SEVEN
publicações acadêmicas

BETWEEN LAW AND FEAR: HOW THE TCU NEUTRALIZES THE LINDB AND THE NLLC

ENTRE A LEI E O MEDO: COMO O TCU NEUTRALIZA A LINDB E A NLLC

ENTRE LA LEY Y EL MIEDO: CÓMO LA TCU NEUTRALIZA A LA LINDB Y A LA NLLC

https://doi.org/10.56238/sevened2025.036-034

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ABSTRACT

The article investigates why the LINDB (Law 13,655/2018) and the NLLC (Law 14,133/2021) have yielded limited practical effects in public management, with emphasis on the external control exercised by Brazil's Federal Court of Accounts (TCU) and on repercussions for administrative decision-making, especially in municipal contracting and urban policies. It adopts a critical documentary review (2018–2025) of TCU rulings and regulations, Supreme Federal Court decisions, opinions from the Office of the Attorney General, and academic literature, selected through explicit criteria. Findings indicate incipient use of a precedent technique, normative and applicative variations concerning limitation periods, irregular application of LINDB art. 28, underuse of consensual instruments, and centralizing effects that compress subnational decision margins. The article argues that low predictability and weak consideration of context intensify decision retrenchment ("pen paralysis"). It proposes guidelines for stating theses and distinctions, parameters for gross error, risk assessment, and the adoption of commitments with monitoring and publicity. The implications point to gains in legal certainty and governance of urban contracting, while preserving liability for intent or gross error.

Keywords: LINDB (Law of Introduction to the Norms of Brazilian Law). New Public Procurement and Contracts Law (Law 14,133/2021). Federal Court of Accounts (TCU). Gross Error (LINDB art. 28).

RESUMO

O artigo investiga por que a LINDB (Lei 13.655/2018) e a NLLC (Lei 14.133/2021) têm gerado efeitos práticos limitados na gestão pública, com ênfase no controle externo exercido pelo TCU e nas repercussões sobre decisões administrativas, especialmente em contratações municipais e políticas urbanas. Adota-se revisão crítica documental (2018–2025) de acórdãos e normativos do TCU, decisões do STF, manifestações da AGU e literatura acadêmica, selecionados por critérios explícitos. Os achados indicam incipiência na técnica de precedentes, variações normativas e aplicativas sobre prescrição, aplicação irregular do art. 28 da LINDB, subutilização de instrumentos consensuais e efeitos centralizadores que comprimem margens decisórias subnacionais. Argumenta-se que a baixa previsibilidade e a fraca consideração do contexto aumentam a retração decisória ("apagão das canetas"). Propõem-se diretrizes para enunciação de teses e distinções, parâmetros para erro grosseiro, avaliação de riscos e adoção de compromissos com monitoramento e publicidade.

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As implicações apontam para ganhos de segurança jurídica e de governança das contratações urbanas, preservando a responsabilização por dolo ou erro grosseiro.

Palavras-chave: LINDB. Nova Lei de Licitações e Contratos (Lei 14.133/2021). Tribunal de Contas da União (TCU). Erro Grosseiro.

RESUMEN

El artículo investiga por qué la LINDB (Ley 13.655/2018) y la NLLC (Ley 14.133/2021) han generado efectos prácticos limitados en la gestión pública, con énfasis en el control externo ejercido por el Tribunal de Cuentas de la Unión (TCU) y en las repercusiones sobre la toma de decisiones administrativas, especialmente en las contrataciones municipales y las políticas urbanas. Adopta una revisión documental crítica (2018–2025) de acórdãos y normativas del TCU, decisiones del Supremo Tribunal Federal, manifestaciones de la Abogacía General de la Unión y literatura académica, seleccionadas mediante criterios explícitos. Los hallazgos indican uso incipiente de la técnica de precedentes, variaciones normativas y aplicativas en materia de prescripción, aplicación irregular del art. 28 de la LINDB, subutilización de instrumentos consensuales y efectos centralizadores que comprimen los márgenes decisorios subnacionales. Se sostiene que la baja previsibilidad y la escasa consideración del contexto incrementan la retracción decisoria (“apagón de las plumas”). Se proponen directrices para enunciar tesis y distinciones, parámetros de error grave, evaluación de riesgos y adopción de compromisos con monitoreo y publicidad. Las implicaciones apuntan a ganancias de seguridad jurídica y de gobernanza de las contrataciones urbanas, preservando la responsabilidad por dolo o error grave.

Palabras clave: LINDB (Ley de Introducción a las Normas del Derecho Brasileño). Nueva Ley de Licitaciones y Contratos (Ley 14.133/2021). Tribunal de Cuentas de la Unión (TCU). Error Grave (art. 28 de la LINDB).

1 INTRODUCTION

The Brazilian Public Administration has sought to increase efficiency and results in a context of increasing decision-making complexity. Authors such as **Braga (2017),** Ribas and Marques (2024) and Charles (2024) maintain that a pattern of control persists that tends to favor punishment and the standardization of understandings, often with low consideration for the concrete circumstances of the cases. This pattern impacts daily contracting and management decisions and affects the autonomy of subnational entities in the federative pact (Mohn, 2010; Sundfeld, 2014; Braga, 2017; Binenbojm, 2023).

The **Law of Introduction to the Rules of Brazilian Law (LINDB),** amended by Law No. 13,655/2018, introduced parameters for administrative and control decisions to consider obstacles and real difficulties of the manager and limit liability to cases of intent or gross error. The New Bidding and Contracts Law (NLLC), Law No. 14,133/2021, reinforced guidelines for planning, risk management, and consensual mechanisms *(Brasil, 2022; Brazil, 2024a; Brazil, 2024b).* However, recent studies and institutional documents indicate a dissociation between the normative design and its application in the arena of control, with effects on legal certainty and on the willingness of the public agent to decide (FGV, 2021; AGU, Federal Attorney General's Office, 2024; Brazil, 2024; Ribas and Marques, 2024; Pereira and Garrido, 2025).

The central hypothesis of this article is that the practical ineffectiveness of the LINDB and the NLLC stems less from failures of the rules themselves and more from the culture of control that guides the performance of the Federal Court of Accounts (TCU). The literature indicates that interventions persist that do not always consider the real conditions in which the manager decides and that there is still low predictability in sensitive issues, such as gross error and prescription (Braga, 2017; Naves, 2019; AGU – Federal Attorney General's Office, 2024; Brazil, 2025a; Brazil, 2025b;).

In this environment, the literature describes relevant behavioral effects among managers: decision-making retraction, increased transaction costs, and prioritization of defensive strategies, a phenomenon referred to as "pen blackout" (Charles, 2024; Ribas and Marques, 2024). These effects can reduce adherence to the NLLC and discourage the use of consensual solutions provided for in the LINDB and subsequent acts (Faria, 2022; Eidt, 2024; Oliveira and Moreira, 2024; Tce/SE, 2025, Jota, 2025).

At the federative level, the understanding of "general norms" (national guidelines) and the limits to subnational normative competence **has generated recurrent interpretative disputes**. The theme is central to the autonomy of states and municipalities in public procurement and to the compatibility between standardization and the ability to adapt to local contexts (Mohn, 2010; Sundfeld and Câmara, 2011; Binenbojm, 2023). Without **predictability** and **coherence** in the performance of external control and without clear incentives for context analysis, the division of competences tends to operate in a centralized manner, with low margin for local innovations and consequent loss of effectiveness of the NLLC, because its planning, risk management and local adaptation instruments are no longer exercised autonomously.

In terms of liability, recent empirical literature suggests that article 28 of the LINDB still finds oscillating application when it comes to qualifying the "gross error", with repercussions on the manager's willingness to decide (Kammers, 2024; Pereira and Garrido, 2025). The unpredictability about the incidence of "gross error", added to alternating understandings about prescription and duties of result, accommodates incentives for administrative inaction.

The analysis takes as its object the tension between the normative efforts of responsible flexibility (LINDB and NLLC) and the persistence of a punitive and unpredictable control culture within the TCU. The focus is not only to describe the effectiveness of the rules, but to explain why they have been ineffective in producing the environment of legal certainty and efficiency in public management that they promise. The contribution lies in articulating the institutional diagnosis of control with the federative and managerial implications for public procurement, proposing practical criteria to qualify the performance of external control and mitigate decision-making fear.

It seeks to demonstrate, based on the selected bibliography, how the TCU's performance has produced low predictability and limited consideration of the manager's decision-making context in central themes (precedents, prescription and gross error); explain the behavioral effects of this pattern of control on management, especially the decision-making retraction and the so-called "blackout of the pens"; and to propose criteria, derived from the LINDB and the NLLC itself and from institutional documents contained in the bibliography, to reinforce predictability and contextual analysis in the performance of external control, without removing the duty of accountability in cases of intent or gross error.

The organization of the text is as follows: Section 2 discusses bureaucracy and federalism, focusing on competencies and general norms. Section 3 analyzes the "administrative law of fear", the unpredictability and the application of gross error by the TCU. Section 4 examines LINDB and consensuality, including accountability, unavailability of public interest, and self-composition chambers. Section 5 presents a synthesis, recommendations and research agenda.

2 BUREAUCRACY AND FEDERALISM IN BRAZIL: COMPETENCIES AND "GENERAL NORMS"

The 1988 Constitution distinguishes competences and reserves to the Union the edition of **general rules** in matters such as bids and contracts, and it is up to states and municipalities to **complement and adapt** procedures. Mohn (2010) describes the division of competences and the function of general norms in the federative arrangement; Moreira Neto (1988) examines the **conceptualization** of general norms and their limits; Sundfeld and Câmara (2011) analyze the **control of competences** by the Courts of Auditors and its reflections on the autonomy of the entities; Amorim (2022) discusses **federative autonomy** in the face of Law No. 14,133/2021; and Binenbojm (2023) resumes the debate on the **delimitation** of general rules in public procurement, arguing that this division usually generates controversies about the measure of the local conformation space and the scope of general rules in the daily life of contracting (Moreira Neto, 1988; Mohn, 2010; Sundfeld and Câmara, 2011; Amorim, 2022; Binenbojm, 2023). This background is decisive for the theme of this article because the way in which control interprets "general norms" influences the degree of effective autonomy of subnational entities. Since, when the interpretation of general norms is overly broadened and control demands **rigid uniformity**, the legitimate space for local conformation is reduced and the possibility of adjustments to different institutional realities is restricted.

2.1 LEGAL FETISHISM AND NORMATIVE MAXIMALISM

Amorim's analysis (2020; 2022) reveals a criticism of what he calls "legal fetishism", that is, the institutional tendency to attribute to the legal norm a role of absolute solution in public procurement. This posture generates an excess of formalism and bureaucratic imprisonment, resulting in the proliferation of procedural requirements that do not always contribute to administrative efficiency or effectiveness. **Braga (2017) observes that, in this environment, control tends to prioritize document compliance and discourage innovative choices. Dallari (2021) notes that, although Law No. 14,133/2021 intends to rationalize the regime, its reception has occurred with regulatory additions capable of reproducing the normative excess. In this context, rigid normative maximalism (**the option to **exhaustively regulate** public procurement, with **detailed rules, rigid steps, and detailed prohibitions**, seeking to anticipate almost all possible situations**) reduces responsible discretion, shifting the focus from administrative merit to the fear of administrative sanctions, and increases the pressure for standardized decisions, regardless of differences in context.**

"Legal fetishism" appears as excessive reliance on the increase of rules to solve management problems, with detail that compresses the **manager's responsible discretion** (Amorim, 2020; 2022). In this environment, **rites and documents** become worth more than **analysis of results**, which reinforces formal and defensive behaviors (Sundfeld, 2014). In public procurement, this pattern coexists with **control pressures** that favor **standardized compliance** by control bodies and discourage innovative choices (Braga, 2017), leading managers to **follow uniform controls**, with **little adaptation** to local capacities, contexts, and risks. Even with Law No. 14,133/2021, the practical reception may be accompanied by **regulatory additions** that reconstitute the criticized complexity (Dallari, 2021). In a federalism with unequal capacities, exacerbated maximalism tends to push entities and entities of the administration, including state-owned ones, when subjected to the same compliance requirements, to **replicate federal models**, reducing adaptation to local contexts.

Maximalism also feeds on the way control operates. According to Braga (2017), the TCU's performance tends to emphasize the rigor of procedural compliance, which, paradoxically, can discourage creative solutions in public management. Naves (2019) notes that the limited use of administrative precedents contributes to the instability of interpretations, making it difficult to predict control decisions. The TCU's compendium (Bids & Contracts: guidelines and jurisprudence) (Brazil, 2024) summarizes understandings and disseminates standardizing standards of compliance. The combination of detailed laws and standardizing guidelines produces an environment in which the manager operates focused on following the **verification scripts**, with less room for contextual motivation, risk management and adaptation to local capacities.

2.2 DIVISION OF COMPETENCES AND THE SELF-REPORTED CONTROL PERFORMANCE

Regarding the 1988 Constitution, Mohn (2010) describes the division of competences and the role of the Union in the edition of general rules in bids and contracts, preserving space for states and municipalities to complete and adapt procedures. Moreira Neto (1988) examines the conceptualization and limits of general norms, indicating that excessive enlargements compress local conformation.

Sundfeld and Câmara (2011) analyze the control of competences by the Courts of Auditors and the effects of this action on the autonomy of the entities, especially when understandings of control operate as if they were general rules. Amorim (2022) and Binenbojm (2023) return to the topic in the context of Law No. 14,133/2021, emphasizing the need to preserve the subnational space of conformation. When there is self-reported control action, that is, the application of internal understandings with little consideration for the context, the result in practice tends to be the reduction of local autonomy.

In the practice of hiring, the line between guideline and detail narrows when statements and understandings of the TCU start to guide administrative action as if they were general (binding) parameters. Braga (2017) indicates a discouraging effect on differentiated arrangements; Naves (2019) points to incipient use of precedents, which reduces predictability; Mohn (2010) and Moreira Neto (1988) outline that general norms should preserve space for local conformation; Amorim (2022) and Binenbojm (2023), in the context of Law No. 14,133/2021, emphasize the need to safeguard the subnational margin. When the administration is compelled to follow control guidelines as if they had general normative force, the practical autonomy of states and municipalities is reduced and adaptation to the context is compromised.

In the context of Law No. 14,133/2021, Amorim (2022) and Binenbojm (2023) reinforce the need to preserve space for local conformation, while Dallari (2021) points out risks of reconstituting regulatory excess. If the dominant interpretation and the self-reported control action expand the practical scope of the general rules, the division of competences centralizes administrative practice, reduces adaptation to local contexts and limits the use of the planning and risk management tools provided for in the NLLC.

3 METHODOLOGY

This is a critical documentary review based exclusively on the bibliography and institutional documents listed in the References section, focusing on the period 2018–2025 (post-Law No. 13,655/2018 and effectiveness of Law No. 14,133/2021). Scientific articles, dissertations, chapters and institutional acts/reports (AGU/PGF, TCU, MGI), as well as selected legal journalistic material (JOTA), all included in the bibliography, were included.

The sources were classified into analytical axes: (i) precedents and predictability; (ii) statute of limitations; (iii) gross error (article 28 of the LINDB); (iv) consensuality (art. 26 of the LINDB and NLLC); and (v) federalism and "general norms". The collection of judgments and regulations was done in **the TCU Public Survey** (official portal), with persistent records on the respective pages of the acts.

A thematic analysis of the texts was carried out by axis, with extraction of evidence (excerpts and conclusions of the authors/agencies themselves) and cross-comparison between academic and institutional sources, in order to explain why the practical application of the LINDB/NLLC has been limited in the context of the control exercised by the TCU. Limitations: the analysis is restricted to the corpus listed in the References; it does not cover an exhaustive jurisprudential survey beyond the judgments and compendia cited; Inferences remain tied to the selected material.

4 THE ADMINISTRATIVE LAW OF FEAR: PUNITIVE EXTERNAL CONTROL AND LEGAL UNCERTAINTY

4.1 THE GENESIS OF FEAR IN PUBLIC MANAGEMENT

Even after the amendment of the LINDB by Law No. 13,655/2018, the permanence of these behaviors indicates a disharmony between the legal command of contextual analysis and the practice of control.

The expression "administrative law of fear", coined by Santos (2020), translates the perception of a legal-institutional environment in which the fear of severe and sometimes unpredictable sanctions leads public managers to decision-making paralysis. Ribas and Marques (2024) call this retraction the "blackout of pens", illustrating the fear of making decisions in the face of the risk of multiple responsibilities. Charles (2024), when mapping the phenomenon, associates this inhibition with the performance of control bodies that disregard, in many cases, the contextual particularities (the concrete case that designed the possible solution in the context) of administrative decisions. Santos (2020) associates fear with the combination of personal accountability and decision-making uncertainty. In everyday life, this uncertainty stems from three recurring factors in the literature: (i) limited predictability of control decisions, with incipient use of precedents (Naves, 2019); (ii) oscillating attribution of gross error, with low consideration of the real difficulties faced by the manager (Kammers, 2024; Pereira and Garrido, 2025); and (iii) variable interpretations of the statute of limitations in accountability, which is the subject of recent normative adjustments (Jota, 2023; AGU –

Federal Attorney General's Office, 2024). When the manager realizes that, even after completing all the steps and registering justifications, the possibility of *ex post accountability* with unstable criteria remains, he tends to restrict discretionary decisions and prioritize defensive routes, fueling the "blackout of the pens" described by Ribas and Marques (2024) and mapped by Charles (2024).

At the organizational level, fear translates into defensive routines: postponement of decisions, preference for verification scripts, and replication of standardized solutions, even when the context would recommend alternatives (Santos, 2020; Charles, 2024; Ribas and Marques, 2024).

The amendment to the LINDB sought to induce context analysis and delimitation of liability (articles 22 and 28), but the practical application remains irregular, with incipient use of precedents and oscillation in the qualification of gross error (Naves, 2019; FGV, 2021; Kammers, 2024; Pereira and Garrido, 2025). The proposal of lines of defense intends to rationalize access to control and order decision-making flows, but it does not eliminate the fear when stable criteria are lacking (Palma, 2024). As long as signs of unpredictability and low consideration of the circumstances of the case persist, managers will tend to restrict discretionary decisions and prioritize self-protection, fueling the "blackout of pens".

As pointed out by Fundação Getúlio Vargas (2021), the provisions of the LINDB that require the consideration of the factual context and the qualification of gross error have not yet been fully incorporated into the TCU's decisions. The Attorney General's Office (2024) also shows instability in the criteria related to the statute of limitations, which has motivated recent normative changes. In the same sense, Kammers (2024) notes the low effectiveness of the application of article 28 of the LINDB in the jurisprudence of control. In view of this scenario, Pereira and Garrido (2025) propose a doctrinal systematization that allows greater uniformity in the analysis of gross error, contributing to predictability and legal certainty. Naves (2019) points to incipient use of precedents, with effects on predictability. Without stable precedents, clear criteria for prescription and consistent application of article 28, managers tend to restrict choices and **minimize personal risks**, even at the expense of efficiency and innovation.

Thus, it is evident that the culture of control and defensive behaviors can reduce the practical effectiveness of the LINDB and NLLC commands: the legal requirement of context analysis and the limitation of liability to intent or gross error are not consolidated when there is a lack of stable precedents, clear prescription criteria and consistent adherence to article

28 (Naves, 2019; AGU – Federal Attorney General's Office, 2024; FGV, 2021; Kammers, 2024; Pereira and Garrido, 2025). As long as control operates with low predictability and little consideration of the real conditions of decisions, the manager will continue to restrict choices and minimize personal risks, even at the expense of efficiency and innovation.

4.2 TCU, PRECEDENTS AND PREDICTABILITY

The limitation in the adoption of administrative precedents, as evidenced by Naves (2019), compromises the consolidation of a stable jurisprudence within the TCU. In addition, Braga (2017) points out that this uncertain environment can generate a deterrent effect on innovative practices in public management. The TCU/FGV Observatory (2021) also pointed out the restricted application of the LINDB rules regarding the contextualization of decisions. In response to these interpretative weaknesses, the Court published, in 2024, a compendium of jurisprudence and guidelines with the aim of fostering greater standardization and clarity in control practices. These reports show that without a consistent use of precedents, with clear identification of the thesis applied and distinction of cases, guidelines fluctuate and predictability decreases, increasing the incentive for defensive decisions even when there is technical justification for different solutions.

Regarding the issue of the statute of limitations in accountability, there have been recent normative adjustments within the scope of the TCU (Resolutions 344/2022 and 367/2024, and IN 98/2024*) (STF, 2020).* The Referential Statement of the AGU – Federal Attorney General's Office (2024) systematizes the milestones and guides the practical application of these acts; the journalistic material of Jota (2023) points out that Resolution 344/2022 sought to increase predictability in the judgment of the statute of limitations. Successive changes in the TCU's statute of limitations, followed by the need to adjust processes already in progress to the new requirements, increase compliance work and maintain operational doubts (*Brasil, 2022; Brazil, 2024a; Brazil, 2024b).* In this situation, managers tend to opt for low-risk and more standardized decisions (Jota, 2023; AGU – Federal Attorney General's Office, 2024).

Naves (2019) points out that the *administrative stare decisis* in the TCU (idea of following precedents, understandings already established) is still incipient, with little explicit identification of the applied thesis and *distinguishing* (distinction of precedent) when the facts diverge (because the **concrete case has relevant** factual and legal differences in relation to the paradigm). The TCU/FGV Observatory (2021) recorded the limited application of the

LINDB commands on context analysis, which reduces the prospective usefulness of judgments to guide future decisions. Braga (2017) indicates that, in this scenario, control action discourages innovation. Without a consistent technique of precedents (enunciation of the thesis, distinction and eventual overcoming) and without a clear examination of the circumstances of the case, managers are unable to anticipate the control judgment and tend to opt for standardized and lower-risk solutions, even if less adjusted to the concrete problem.

Differentiating administrative guidance from precedents is central to predictability. The compendium Bids & Contracts: guidelines and jurisprudence of the TCU brings together useful understandings for practice, but does not replace the technique of precedents with an identified thesis, consistent application and explicit distinction when the facts diverge (Naves, 2019; Brazil, 2024). The report by the TCU Observatory (FGV, 2021) recorded limited application of the LINDB commands on context analysis, which reduces the ability of judges to guide future decisions. Without the formalization of theses and the distinction of cases, compiled guidelines tend to operate as decontextualized standardization, with less prospective value for the manager (Naves, 2019; FGV, 2021; Brazil, 2024).

The recent normative adjustments on the statute of limitations, **TCU Resolution No. 344/2022**, **TCU Resolution No. 367/2024** and **IN-TCU No. 98/2024,** have consolidated milestones and procedures aimed at preventing the statute of limitations in accounts and in the TCE (Brasil, 2022; Brazil, 2024a; Brazil, 2024b). The production of subsequent rulings indicate a movement of updating, but also reveal the need for methodological stabilization: applying theses in a coherent manner and justifying distinctions when appropriate (AGU – PGF, 2024; Brazil, 2025a; Brazil, 2025b). Even with regulatory changes, predictability depends on the technique of precedents and the examination of the context provided for in the LINDB; Without this, operational uncertainty persists. This normative movement meets, in part, the guideline set by **Theme 899** of the STF (STF, 2020).

In terms of decision-making behavior, limited predictability and incipient use of precedents increase the incentive for defensive choices, already described as pen blackout (Ribas and Marques, 2024). When it is not possible to predict, based on clear and replicable theses, how the control will assess analogous cases, managers reduce the use of discretionary solutions and prioritize verification scripts and low-risk decisions (Naves, 2019; FGV, 2021; Ribas and Marques, 2024).

4.3 (DIS)APPLICATION OF GROSS ERROR (ART. 28 OF THE LINDB)

Article 28 of the LINDB conditions the liability of the public agent to intent or gross error and requires that control decisions consider real obstacles and difficulties of management (in dialogue with article 22). The TCU/FGV Observatory (2021) records limited application of these contextual analysis commands in the Court's decisions. Naves (2019) points to incipient use of precedents, which affects the predictability of the criteria applied. Pereira and Garrido (2025) offer a new perspective for the TCU's jurisprudence on gross error. Kammers (2024) identifies low adherence to the legal parameters of article 28 in judgments analyzed. When stable criteria and explicit examination of the conditions of the case are lacking, the space for accountability for "gross error" expands in an uncertain way, reinforcing defensive behaviors.

The oscillating treatment of gross error impacts decision-making. Kammers (2024) identifies low adherence to the parameters of article 28 of the LINDB. Pereira and Garrido (2025) propose criteria to qualify serious fault; The TCU/FGV Observatory (2021) records limited application of context analysis. Without stable parameters and an explicit examination of the manager's real difficulties, defensive choices prevail: postponement of decisions, adoption of rigid verification scripts, replication of standardized solutions, and priority to alternatives with lower exposure, even when the case recommends different arrangements (Sundfeld, 2014; Braga, 2017; Santos, 2020; Ribas and Marques, 2024).

The interaction between gross error and prescription has a direct impact on the predictability of control. The AGU – Federal Attorney General's Office (2024) systematizes recent changes on prescription (TCU Res. 344/2022; 367/2024; IN 98/2024), while Kammers (2024) and Pereira and Garrido (2025) deal with the criteria for qualifying gross error, the TCU/FGV Observatory (2021) records limited application of context analysis. When the statute of limitations is adjusted and, at the same time, the qualification of the gross error remains oscillating, the temporal and material horizon of liability becomes uncertain; This combination increases the incentive for defensive decisions. The production of recent rulings (TCU 949/2025; 1,071/2025) is part of this updating movement and should be read in conjunction with the normative acts on prescription.

The proposal of "lines of defense" attempts to order decision-making flows and rationalize access to control, distributing roles between management, internal control, and external control (Palma, 2024). When, however, precedents are incipient, the prescription criteria fluctuate, and the qualification of gross error lacks stable application, these lines tend to function as additional procedural layers, without reducing decisional uncertainty (FGV, 2021; AGU – Federal Attorney General's Office, 2024; Kammers, 2024; Pear tree; Garrido, 2025;). In these terms, the "lines of defense" do not replace the need for context analysis required by the LINDB (articles 22 and 28) nor do they resolve, by themselves, the incentive to defensive decisions; Without predictability and coherence in the performance of control, management tends to prioritize verification scripts and solutions with lower risk, even if it does not reach the highest quality or standard for the specific case.

5 LINDB AND CONSENSUALITY: LEGAL CERTAINTY AND "GOOD BUREAUCRACY"

5.1 LIMITATION OF THE AGENT'S LIABILITY (ARTS. 22 AND 28)

Articles 22 and 28 of the LINDB guide that administrative and control decisions consider real management obstacles and difficulties and that the liability of the public agent is limited to intent or gross error. The TCU/FGV Observatory (2021) records limited application of these commands in the Court; the Referential Statement of the AGU – Federal Attorney General's Office (2024) systematizes the practical effects of these parameters, including in interface with the statute of limitations; Kammers (2024) identifies low adherence to the criteria of art. 28; and Pereira and Garrido (2025) propose technical parameters to qualify serious fault. Without consistent examination of the context and stable criteria for gross error, the protective effect of arts. 22 and 28 are weakened, and the manager tends to restrict discretionary decisions for fear of accountability *(STF, 2020; BRAZIL, 2022; BRAZIL, 2024a; BRAZIL, 2024b).*

To give practical consequence to arts. 22 and 28 it is necessary to connect accountability to the reality of the concrete case. The effectiveness of this regime depends on control decisions that explain (a) which real obstacles and difficulties of management were considered; (b) why the conduct examined is intentional or qualifies as a gross error; and (c) how the conclusion harmonizes with the applicable prescription frameworks. In the database consulted, the TCU/FGV Observatory (2021) recorded limited application of context analysis; Kammers (2024) identifies low adherence to the legal parameters of art. 28; Pereira and Garrido (2025) propose technical criteria to qualify serious fault; and the Reference Statement of the AGU – PGF (2024) systematizes the recent adjustments to the statute of limitations (TCU Res. 344/2022; 367/2024; IN 98/2024), relevant to the coherence of decisions.

To give evidentiary support to arts. 22 and 28, the manager's conduct must be accompanied by contextual motivation and demonstrable diligence: planning compatible with the NLLC, registered risk analysis, explanation of obstacles and real difficulties (resources, deadlines, technical constraints), comparison of alternatives considered, technical-legal opinions and justifications proportional to the problem faced. These elements allow the control to reconstruct the decision-making context and distinguish ordinary failures from gross error, in line with the parameters discussed by the TCU/FGV Observatory (2021), by Kammers (2024) and by Pereira and Garrido (2025), in addition to the guidelines on prescription systematized by the AGU – PGF (2024).

On the control side, the application of arts. 22 and 28 requires a consistent decision-making method: (i) enunciate the thesis applied and, when applicable, distinguish the case from precedents (Naves, 2019); (ii) examine the contextual motivation produced by management (FGV, 2021); (iii) expressly qualify the conduct as intent or gross error based on technical criteria (Kammers, 2024; Pereira and Garrido, 2025); and (iv) make the conclusion compatible with the current statute of limitations (AGU – PGF, 2024). When these steps are observed, predictability increases and the incentive for defensive conduct is reduced (Santos, 2020; Ribas and Marques, 2024).

5.2 CONSENSUALITY AS A MANAGEMENT TOOL (ART. 26 OF THE LINDB AND NLLC)

Article 26 of the LINDB allows the execution of commitments to resolve administrative controversies, reduce uncertainty and avoid litigation, including with conditions and counterparts appropriate to the case. Eidt (2024) exposes the reasons for incorporating appropriate methods of conflict resolution into public management; Oliveira and Moreira (2024) discuss the legitimacy and control of these instruments under the regime of Law No. 14,133/2021; Amorim (2022) examines negotiation agreements aimed at the conditional removal of sanctions.

The journalistic material in Jota (2025) records the growing adoption of mediation and arbitration in the Administration. The usefulness of these instruments increases when the control recognizes the contextual motivation, the mapped risks and the agreed counterparts; When unpredictability and context-sensitive reading prevail, the use of commitments tends to be residual, for fear of future liability.

Faria (2022) interprets the unavailability of the public interest as a prohibition on the arbitrary waiver of rights, not as an absolute impediment to composition; agreements are admitted when they demonstrate public advantage and protection of the protected interest. Eidt (2024) justifies the insertion of consensual methods as long as the commitment has a delimited object, contextual motivation, evidentiary basis, and performance metrics. Oliveira and Moreira (2024) support the legitimacy of these instruments under the regime of Law No. 14,133/2021, conditioning them to control criteria (planning, risk analysis, economic-legal evaluation, and monitoring).

The scope of article 26 covers the resolution of administrative disputes and the prevention of litigation, with limits: prohibition of disproportionate concessions, requirement of economic equivalence, verifiable counterparts, monitoring and publicity clauses; at the institutional level, materials from the TCE/SE (2025) indicate the need for standardization and awareness so that the Courts of Auditors evaluate such commitments with attention to the context and results.

Eldt (2024) justifies the adoption of administrative chambers to structure the consensual settlement of disputes with a delimited object, contextual motivation, evidentiary basis, and monitoring metrics; Oliveira and Moreira (2024) deal with the legitimacy and control of these instruments under the regime of Law No. 14,133/2021, conditioning the execution to planning, risk analysis, economic equivalence, and publicity. TCE/SE (2025) indicates that effectiveness depends on internal standardization and awareness for attentive evaluation of the context and results. Pinto (2025) analyzes experiences and points out the need for clear procedures and monitoring; Santana (2025) describes current practices in the Federal Public Administration. Jota (2025) reports on the strengthening of mediation and arbitration in the Administration. The operationalization of the chambers requires a minimum design: regulations, admissibility criteria, registration of motivation, execution plan with verifiable counterparts, monitoring and publicity clauses, in order to allow subsequent control and reduce decision-making uncertainty about the validity of the commitments.

5.3 UNAVAILABILITY OF THE PUBLIC INTEREST: MEANING AND LIMITS

Faria (2022) interprets the unavailability of the public interest as a prohibition on the arbitrary waiver of rights and the unfounded transfer of public advantages, not as an absolute prohibition on settling conflicts. The composition is admissible when it demonstrates public advantage, protects the protected interest and is anchored in contextual motivation and evidentiary basis. Under the regime of Law No. 14,133/2021, Oliveira and Moreira (2024) recognize the legitimacy of consensual arrangements, conditioning them to control criteria (planning, risk analysis, economic-legal evaluation, and monitoring). Eidt (2024) emphasizes that the commitment needs a delimited object, technical justification, and performance metrics to measure results.

In the light of these works, unavailability functions as a rule of prudence: it admits transactions on available property rights and conditional solutions (verifiable counterparts, economic equivalence, monitoring and publicity) whenever the public advantage is demonstrable. In cases that touch on interests that are not available, the consensual route requires specific legal authorization and reinforced safeguards (dense motivation, result controls, and transparency). For external control, the examination must verify these requirements instead of rejecting the composition in advance, aligning the performance with arts. 22, 26 and 28 of the LINDB and the governance design provided for in the NLLC.

5.4 SELF-COMPOSITION CHAMBERS AND CONSENSUAL PROCESSES

Eidt (2024) proposes that structured administrative chambers with defined competence, standardized procedures, and monitoring metrics should raise the quality of consensual solutions. Oliveira and Moreira (2024) argue that the performance of these chambers should observe planning, risk analysis, and economic-legal evaluation, with publicity of acts and results-oriented control. Pinto (2025) reports experiences that highlight the importance of clear procedures and monitoring; Santana (2025) describes practices in the Federal Public Administration. TCE/SE (2025) indicates that effectiveness depends on internal standardization and awareness so that the Courts of Auditors evaluate the commitments with attention to the context and results. A minimum design includes: regulations with competence and attributions, admissibility criteria (object, evidence, risk, alternatives considered), execution plan with verifiable goals and counterparts, monitoring and publicity mechanism, preferably with the possibility of deferred publicity when there is a concrete risk to the negotiation.

Eidt (2024) proposes that the establishment of commitments should involve a technical opinion from the requesting area and a legal opinion with an analysis of risks and alternatives; Oliveira and Moreira (2024) defend the submission to the self-composition chamber with an execution plan, verifiable counterparts and monitoring; TCE/SE (2025) highlights the importance of internal standardization and publicity of acts; Pinto (2025) and Santana (2025) describe monitoring and systematic recording practices. Palma (2024) articulates this design to the lines of defense: management and internal control must prevent and treat conflict before external control is triggered.

A minimum chain, technical instruction, legal-economic analysis, deliberation in the chamber, manifestation of internal control, approval by the authority and publicity (with justification for possible deferred disclosure) favor the context analysis required by the LINDB and offer external control a verifiable record of the decision-making process, reducing the incentive for defensive decisions.

Eidt (2024) and Oliveira and Moreira (2024) point out that valid commitments require contextual motivation, evidentiary basis, economic equivalence between concessions and an execution plan with verifiable goals and monitoring mechanisms. Faria (2022) links validity to demonstrable public advantage and the protection of the protected interest; TCE/SE (2025) highlights standardization, systematic registration and publicity as guarantees for control. A minimum validation protocol includes: (a) technical justification with risks and alternatives considered; (b) measurable counterparts and equivalence criteria; (c) compliance metrics and schedule; (d) documented monitoring and reporting of results; (e) publicity of the acts, with the possibility of deferred publicity when there is a suitable reason; and (f) legal opinion on legality and adherence to the LINDB/NLLC. Once these requirements are met, the commitment offers ballast for the control to verify the rationality of the solution and reduces the incentive for defensive decisions.

6 CONCLUSIONS

Recent normative production (LINDB amended by Law No. 13,655/2018 and NLLC) established commands for context analysis, limitation of liability to intent or gross error, and encouragement of consensual forms of dispute resolution. The basis consulted indicates, however, limited application of these parameters in the control action: incipient use of precedents (NAVES, 2019), variations on prescription (AGU – PGF, 2024) and low adherence to the criteria of article 28 of the LINDB (Kammers, 2024; Fundação Getulio Vargas, 2021; Pear tree; Garrido, 2025). At the same time, the federative design that reserves to the Union the edition of general rules continues to demand safeguards of local autonomy (Moreira Neto, 1988; Mohn, 2010; Sundfeld and Câmara, 2011; Amorim, 2022; Binenbojm, 2023).

BRAGA (2017) describes discouragement to innovation when control action favors standardized compliance. The result is an environment of decision-making retraction, already qualified as a "blackout of the pens" (Santos, 2020; Ribas and Marques, 2024), with underuse of the planning, risk management, and consensuality instruments provided for in LINDB and NLLC.

6.1 PROSPECTS FOR "GOOD BUREAUCRACY"

Amorim (2020; 2022) proposes to overcome legal fetishism with a focus on responsible discretion, planning, and results. Sundfeld (2014) criticizes defensive formalism and links good management to proportional justifications and evaluation of consequences. In the field of liability, Kammers (2024) and Pereira and Garrido (2025) defend clear parameters for gross error, compatible with arts. 22 and 28 of the LINDB; The TCU/FGV Observatory (2021) records the need for context analysis in judgments. In consensus, Eidt (2024) and Oliveira and Moreira (2024) base arrangements with planning, risk analysis, economic equivalence and monitoring; Faria (2022) interprets unavailability as a rule of prudence, not an absolute prohibition of composing. Naves (2019) points out that stable precedents increase predictability; Palma (2024) articulates lines of defense to rationalize flows; the AGU – PGF (2024) systematizes statute of limitations.

A "good bureaucracy" combines: (a) contextual motivation and risk management; (b) decision-making method with identification of thesis, distinction and coherence with the LINDB; (c) consensus with metrics and control; and (d) minimum stability in prescription and gross error to reduce pen blackout (Santos, 2020; Ribas and Marques, 2024).

6.2 RECOMMENDATIONS

Structured application of arts. 22 and 28 of the LINDB: control decisions must explain the real obstacles and difficulties considered, qualify the conduct as intent or gross error based on technical criteria, and make the result compatible with the current statute of limitations (AGU – PGF, 2024; FGV, 2021; Kammers, 2024; Pereira and Garrido, 2025;). This organization must observe procedural schedules compatible with the statute of limitations defined in **Topic 899** (STF, 2020)

Precedent technique in the TCU (in accordance with the binding precedent of **Topic 899** (STF, 2020): clear identification of the thesis applied, *distinguishing* when there are material differences and, if necessary, reasoned overcoming, to increase predictability (Naves, 2019).

Standardized contextual motivation in management: require, in sensitive acts, a plan, risk analysis, considered alternatives, technical-legal opinions, and result metrics, allowing the reconstitution of the context (Amorim, 2020) ensuring temporal predictability and legal certainty **in alignment with Topic 899** (STF, 2020).

Consensuality with governance: establish chambers with criteria of admissibility, economic equivalence, and monitoring, ensuring publicity (with the possibility of deferred publicity when justified) and results-oriented control (Oliveira and Faria, 2022; Eidt, 2024; Moreira, 2024; TCE/SE, 2025). Consensual instruments must contain schedules for compliance and monitoring of statutes of limitations, **in line with Topic 899** (STF, 2020)

Integration with the "lines of defense": strengthen internal control and advisory services to filter conflicts and qualify evidence before the activation of external control (Palma, 2024) including systematic control of the statute of limitations **defined in light of Topic 899** (STF, 2020).

Prescription stabilization: coherently apply recent resolutions and normative instructions, with operational guidelines for ongoing cases (*Brasil, 2022;* AGU – PGF, 2024; *Brazil, 2024a; Brazil, 2024b*).

The set reduces uncertainty, shifts the focus from the rite to the motivated merit and mitigates defensive behavior, without removing liability for intent or gross error (Santos, 2020; Ribas and Marques, 2024).

6.3 SUGGESTIONS FOR FUTURE RESEARCH

Three empirical fronts can deepen the topic based on its agenda: (a) longitudinal monitoring of TCU rulings on gross error and context analysis after 2024, to assess adherence to arts. 22 and 28; (b) evaluation of the results of commitments signed based on article 26 of the LINDB (fulfillment of goals, economic equivalence and incidence of subsequent controversies); and (c) comparative studies between entities with different administrative capacities to verify whether contextual motivation and risk management reduce the incidence of liability without prejudice to control.

ACKNOWLEDGMENT

The author thanks the **Brazilian Institute of Teaching, Development and Research (IDP)** for the environment of excellence that stimulates scientific production and critical debate on contemporary public administration.

In particular, it expresses its gratitude to **Professor Victor Aguiar Jardim de Amorim**, for the exchange of knowledge, academic excellence and for the constant encouragement to reflect and write this article.

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