2001) observation on e-government, the Internet use stimulates the impersonal relationship between the service provider and the user, for both are provided through an environment where no one knows who is the public administration agent responsible for its deferment.

An aspect to be approached on the tax services of SEFAZ-Ba rendered through the Internet is the form of defining the criteria for the automated performance of each service. While the personal services follow outdated general standards, which make room for personal relationships, the new automated criteria need to be detailed in terms of automation, and apply to all users under the same condition.

It is worth mentioning that despite the fact that the process redesign comprises all services of the tax area at SEFAZ-Ba, not all of them were developed for providing services on a web environment, owing to diversity of hypothesis that make it more difficult or do not justify their standards. As an example, it can be verified that the several tax matters combinations makes the systematization work and the automation of answers to the referred service more difficult, without assuring its total effectiveness. It does not envisage all the variables inserted in one subject common to complex legislation such as ICMS, the state tax on operations with goods and services.

The example mentioned above indicates a characteristic of complementarities of the channel for providing services on the web and not the justification of the traditional means. The handling and the analysis of information and contexts for the provision of services make it impossible to automate them. In this sense, and within a context of expansion of the services on the Internet, as well as the valorization of the web channel, it can be observed that the human intervention is necessary for the provision of services or of part of them.

Thus, the complementary character of the Internet channel for the provision of services led to the ongoing use of its processes partially or as a whole, with the direct interference of SEFAZ-Ba agents.

On the other hand, it can be considered that the improvement in quality, agility and commodity of the new format of services on the web increases the degree of demand of the services users, who can also question the particular model that was adopted by the public administration. This new level of demand from the users seems to favor the reduction of the personalistic practices, although a deliberate intention has not been overused in the public administration in revising its logic of the relationship with the citizen.

4. THE US GOVERNMENT EXPERIENCES USING INTERNET AS A MEAN TO PROVIDE PUBLIC SERVICES

Going deeply on the reality of the services rendered by US state governments is useful to evaluate the work of Layne and Lee (2001), who have delineated a four-stage model of e-government development (cataloguing, transaction, vertical integration, and horizontal integration). According to their study, the availability of transactions on the web represents advancement to at least the second stage of implementation, and represents an effort to the use of e-government as part of the “reinventing” government paradigm, which aims to give citizens more flexibility and convenience in their interactions with government.

West (2000) analyzed 1,813 US state government websites in 2001 and found that the 50 states vary widely in the percentage of government sites that offer completely online service transactions to citizens. The mean percentage of state government websites offering services is 19 percent, meaning that approximately one of every five state websites offered one or more services. West found that federal websites were more likely than state websites to offer one or more services. According to Center for Digital Government (2001), State Revenue Agencies tend to offer a broader variety of services in more developed stages, most of them on the second and beginning the third stage regarding Layne and Lee (2001) study, and the reasons for that can be summarized by budget availability to invest on the provision of internet services and the interest of government to improve the means of tax collection.

The state of Maryland has invested for several years in providing services by internet and offers more government services online than any other state (Center for Digital Government, 2001). Along services on diversified areas, the state of Maryland allows citizens to request for

the opening of businesses by internet and make possible for companies and citizens pay their taxes on line. Despite all the internet services developed in tax area, in 2001 the state of Maryland started a project that aims the provision of 80% of all state public services by internet in three years. The main focus of Maryland's internet portal project is integrate the services and information provided by internet of all state agencies in order to optimize IT investment and provide convenient services to citizens (Center for Digital Government, 2001). According to the deputy manager of IT Department of Maryland state, the citizens don't really have to know if one or two government agencies is involved in certain type of service, but that service is provided by the government, so the more integrated are the internet services provided by agencies, the better for the users.

US states such as Arizona, Indiana, California, New York and Pennsylvania also offer internet services for payment of taxes that along with other services were elected by the citizens (Wallace, 2000) as one the most important services provided by internet, especially because of its simplicity, the easiness of the transaction and the reduction of time to complete the service. According to Tat-Kei Ho (2002), in the US states, the provision of tax services as well as other public services through the web doesn't only mean improvement in quality, agility and commodity, but also are shifting some paradigms in public service delivery, especially on external communications, mode of service delivery and principles of service delivery. The author states that before the use of internet, the external communications were centralized, formal, done through limited channels and the services were delivered in documentary mode with interpersonal interaction. After the internet, the formal and informal communication turned to be direct with fast feedback through multiple channels and the services were provided electronically with non face-to-face interaction.

When Tat-Kei Ho (2002) refers to the principles of service delivery, it can be observed that standardization, impartiality and equity were found in the US states public service provision before the use of internet and were added to characteristics of internet as a new channel to provide services, such as customized services for citizens that present the same status.

Even though US states as Maryland are investing significantly in provision of services through internet, the citizens are not responding with the same speed as the increasing of internet public services (Wallace, 2000). The author shows that this cultural issue has something to do about the level of unawareness about characteristics of the internet environment such as security of the transactions and the will of some people to deal with tax payments and others services with face-to-face interaction in order to make sure the transaction is completed. Some states even start to invest in some advertisement about their internet services in order to increase the percentage of web users.

Another question that influences the use of the internet public service is the access to internet. Even in the US, the proportion of people's internet connection at home is still under 50% (Symonds, 2000). The combination of all those factors shows there's still constraint on demand for the use of public services which lead to the assumption that in the next years the percentage of the citizen to become internet users will increase significantly as the referred barriers tend to disappear.

5- COMPARING BAHIA STUDY CASE TO US STATE GOVERNMENTS INTERNET EXPERIENCES REGARDING GOVERNMENT-CITIZEN RELATIONSHIP

Despite the literature on e-government that characterizes it as both a source of potential administrative efficiencies, improvement of government-citizen relationship and a mechanism for democratic participation, Mc Neal et al (2003) state that participatory goals are not presently a dominant factor in US state programs, in other words, government aren't investing on e-government in order to improve the relationship between public administration and citizens. Efficiency motivations also underscore the framing of e-government as an administrative issue.

According to McNeal, Tolbert and Mossberger (2003) the support for digital government is the predisposition of the public administration toward small government, and on line transactions, in particular, may eventually reduce the need for government employment and can be alleged as a means to permit budget-cutting measures and limited government. Slevin (2000) has noted that social trends in US have included the ability to citizens to engage more easily and more directly in issues with a public policy component as new technologies like the internet start to be used by government. Individuals start to seek out information, services and opinions without the mediation of civil servants. Slevin (2000) is careful to mention that this social trend did not start with the internet, but its appearance contribute to an increase in demand by citizens to evaluate the working, policies and services provided by the government. According to the author, all of these changes on the government-citizen relationship are also brought by the common issue of transparency that is raised by the use of internet, where (despite the digital divide that is not the main subject of this paper) everything is available to the public.

As it can be observed, in the United States, the use of internet for rendering public services also implies on changes on relationship between public administration and society, especially when it refers to internet services, that requires previous standardization and automation of all kind of variables. The characteristics of internet environment leads to a relationship between government and citizens close to universalism of procedures where it can observed the same status of provision of services for any user whose are in similar condition. Besides that, the internet channel turns expandable the mediation of a civil servant who may sometimes lead to some kind of protectionism to one citizen to the detriment of other.

Comparing to Bahias' study, it seems that in the US, the internet appears also as a complementary channel for rendering services, bringing along changes that are not direct related to the services provided by web. According to Slevin (2000), the issue of internet as a channel for rendering public services involves broader issues that affects democracy and the way it's practiced by the citizens. The author states that with the use of public services offered by government, citizens tend to react concretely to events on a basis of their own choosing, rather than accept the explanations of authorities, and start to develop the ability to monitor social and economic outcomes, enabling the average citizen to engage more easily and more directly in issues with a public policy component.

Despite that the use of internet permits a change in government-citizen relationship, it can't be stated that personalistic and impersonalist logics of relationship that applies for Brazilian public service reality would be a issue to be considered in the United States. This leads to assume that if the reality of that country isn't close to a provision of public services to users that are personally performed on the level presented in the Bahia's study, changes on the patterns of relationship in US after the introduction of a new channel for rendering public services such as

internet will hardly be noted. This assumption turns to be important because a public administration doesn't really need the internet to provide services with standardization and consolidated routines in order to be as impersonalistic as possible to achieve the universalism of procedures that makes the relationship between services providers and user as fair as possible.

CONCLUSION

The reality of provision of public services in Bahia's Tax Authority presented a historical Brazilian personalistic pattern of relationship, with no standardization of procedures along the SEFAZ-Ba state units, which in practice implied in differentiated requirements for granting the same services.

The IDB program called Nation Program to Support the Fiscal Administration of the States – PNAFE, took a important part in the process of modernization of the Bahia's Tax Authority – Sefaz-Ba, providing the financial resources and giving the criteria and guideline to Sefaz-Ba program. One of the most relevant components within the Modernization of the Secretariat of Finance Program was the revision of process in the tax area. In this work, all the proceedings were presented in their previous status and all the problems and inconsistencies were checked out and the processes were redesign to be rendered by internet.

A new understand of the importance of IT and the need to manage it strategically and along with the modernization program of SEFAZ-Ba (what can be understood as the strategic plan of the SEFAZ-Ba at that time) supported the redesign of the tax process, where all key processes were reviewed and had main services provided by internet, requiring an adequate technological environment.

The new tax services provided by internet created an alternative channel for citizens to relate to public administration, and for most of the tax services, the mediation of a public servant became no longer necessary. The automate of the criteria and the standardization of the services, all characteristics and requirements of the internet environment change the reality of Bahia's Tax

Authority provision of public services, once the personal influence of the local units managers became weaker.

The internet channel seems to be a complementary way to provide public services working along the traditional means, where human intervention is necessary. It could be assumed that the human intervention way of provide services doesn't mean the existence of a personalistic pattern of relationship, that can be identified as a preferential treatment for users that find themselves on the same condition (what is assumed to be true in brazilian historical retrospective). In this case, the impersonalist logic of relationship could also exist in the traditional way of rendering public services as long as the government find ways to well establish and enforce basic standards for public services requirements.

Even the fact the internet appears as a complementary channel for rendering services in tax area, working along with the traditional way, where there is a direct human intervention, its existence pushes up the degree of demand of the users, which no longer will be satisfied with personalistic patterns of relationship (for example, the clientelism) and its preferential treatment according to particular interests or levels of personal identity. Further it also results in improvement of quality, agility and commodity of the new format of internet services that gives to the citizens a new pattern of comparison, which can demand changes in the traditional way of providing public services in order to reduce bureaucracy and inefficiency.

Although the internet in US state and federal government also seems to be used as complementary channel for rendering public services, as it occurs in Bahia's study, it can not be stated that US traditional way to provide public services has the same characteristics and follows the same patterns of relationship to the users where prevails personalistic logics and preferential

treatments. This study leads to assume that the main concern with the introduction of the internet as a way to relate US government and citizens may involve broader issues that affect democracy and the way it's practiced by American people.

By the characteristics of internet environment it may be assumed that when this channel reaches a developed level of utilization by governments, especially in countries where democracies are stable, it can even transcend the provision for public services and influence a new process of social engagement, where citizens start to be more concerned in and participate more directly in issues with a public policy component. Direct participation in the democratic process could introduce gradually new vitality into the political system. The global reach of the internet in general could guarantee a worldwide stage for the government using e-gov tools, bringing the benefits of trade as well as the outcomes of intellectual across boundaries into every community and state. As a simple example, the city managers could inform citizens through the internet about critical a collective choices that the community has to make.

Despite of all the changes in democracy that can be achieved by the use of internet, issues such as digital divide must be addressed satisfactorily by the government, otherwise the use of the internet by the government as a main channel to communicate to society may benefit some groups of interest that have easy access to internet, and because of that can become important players in this new environment of democracy in detriment of substantial part of the society that don't use internet, pushing those people even farther from the democracy arena, and bringing unfairness to the new e-democracy.

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