The fundamentals of corruption-fighting within the accountability program of the Brazilian Federal Government

Temístocles Murilo Oliveira Júnior
Universidade Federal do Rio de Janeiro (UFRJ)

Arnaldo Paulo Mendes
Universidade Estácio de Sá

This paper investigates the fundamentals of tackling corruption within the accountability program of the Brazilian federal government, formalized through official documents, in order to examine whether they match the rent-seeking view on corruption. The main reason for this research lies upon the importance of the notes brought by the literature about the limitations of rent-seeking and in the fact that such comprehension can orient the anticorruption strategies within the highlighted program. The connection between these fundamentals and the approach to corruption based on rent-seeking was confirmed through content analysis. Herein it is emphasized that the debates over combating corruption must consider more than instrumental issues. Thus, accountability programs should be able to criticize and question, if necessary, the structures that arise from these aspects in processes, organizations, or in society.

Keywords: accountability , corruption, patronage , public administration

Os fundamentos do Programa Anticorrupção do Governo Federal brasileiro

Este trabalho investiga os fundamentos do programa anticorrupção do governo federal brasileiro para verificar se sua abordagem sobre a corrupção e o combate à corrupção se baseia no conceito do rent-seeking. Alguns autores que estudam a corrupção no campo da administração pública defendem que este conceito representa uma simplificação teórica e que programas nele baseados são limitados, pois ignoram aspectos políticos, econômicos, sociais e culturais que podem ser determinantes à compreensão deste fenômeno. A finalidade maior deste trabalho é suscitar o debate sobre possíveis limitações no combate à corrupção empreendido no Brasil, decorrentes de supostas deficiências de sua base conceitual.

Palavras-chave: *accountability*, corrupção, fisiologismo, administração pública

Los fundamentos del Programa Anticorrupción del Gobierno Federal brasileño

Este trabajo investiga los fundamentos del programa de lucha contra la corrupción del gobierno federal brasileño para verificar si su enfoque sobre la corrupción y la lucha contra la corrupción se basa en el concepto del rent-seeking. Algunos autores que estudian la corrupción en la administración pública sostienen que este concepto es una simplificación teórica y que los programas basados en él son limitados porque ignoran los aspectos políticos, económicos, sociales y culturales que pueden ser cruciales para la comprensión de este fenómeno. El propósito principal de este trabajo es promover la discusión sobre la existencia de posibles limitaciones en el programa de lucha contra la corrupción de Brasil en relación con las deficiencias de su propia base conceptual.

Palabras clave: *accountability*, corrupción, fisiologismo, administración pública

Introduction

Corruption, as a historical phenomenon, has been addressed in different ways, and the vision of how to confront it has changed over time, as well (Carvalho, 2008). It is no coincidence that contemporary societies, such as Brazil, have attributed to corruption the quality of being the very negation of values relating to democracy and citizenship, which transformed the fight against corruption into a duty of governments that wish to be legitimate.

It is possible to understand the increasing importance given to coping with this phenomenon in Brazil through observing the recent evolution of the web of accountability institutions, noted by Praça and Taylor (2014). One of these institutions, the Comptroller General of the Union (CGU), which is the central accountability agency of the Brazilian Federal Government, conducts the program that promotes internal control, transparency, ombudsmanship, and disciplinary liability within the bureaucracy related to the Federal Executive Branch.

In order to ensure the proper execution of these above-mentioned accountability functions – the objectives of which are not exclusively related to combating corruption – but also to attain the necessary governmental performance level, the CGU, as a central agency, is responsible for the normative orientation, coordination, and supervision of other federal institutions in its scope. The CGU also executes specific accountability activities when necessary, which can be accomplished through partnerships.

In 2013, ten years after its restructuring, CGU indicated that the results of corruption-coping within its accountability program were positive, stating that "while enhancing the instruments of internal control and repressing misuse of public resources, [...] it started to prioritize actions to stimulate social participation in monitoring public policies" (Cgu, 2013, own translation). Given the existence of different perspectives on corruption outlined by Graaf, Maravić, and Wagennar (2010), one should wonder: which theoretical approach to corruption claims that effective coping has to be achieved through the above-mentioned measures?

The perspective of institutional economics and its related concept of rent-seeking may be the answer. Lustosa da Costa (2010) indicates that this perspective would be the basis for the last administrative reform experienced in Brazil, which started in 1995. Former minister Bresser-Pereira (2006) – the most important author of this reform – claimed that what drove most attention to it was the increasing importance that had been given to the protection of *res publica* against rent-seeking strategies.

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The problem with the notion that the fundamentals of fighting corruption within the highlighted program are based on this concept is that, according to several studies in the literature on corruption, rent-seeking produces a narrow understanding of this phenomenon. This is because the approach of rent-seeking on corruption tends to ignore some macro- and micro-level political, economic, social, and cultural aspects that may be critical for understanding the causality of the practices related to this phenomenon in different organizations, fields, and societies. This approach assumes that the causes related to these practices end up being incentives resulting from institutional failures, which decrease the ability to constrain improper behaviors. Therefore, the anticorruption strategies guided by the rent-seeking view are usually prescriptions based on the idea that intensifying surveillance and punishment is sufficient to reduce the levels of corruption, since they increase the costs of corrupt activities (Graaf, 2007).

This paper investigates the fundamentals of tackling corruption within the accountability program conducted by the CGU, formalized through official documents, in order to examine whether they match the rent-seeking view on corruption.

The first reason for this research lies upon the importance of the notes brought by the literature about the limitations of rent-seeking and in the fact that such comprehension can orient the anticorruption strategies within the highlighted program. The second refers to the possibility that Brazilian democracy remains a *delegative* type of this regime – a situation in which, according to O'Donnell (1991; 2003), it is assumed that the (horizontal) accountability is limited. The problems between the Presidency and its base in Congress at the beginning of Rousseff's second mandate indicate that the Brazilian regime may still represent this kind of democracy. This way, the goal herein is to stimulate the debate on the approaches that have guided corruption-fighting within Brazilian accountability programs and their possible limitations.

Based on bibliographical and documentary research and through adopting content analysis, this paper is composed of three sections. The first explores what the literature on corruption has revealed about understanding of this phenomenon through rent-seeking and the possible limitations of this concept. The second analyzes the accountability program conducted by CGU and seeks to select the official documents whose contents can reveal its corruption-coping fundamentals related to the definition of this phenomenon, its possible causes, and the best measures to address it. The third is the application of technical-thematic categorical content analysis to selected documents to verify whether the fundamentals of tackling corruption within the highlighted program are identified with the approach based on rent-seeking.

The approach to corruption based on institutional economics

This section studies the institutional economics on corruption, especially rent-seeking and the limitations pointed out by the specialized literature, as well. The objective herein is defining references to identify the fundamentals of tackling corruption within the accountability program, conducted by CGU.

In his study of the theoretical frameworks of corruption, Filgueiras (2008b) states that, since the 20th century, two approaches have organized research on corruption in accordance with two agendas. These agendas express options for policies in the international framework, marking great paradigms of concepts and practices related to the idea of corruption.

The first agenda, which was hegemonic until the 1980s, deals with corruption from the standpoint of modernization theories. It is based on a dichotomous view of society. Such a perspective sees corruption as more prevalent in less-developed societies. The causes of this phenomenon would be related to possible dysfunctions in the political institutions of those societies (Filgueiras, 2008b). This approach to corruption uses patrimonialism as a central concept for understanding the institutional arrangements of the societies where this phenomenon is more widespread. In those societies prevails the type of legitimate domination based on "tradition," according to Weberian categories, and so the social relations would be guided by the confusion between the public and the private, turning corruption into a trivial phenomenon within the relations between state and society (Souza, 2008).

The second agenda has become hegemonic since the 1990s. It has been based on institutional economics, once international financial institutions like the World Bank and the International Monetary Fund started to defend market-oriented reform programs (Filgueiras, 2008b).

Lustosa da Costa (2010) indicates that theories and concepts related to the above approach are the basis of the New Public Management (NPM), which has guided the management reforms (or "managerial," according to this author), like those initiated by the Brazilian Federal Government in 1995. The most important proponent of this reform, former Minister Bresser-Pereira argued that that Brazilian public administration should evolve from the bureaucratic paradigm to a management one, considering that the first may have been only appropriate:

> [...] when the patrimonial values were dominant; but they are inadequate now, when the confusion between public and private assets is universally rejected. On the other hand, the new ways of *res publica's* appropriation by the private sector, that have emerged, cannot be prevented by bureaucratic methods. The rent-seeking is usually a more subtle and sophisticated way of privatizing the State and requires the use of new counterstrategies (Bresser-Pereira, 2006, p. 29, own translation).

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Rent-seeking, as well as other theories related to institutional economics, arose under the assumption that social, economic, and political phenomena must be understood as resulting from the will of individual agents (methodological individualism), assuming that such agents behave as *homo æconomicos*, guided by economic rationality, even limited as it is, in order to get amoral satisfaction of their own interests. The construction of thought on corruption from the rent-seeking theory refers to other theories related to institutional economics, including rational choice theory, transaction costs theory, game theory, public choice theory, and the principal-agent dilemma.

Rational choice theory claims that the behavior of individuals (agents) can be understood in terms of the capacity of institutions to shape their rational processes and influence their particular interests. To Marques (1997), the rational choice assumption is also the theory of payoffs, which assumes that agents' decisions depend on positive or negative incentives generated by institutions. Analyzing corruption through the theory of payoffs corresponds to using the theory of bribery (Silva, 2001).

The theory of transaction costs relates to expenditures that institutional arrangements can generate to certain political or economic transactions, considering that those costs vary in the extent to which institutions mean increasing or decreasing uncertainties. When an agent receives a bribe to speed up issuance of an operating license, for example, it is understood as a transaction cost to the business owner who needs the license and as an incentive (payoff) to corruption in the view of the agent who carries out the state prerogatives (Silva, 2001).

Game theory relates to the rent-seeking approach, bringing the study of decision-making between individuals – in which the decision of one affects the results of the other, and vice versa – to this line of thought. Such theory brings to the research on corruption a model of strategic analysis based on trust dilemmas and on limited predictability, information-sharing between agents in competition, consent, cooperation, and balance "inefficiency," typically exemplified by the "prisoner's dilemma" (Marques, 1997).

Usually related to rational choice and game theory, public choice theory is aimed at understanding constitutional designs and institutions related to the typical collegiate decisions of legislative or electoral processes. Andrews and Kouzmin (1998) point out that the difference between rational choice theory and public choice theory arises when this second theory is not based on the Hobbesian conception of human nature, considering that collective decisions may also result from altruistic interests. For this theory, autonomy and bureaucratic insulation can cause large deviations in public interest, since these insulated decisions could be

taken only to preserve or expand the satisfaction of particular interests of their agents (ANDREWS and KOUZMIN, 1998).

The principal-agent dilemma proposes that politics and the economy arise from contradictory relations. In this way, both the provision of public services and the implementation of public policies, as well as the issuing of laws and regulations usually result from interactions between actors with mismatched interests. At this point, one new challenge arrises: balancing the action performed by the agent with the remuneration paid by the principal, even with the asymmetry of information between the agent – whose knowledge of the action undertaken predominates – and the principal, who must pay the agent. These relationships will be more or less harmonious to the extent that the institutions are able to establish a balance between the actors and to honor the commitments between them (PRZEWORKI, 2006).

In relation to the rent-seeking thesis of corruption, this dilemma arises from the possibility of agents (politicians, bureaucrats, and businessmen) achieving a public business advantage to the detriment of the main interested parties (citizens) because of the informational deficit (opacity) of their actions and the consequent deficiency of accountability systems to ensure compliance.

Emerging from the theories and assumptions related to institutional economics, Krueger (1974) coined the term "rent-seeking" to describe the effects of *rent-seeking societies*, where many monopolies and privilege networks exist. This study aimed at explaining how unbalanced institutional arrangements encourage economic agents to maximize their welfare through the promotion of income transfers within society at the expense of actions that would be more economically efficient.

Thus, from the rent-seeking perspective, corruption is an opportunistic behavior of amoral agents, manifested through illegal actions aimed at providing "rent" transfers that meet their particular interests to the detriment of the public interest. These behaviors result from incentives provided by flawed institutional arrangements that allow the existence of monopolies, privilege networks, excessive discretion in the conduct of public affairs, and inadequate or insufficient accountability mechanisms (KLITGAARD, 1994; SILVA, 2001).

Based on this approach, the corrupt act results from the agent's perception of the possibilities for gain weighed against the possibility of being caught and, if caught, the chance of being properly punished (VIEIRA, 2006). Considering the assumptions of rational choice and incentives, corruption levels in different countries depend on how agents "realize" the weaknesses of the institutions, since it is on this basis that they calculate whether the potential benefits outweigh the possible costs of corrupt activity.

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This is the principle that underpins the corruption perception index (CPI) of Transparency International (TI), as a valid instrument to rank different countries by comparing the level of perceived corruption. This index results in a ranking of corruption from a limited set of variables, based on the perceptions of entrepreneurs about how the institutional arrangements of each country are identified, or not, with a standardized (and limited) set of attributes, which would be a supposed arrangement that would not encourage corruption (Abramo, 2006).

In line with this, Silva (2001) argues that corruption levels will be higher in states with excessive monopolies, privilege networks, and poor controls, where social relations are more driven by examples typical of Weber's traditional type of legitimate domination, which is characterized by the prevalence of patrimonialism. As Filgueiras (2008a) indicates, the approach to corruption oriented toward institutional economics has commonalities with the approach based on the perspective of modernization, once both approaches understand that the causes of the practices that cause this phenomenon to materialize are related to the existence of incentive systems.

Klitgaard (1998) proposes a model explaining causality of corruption through an equation that takes into account three variables. This model shows that this phenomenon is directly proportional to the number of monopolies and prerogatives exercised with discretion and inversely proportional to accountability: "Corruption = Monopoly + Discretion - Accountability".

This understanding of corruption indicates that this phenomenon materializes through different practices that take shape according to the shortcomings of the institutional apparatus, whether contingent – such as the need for rapid spending to respond to a disaster – or permanent – such as the existence of patrimonial relations. Thus, when an agent perceives – from the balance between earning opportunities and the risks of being discovered and adequately punished – the possibility to derive advantage from his office or from participation in, supervision, or payment of contracts, even if to the detriment of the public interest, he becomes corrupt himself.

Proposals to cope with corruption based on Klitgaard's approach focus on institutional reforms, since institutional failures are the main causes for this unwanted phenomenon. According to Klitgaard (1994), the fight against corruption on this basis should include actions aimed at:

a. establishing meritocratic and impersonal selection procedures for agents;

b. adequate organizational structures and decision-making processes with view to the segregation of duties and discretion mitigation;

c. formalization of actions to survey and analyze information on cases of corruption;

d. changing the relationship between the benefits and costs of corruption, in order to discourage opportunistic behavior of agents.

Silva (2001) discusses the State's inability to greatly reduce the monopoly and its own discretion of action. The author also admits the impossibility of reducing the benefits of corruption and of transforming public administration toward ordinary managerial practices. Thus, he argues that the only way to become effective at coping with corruption is through institutions that increase the costs of corrupt activities through accountability mechanisms – hardening of surveillance and increasing sanctions on agents responsible for public affairs, given that the greatest cause of corruption is *impunity*.

In his study of the concept of accountability, Schedler (1999) points out that accountability refers to the efforts and institutional mechanisms aimed at disciplining the exercise of power. Thus, this concept refers to the ability of a particular institutional arrangement to make public the decisions and actions of agents, as well as their justifications/results, assign responsibility to such agents, and impose sanctions or grant them rewards for bad or for good behavior.

Accountability is a radial concept[1] frequently built on two dimensions: answerability and enforcement. While the former refers to the provision of information about decisions and actions and their respective justifications, the second refers to positive (rewards) or negative (sanctions) reinforcement, resulting from such decisions or actions. The idea that institutions will only be effective in guiding the behavior of agents if there is an accountability system that makes possible a close relationship between these two dimensions – that can detect bad behavior and punish the responsible agent – is typically associated with the institutional perspective (SCHEDLER, 1999).

Given the positions on the application of rent-seeking for understanding corruption, different works indicate its limitations.

The first limitation refers to the ideas of Silva (2001), who argues that the major reason for corruption is *impunity*. Filgueiras (2008a; 2009) argues that theories about corruption related to institutional economics tend to ignore the historical aspects of this phenomenon in different societies. From these bases, the feeling of

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[1] According to Schedler (1999, p. 18), "accountability does not represent a 'classical' concept displaying a hard core of invariable basic characteristics. Instead, it must be regarded as 'radial' concept whose 'subtypes' or 'secondary' expressions do not share a common core but lack one or more elements that characterize the prototypical 'primary' category."

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impunity would be the only relevant cause of corruption. Thus, the space and time for corruption would be understood as homogeneous.

The very sense of sufficiency that proponents of such a perspective relate to the aforementioned CPI shows that this approach understands the causes of corruption under the assumption of homogeneity. Based on this comparative index, the historical, political, cultural, or economic aspects do not matter for understanding that phenomenon.

Bignotto (2011) warns that the uncritical use of the theoretical framework of institutional economics (as well as the modernization theories) reduces corruption analysis to a mere comparative study between societies. Thus, advanced societies would be the models to be followed by developing ones. According to these terms, the rent-seeking approach simplifies the discussion on corruption, leading to certain features being forgotten, which may be important for understanding this phenomenon within a given time and space, where and when practices may have different causes and forms.

This simplistic and standardized understanding of corruption engenders policies in which the perspective on accountability leads to ideas for programs based on "zero tolerance" prescriptions. This kind of view guides anticorruption activities to increase costs of corruption by intensifying measures related to surveillance and punishment (Graaf, 2007).

The rent-seeking perspective thereby ultimately ignores some causes of corruption in different societies or organizations that can be related to structural limitations or critical junctures. In this sense, when a surveillance activity finds a deviation, an accountability program based on rent-seeking will only analyze the behavior of agents evolved to punish them. The problem is that, if their scope is limited to the behavior of individuals, these two measures (surveillance and punishment) will not recognize other possible macro- and meso-level conditions that can cause corrupt practices to be found and punished. Graaf (2007, p. 67) presents L.W.J.C. Huberts's ideas, which indicate that, to understand the causality behind corrupt practices, variables of different levels need to be considered:

When discussing fraud and corruption [...], he states that three levels of factors are at play. At the micro level are those that deal with individuals and their work. At the meso level are characteristics of the organization, which are distributed among leadership, organization structure, personal policy and organization culture. Third, there is a whole range of factors on the macro level, including changes in criminality, rules and laws, and so on.

To Huberts (2010), a model for understanding corrupt practices has to be able to reach and combine different conditions of different levels (social, organizational, and

individual) that can cause those practices. If their combination causes corruption, those conditions can be understood through John L. Mackie's idea related to the *INUS conditions*: "'Insufficient' but 'Necessary' part of an 'Unnecessary' but 'Sufficient' condition for the effect" (Huberts, 2010, p. 149).

Following this idea, accountability program based on rent-seeking do not face the structural causes related to social or organizational aspects or situations. This way, some kinds of corrupt practices continue to occur without significant variations. Considering the limitations of the rent-seeking perspective, the structural causes will not be addressed, and the resulting practices will have a *long life*.

Because this view does not consider some variables related to macro- and meso-level conditions of deviant practices, it produces a reduced accountability model that imposes some control measures designed without the necessary attention to the particularities of organizations and processes.

The second limitation relates to the first. The thinking about accountability based on rent-seeking ends up leading to the idea that *the more vigilance and punishment, the better*. This tilts the adoption of measures designed and evaluated without taking into consideration the aspects and characteristics of the areas where they are applied and any effects (externalities) that may affect the results in these alleged areas.

Graaf and Van der Wal (2010) argue that there is a partial, but inherent, antagonism between public values focused on integrity and those focused on efficiency. It is essential that organizations and processes in public administration be guided in order to ensure *compliance*, once the lack of legal and moral margins may lead the government to deviate in its purpose – a situation in which spending can increase, affecting *performance*.

However, when controls are greatly increased to confirm the *compliance*, such organizations and processes tend to suffer decreased *performance*. The frequent need for flexibility to cope with contingencies (often unforeseen in the budget) and to mobilize people, time, and resources to, for example, conduct checks and balances or comply with auditor's requirements (Anechiarico and Jacobs, 1996) should always be considered.

When this situation occurs, accountability happens to be only about monitoring the activities of agents regarding possible deviations and so paying great attention to formal issues that are of little use to society. Thus, accountability may end up becoming mere verification of the correct application of the rules, mitigating the analysis of the outcomes of government action.

Schedler (1999) indicates that accountability is a *counter-power*, which aims to control the exercise of other powers. In this sense, accountability is a kind of

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disciplinary power that imposes some parameters on agents, which represents the limits of legitimacy in specific areas, organizations, or processes. Haque (2000) observes about the relationship between accountability and public governance that it is possible to assume that those parameters refer not only to the necessary morality (integrity), but also to the objectives of government actions (effectiveness).

Thus, accountability is not only meant to fight corruption. This kind of institution also aims to promote the effectiveness of governmental actions, imposing performance as a parameter of legitimacy that has to be observed by the agents within its scope.

Turning to the third limitation, Bresser-Pereira (1997a; 1997b) argues that, in Brazil, the fight against corruption and inefficiency is considered a duty of the state, precisely because it is rightly linked to the idea of *res publica*. Thus, the accountability institutions have to ensure that public policies be guided by the public interest, in order to reach what is most essential to republican and civil rights: citizenship and equality.

As O'Donnell (1991; 2003) indicates, in the new polyarchies of Latin America, where democracy is *delegative*, the limitation of the components related to republicanism and liberalism makes (horizontal) accountability usually less effective. Therefore, the debate on accountability in Brazil must involve issues related to relevant themes about those components and their relationship with democracy, such as representation, the participation of society in setting the political agenda, the fight against economic and social inequality, and the very relationship between the state and society.

The problem is that if the accountability perspective is based on rent-seeking, it will tend to ignore the possible relationship between corruption and those macro issues. This way, the accountability institutions that may be less effective in Brazil due to the limitations of its democracy can reinforce these same limitations since they may not be able to observe and to question the structures of power, which in some way can be relevant conditions in causing corruption.

The accountability program of the Brazilian federal government

This section examines the accountability program of the Brazilian federal government that has been conducted by CGU. The aim is to verify the set of official documents that inform the fundamentals of fighting corruption within this highlighted program, introducing the concept of the phenomenon that is its target, presenting the causes of corrupt practices in Brazil, and pointing out the best ways to face them.

The President's Provisional Measure (MP) No. 2143-31 established the CGU in 2001 with the name "General Internal Affairs of the Union." Initially, CGU was the agency responsible only for the promotion of disciplinary liability. In the letter sent to the first Minister of CGU to inform about her nomination, Fernando H. Cardoso, then President of Brazil explained the reasons for creating that new accountability agency. The reasons he presented were related to the need to combat impunity, as an effective way to tackle corruption, and to prevent the installation of parliamentary committees of inquiry, with supposed electioneering objectives (Cgu, 2002).

In 2002, the Brazilian Government adopted the Inter-American Convention against Corruption, which in its third article calls on states to create, maintain, and strengthen *governmental comptroller-generals* in order to develop mechanisms for preventing, detecting, punishing, and eradicating corrupt acts (Brazil, 2002). In the same year, Presidential Decree (PD) No. 4177 attributed the functions related to internal control and ombudsmanship to CGU, and MP No. 37, for the first time, attributed the name *Comptroller-General of the Union* to CGU (Cgu, 2003).

In 2006, the Brazilian Government adopted the United Nations Convention against Corruption, which in its sixth article calls on states to ensure the existence of an agency in charge of preventing corruption (Brazil, 2006). In the same year, PD No. 5683 attributed to CGU the function of preventing corruption by promoting transparency and social control.

Thus, located within the Presidency, CGU is the central accountability agency of the Brazilian Federal Government. Because of its mission, nowadays CGU conducts the governmental program that promotes internal control, transparency, ombudsmanship, and disciplinary liability within the bureaucracy related to the Federal Executive Branch (Corrêa, 2011). In order to ensure the proper execution of these above-mentioned accountability functions, the CGU, as a central agency, is responsible for the normative orientation, coordination, and supervision of other federal institutions in its scope. The CGU also executes specific accountability activities when necessary, which can be accomplished through partnerships.

Although the Brazilian literature on accountability institutions commonly refers to CGU simply an *internal control agency*, this formal perspective seems to be based on the idea that the role of the CGU would merely supplement the external control exercised by TCU. This construction is considered insufficient and reduced for this research.

The CGU competences exceed (formal) internal control, reaching, as seen, the promotion of transparency and social control, the ombudsman, and the disciplinary activities in the Executive Federal Branch, functions that are not components of the external control of TCU. As a member of an accountability institutional network, the

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CGU supports TCU in its control activities and shares information with it and with other agencies responsible for activities related to accountability functions, such as the Federal Police, Prosecutors, Attorney General of the Union, and others (Praça and Taylor, 2014).

There is a second issue about CGU in the Brazilian literature on accountability institutions. Its role is commonly related only to the prevention and fight against corruption. As mention in the first section, the ordinary functions of an accountability agency are not only intended to promote integrity. As a function/power aimed at ensuring that governments (and its agents) act within all dimensions that constitute *legitimacy* (Schedler, 1999), accountability also requires that the actions of those within its scope are guided by values related to performance. On this point, this paper assumes that the fight against corruption is a part of the role of the accountability program conducted by CGU.

Searching for documents whose content could inform the formal fundamentals that are investigated here, it was conducted a first exploratory investigation on CGU's website. This initial research did not find any references to possible official foundations of the program highlighted. However, there are other interesting references to the purposes of this work, which indicated the need for expanded information-gathering:

e. CGU is the federal agency responsible for implementing the provisions of international conventions on corruption to which Brazil is a party;

f. this research only found information on CGU's partnerships with national and international organizations aimed at investigation activities, intelligence, auditing, prosecution, as well as the judicial system;

g. much information and many publications were related to recent actions aimed at improving public management and assessing the performance of public policies;

h. according to the management reports of CGU from 2001 to 2013, its activities in the period were planned, budgeted, and evaluated through a program belonging to the quadrennial plans of the federal governmental (PPA).

Regarding this last item, the scope of the first exploratory investigation was enlarged to include the official documents related to PPA. It was found that the program aimed at promoting the above-mentioned accountability functions conducted by CGU, was formalized and included, for the first time, in the 2004–2007 PPA edition.

Initially entitled "Internal Control, Prevention and Combating Corruption" and identified by the code 1173 (Brazil, 2004; 2008), this program has changed little since its creation. Table 1 provides key information about this program and its final actions.

Table 1 - Information about the 1173 program and its final actions

Information about the Program	
Title	Internal Control, Prevention, and Combating Corruption (code 1173)
Responsible	Comptroller-General of the Union (code 20125)
Objective	Developing the internal control activities of the Federal Executive Branch and strengthening investigation and prosecution of irregularities in order to prevent corruption, fight impunity, and increase the transparency of public administration.
Target	Government

Final Actions	
Title	Goal /Description
Preventing Corruption and Transparency (code 2B13)	Preventing corruption by promoting transparency, stimulating social control, strengthening the management of public resources, and adopting rules and procedures that increase the efficiency of public administration.
	Dissemination of information to society and public officials, through the implementation of systems, events, preparation, and distribution of manuals aimed at social control and management of federal public resources, training of public officials and drafting proposals for focused standards to improve the Brazilian State and measures to prevent and combat corruption.
Supervision and Control of Application of Federal Government Resources (code2D58)	Verifying the lawfulness and evaluating the results on the effectiveness and efficiency of budgetary, financial, and patrimonial management of the organs and entities of the federal administration; assessing the implementation of federal government programs; verifying the application of federal resources by states, municipalities, and private entities in compliance with the provisions of item II of Article 74 of the Constitution.
	Monitoring the implementation of programs and actions conducting control actions over states and municipalities by random choice. Creating efficient mechanisms for investigation and determination by partnership with the Attorney General's Office (AGU), the Court of Accounts (TCU), and the Public Prosecutors (MPU). Annual certification of accounts and assessing the management of the bodies and funds of federal public administration.

Disciplinary Liability (code 2B15)	Combating impunity by disciplinary liability activities.
	Initiation, recommendation, avocation, and monitoring of administrative investigations, and disciplinary administrative proceedings; training of federal public servants in disciplinary procedures to form committees; review of current standards for administrative disciplinary process; guidance and regulation of the exercise of disciplinary functions of the Federal Executive Branch.
Management of Ombudsman System (code 4998)	Organization, harmonization, and integration of the actions of the ombudsman units of the Federal Executive Branch.
	Organization of ombudsman system within the Federal Executive Branch, under the technical coordination of the CGU, and promoting the improvement of their activities in order to facilitate and strengthen the relationship with citizens and public institutions.

Source: CGU (2011).

The objective of the 1173 program and its final actions, as shown in Table 1, refers to the four accountability functions already mentioned, promoted by CGU.

In the 2004–2007 PPA, program 1173 was connected to the mega-objective: "promotion and expansion of citizenship and strengthening of democracy," focusing particularly on the commitment to "fight corruption" and its guidelines (Brazil, 2004). In the 2008–2011 PPA, this program was connected to the goal of government "strengthening democracy, with gender equality, race and ethnicity and citizenship with transparency, social dialogue and guarantee of human rights" with a special emphasis on the theme "transparency and social dialogue (Mpog, 2007).

The 2012-2015 PPA was designed using a new methodology, in which the 1173 program was transformed into the action "Internal Control, Prevention of Corruption, Ombudsman and Correction," under code 2D58. This action is included in the program entitled "Management Program and Maintenance of the Presidency," code 2101. The final actions, referred to in Table 1, were transformed into *budget plans* with codes 0002, 0003, 0004, and 0006, which kept the same purposes and descriptions as finalist actions 2B13, 2D58, 2B15, and 4998 of the 1173 program in the previous PPA.

In this more recent PPA, the 2D58 action is connected to the theme "democracy and improving public management," included in the section entitled "strategic dimension." The only reference to such a subject (and throughout the 2012–2015 PPA), which seems to refer to the fundamentals of the 2D58 action, is presented below:

> Research activities, investigation and prosecution of irregularities should be strengthened in order to assist in correcting occasional weaknesses that

could compromise the implementation of policies, prevent corruption, fight impunity and increase the transparency of public administration (Mᴘᴏɢ, 2011, p. 264, own translation).

Although this second exploratory investigation has found information in the PPA on the relationship between strategic objectives and corruption-fighting through the 1173 program, those objectives do not present definitions of this phenomenon, its causes, or arguments for the measures adopted.

Considering that the 1173 program (and the 2D58 action) deals with a phenomenon understood as relevant in Brazil, it was considered possible that its fundamentals were included in the commitments made by the various coalitions in the presidential election campaign. Reading the proposals of the electoral coalition led by the Workers' Party (PT), which won the presidential elections in 2002, 2006, and 2010, this research found the following:

a) the "Lula for President" coalition, the winner of the 2002 presidential election, presented in its formal electoral program (2002, FEP) a paper that summarized its commitment to confront corruption, entitled "Combating corruption: commitment to ethics" (Pᴛ, 2002), that is considered detailed in terms of the fundamentals, giving a definition of corruption, its possible causes, and the best ways to face it, as explained below:

- its structure denotes concerns with the reasons for confronting corruption:
  - o "Introduction," which presents the motivations for proposed measures tackling corruption as proposed;
  - o "What is corruption," which presents the definitions of this phenomenon and its causes;
  - o "Diagnosis," which presents the reasons for the spread of corruption in Brazil and the need to combat it;
  - o "Guidelines to combat" corruption;
- these guidelines of this FEP paper, at least initially, seem oriented to the 1173 program in the 2004–2007 PPA, because:
  - o it presents seven goals associated to 22 proposals to tackle corruption;
  - o comparing the last two paragraphs of the introduction of this FEP paper with the text of the commitment "to fight corruption" related to the mega-objective "promotion and expansion of citizenship and strengthening of democracy" of the 2004–2007 PPA, it is possible to affirm that the second is almost a literal transcription of the first (Pᴛ, 2002; Bʀᴀᴢɪʟ, 2004);

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o   analyzing the proposals of the "commitment of government" of this FEP, it is seen that those proposals related to the goals, "1. Federal budget: transparency and participation," "3. strengthening the regulation and supervision of financial flows," "5. rebuilding control mechanisms to corruption," and "7. international action", reproduce the objective of the 1173 program and the purposes of final actions, described in Table 1.

b) for the next presidential election, which took place in 2006, the winning coalition, also known as "Lula for President," presented other FEP, entitled "Government Program 2007/2010," was not considered for the purposes of this study, considering that:

• there was not a specific FEP paper for coping with corruption, which describes anticorruption policies and their reasons why;

• among the notes on the subject, there were only references to some considerations about continued confrontation against corruption that was already being conducted in the section entitled "State Reform", subsection "Anti-Corruption and Transparency" (Pт, 2006), with no indication of concepts, numbers, and diagnoses of corruption in Brazil, but only a list of commitments without significant innovation compared to 2002;

• the 1173 program and its actions were slightly changed between the 2004–2007 PPA and 2008–2011 PPAs;

c) for the presidential race of 2010, the winning coalition, called "For Brazil keeps on Changing," presented a FEP entitled "The 13 programmatic commitments of Dilma Rousseff for debate in Brazilian society," was not considered for the purposes of this study, considering that:

• as well as the former, there was not a specific FEP paper for coping with corruption, which describes anticorruption policies and their reasons why;

• among the notes on the subject, these refer only to the presentation of information that: "[...] State reform would give more transparency and permeability to the demands of society, and ensure effectiveness in combating corruption" (Pт, 2010, p. 9, own translation), in the section entitled "Expand and strengthen political democracy, economically and socially."

Investigating the fundamentals

The analysis of the documents mentioned in the previous section resulted in selection of the *2002 FEP paper* elaborated by the coalition that won the 2002 presidential election in Brazil, which presents the analysis and the commitments to face corruption. This document presents the set of ideas that, at least initially, served

as the official foundation for tackling corruption in the 1173 program, referred to in the objectives related to this theme in PPA, since its 2004-2007 edition.

It is noteworthy that the exclusion of the 2006 and 2010 FEP of the PT was due to the fact that these electoral programs only reaffirm, in summary, the fundamentals and commitments informed in the 2002 FEP paper of the PT on corruption-fighting, without bringing any new diagnostics, motivations, definitions of corruption, or guidelines.

To analyze the fundamentals informed in this paper, the content analysis methodology of Bardin (1977) is highlighted through categorical-thematic analysis, once it allows us to *discover the units of meaning that constitute the essentials of communication*. It is assumed that this methodology and its technique, even for a single document, can evidence the set of meanings attributed to corruption, which were the basis, at least initially, of the anticorruption measures in the 1173 program.

In a second reading of the 2002 FEP paper on fighting corruption, the encoding that would be used to reference the indices and to develop the indicators was set up, which established the following:

a) noting the statements of the program commitments and the way they are organized into sections, it was found that such statements should be divided into three groups related to their purposes within the text, i.e., the *themes* that serve as context units:

- there are statements whose purpose is to present the *definition of corruption and its causes*;

- there are statements intended to demonstrate the *importance of improving corruption-coping in Brazil*; and

- there are statements whose purpose is to present the *strategies to improve corruption-coping in Brazil*;

b) regarding the registration unit, the *ideas* were used that emerge from the statements that express in themselves a thought about the themes (context units) above, since *the text can be split into constituent ideas, in statements, and in propositions that convey isolable meanings* (Bardin, 1977);

c) regarding the listing rule used, it referred to the *frequency*, taking into account the number of statements by *idea*, starting from the assumption that the more often an *idea* about a *theme* appears in a text through their statements, the more important it is. In other words, *the importance of a registration unit increases with the frequency of appearance* (Bardin, 1977);

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d) regarding the categorization rule:

• We used the thematic (given the type of context unit and record selected) that aimed at the classification of the statements found in different *ideas*, which in turn are associated with different *themes*;

• they were defined as *ideas a posteriori* about inventory from the analogue and progressive classification set of *statements*.

The ultimate exploitation of content was carried out using the inventory of the statements found in the 2002 FEP paper on corruption-fighting in categorizing ideas and their association into one of three selected themes, whose results are presented in Table 2.

Table 2 - Consolidation of the results of the categorical thematic analysis

Theme	Idea	Number of statements
Definition of corruption and its causes	Corruption is the privatization of the public interest (*)	3
	Corruption stems from weak institutional control	2
	Corruption stems from opacity	2
	Corruption is illegal (**)	1
	Corruption stems from weak criminal laws	1
Number of Statements Related to the Topic		**9**
Importance of improving corruption-fighting in Brazil	In Brazil, relations remain patrimonial (*)	6
	In Brazil, the privatization of the public interest is widespread (*)	3
	Corruption in Brazil has links abroad (**)	2
	Opacity is the rule in public affairs in Brazil	2
	Brazil is poorly positioned in the CPI/IT	2
	Control in Brazil is still deficient (*)	1
	Brazilian penal institutions are insufficient	1
Number of Statements related to the topic		**17**
Strategies to improve corruption-coping in Brazil	Strengthening institutional control (*)	7
	Encouraging social control	5
	Promoting transparency	5
	Increased rigor on politicians and bureaucrats (*)	3
Number of Statements related to the topic		**20**
Total number of statements found in the 2002 FEP paper from which emerges an idea about the set topics		**46**

Note. (*) Ideas related both to the understanding of model-centered patrimonialism, as the model focused on rent-seeking. (**) Ideas that do not indicate any particular theoretical model for dealing with notions found in various theoretical perspectives on corruption.

Given the results in Table 2, the following points have to be highlighted:

a. all 46 collected statements refer to ideas that lead to the very rent-seeking approach, except two ("corruption is illegal" and "corruption has links abroad"), which related to ideas that can be found in several approaches;

b. 25 statements – just over half – relate both to ideas that encompass the rent-seeking vision and patrimonialism as well;

c. the statements related to "definition of corruption and its causes," are based on the idea of "privatization" of public interest and on the assumption that corruption is caused by weak controls and opacity;

d. the statements related to the "importance of improving corruption-coping in Brazil," are based on the diagnostics which indicate the existence of flawed institutional arrangements;

e. on the topic above, the CPI ranking remains in use to indicate that the level of corruption in Brazil is high compared with other institutionally developed countries;

f. the ideas related to "strategies to improve corruption-coping in Brazil," are connected with the rent-seeking vision, regarding the control of corruption, mainly related to increased costs of corrupt behavior.

Some points arising from the content analysis of the 2002 FEP paper on fighting corruption and in the second section remain worth mentioning:

a. this research did not find any references that relates such fighting corruption with discussions on the need for institutional reforms, considering, as already seen, that *structures of power can cause corrupt practices*;

b. this research did not find any references in the 2002 FEP paper (neither in the 1173 program, nor in the 2D58 action) that relate corruption-facing to possible efforts related to review state monopolies and discretion in the conduct of public business, as argued by Klitgaard (1994, 1998) and Vieira (2006);

c. despite the fact that the authors mentioned above also indicate that accountability mechanisms aimed at encouraging good behavior (positive) are also effective measures of corruption-coping (as rewards), this research neither found any references to these kinds of ideas in the 2002 FEP paper on corruption-fighting (neither in the 1173 program, nor in the 2D58 action).

Herein, it is indicated that the fundamentals of corruption-fighting within the accountability program of the Brazilian federal government, formalized in official

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documents, can be linked to the approach to corruption based on rent-seeking. However, some considerations must be made:

a. in the first section, a thorough study was not conducted on rent-seeking, while sufficient benchmarks were raised to examine whether this concept is the theoretical basis of corruption-fighting within the accountability program conducted by CGU;

b. the restrictions mentioned in this research to the application of rent-seeking were brought from the literature and not from the empirical analysis of anticorruption actions and their outcomes and consequences;

c. the official document whose content was explored to investigate the fundamentals of the accountability program conducted by CGU informs of the formal analysis and commitments that were elaborated in 2002, then it is possible that:

- the content of that document may not represent the possible changes that would have happened in the perspective and measures to combat corruption since 2002 (this idea may explains the reasons for the existence of references to actions related to the promotion of public management improvements and assessments to the performance of public policies, found in the first exploratory investigation);

- the anticorruption measures conducted by CGU may have been guided by other perspectives and values which have not been mentioned by official documents.

These above points do not invalidate the confirmation that the initial formal fundamentals of the highlighted program, presented in the 2002 FEP paper on fighting corruption, linked to the rent-seeking approach on corruption. Seeing these results, this paper emphasizes that the debates over Brazilian accountability must reach more than instrumental issues that may cause corrupt practices, considering that:

a. as pointed out by O'Donnell (1991; 2003), (horizontal) accountability in *delegative* democracies presents limits, and, given the problems in the relationship between the Presidency and its support base of representatives in Congress, Brazil may represent this kind of democracy;

b. this identification indicates that the corruption the Brazilian federal government faces is probably based on a theory that does not contest the structure of power, ignoring the possible relationship between corrupt practices and the limits of democracy and citizenship.

To be effective, an accountability program in Brazil (and in other societies) needs to reach and combine different macro- and meso-level political, economic, social, and cultural aspects that could cause corruption. Thus, these programs should be able to criticize and question, if necessary, the structures that arise from these aspects in processes, organizations, or in society. This way, a program that really promotes the *idea of accountability* should be designed, conducted, and assessed to ensure that those who are in its scope be guided, by reference to all dimensions that could represent what is a legitimate exercise of powers by a representative government of a democratic society.

Conclusion

This paper seeks to stimulate debate on the approaches that have guided corruption-fighting in Brazil and their possible limitations. Herein, the fundamentals of tackling corruption within the accountability program of the Brazilian federal government, formalized through official documents, are investigated. The work aims to examine whether those formal fundamentals are linked to the rent-seeking approach to corruption.

The first reason for this research is explained by the importance of the notes in the literature on the limitations of this concept and by the fact that such comprehension can orient the anticorruption strategies within the highlighted program, which is conducted by the Comptroller General of the Union (CGU). The second refers to the possibility that Brazilian democracy still represents a *delegative* type of this regime, a situation in which it is assumed that (horizontal) accountability is limited. The problems between the Presidency and its base in Congress early in Rousseff's second mandate allow for the possibility that the Brazilian regime still represents this kind of democracy.

The connection between these fundamentals and the approach to corruption based on rent-seeking was confirmed through content analysis of the official document that informs the basis of the highlighted accountability program, which has been institutionalized in quadrennial plans of the federal government since its 2004–2007 edition.

It is noteworthy, however, that this work is not based on analysis of the fight against corruption that is effectively being promoted by CGU, but on a document that was formulated in 2002 and that was the initial basis for the program conducted by that agency. With the passage of time, it is possible that changes in perspective on corruption have occurred. These points do not invalidate the confirmation that the initial formal fundamentals of the highlighted program are linked to rent-seeking.

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Therefore, this paper emphasizes that the debates over Brazilian accountability must consider more than instrumental issues. To be effective, an accountability program in Brazil (and in other societies) needs to reach and combine different macro- and meso-level political, economic, social, and cultural aspects that could cause corruption. Thus, these programs should be able to criticize and question, if necessary, the structures that arise from these aspects in processes, organizations, or in society. This way, a program that really promotes the *idea of accountability*, should be designed, conducted, and assessed to ensure that those who are within its scope be guided, by reference to all dimensions that could represent what is a legitimate exercise of power by a representative government of a democratic society.

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Temístocles Murilo Oliveira Júnior

Doutorando em Políticas Públicas, Estratégias e Desenvolvimento pela Universidade Federal do Rio de Janeiro (início em 2015), Mestre e Bacharel em Administração pela Universidade Federal Fluminense (2013) e pela Universidade de Brasília (2000). Analista de Finanças e Controle da Controladoria-Geral da União, desde 2005. Contato: temuju@gmail.com

Arnaldo Paulo Mendes

Mestre em Administração pela UFF (2013) e Professor da Universidade Estácio de Sá. Contato: apmendes279@gmail.com

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