



SYSTEMIC OVERSIGHT REPORT
Culture

OVERSIGHT SYSTEMIC REPORT ON CULTURE 2014 (FISC CULTURA 2014)

The Federal Court of Accounts – Brazil (TCU) implemented the Systemic Report on Culture in 2013 to offer quantitative and qualitative information on the Federal Government’s public policies related to the exercise of cultural rights and access to the sources of national culture to the National Congress and the civil society.

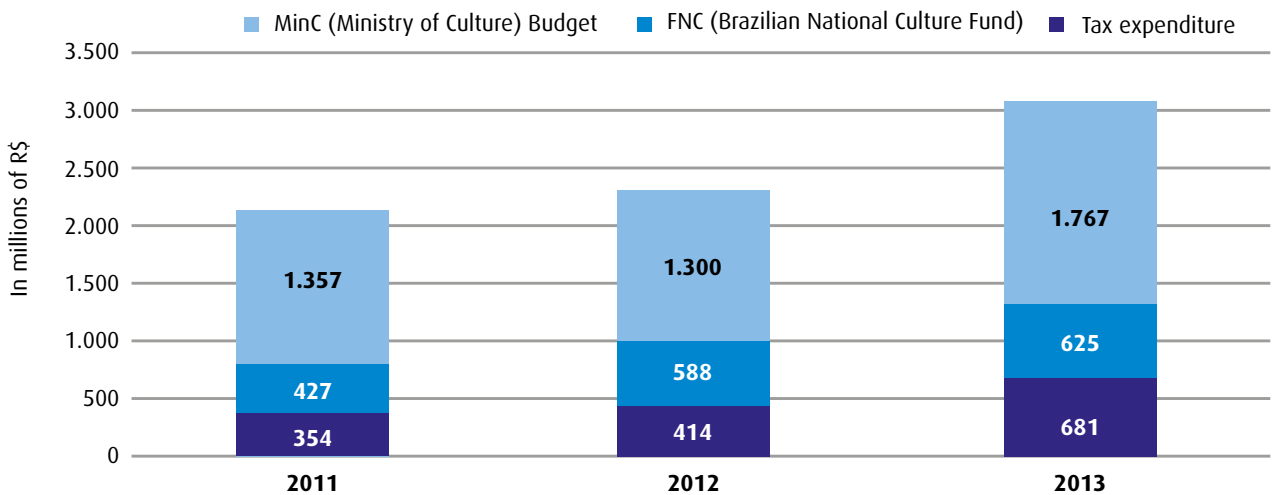
The TCU’s technical team elaborated the FISC Cultura 2014 (Oversight Systemic Report on Culture) from October to December 2014. The analyses reported refer to actions from January 2011 to August 2014. The report approached

the following subjects: allocation of resources for cultural policies; adequacy and sufficiency of indicators and goals expected in planning tools; monitoring of culture-related themes by the TCU; and at last the right to memory is explored to identify criteria to support the assessment of the results of cultural policies.

Main findings and records

- Cultural policies are mainly funded by tax relief, also known as tax expenditure;

Figure 1 - Funding sources of cultural policies (expenditures committed)



- Regarding ordinary resources, The National Congress authorizes a small slice of the budget to the program Função Cultura (Culture Function), when compared to other government functions. At the same time, budget execution rates in this area have been historically low;
- The indicators to assess cultural policies are weak, such as the indicators of the “Programa 2027 – Cultura: Preservação, Promoção e Acesso” (Program 2027 – Culture: Preservation, Promotion and Access) of the Multi-annual Plan (PPA) 2012-2015;
- Some goals of the PPA 2012-2015 and the National Plan for Culture (PNC) were inappropriate due to possible misinterpretation of the presented results, weak goals, impossibility to assess the results, or even due to the lack of procedures to check the results reported by external sources;
- The Brazilian Institute of Museums (Ibram) has not been overseeing the goals of the Plano Nacional Setorial de Museus (National Sector Plan of Museums – PNSM) – 2010-2020;
- The MinC has a high number of accountability

processes of cultural projects funded by tax relief pending for analysis;

- The Brazilian National Film Agency (Ancine) did not establish the criteria to allocate resources that allow transparent and objective evaluation of mechanisms to encourage regional audiovisual productions, as established in art. 27 of Law no. 12485/2011 (Cable TV Law) states, and did not provide information on the definition of criteria to determine the location of an audiovisual production;
- Law no. 12933/2013 (Half-price tickets Law) promoted some advancements, especially concerning the restriction of the number of entities issuing the Carteira de Identificação Estudantil (student ID). However, this law did not solve a big problem of this benefit, which is almost the universalization of the eligible public. Consequently, economic agents have increased ticket prices to almost nullify the benefit. Regarding the public policies related to the right to memory, public service careers dedicated to the implementation of cultural policies are at risk concerning the number of workers and the attractiveness of these careers;
- The TCU also considered important to conduct a detailed analysis on the objectives and goals of the PNC, the PNSM and the PPA, and on the suggestions presented at the TCU's "Public Hearing on Right to Memory". This measure aims to establish the criteria to assess the performance of public policies related to right to memory.

What the Court decided

- Recommend the MinC to ensure that goals can be clearly and objectively assessed in the construction or revision of planning tools, such as the Multi-annual Plan and the National Plan for Culture. Also, the Ministry should establish procedures to verify the consistency of the results presented by external sources.
- Recommend the MinC and the MP (Public Ministry) to evaluate the possibility to match the objectives and goals of the PNC and the PNSM and the suggestions presented at the public hearing on right to memory with the objectives and goals to be established in the PPA 2016-2019, which must be elaborated in 2015;
- Notify the MinC, for ministry supervision purposes, that the National Film Agency did not issue the criteria to allocate resources that allow transparent and objective evaluation of mechanisms to encourage regional audiovisual productions, as the art. 27 of Law no. 12485/2011 (Cable TV Law) states, and did not provide information on the definition of criteria to determine the location of an audiovisual production;
- Notify the Civil House of the Presidency of the Republic about the nonexistence of federal regulation on Law no. 12933/2013, about the half-price ticket. This situation does not allow the establishment of responsibilities by means of monitoring the compliance with the law and the register of name and ID number of students who have the Carteira de Identificação Estudantil (CIE).

TCU process identification: TC 018.752/2014-4

Rapporteur: Substitute - Minister André Luís de Carvalho

TCU Deliberation: Sentence 921/2015-TCU-Plenary

Date: 22/4/2015