

GETTING TO

# KNOW THE COURT



Federative Republic of Brazil

Federal Court of Accounts

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# *GETTING TO KNOW THE COURT*

*6<sup>th</sup> edition*

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## FOREWORD

This booklet was developed to present the Federal Court of Accounts of Brazil. While browsing it, the reader will become acquainted with the historical evolution of this Court of Accounts, will understand the importance of this institution for society and will identify how each citizen can be a key player in the construction of a better country.

For this sixth edition, this publication was adapted to the constant evolution of the current world and, consequently, of TCU itself, having a more permanent quality. We address subjects such as the creation of the TCU, TCU today, the obligations, mandate and jurisdiction of TCU, the control of public spending and the interaction of TCU with society and culture.

Therefore, I recommend that this publication be used as a reference about this century-old institution that works hard to oversee the budget and the financial execution of the country and to contribute to the improvement of Public Administration for the benefit of society.

AROLDO CEDRAZ

*President of the Federal Court of Accounts - Brazil*

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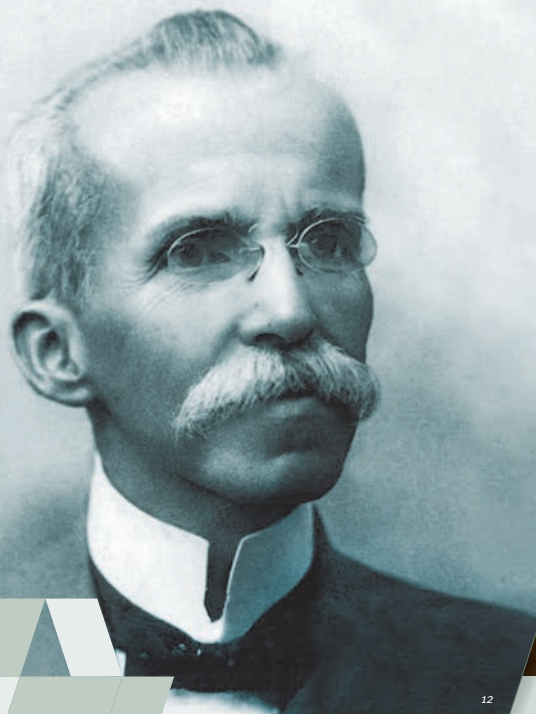
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Ruy Barbosa ▲



Oil on canvas painted by Minister Guido Mondin, portraying Finance Minister Inocêncio Serzedello Corrêa and Senator Manoel Francisco Correia, first president of TCU, on the day of inauguration of the court ▲

## THE CREATION OF THE COURT OF ACCOUNTS

The Federal Court of Accounts was created on November 7<sup>th</sup>, 1890, by Decree 966-A, under the sponsorship of Ruy Barbosa, first Finance Minister of the Provisional Government. The purpose of the Court was to examine, review and judge the operations resulting from revenues and expenditures of the republic. Ruy Barbosa believed it to be paramount to create an institution dedicated to controlling public revenue and expenditure through a monitoring activity based on the principles of independence, accountability and compliance with the law.

Later, Finance Minister Inocêncio Serzedello Corrêa, wishing to accelerate the implementation of the Court, obtained the issue of Provisional Decree 1.166, of December 12<sup>th</sup>, 1892, which established the organization of this court.

Originally, the Court was composed of four members, three of them appointed by the President of the Republic and one appointed by the Court itself.



*Ceremony of the 85<sup>th</sup> anniversary of the Federal Court of Accounts, held on January 17<sup>th</sup>, 1978*

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*Former headquarters of the Ministry of Finance in Rio de Janeiro, where TCU operated until its transfer to Brasília*

The Head of the Department of Treasury was the president of the Court; the General Inspector was its vice-president and the General Accountant of the Treasury was the third member appointed by the President of the Republic. The member appointed by the Court itself, upon a proposal of the General Inspector, was a fiscal prosecutor. At that time, the president of the court's vote was deliberative; the other members' votes were only consultive.

When its composition was completed, the Court was established in the manor where the Ministry of Finance and the National Treasury operated, in Rio de Janeiro. Later, in 1937, the Court moved to the Ipase Building and, in 1939, moved once again to the Andorinha Building, in the same city. In 1944, the Court moved to the newly opened Palace of Finance. While it operated in that building, during the administration of Minister José Pereira Lira, this Court presided over the 3<sup>rd</sup> Congress of the International Organization of Supreme Audit Institutions (*Intosai*).



***The Court was created with the purpose of examining, reviewing and judging the operations resulting from revenues and expenditures of the republic***

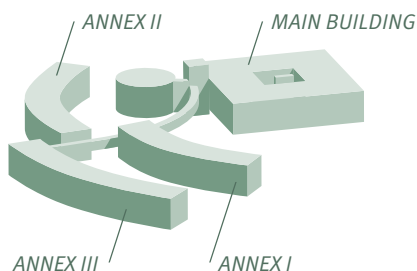






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*Federal Court of Accounts* ▲



Minister Pereira Lira was also responsible for arranging the transfer of the Court to Brasília. In order to achieve that, he designated a large office exclusively to the work of planning the transfer of the Court to the new headquarters; this office was known as Brasília's Room.

The transfer to the new capital of Brazil took place in January of 1961, when the Court started to operate in a provisional office in the building of the Ministry of Finance. The last session in Rio de Janeiro was held on January 5<sup>th</sup>, 1961 and the first session in Brasília was held exactly one week later, on January 12<sup>th</sup>, 1961.

On January 10<sup>th</sup>, 1965, the Court accomplished its biggest goal: the opening of the Palace of the Court of Accounts, located in the "Ministries Es-



*Main entrance of the  
Federal Court of Accounts* ▲



*Main building of TCU and  
building of National Congress* ▲

planade”, behind the Palace of Justice. At last, the work started by Minister Pereira Lira and carried on by Ministers Antônio Brochado da Rocha, Joaquim Henrique Coutinho and Vergniaud Wanderley, who succeeded him, was concluded.

In 1973, the construction of the new headquarters of the Federal Court of Accounts started. The building, designed by architect Renato C. Alvarenga, has a design that harmonizes with the existing buildings in the Central Area of Brasilia and a privileged location, next to the “Ministries Esplanade” surrounded by the main office buildings of the three branches of the government. TCU’s transfer to its permanent headquarters took place in 1974.



***The new headquarters of the  
Federal Court of Accounts  
was designed by architect  
Renato C. Alvarenga***









# THE FEDERAL COURT OF ACCOUNTS TODAY

THE FEDERAL COURT OF ACCOUNTS IS A COLLEGIATE BODY AND ITS DECISIONS ARE TAKEN BY THE FULL COURT OR BY ONE OF ITS CHAMBERS. IT IS COMPOSED OF NINE MINISTERS



The National Congress appoints six ministers



The President of the Republic chooses three ministers – two of them are chosen alternately among substitute ministers and members of the Public Prosecution Office within the Court, and one at the President's discretion, with the approval of the Federal Senate

The Court is also composed of four substitute ministers, selected by civil service entrance examinations, which include presenting academic and professional qualifications.

The Full Court meets every Wednesday afternoon. It consists of all nine Ministers and it is presided over by the President of this Court. The Substitute Ministers and one representative of the Public Prosecution Office within the Court (MPTCU) also participate in the Full Court sessions. It is the Full Court's responsibility to deliberate on relevant matters defined in TCU's Bylaws under Full Court Duties.

TCU is also divided into two chambers, composed of four ministers, two substitute ministers and one representative of the MPTCU each. The chambers meet on Tuesdays afternoons. The 1<sup>st</sup> Chamber is presided over by the minister with most seniority; the 2<sup>nd</sup> Chamber is presided over by the

ACTIVITIES OF THE COURT

TCU's Full Court

*Meets weekly. Deliberates on relevant matters, defined in TCU's Bylaws under Full Court Duties*

*It meets on Wednesdays afternoon*

The chambers

*Deliberate on matters defined in TCU's Bylaws under Chambers' Duties*

*They meet on Tuesdays afternoons*



***The Public Prosecution Office operates within TCU, with the purpose of defending the legal system, protecting the law and overseeing its execution***



vice-president of TCU. It is the Chambers' responsibility to deliberate on the matters defined in TCU's Bylaws under Chambers' Duties.

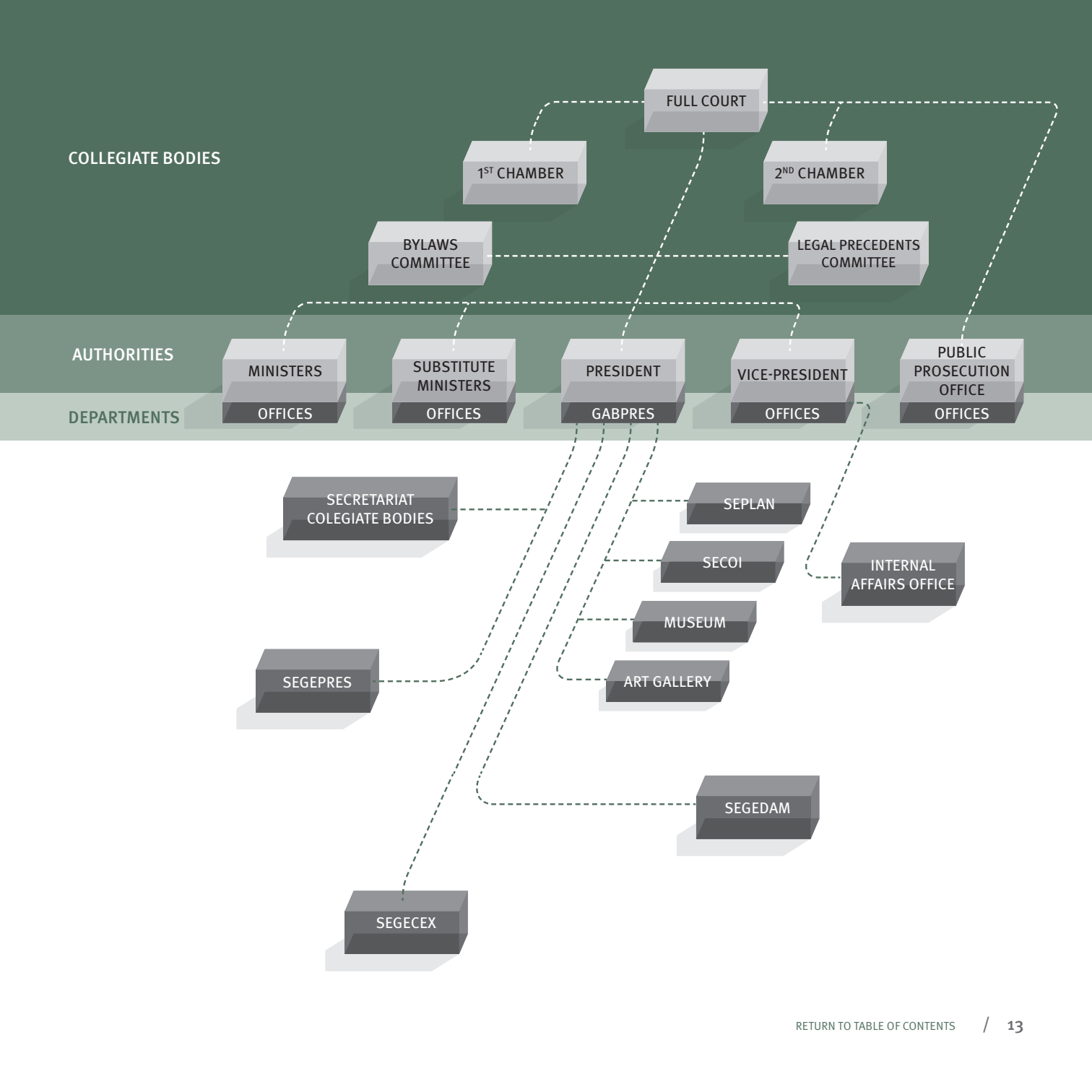
The Public Prosecution Office operates within TCU, with the purpose of defending the legal system, protecting the law and overseeing its execution. Its responsibilities are defined in TCU's Bylaws under Public Prosecution Office within TCU.

The MPTCU is composed of a prosecutor general, three deputy prosecutor generals and four prosecutors, all appointed by the President of the Republic, after approval in a civil service entrance examination.

No meeting of the Full Court or its Chambers may be held without the presence of a representative of the Public Prosecution Office within TCU.

For technical support and administrative services, TCU has three General Secretariats: General Secretariat of the Presidency, General Secretariat of Government Audit and General Secretariat of Administration.

The Federal Court of Accounts has its own staff, organized in a career development plan, which principles, guidelines, denominations, structuring, forms of provision and other assignments are determined in a specific law.



## TCU's RESPONSIBILITIES

### MISSION

*Improve public administration  
for the benefit of society through  
external control*

### VISION

*Be a reference in the promotion  
of an effective, ethical, timely and  
responsible Public Administration*

The Federal Court of Accounts is the external control institution of the federal government that supports the National Congress with the mission of overseeing the budget and the financial execution of the country and contributing to the improvement of Public Administration for the benefit of society.

TCU's goal is to be a reference in promoting an effective, ethical, responsive and responsible Public Administration.

The Federal Court of Accounts is responsible for accounting, financial, budget, performance and property oversight of public bodies and entities of the country as for their legality, legitimacy and best value.

According to article 71 of the Federal Constitution of Brazil, the National Congress, with the aid of TCU, exercises the external control. TCU is responsible for evaluating and judging the accounts of administrators and of other



*According to article 71 of the 1988 Federal Constitution, the external control is exercised by the National Congress with the aid of TCU*



PREVENT



PROVIDE GUIDANCE



EVALUATE



RECOMMEND  
IMPROVEMENTS

individuals responsible for federal public money, assets and values. TCU also evaluates and judges the accounts of those who have caused loss, misappropriation or other irregularity resulting in losses to the public treasury.

To control is to oversee the activities of individuals or agencies so that their activities do not deviate from predefined rules. To control is to prevent, provide guidance, evaluate, and recommend improvements. To control is to act preventively, and not only punish.

## *TCU'S MANDATES*

The constitutional and exclusive mandates of TCU are established in article 33, paragraph 2, articles 70, 71, 72, paragraph 1, article 74, paragraph 2 and article 161, sole paragraph, of the Federal Constitution of Brazil.

From them, we highlight some of TCU's mandates:

- ▶ to issue an opinion about the annual accounts rendered by the President of the Republic;
- ▶ to examine the accounts of those responsible for public resources;
- ▶ to examine the legality of acts of admission of personnel and the granting of retirement benefits;
- ▶ to carry out audits on its own initiative or at the request of the National Congress;
- ▶ to apply sanctions and to determine the correction of irregularities in acts and contracts;
- ▶ to investigate complaints filed by any Brazilian citizen, political party, association, union or whistleblower about irregularities or illegalities in the use of federal resources;
- ▶ to establish the shares of the participation funds of the States, the Federal District and the Municipalities and to oversee the transfer of funds to state governments and municipal administrations.

## TCU ESSENTIAL FUNCTIONS



### OVERSIGHT

Audit/oversee, examine acts



### CONSULTING

Provide a reply to an inquiry, issue a prior opinion



### INFORMATIVE

Provide information to the National Congress and to the Public Prosecution Office



### JURISDICTIONAL

Judge accounts



### SANCTIONING

Apply sanctions/penalties



### CORRECTIVE

Release determinations, set deadlines, suspend acts



### NORMATIVE

Issue rules, determine shares of participation funds



### OMBUDSMAN

Examine complaints and information of whistleblowers

## *TCU's JURISDICTION*

Individuals, legal entities, public and private institutions fall under the jurisdiction of TCU if they:

- ▶ use, collect, keep, manage, apply or administer federal public money, assets and values or to which the Federal Government is accountable;
- ▶ assume, on behalf of the Federal Government, monetary obligations;
- ▶ cause loss, misappropriation or other irregularity that results in loss to the national treasury;
- ▶ receive contributions and provide service of public or social interest;
- ▶ are obliged by law to account to the TCU;
- ▶ perform acts subject to TCU's oversight expressly provisioned on the law;
- ▶ apply any funds transferred by the Federal Government by means of agreement, contract, arrangement or other similar instrument.





# CONTROL OF PUBLIC SPENDING

Political, technical and jurisdictional control of public spending is performed both by the internal controls of the institutions themselves and by TCU and the National Congress as part of the external control. However, every Brazilian citizen is entitled to exercise social control and to contribute to the correct use of the public money.

The Federal Constitution of Brazil establishes that any Brazilian citizen is entitled to, under the law, report irregularities or illegalities to TCU. The Public Bid Law of Brazil, in turn, allows any bidder – individuals or legal entities – to file a complaint to the Federal Court of Accounts against irregularities in its application.

## SOCIAL CONTROL

Social control is the participation of the citizen in public management. It is an important mechanism for preventing corruption and strengthening citizenship. Citizen participation is important since the State cannot be present everywhere and at the same time where government audit is needed.

Any citizen, civil society organization or consultants of government programs are entitled to exercise social control.



## TCU AND THE INTERNATIONAL ORGANIZATIONS

The Federal Court of Accounts is part of several international cooperation actions, particularly within the International Organization of Supreme Audit Institutions (*Intosai*) and its Regional Group for Latin America and the Caribbean (*Olacefs*). The goal is to disseminate knowledge and techniques to monitor the development of themes connected with government audit in different countries and to maintain the exchange of experiences and ideas within the scope of control.

TCU also works in partnership with regional and multilateral organizations – United Nations (UN) agencies and the World Bank, for instance. Joint projects, exchange of information and of experts improve TCU's monitoring work and provide independent assessment of programs and policies that may be supported by international projects.

From 2013 to 2015, TCU was chair of the *Olacefs*. During this period, TCU worked for the modernization of the Organization and the improvement of its member-institutions, solidifying its leadership amongst the Supreme Audit Institutions.

Within *Intosai*, TCU is part of the discussions about the strategic planning and the certification by the Institution. In addition, TCU is member of several technical groups and for the last decade, having presided over the Performance Audit Subcommittee. All this resulted in the election to be the chair of one of the most important committees of *Intosai* – the Professional Standards Committee, starting in 2017.





*Conceptual design of the new headquarters of the Serzedello Corrêa Institute* ▲

## SERZEDELLO CORRÊA INSTITUTE

### TCU'S SCHOOL OF GOVERNMENT

Serzedello Corrêa Institute (ISC), TCU's school of government, is the strategic support department under the General Secretariat of the Presidency of TCU responsible for corporate education actions of the Court. They promote the development of professional and organizational skills and the continuing education of staff members and personnel of this Court of Accounts, as well as capacity building actions aimed at the community that contribute to the effectiveness of the control and the promotion of citizenship. They are also responsible for the selection, training and initial integration of new staff members. ISC manages the Documentation Center and the Research and Innovation Center of the Court, areas that provide methodological and logistical support to research, production, cataloging and dissemination of knowledge.





*Detail of the conceptual design of the new headquarters of the Serzedello Corrêa Institute* ▲

ISC provides training to staff members of TCU, to the states and municipalities Courts of Accounts and to internal control agencies of the three branches of government, in all levels, contributing to the improvement of control of the Public Administration, especially on Government Audit, Public Works Audit, IT Audit and Performance Audit.

The Research and Innovation Center was created to foster applied research in the Federal Court of Accounts and to coordinate the coLAB-i, first government innovation lab in an audit institution. The mission of the lab is to contribute to the improvement of government audit and the public administration by promoting and inducing innovation. Since its creation, the coLAB-i has been supporting TCU's departments in the development of innovative projects, managing the knowledge of the solutions developed, coordinating cooperation actions and promoting capacity building actions and events on subjects on the brink of innovation.



▲ coLAB-i

## TCU AND SOCIETY

With the purpose of shortening the distance to Brazilian citizens, the Federal Court of Accounts provides several contact channels. These channels also serve for dissemination of audits conducted by its staff, addressing questions and providing general information about subjects related to the mandate and the constitutional competence of this Court of Accounts.

### TCU'S WEB PORTAL

TCU's web portal can be accessed through the address: [www.tcu.gov.br](http://www.tcu.gov.br)

### #EUFISCALIZO BLOG

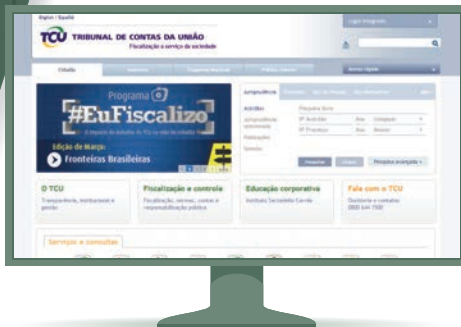
The #EuFiscalizo blog is a forum where the most relevant themes to good citizenship are presented in a clear and concise way.

### TCU'S OFFICE OF THE OMBUDSMAN

TCU's Office of the Ombudsman is located at Setor de Administração Federal Sul, quadra 4, lote 1, Anexo III, rooms 43 to 51. It can be reached by calling 0800-644-1500, option 1, or by fax +55 61 3316-5015.

### TCU ON SOCIAL MEDIA

Always interested in being close to the Brazilian citizen, the Federal Court of Accounts can also be found on social media, such as Facebook, Twitter and YouTube.



[www.portal.tcu.gov.br](http://www.portal.tcu.gov.br)

## TCU IN THE PUBLIC RADIO HOUR

TCU's minute is broadcasted on Mondays, Wednesdays and Fridays during the public radio hour A Voz do Brasil. The idea is to bring information related to the actions of the Federal Court of Accounts to Brazilian citizens in the most isolated areas of the country.

## DISTANCE LEARNING AND THE TCU

The Federal Court of Accounts (TCU), through the Serzedello Corrêa Institute (ISC), provides distance-learning courses for staff members of TCU and other institutions. These courses are offered free of charge with the purpose of disseminating legal provisions and good practices and contributing to the proper and regular use of public resources.

## PUBLICATIONS

The Federal Court of Accounts disclose several publications available for download on TCU's Web Portal.

## WEB TV

TCU TV gathers special news reports about audits carried out by the court, excerpts of sessions and lectures, in addition to the #EuFiscalizo program, a monthly documentary about themes of TCU's work.



[www.twitter.com/tcuoficial](http://www.twitter.com/tcuoficial)



[www.youtube.com/TCUoficial](http://www.youtube.com/TCUoficial)



[www.eufiscalizo.gov.br](http://www.eufiscalizo.gov.br)



[www.facebook.com/TCUoficial](http://www.facebook.com/TCUoficial)



[www.portal.tcu.gov.br/  
comunidades/  
educacao-corporativa/](http://www.portal.tcu.gov.br/comunidades/educacao-corporativa/)



# TCU AND CULTURE



## MARCANTONIO VILAÇA GALLERY

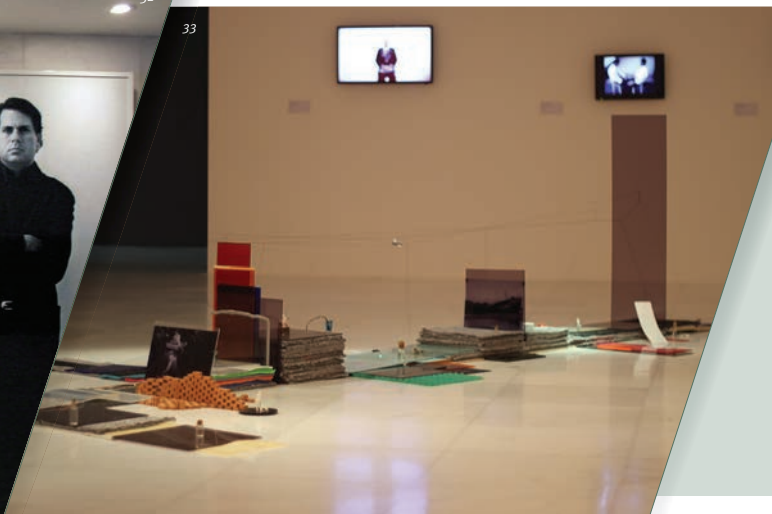
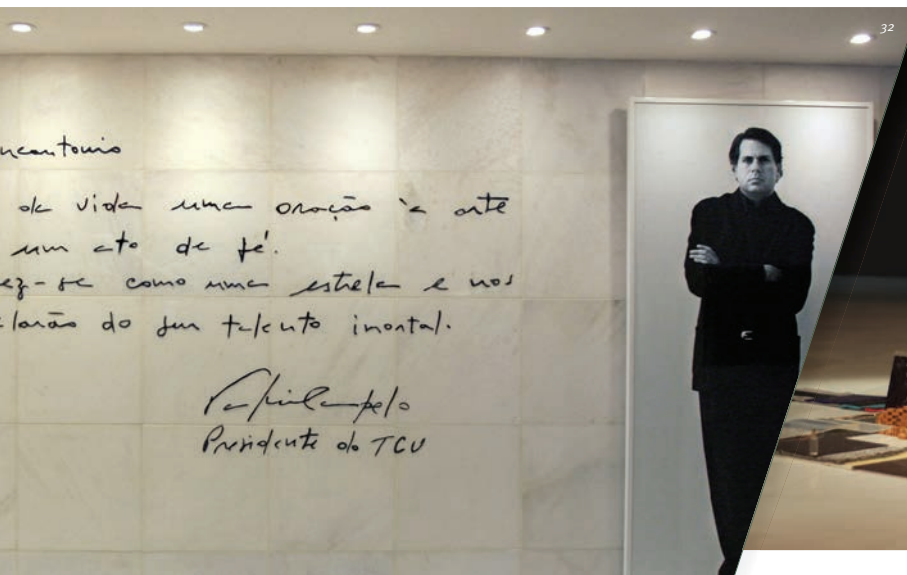
Marcantonio Vilaça Gallery is dedicated to show works of new artists and major national and international talents of the visual arts. The gallery was named after the famous art dealer, renowned nationally and internationally as an important promoter of Brazilian art in the country and abroad, who died at the age of 37, in 2000.

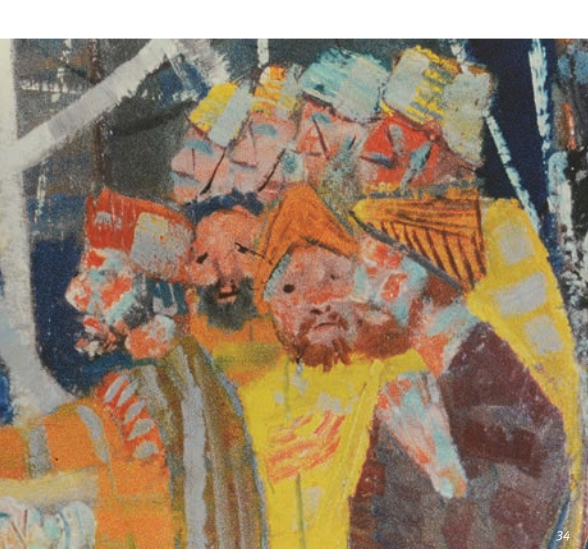
Marcantonio Vilaça Gallery – which opens on the same days and times as the Minister Guido Mondin Museum – is a place for promoting art and culture and is part of the project of bringing TCU closer to society, the receiving end of the actions of this Court of Accounts. The gallery holds up to five exhibitions every year, one of them is the Exhibit of Talents, with works of TCU's staff members.



## MINISTER GUIDO MONDIN MUSEUM

Minister Guido Mondin Museum opens from Monday to Friday, from 10 a.m. to 7 p.m. and on Saturdays from 2 p.m. to 6 p.m. It houses a collection of items from the Court's history, showing the role played by TCU throughout history. The conception of the museum is to strengthen the image of the Federal Court of Accounts as a defender of the correct use of public funds for the benefit of the Brazilian society, maintaining exhibits that bring information about the creation and historical evolution of this Court of Accounts.





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## ATHOS BULCÃO TILE PANELS

TCU's restaurant, located next to the main building, has two tile panels signed by Athos Bulcão, an artist from Rio de Janeiro whose works – present in several buildings of the city – highlight the concrete of Brasília's architecture.

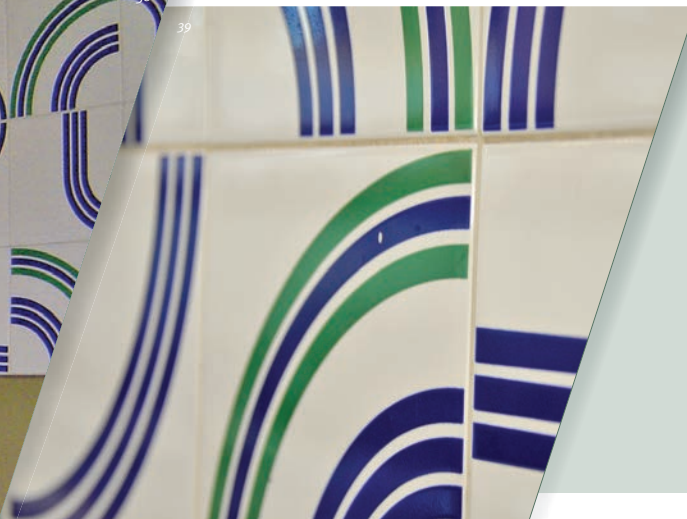
The panels of TCU's restaurant were executed in 1998 and are made of the traditional tiles designed by the artist.





## CANDIDO PORTINARI'S WORKS

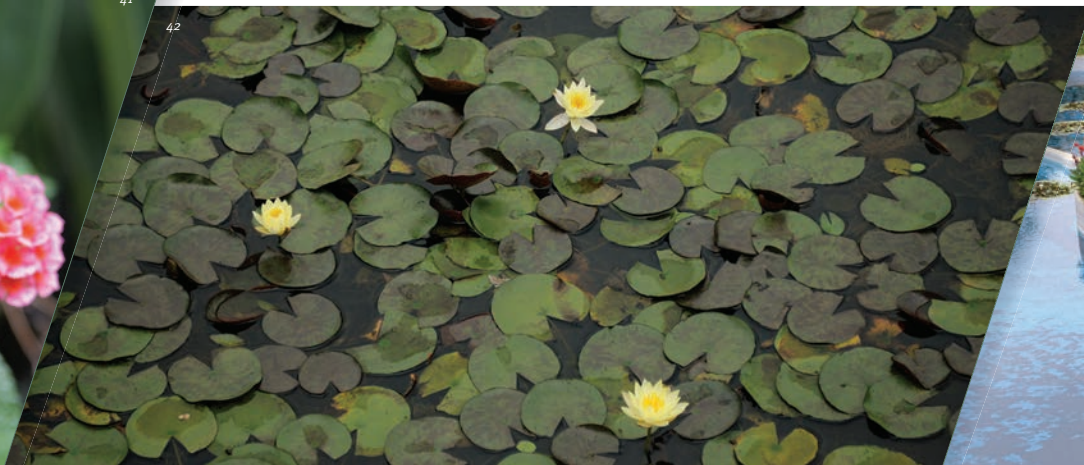
TCU's visual communication design pays tribute to Candido Portinari with the reproduction of some of this artist's works, which are not well known by the majority of Brazilian population.





## BURLE MARX'S GARDENS

Roberto Burle Marx, an acclaimed architect-landscape designer who conceived important garden projects in Brazil and around the world, using mainly species of the Brazilian flora, designed the landscape project of TCU's main building.







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## WHERE TO FIND THE TCU

The headquarters of the Federal Court of Accounts is located in Brasília, DF and it has Departments of Government Audit in all states.

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SAFS Quadra 4 Lote 1

Edifício-Sede, 1º andar, sala 174

70042-900 – Brasília, DF

### **Department of Government Audit – Acre**

Phone: +55 68 3321-2400

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– Setor A, Quadra 4, Lote 4,  
Centro Político Administrativo  
78049-912 – Cuiabá, MT

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– Mato Grosso do Sul**

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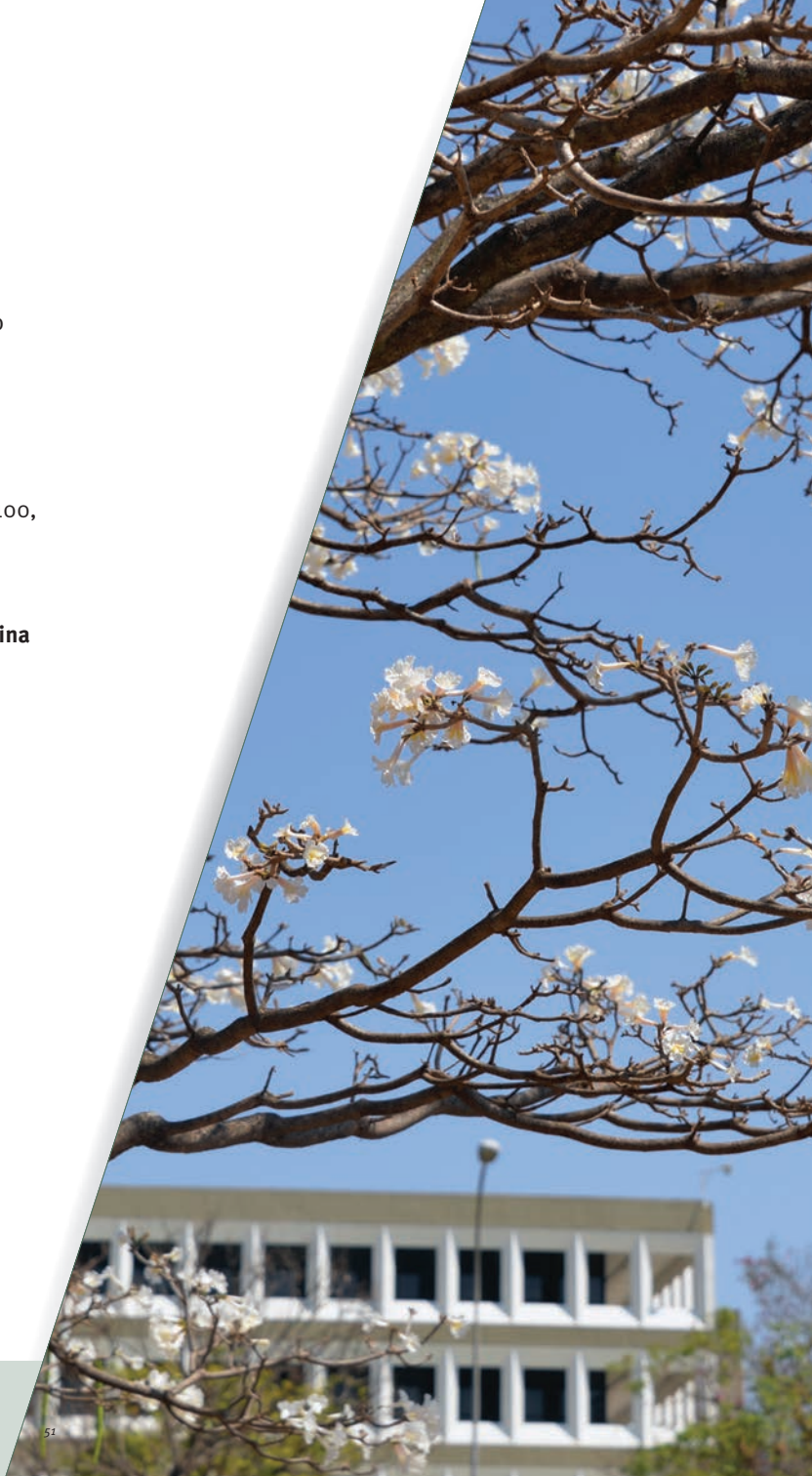
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