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THE REAL COST OF THE CONTROL: A MULTIDIMENSIONAL PERCEPTION ANALYSIS

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The real cost of the control: A multidimensional perception analysis

Abstract: The main goal of this paper is to analyze the perception of managers about the unfolding of control in public administration. The literature lists three aspects of control costs, the administrative cost, the economic cost, and the social cost. A multidimensional analysis was carried out, through interviews, with public servants/managers, to verify how the manager/federal public servant perceives the control of public administration and the costs associated with this activity. The analysis culminated in eleven perceptions of control, namely: social control; control as an inducer of public policies; internal expenses; control costs; divergences between control bodies; the existence of systems specific to the control bodies; the time spent with control bodies; the "blackout of pens"; the auditor as alien to reality; the preventive action of the control bodies; the performance of control as beneficial. It was observed that the costs of controlling actions are known to public servants and managers, but these costs do not seem to be scaled.
Key words: Public Administration. Control. Cost. Perception

Introduction

Management control acts in different areas and has different objectives (ALBUQUERQUE; MEDEIROS, 2006). By acting in a "disorderly manner" (CAMPANA, 2017, p. 194), it imposes on the public administration a series of often hidden and high costs (FALK; KOSFELD, 2006). According to Rose-Ackerman and Palifka (2016), control expenses should be set at a point where the benefit of reducing illegalities is at least equal to the cost of combating them. Authors such as Dantas et al. (2010) apply the cost-benefit analysis of control on two variables: the first the investment for control activities (easy to measure) and the second the benefit of control (difficult to measure).

The analysis of any of the aforementioned control costs is not recent and has been a source of problematization in the literature (ANECHIARICO; JACOBS, 1995; GRAHAM, 1984; JAIN, 2001; KAUFMANN; LAFONTAINE, 1994; MARQUES NETO; PALMA, 2017; ROSE-ACKERMAN, 2002). However, no empirical survey indicates the implication of control in the public service, nor in the activities of public servants. (Marques Neto; Palma, 2017).

The research problem arises from the need to analyze whether managers/public administrators understand the role of control as a generator of costs. This perspective is in line with social research, which is carried out by approximation, like the latter, as it progresses, develops increasingly precise guidance criteria (MINAYO; DESLANDES; GOMES, 2007).

Thus, the multidimensional analysis of the perception of the manager/server that there are costs involved in the control activities of public administration and what these costs would be is what guides this research. Fulfilling the objective of this research allows us to obtain, then, the perception of the server/manager about the control of public administration and its consequences. This question is essential because any control mechanism implies hidden costs, especially those that exclude the intrinsic motivations of the server, which face some measures of control with suspicion (Rose-Ackerman and Truex,2020; Falk and Kosfeld,2006).

Besides this importance, the literature does not directly address the effects of controls on public administration (OLIVIERI, 2016). Some analyses pointed out that public agents' excessive control is considered one of the causes of inefficiency in public administration (CAMPANA, 2017). In this sense, if the control activities are applied in the wrong dose, the incentives that lead employees to work with more significant efforts will be reduced (KWON, 2014). For Kwon (2014), the literature, by focusing more on

how to control illegal activities (especially corruption), ended up ignoring how this repression affects bureaucrats' efforts to improve public service.

The expansion of the analysis costs of control is characterized as the main contribution of this study. When analyzing in an environment different from the others and whose legal regulation focuses on procedural control confirms the existence of the dimensions highlighted above in this diverse context under managers' perception. In addition, based on these perceptions, it expands different views on the consequences of control. It contributes to understanding how managers perceive control. The vision of this perception is fundamental for thinking about new control strategies that aim to reduce the barriers between the controlled part and the controller. A qualitative description of how the mechanisms and control agencies are perceived by managers/public servants were obtained through semi-structured interviews. Managers and employees of the Brazilian Federal Public Administration were interviewed.

The choice of the federal public administration in Brazil to analyze the phenomenon in question is due to the characteristics of the control exercised, especially under the executive power in the country. Among these characteristics, the so-called overdose of control stands out, as it is exercised by a multiplicity of agencies, which in theory creates an intricate excess of control by public agents. It increases the red tape and makes it inefficient in its regular performance. (CAMPANA, 2017). These characteristics allow us to analyze the effects of control, especially from the perspective of Kwon (2014) that excess control can have adverse effects on the efficiency of public management.

2. Literature Review

2.1 Concept of control in Public Administration

We start, from the premise that control in administration arose with the formation of modern democracy, which is based on theories of powers separation and which elevates the importance of control through the system of checks and balances, which allows each power to control the actions of the others, in a good and balanced way (MOTA, 2018).

With the 1988 Constitution of the Federative Republic of Brazil (CR) promulgated, a Democratic Rule of Law was implemented to remove stains from arbitrariness and abuses of power perpetrated during the dictatorial period (Campana,2017). Thus, countless principles and duties were established to be observed by Public Administration, which culminated in a vast network of inspection of its acts and submission of its agents to broad and numerous controls that affect their performance. Control in public administration consists of how the administration and the citizen verify the realization of plans, objectives, goals efficiently in public activity (DE ALENCAR; DA FONSECA, 2016).

The control mechanisms are located in two spheres: horizontal and vertical. Horizontal control is carried out by the organs of the State itself, which act in bureaucratic inspection and the mechanisms of checks and balances existing between the powers. Vertical control, in turn, comprises inspection by society, the electoral process (voting), the media, and pressure groups (O 'DONNELL, 1998).

Social or societal control, a branch of vertical control, occurs with overcoming the traditional knowledge of the system of checks and balances since it includes countless multiple and heterogeneous associations as an actor of public administration control (SMULOVITZ; PERUZZOTTI, 2005). Social control thus reveals itself as a necessary

complement to the institutional control that is exercised by supervisory agencies (MEDEIROS; ROCHA, 2016).

In Brazil, the increase in the level of State transparency was included in the political agenda of social control with the end of the period of authoritarianism (RAUSCH; SOARES, 2010). Smulovitz and Peruzzotti (2005) understand that the Parliamentary Inquiry Commissions (CPI) illustrate the path in which societal (vertical) accountability activates the horizontal mechanisms of society.

Another path that illustrates social control is increased citizen participation in administrative control given the expansion of available tools, especially in information technology (DE ALENCAR; DA FONSECA, 2016). We live in the digital age, with real-time information, which the public sector makes available to its principal inspector, the citizen (ALVES DA COSTA; DA SILVA SOUZA, 2020). The need for societal control stems from the fact that government control, which is mainly carried out through elections, is considered inefficient; as a result, it depends on other political institutions (MATIAS PEREIRA, 2005). Still, for the author, there are three fundamental control mechanisms of Public Administration: the State, the market, and civil society.

In this way, rulers in democratic societies are subject to parliamentary control; the control of procedures within the bureaucracy – through inspection of the financial and legal conduct of employees – and the external control mechanisms, exercised by the audit courts, audits, commissions of inquiry; to social control, exercised both by the media and by organized civil society groups. We opted, therefore, not only for the control of government officials but also for the control of state officials, who are part of the public bureaucracy (MATIAS PEREIRA, 2005).

The concept of control adopted in the present work involves vertical and horizontal control mechanisms, whether carried out by the State itself or by society - which verify the realization of plans, objectives, goals, efficiently in public activity - and those that fall not only on government officials but also, and mainly, on public managers who are formally responsible for faults and irregularities committed in the exercise of their function (DE ALENCAR; DA FONSECA, 2016).

2.2 Cost of control and the effectiveness of public administration

Since 1988, with the promulgation of the Brazilian Constitution of the Republic (CR), there have been numerous legislative reforms that have altered control mechanisms, whether administrative (audits, internal affairs and parliamentary investigations), whether judicial (criminal, civil - administrative improbity - and electoral process) (MACHADO; PASCHOAL, 2016).

Not all public control is worth the cost, as controllers tend to be unrealistic, dedicating "a love of mothballs" to security. Furthermore, there is a growing realization that the multiplication of controls increases conflicts - including between controllers - and that control agencies are costly for the Public Administration (SUNDFELD, 2014, p. 2). For Falk and Kosfeld (2006), control has hidden costs that must be taken seriously. Aechiarico (2010) points out that public officials, concerned with the effects of control (especially corruption), tend to regularly increase the quantity and rigidity of control measures until reaching a point where the income decreases, and it turns out to be counterproductive to perform specific tasks. The objective for the author is to find an efficient type and dosage of control, which is not an easy task.

One situation was observed in studies carried out in Brazil, which came to a conclusion that, when there is an excessive increase in control mechanisms, agencies or processes tend to decrease their performance, considering the mobilization of people, the time and the resources that they are always necessary for, for example, rendering of accounts or assisting auditors (MENDES; OLIVEIRA JÚNIOR, 2014; OLIVEIRA JÚNIOR; LUSTOSA DA COSTA; MENDES, 2016). Jacobs and Anechiarico (2001b) observe that the Government found itself less efficient and less effective because many of the control mechanisms only reinforce the pathologies of bureaucracy.

In the brazilian reality, there is an inhibition of the public manager's freedom and autonomy with the increase - and sophistication - of control over his actions. According to Vernalha (2016, p.1), the decision on the day-to-day of the public administration began to attract risks, and, for this reason, the administrator gave up on deciding. The author concludes that there would then be "the crisis of inefficiency for control: cornered, managers no longer act only in the search for the best solution to the administrative interest, but also to protect themselves."

The inefficiency of the administration, caused by the control, culminates in evident damages to the functioning of the public administration (VERNALHA, 2016). Who loses is the citizen and, clearly, the poorest citizen, who depends on efficiently public policies, because not doing or omission and paralysis are the mottoes of the public administrator today (PEREZ, 2018).

At this point, it is worth asking why the unrestricted fight against corrupt activities can generate inefficiency on the part of the State. One hypothesis is that excessive government regulation, in the name, in particular, of anti-corruption reform, has reinforced the pathologies of bureaucracy, i.e.: i) delay in decision-making; ii) excessive centralization; iii) insufficient authorities and dependent on subordinates; iv) defensive administration; v) substitution of goals and low morale (JACOBS; ANECHIARICO, 2001b).

Once such pathologies are accentuated, it is necessary to list the costs - not only positive - of the control for the public administration. The existing literature highlights the following aspects of the problems raised from the control of public administration: the administrative aspect (BROWN, 1999; JACOBS; ANECHIARICO, 2001; MUNDIM, 2020) (MARQUES NETO; PALMA, 2017); the economic aspect (BANDIERA; PRAT; VALLETTI, 2009; CGU, 2020; ENAP, 2018; MARQUES NETO; PALMA, 2017; PAGOTTO, 2010); and the social aspect (MARQUES NETO; PALMA, 2017; MILESKI, 2006; MUNDIM, 2020; VERA; LAVALLE, 2012).

On the administrative side, two costs stand out. The first cost stems from the increase in control mechanisms in response to corrupt or illegal activities - often under intense popular and media pressure- which increasingly generates deterrent criminal laws, accounting reinforcements, and internal control over the administration (MATIAS PEREIRA, 2005). It is, in fact, the so-called "reactive legislation" (MARQUES NETO; PALMA, 2017, p. 22), which is often not economically viable (BROWN, 1999; JACOBS; ANECHIARICO, 2001a).

The legislation makes the role of manager/administrator more complex, when it does not make it impractical, which leads to the second administrative cost. Insofar as servers/managers fail to perform acts considered legal to adapt to the positioning of the control agencies, for fear that a specific practice is classified as illegal (BUGARIN; MENEGUIN, 2016), in this case, there is a shift in implementing public policies from the Government to the controllers (MARQUES NETO; PALMA, 2017). It is, according

to the Minister of the Federal Supreme Court Roberto Barroso, the correct administrator who "is afraid to decide what needs to be decided, for fear of future retaliation" (BRASIL, 2020, p. 3)

In the economic aspect, four costs stand out. The first is generated by the need for a quick and efficient response to the demands of the control agencies, known by the term watchdog (watchdogs) (SOUZA; MIDLEJ E SILVA; DE OLIVEIRA, 2019). This cost was observed in a survey carried out by the National School of Public Administration (ENAP, 2018), with 2,000 federal civil servants. It was found that 35% of civil servants always or frequently are dedicated to meeting the recommendations of government agencies in the area of control, which indicates a direction of the analytical capacity of the federal administration, with high cost, not to elaborate or implement public policies, but, to meet the demands of inspection and control.

The second economic cost refers to process costs. An example of the costs that emerge from the excessive focus on the process and the self-absorption of bureaucratic norms and control can be seen in the bidding procedures.. According to Motta (2010, p.160), such a system can be characterized by the neologism "*corruptocentric*" since "the entire Brazilian public procurement system, starting with its legislation, has as its main concern to avoid possible acts of corruption" and not to contribute for the efficiency of federal public spending. The unfolding of the focus of the processes in this dimension of control was measured through the analysis carried out by the Comptroller General of the Union (CGU, 2020). It was found that, in almost 75% of the contracts approved by waiver of bidding, in the Union, between 2018 and 2019, the cost of the bidding procedure was higher than the value of the contracted good or service. In other words, the Union spends more resources on administrative procedures than on the respective acquisitions of goods or service contracting themselves. Most of the stages of this process seek to ensure the control of the agents' actions.

The third economic cost is attributed to the overlap and redundancy between Brazil's existing internal and external control agencies (UNGARO, 2019) that compete with each other. When there are cooperation initiatives between the agencies mentioned above, this occurs only in the exchange of information and in the performance of audit work, preserving, in any case, the autonomy of each entity to conduct the responsibility process (MARQUES NETO; PALMA, 2017).). The sum of such economic costs is treated by Bandiera, Pratt and Valleti (2009) as not quantifiable, as it reduces the passive cost. Such costs, for the authors, would be approximately six percent in each purchase/public contract.

The fourth economic cost concerns the operation of controllers (MARQUES NETO; PALMA, 2017), such as the Federal Audit Court (TCU) and the Federal Comptroller General (CGU) which, only in 2018, spent, respectively, BRL 1.047 billion (TCU, 2018) and BRL 0.941 billion (CGU, 2019) with personnel. It is also important to note that among the estimated values for works in Brazil, in 2019, which exceeded R$ 725 billion, there is the figure referring to paralyzed works in the total of R$ 144 billion, or approximately 20% of the works(TCU, 2019). It is also worth noting that, among the works stopped, the percentage of 6% (R$ 8.640 billion or 865 works) was based on the action of control agencies or judicial decisions.

According to the survey, 865 works paralyzed cause the control agencies action or by judicial decisions, as mentioned earlier by the TCU (2019), are included in the fourth and last aspect of the cost of control, the social aspect from which two costs also exceed. The first concerns delays in product deliveries (MOTTA, 2010) because in

public contracts, social welfare – not infrequently – depends on the speed with which the good is delivered (LEWIS; BAJARI, 2011).

There are also social costs when specific actions are carried out only by virtue of determinations of the control agencies (REIS, 2020; ANECHIARICO; JACOBS, 1996), which ends up reducing the form of participation and social representation (VERA; LAVALLE, 2012), since there is a shift of administrative powers to the controlling agencies (MARQUES NETO; PALMA, 2017).

The delay in delivering goods and services purchased by the administration is also considered a social cost because, according to Lewis and Bajari (2011), the benefit of delivering goods and services is linked to the speed with which they are delivered. Thus, for the authors, there is a positive correlation between fast delivery and cheap delivery of public goods and services. Campana (2017) observes that, in Brazil, excessive control by public agents and the increase in state bureaucracy are the main causes of inefficiency in Public Administration.

There is no coordination of the performance of the structures. There are several supervisory agencies, which investigate, in an isolated way, the same facts, at the same time, often to determine the same responsibilities, which generates conflicts, not infrequently, between the controllers themselves, in order to clash completely, from the very economy required of state action (CAMPANA, 2017). A large apparatus of inadequate control does not prevent significant illicit acts, but it can inhibit competitiveness. Therefore, it is possible that, with the best of intentions, the situation of the public service worsens and ends up making it unfeasible (ANECHIARICO, 2010).

There is a real risk of pursuing an exacerbated legalism at the expense of encouraging individual efforts so that civil servants spend more time, for example, in fighting corruption than in carrying out the activities for which they were hired (BROWN, 1999). In Brazil, between allocating civil servants' time to formulate public policies, modeling administrative contracts, and allocating civil servants' time to respond to control agencies, the answer is unique: managers prioritize responses to control agencies (MARQUES NETO; PALMA, 2017).

The observation cannot be other than that public managers opt for more conservative guidelines and interpretations of legal provisions and seek alignment with the views defended by control agencies, thus trying to shield themselves against eventual challenges (MUNDIM, 2020). In Brazil, research carried out by Costa (2019, p 24) on the educational effects of sanctions contained in public administration administrative contracts shows that some managers practice certain acts due to the "fear bias" of the possible future performance of control agencies. According to research, one of the potential causes of high public spending is regulatory excess, which can increase the costs of public purchases with the increase in the average price paid (BANDIERA; PRAT; VALLETTI, 2009).

Other impacts of control on public administration are also observed, such as the so-called "pen blackout" phenomenon caused by the extreme rigor of the control agencies (MUNDIM, 2020). This phenomenon consists of the public administrator giving up on deciding, as deciding on the administration's day-to-day began to attract legal risks of all kinds. Faced with this threat, the public administrator tends to demarcate his actions to his comfort zone (VERNALHA, 2020).

Although the "pen blackout" theory is recent, almost twenty years ago, Jacobs and Anechiarico (2001) found that a political system aimed at committing illicit acts destroys citizenship and causes all kinds of inefficiency and distortion in government operations. On the other hand, a political system that is hypersensitive to control can also produce the same demoralization. Unless the punishment for corruption is proportional to the size of corruption, there may be a reduction in public service activities. Thus, the quality of the service provided may deteriorate, even with low levels of corruption (KWON, 2014).

Merchant (1982) understands that control is decisive for organizational success, even more so in public administration. For the author, after defining strategies and plans, control is important so that tasks are performed as planned. In this way, effective organizational control would act to minimize illegalities (LUO, 2005).

Even if such illicit practices occur, on the other hand, public agents are not infrequently prosecuted because the controlling body has different opinions or because there is a view – mistaken and generalist – that everyone is dishonest. For Bellazi (2019, p. 10), this makes the life of the public administrator "a real torment". In Brazil, as reported, the control mechanisms emerged, in a more latent way, with the CR/88. The implementation and consolidation of such mechanisms took place, according to Bataglia (2017), through the influence of international actors (OECD, OAS, UN) – through conventions – for legislative changes to be made.

According to Kolthoff, Macaulay and Anechiarico (2013), in many countries, measures have been adopted to deal with the unethical behavior of public officials and possible acts of corruption. However, for the authors, these measures are rarely part of an extensive system and there is little evidence in scientific research that individual measures benefit the system as a whole.

When democratic regimes, with their traditional and bureaucratic mechanisms, fail to combat illicit activities, the hypothesis arises that authoritarianism can overcome institutional inefficiency due to the nostalgia that in authoritarian times newspapers did not print, for example, so many corruption scandals (PAGOTTO, 2010). Jacobs and Anechiarico (2001) also understand that if a considerable segment of the population defines the rulers and the government as corrupt and illegitimate, it is likely that this segment will be receptive to demagoguery and extremism.

Therefore, in this research, the cost of public administration control is used, the often disorderly performance of the control mechanisms implemented in Brazil with the CR/88, whether internal or external. These mechanisms have created a climate of fear in the Public Administration, inhibiting freedoms and reducing the efficiency of administrative action, since what is observed is that managers choose not to take risks in presenting creative solutions in the name of self-preservation (CAMPANA, 2017).

3. Data and methods

In this research, a qualitative approach was adopted that allows understanding motives, motivations, and opinions to involve examining and reflecting the perceptions of social and human activities. Furthermore, for Bardin (1977), qualitative analysis is used to elaborate specific deductions about a variable.

Precisely under this approach, the interviews carried out with managers of the Brazilian federal public administration were analyzed. The description of how the costs with the control of the administration act in the administration from the perception of public servants/managers is carried out under three aspects: social, economic and

administrative, in order to analyze whether the managers understand/perceive stocks of such costs. The option for conducting interviews is due to the need to seek the contextualization of language, language, speech, and communication to identify versions of the facts with the other person, which may be different from one person for another Toloi and Manzini, 2013).

Few questions were used, since the interviews, according to Creswell (2007), when they involve a few unstructured and generally open questions, allow the extraction of views and opinions from the participants. Fourteen (14) federal public servants were interviewed. All interviews were carried out between February and May 2021. The interviewees were initially chosen because they were considered "key people" for acting as managers in the Brazilian Federal Public Administration, and, later, other people to be interviewed were indicated by these critical people conventionally call snowball methodology, as suggested by Vinuto (2014).

The analysis of the content of the interviews was carried out with the content analysis proposed by Bardin (1977) and was divided into three stages: In the first, the pre-analysis is carried out in which the organization takes place intending to operationalize and systematize the initial ideas. In the second, the exploration of the material itself is carried out. In the third, the treatment of the results and their consequent interpretations are carried out, at which time the results are treated in a significant and valid way.

The analysis carried out observed the subjectivity of the content of the interviews, and all passages were analyzed considering what was observed in the literature and constant in the theoretical framework of the research, bearing in mind the general objective pursued. Then, the definition of analytical categories for the presentation of the results took place. The categories are compiled in the table below.

Table 01: Categories of study

Major Category	Subcategory	Description
Social Cost	Social Control	Cost of both the participation and non-participation of society in the inspection and formulation of public policies (CGU, 2021).
	Control as an inducer of public policies	Displacement of administrative activities to the controlling agency (Marques Neto e Palma, 2017).
Economic Cost	Internal Expenditure	Expenses for the operation of control agencies (Salvatori, 2020).
	Cost of control	Hidden costs existing in control activities (Falk e Kosfeld, 2006).
Administrative Cost	Divergence between control agencies	Multiple actors activated and independently uncoordinated. (Alves, 2009).
	Existence of the own control agency' systems	Imposition, by the control agencies, of systems for mandatory completion by their subsidiaries (Fernandes, 1999).
	Time spent with control agencies	Use of a portion of public servants' time to respond to demands from control agencies (ENAP, 2018).
	"Blackout of pens"	Fear of the public manager to decide, in the face of possible future retaliation from the control agency (FGV, 2018).
	Auditor as oblivious of reality	Existence of controllers (auditors) who do not know the reality of the bodies that implement public policies and their managers and who, for this reason, make undue judgments (Salvatori, 2020).

4. Results

Several analyzes were carried out to fill the gap on literature and achieve the primary goal of this research that culminated, at first, in the categorization and organization of the information, in second, the description, in topics, of the perceptions that the 14 (fourteen) interviewees control in the public administration. Aiming to analyze the perception of the servers about the costs of control, the content analysis was carried out and discussed from the following categories summarized in Table 2.

Table 02 – Interviews perception on control costs

Analysis	Category of Cost	Subcategory	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Negative	Social	Social Control		x		x		x	x					x	x	
	Social and administrative	Control as an inducer of public policies	x		x		x	x	x	x				x		x
	Economic	Internal Expenditure		x			x		x		x		x	x		
	Economic, Social and Administrative	Cost of control	x	x		x	x		x	x	x		x		x	x
	Administrative and economic	Divergence between control agencies				x										
	Administrative	Existence of the own control agency' systems				x	x				x	x				x
	Administrative, social and economic	Time spent with control agencies	x	x		x	x	x			x	x		x		
	Administrative	"Blackout of pens"			x	x		x		x					x	
	Administrative	Auditor as oblivious of reality		x		x		x							x	
Positive	Positive	Preventive action of control agency				x		x		x			x			
		Control acting as beneficial	x		x	x	x	x	x	x	x		x	x	x	x

The managers' perceptions are presented and discussed in comparison with the literature.

4. 1 – Perception 1: Control as an inducer of public policies

Control acts as an inducer of public policies in Brazil as there is a displacement of administrative and management activities from the executive power to the controlling body, so the controller models the end-activity through concrete commands (Marques Neto and Palma 2017).

With the interviews carried out, it was possible to observe that there are complaints regarding the performance of the Federal Audit Court, an auxiliary controlling body of the Brazilian Federal Legislative Power, that this court wanted to be a public policymaker. Such criticism can be exemplified by the performance of another federal control body, this time the Comptroller General of the Union. The displacement occurs in Brazil, according to Olivieri (2016), given the low effectiveness of internal administrative controls, so that the controller ends up discussing the implementation of policies (especially in the case of the execution of works), interfering in the decision-making area of the managers, who are responsible for implementation decisions.

For another interviewee, agencies such as the Federal Audit Court and others such as the Public Ministry believe they know what is best for the country and make an interpretation of the legislation in force despite being far from the reality of the manager and, in the end, the citizen that needs public policy.

The conduct of these control agencies in Brazil, according to this interviewee, end up replacing the Executive Power and harming the donation of technical solutions since managers and servants are often afraid of facing long processes before the control agencies.

4.2 - Perception 2: Internal Control Costs

This is what is mentioned in the literature as internal control, exercised by the administrative agencies themselves (prosecutors' offices, internal affairs and ombudsman's offices) (Salvatori, 2020). In the present research, the internal costs of control include the costs mentioned with the control, with special emphasis on internal expenses and on the time that Brazilian public managers spend with control agencies.

Initially, it is observed that the interviewees understand internal control as procedural compliance and not as a control of the purpose or effectiveness of public policies. For Olivieri (2016), the international literature reports that the executive's internal control tends to be linked to the operation of public management and help managers to promote not only compliance with legality but also effective operations and the production of information for the use of the public organization itself and the population. However, the author reports that, in Brazil, the controls, in practice, carry out the legality control not open to discussions about parameters of quality and effectiveness, which would characterize a dysfunctionality of the control, focused on the means activity and not on the end activity. of the public administration.

In Brazil, according to interviewees, it is a commonplace in the federal public administration that a good public servant is one who responds to control agencies because those who do not answer to control agencies do not present themselves for anything. Brazilian public managers end up opting for more conservative guidelines and interpretations of legal provisions and seek alignment with the views defended by control agencies, thus trying to shield themselves from possible challenges (Mundim, 2020). It is the defensive administration, which Jacobs and Anechiarico (2001a) mentioned as one of the pathologies of bureaucracy: performing certain acts only as protection.

The time spent by public managers responding to control agencies was found in the interviews and classified as internal control costs. This perception was also observed by the National School of Public Administration (ENAP, 2018). When surveying with 2,000 federal civil servants, 35% of them say that they are often dedicated to meeting the recommendations of government agencies in the control area.

The perception that there is a distortion of the core activity of public managers was observed by Marques Neto and Palma (2017), for whom managers end up prioritizing meeting the demands of controllers than fulfilling the core activities of public administration. In this case, for the authors, there would be a distortion of the control system because, in addition to undermining legal certainty in decision-making, it ends up resulting in episodes of abuse of power.

The need not only to maintain entire teams to respond to control agencies but also for the administration to specialize/qualify a particular server to meet the controller's demands was observed in the interviews. It was also observed the need for special attention to responses to control agencies, which is another factor that confirms the findings of the research led by the National School of Public Administration (ENAP, 2018), which indicated a direction of the analytical capacity of the administration

federal government, with high cost, not for the elaboration and implementation of public policies, but to meet inspection and control demands.

4.3 - Perception 3: The divergence between control agencies and controllers unrelated to reality

The existence of divergence between the control agencies, mentioned in the interviews, is seen by Alves (2009) as the inadequate presence of multiple actors acting in an uncoordinated manner. Marques Neto and Palma (2017) deal with the issue as a competition between control agencies since, in Brazil, there is an overlap of control agencies so that a manager can be controlled concurrently by more than two controllers. According to the authors, this is an excess of control, which generates costs arising from the existence of the control agencies themselves or the need to respond to various control agencies (which are significant). The solution, in this case, would be cooperation between the controlling entities, which should consist not only of exchanging information but also of holding managers accountable.

The imposition by the Federal Court of Accounts to create a specific control system was analyzed by Olivieri (2016) when mentioning the example that the Federal Court of Accounts, when verifying deficiencies in the control systems of public works by the Executive, recommended to this Power that it develops a register of works that would allow the control and monitoring of the projects by the Federal Audit Court. Therefore, it can be observed that it is not something commonplace but institutionalized, which ends up generating costs for the administration, which are not calculated.

4.4 - Perception 4: "Pen blackout" - Decision Paralysis

In Brazil, a new phenomenon in public administration has been observed in recent years. This is what is conventionally called the blackout of pens (FGV, 2018), or the theory of extinguished pens. It is, in fact, the fear of public administrators to decide in the face of possible future retaliation from the control agencies, which ends up causing decision-making paralysis (FGV, 2018; Mundim, 2020; Reis, 2020).

Respondents reported the "blackout of pens" as a blackout resulting from legal uncertainty, as technicians, managers and even politicians began to fear deciding, signing, in a way that it was agreed that sometimes it is best not to decide, that is, is inaction. According to Marques Neto and Palma (2017), this is public defense management, as the manager spends more time protecting himself from a control than seeking solutions for the administration. There are reports collected in the interviews that the manager was faced with a situation in which he was impelled not to decide. If he did, questioning, retaliation, accountability would be practically inevitable.

The perception of the existence of the theory of unlit pens, or of the decision-making void, in the Brazilian public administration may not be known to all the interviewees. However, it is usually remembered even by vulgar expressions, as for an interviewee who reports that the extreme performance of the control causes administrative shit.

Thus, the Argentine Failure Code (Dromi, 1995, p. 120) can be observed. According to the following articles, when analyzing the Argentine scenario, the public administration would be a machine to prevent Article one: Can not. Second article: in case of doubt, abstain. Third article: if it's urgent, wait. Fourth article: it is always wiser to do nothing.

4.5 - Perception 5: The benefits of control

The beneficial performance of Brazilian control agencies was also observed in the survey, despite not having been the subject of specific questions.

The first beneficial action refers to the possibility of prior manifestation of the controlled, in the face of a preliminary report of the controlling body; the second is to bring the controller closer to his controllers. On the other hand, it is necessary to observe that the improvement of the contact between auditors and controllers can increase the effectiveness of the policy and, consequently, allow the improvement of Brazilian public policies.

In this case, the controlling agencies would act as grease to unlock the administration's bureaucracy and, thus, assist in the implementation of more complex public policies. On the other hand, the controlling body would act as a disseminator of good management practices because by having contact with various agencies of the Brazilian public administration, it would be able to disseminate good practices in all agencies.

4.3 Discussion

The multidimensional analysis carried out in this study allowed us to demonstrate how public servants/managers perceive the costs with the performance of control agencies. It was possible to identify nine negative costs and two positive aspects of the controller's performance.

During the 14 (fourteen) interviews, there was almost a unanimous perception of the interviewees that the controller is beneficial when acting as an "inducer of good practices" (E04), in a way that ends up accelerating "the bureaucratic processes" (E07).

Mostly, the literature raised a perception of the controller's performance in the Brazilian public administration as a generator of costs, whether administrative, economic or social. Starting from the initial idea of analyzing the costs of control under the administrative, economic and social aspects, the interviews ended up explaining a very complex scenario, in which it was possible to debug the existence of nine negative perceptions of the controller's performance.

The actions identified as negative were categorized as social, administrative and/or economic costs, confirming what is stated in the literature (BROWN, 1999; JACOBS; ANECHIARICO, 2001; MUNDIM, 2020; MARQUES NETO; PALMA, 2017; BANDIERA; PRAT; VALLETTI; , 2009; CGU, 2020; ENAP, 2018; PAGOTTO, 2010; MILESKI, 2006; MUNDIM, 2020; VERA; LAVALLE, 2012). Initially, the predominant category was observed and, later, up to two categories were merged. That is, the cost may be seen as social and administrative, administrative and economical, among other possibilities.

Social control, categorized as a social cost, was mentioned as the "true control mechanisms" (E02), but it is disorganized, requiring better qualification, which ends up generating "waste of public funds" (E08). The performance of control as an inducer of public policies, categorized as social and administrative cost, was mentioned as the most harmful aspect of control, as it completely removes the decision-making power of the public manager. E09 reports that these are some determinations and recommendations generally accepted by the administration since.

Internal expenses, treated as internal control, were categorized as economic costs. The interviewees understand that this is the first line of defense (E07), which the manager himself carries out. For interviewees E02, E09, E05, E12, internal control is the procedural compliance itself or as a hierarchical control, which generates a high cost, since, according to E05, the process goes through 4 steps for the managers to be aware of, not generating any adding value to decision making.

The cost of control, categorized as economic and administrative cost, can be described as presented by E11, according to the idea that "the good server is the one who responds, whoever does not respond does not present anything". This is the most latent cost found. The cost can be summarized in the idea of E09, for whom the control agencies do not think about the expenses that the implementation of their decisions will entail for the public administration. The divergence between the control agencies, categorized as economic and administrative cost, was pointed out by E04 as having a high cost since it identifies legal uncertainty in response to two secretariats of the same body, who question with different approaches and diverge between their own technical agencies.

The existence of the control agencies' own systems, categorized as administrative costs, and the time spent with the control agencies, categorized as administrative and social costs, are treated together since the interviewees understood as having a high cost for the administration and that demands much time from managers. According to E14 and E04, these are systems of control agencies and/or responses to control agencies, which take up to 10 to 100% of the manager's time to implement.

The blackout of pens, categorized as an administrative cost, was well described by five of the interviewees, for whom it is a decision paralysis (E04), which can be observed when the server "trembles with fear" of bodies such as the TCU (E13). The cost, then, for the administration would be embodied in what E08 would describe as "the fear of the person's CPF going to the dick".

The auditor as unrelated to reality, categorized as an administrative cost, was observed by four of the interviewees and can be substantiated in the idea that this controller has never worked at the end and is unaware of the difficulties that exist there (E04). Another point mentioned by E02 is that controller training is not always specific, as it was once identified that controller training would be in psychology and inspection would take place in certain administrative contracts.

The positive dimension was observed in two actions: i) in preventive action by the control body, with the approximation between the controller and the controlled, so that, for E04, it is about listening to the audited unit for a preliminary and auditor awareness. ii) in the control that accelerates the bureaucratic processes, according to the manifestation of E07. It is noteworthy that the respondents' perception of the benefits of control emerged from the interviews. However, the main objective was not to analyze control benefits in any of its subcategories observed in the present work.

5. Conclusion

For Kwon (2014), the literature, by focusing on how to control illicit activities (especially corruption), ignored how this repression affects the efforts of bureaucrats to improve the public service.

In the fourteen interviews carried out, it is possible to observe the perception that control, in some situations, reduces or even inhibits the efforts of public servants/managers to achieve the objectives of public administration. The aforementioned "blackout of pens" is an example of an observed effect of excess control in the Brazilian public administration. This finding is supported by the literature led by Kwon (2014), according to which control can reduce the efforts of public servants/managers in carrying out their activities. Furthermore, for the author, it is important that the punishment arising from the control must be proportional to the size

of the error. Otherwise, it will further reduce the incentives for public servants/managers to achieve the administration's objectives.

It cannot be forgotten that public administration control activities are beneficial and must be carried out with cost-benefit analysis (ROSE-ACKERMAN; PALIFKA, 2016). The invisible costs mentioned by Falk and Kosfeld (2006) and the concerns of public servants with the performance of Organs controlling bodies, to which Anechiarico (2010) refers, were observed in the interviews carried out, with express mentions, including.

The interviewees often listed rich examples of costs that the performance of control imposes on the public administration and the mechanism adopted by Organs controlling bodies. Given what has been measured, it is necessary to rethink the control methods so that they do not generate negative costs for the administration. For Campana (2017), the current control model is rigid, inflexible, disorderly and excessively bureaucratic. According to the author, control should not represent an obstacle to the manager in the achievement of public policies, which, to a certain extent, was confirmed by the interviewees when they highlighted the role of control as an inducer of public policies.

By highlighting the perception of public servants/managers about the costs of control, this research can be a starting point to improve control mechanisms, which must consider invisible costs. In addition, such mechanisms should not reduce the efforts of public servants/managers in carrying out their activities.

It was observed, during the research, that the creation not only of its own systems to respond to control agencies but also of new computerized systems, without taking into account the effective cost of its implementation. On the other hand, it is possible to observe that the unification of responses to control bodies (internal and external) would reduce the workload of public servants/managers. There is also the need for vertical control, which comprises inspection by society (O'DONNELL, 1998), to be better consolidated, including through training and more transparent methods for accessing data from the agencies.

It is essential to overcome what Vernalha (2016) described as a crisis of inefficiency for control. Overcoming this crisis will allow the manager not to act cornered by control, to do it solely and exclusively aimed at the public interest, in the search for the best administrative solution legally permitted. Future research should be carried out to obtain new propositions on the topic in question and other perspectives of contribution.

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