

Law 8443 OF JULY 16 1992.

Hereby Establishes the Organic Law of the Federal Court of Accounts - Brazil (*Tribunal de Contas da União*) and other provisions.

THE PRESIDENT OF THE REPUBLIC – I hereby make it known that the National Congress has decreed and I sanction the following Law:

TITLE I

NATURE, MANDATE AND JURISDICTION

Chapter I

Nature and Mandate

Art. 1 – The Federal Court of Accounts - Brazil (*Tribunal de Contas da União* – TCU), an external control body, has the following mandates according to the Federal Constitution and as established in this Law:

I – to judge the accounts of managers and other authorities in charge of public moneys, goods and values of the units of the Federal branches, as well as entities of the indirect administration, including foundations and societies established and supported by the federal public power, as well as the accounts of those that cause loss, misappropriation or any other irregularity resulting in damage to the Public Treasury;

II – perform, of its own initiative or upon request by the National Congress, its Houses or respective committees, accounting, financial, budgetary, performance and assets audits of the units of the Federal Government branches and other entities referred to in sub-paragraph I above;

III – analyze the annual rendering of accounts by the President of the Republic, according to Article 36 herein;

IV – monitor collection of revenue under the responsibility of the Federal Government and of the entities referred to in sub-paragraph I above, through inspections and audits, or by examining specific statements as set forth in the Internal Regulation;

V – for the purposes of registration as set forth in the Internal Regulation, analyze the legality of the acts of admission of personnel, in any capacity, in the direct and indirect administration. This includes admissions in foundations established and supported by the federal public power, except for the appointments to at-will positions. Analyze concession of retirement, reforms and pensions, except their further improvements that do not change the legal basis of the concession act;

VI – observing the pertinent legislation, calculate the quotas of the participation funds referred to in the sole paragraph of Article 161 of the Brazilian Federal Constitution, overseeing the delivery of the respective resources;

VII –in accordance with Paragraph [2 of Article 33 of the Brazilian Federal Constitution](#), issue a preliminary report on the accounts of the Federal Government within sixty days of receiving said report, as set forth in the Internal Regulation;

VIII – report to the competent power any irregularity or abuse observed, stating the wrongful act and defining the responsibilities, including those of the Minister of State or of an authority at equivalent hierarchic level;

IX – apply to the responsible authorities the sanctions provided for in Articles 57 to 61 of this Law;

X – draft and change its Internal Regulation;

XI – elect its President and Vice-President and put them in office;

XII - grant leave, vacation and other legal periods of absences to ministers, auditors and members of the General Public Prosecutor's Office within the Court. Sick leave will depend on an examination by a medical body if the leave exceeds six months;

XIII – propose to the National Congress the establishment of remuneration for ministers, auditors and members of the General Public Prosecutor's Office within the Court;

XIV – organize its Secretariat, according to the Internal Regulation, and established its positions and jobs, observing the applicable legislation;

XV – propose to the National Congress the creation, transformation and abolishment of positions, jobs and at-will positions of the staff of its secretariat, and set the respective remunerations;

XVI – make decisions regarding denouncements reported to it by any citizen, political party, association or trade union, as provided for in Articles 53 to 55 of this Law;

XVII – make decisions regarding consultations made by a competent authority that has doubts regarding application of legal and regulatory provisions concerning any matter under its mandate, as established in its Internal Regulation.

§ 1 – When judging accounts and performing the oversight assigned to it, the Court will decide on the legality, legitimacy and economy of the managerial acts and expenses resulting from them, as well as on the application of subventions and waiver of revenues.

§ 2 – The response to the consultation referred to in item XVII of this article is of normative nature and constitutes the pre-judgment of the thesis but not of the concrete fact or case.

§ 3 – The following are essential parts of the decisions by the Court or its Chambers:

I – the report by the Rapporteur Minister with the conclusions of the technical opinion (of the report by the audit team or by the auditor in charge of analyzing the case as well as of the official opinion of heads of the technical unit) and by the General Public Prosecutor's Office within the Court;

II – rationale based on which the Rapporteur Minister will analyze the matters of fact and of law;

III – provision based on which the Rapporteur Minister will analyze the merits of the case.

Art. 2 – In order to carry out its mandate the Court will receive every year the list of managers in charge of public monies and any alterations, as well as other documents or information it deems necessary, as set forth in its Internal Regulation.

Sole paragraph. The Court may ask the State Minister who supervises a certain area, or any authority holding equivalent hierarchic level, to present other elements that are essential to the exercise of its mandate.

Art. 3 – The Federal Court of Accounts (*Tribunal de Contas da União*), within the scope of its mandate and jurisdiction, has the regulatory power and, therefore, is entitled to issue normative acts and instructions about matters under its mandates and about the organization of the cases to be submitted to it. Compliance with such acts and instructions is mandatory, under penalty of liability.

Chapter II

Jurisdiction

Art. 4 – The Federal Court of Accounts (*Tribunal de Contas da União*) has its own and private jurisdiction all over the Brazilian territory, over persons and matters subjected to its mandate.

Art. 5 – The Court jurisdiction comprises:

I – any private individual, agency or entity referred to in sub-paragraph I of Article 1 of this Law that uses, collects, keeps, manages or administers public moneys, goods and values, or for which the Federal Government is accountable or that, on behalf of the Federal Government, takes on pecuniary obligations;

II – those who cause loss, misappropriation or other irregularity that results in damage to the Public Treasury;

III- the heads or liquidators of corporations that were taken over or are under intervention or that in anyway comes to integrate the asset of the Federal Government or of another federal public entity, either temporarily or permanently;

IV – those in charge of national accounts of the supranational corporations in which the Federal Government participates in the share capital, either directly or indirectly, pursuant to the constitutive treaty.

V – those in charge of legal entities under private law that receive parafiscal contributions and provide services of public or social interest;

VI – all those mandated to render accounts to the Court or whose acts are subjected to the its oversight, as expressly provided for in the Law;

VII – those in charge of investing any resource transferred by the Federal Government to states, the Federal District or to a municipality through covenant, agreement, adjustment or other similar instruments,

VIII – the successors of administrators and authorities in charge referred to herein, up to the limit of the asset transferred, pursuant to the [sub-paragraph XLV of Article 5 of the Brazilian Federal Constitution](#);

IX – the Federal Government or Public Power representatives in the general assembly of state-owned corporations and stock corporations where the Federal Government or Public Power participates in the capital, severally liable with the members of the supervisory and steering boards in the event of practice of mismanagement or liberality at the expenses of the respective societies.

TITLE II

JUDGMENT AND OVERSIGHT

Chapter I

Judgment of Accounts

Section I

Rendering of Accounts

Art. 6 – The persons indicated in sub-paragraphs I to VI of Article 5 of this Law are subject to rendering of accounts and can only be waived from that responsibility upon decision of the Federal Court of Accounts (*Tribunal de Contas da União*), except as provided for in [sub-paragraph XXXV of Article 5 of the Brazilian Federal Constitution](#).

Art. 7 - The accounts of administrators and authorities in charge referred to in Art. 6 above will be subjected to Court judgment on an annual basis, in the form of rendering of accounts or accountability, organized pursuant to the rules established in the normative ruling.

Sole paragraph. The rendering of accounts or accountability referred to in this article must comprise all resources, both budgetary and extra-budgetary, regardless if managed or not by the unit or entity.

Art. 8 – If there is omission of the duty of rendering of accounts, lack of proof of the investment of resources transferred by the Federal Government, as provided for in the sub-paragraph VII of Article 5 of this Law, in the event of embezzlement or misappropriation of public moneys, goods or values, or in the practice of any illegal, illegitimate or uneconomical act resulting in damage to the Public Treasury, the competent administrative authority, under the penalty of joint liability, must promptly adopt measures to put in place special rendering of accounts to verify the facts, identify the responsible authorities and quantify the damage.

§ 1 – In the event of non-compliance with the provisions in the heading of this article, the Court should put in place special rendering of accounts, establishing a deadline to comply with this decision.

§ 2 – The special rendering of accounts provided for in the heading of this article and in § 1 will be promptly submitted to the Federal Court of Accounts (*Tribunal de Contas da União*) for judgment, if the damage caused to the Public Treasury is in the amount established by the Court for that purpose in each calendar year, or exceeds to that amount, as provided for in its Internal Regulation.

§ 3 – If the amount of the damage caused is lower than the one referred to in § 2 above, the special rendering of accounts will be attached to the respective annual rendering of accounts or accountability of the administrator or expense authorizing authority for joint judgment.

Art. 9 – The following reports, among others, are integral part of the rendering of accounts or accountability process, including the special rendering of accounts:

I – Management report;

II – Report by the renderer of accounts, whenever applicable;

III – Audit report and certificate, with the opinion issued by the leader of the internal control body informing any irregularity or illegality found, showing the measures adopted to correct the faults found;

IV – Pronouncement by the Minister of State supervising the area or by an authority holding equivalent hierarchic level, pursuant to Article 52 of this Law.

Section II

Decisions on Rendering of Accounts or Accountability Cases

Article 10 – The decision on cases of rendering of accounts or accountability can be preliminary, definitive or terminative.

§ 1- In a preliminary decision, before issuing a decision on the merit of the accounts, the Rapporteur or the Court decides to stay the judgment, summons the accountable authorities or orders that they be heard, or determines other measures required to correct the case.

§ 2 In a definitive decision the Court judges the accounts regular, regular with reservations or irregular.

§ 3 – In a terminative decision the Court orders the blocking of accounts considered to be non-payable, pursuant to Articles 20 and 21 of this Law.

Art. 11 – The Rapporteur will chair the case. By means of a single writ, ex officio or at the request of the investigating body or the Public General Prosecutor's Office within the Court, the rapporteur can order to stay the judgment, summon the accountable authorities or have them heard. He can also determine other measures considered necessary to clear the case, establishing deadlines, as per the Internal Regulation, to comply with the measures and, after that, submit the case to the respective Plenary or Chamber for decision regarding the merit.

Art. 12 – If any irregularity is found in the accounts, the Rapporteur or the Court:

I – Will define the individual or joint responsibility for the alleged managerial act;

II – If there is any debt, will order summoning the accountable agent to present the defense or pay the amount due in the deadline provided for in the Internal Regulation,

III – If there is no debt, will determine the hearing of the accountable agent to present the rationale within the deadline provided for in the Internal Regulation; causes no damage to the Public Treasury;

IV – Will adopt other applicable measures.

§ 1 – If the Court rejects a defense, the accountable agent will be notified to pay the amount due within the new and non-extendable period established in the Internal Regulation.

§ 2 – If the Court recognizes good faith, the timely settlement of the financially updated debt will put an end to the case if no other irregularity has been found regarding the accounts,

§ 3 – The accountable agent that fails in answering the summons or the hearing will be considered to be in default by the Court, for all purposes, and the case will be continued.

Art. 13. At the discretion of the Rapporteur, the preliminary decision referred to in Article 11 herein can be published in the Federal Official Gazette.

Art. 14 – The Court will review the rendering of accounts or accountability cases until the end of the year following that when accounts were submitted to it.

Art. 15 – When reviewing the accounts, the Court will decide if these are regular, regular with reservations or irregular.

Art. 16 – Accounts will be considered to be:

I – Regular when they clearly and objectively express accurate accounting statements, legality, legitimacy and economy of the managerial acts practiced by the accountable manager;

II – Regular with reservations when they reveal inappropriateness or any other flaw of formal nature that does not cause damage to the Public Treasury;

III – Irregular when there is evidence of any of the following events:

- a) Omission of the duty of rendering accounts;
- b) Practice of illegal, illegitimate, uneconomical managerial act or breach of the legal or regulatory rule of an accounting, financial, budgetary, performance or assets nature;
- c) Damage to the Public Treasury resulting from illegitimate or uneconomical managerial act;
- d) Embezzlement or misappropriation of public moneys, goods or values.

§ 1 – The Court may consider the accounts irregular when non-compliance with a decision known by the accountable manager recurs in a case of rendering of accounts or accountability.

§ 2 – In the hypotheses referred to in sub-paragraph III, letters c and d of this article, the Court, when considering the accounts irregular, will establish the joint responsibility:

- a) Of the public agent that practiced the irregular act, and,
- b) Of the third party that, as contracting party or interested party in the practice of the same act, has somehow contributed to committing the damage observed.

§ 3 – If the occurrence provided for in paragraph 4 above is verified, the Court will arrange the prompt submission of the copy of the pertinent documentation to the Public General Prosecutor's Office (*Ministério Público da União*) so they can file the civil and criminal procedures applicable.

Sub-section I

Regular Accounts

Art. 17 – When the Court judges the accounts as regular, it will give full discharge to the accountable agent.

Sub-section II

Regular Accounts with Reservations

Art. 18 – When the Court judges the accounts as regular with reservations it will give full discharge to the accountable agent and will determine to that agent, or any successor, the adoption of measures required for correcting the inadequateness or faults found, in order to prevent the occurrence of other similar events.

Sub-section III

Irregular Accounts

Art. 19 When the Court judges the accounts as irregular, if there is any debt, the Court will sentence the accountable agent to pay the financially updated debt, with due interest. The Court can also apply the fine provided for in Article 57 of this Law. The decision instrument will be considered an enforceable instrument to ground the respective enforcement action.

Sole paragraph. If there is no debt but there is proof of occurrence of any of the events provided for in letters a, b and c of sub-paragraph III of the Article 16, the Court will sanction the accountable agent with the fine provided for in sub-paragraph I of Article 58 of this Law.

Sub-section IV

Non-payable accounts

Art. 20 – Accounts will be deemed non-payable when an unforeseeable force majeure circumstance beyond the control of the accountable agent substantially impairs the judgment of merit referred to in Article 16 above.

Art. 21 – The Court will order the blockage of accounts considered non-payable and the consequent closure of the case.

§ 1 – Within a 5-year period as of the publication of the terminative decision in the Federal Official Gazette and in face of new elements it considers sufficient, the Court can authorize the reopening of the case and determine the respective rendering of accounts or accountability case to be finalized.

§ 2 – Upon expiration of the period referred to in the paragraph above with no new decision, the accounts will be considered closed, and accountability of the manager will cease.

Section III

Enforcement of Decisions

Art. 22 – The summons, hearing, notification of legal measure or notification will be carried out:

I – When the accountable agent or interested party has knowledge of the fact, as established in the Internal Regulation;

II – By mail, through registered letter with acknowledgement of receipt;

III – By public notice published in the Federal Official Gazette when the addressee is not found.

Sole paragraph. The notification about the rejection of the fundamentals or rationale of the defense will be sent to the accountable agent or interested party in the form provided for herein.

Art. 23. The definitive decision will be formalized according to the Internal Regulation, through a ruling. Publication in the Federal Official Gazette will have the following effects:

I – For regular accounts: the certification of full settlement of the accountable agent before the Public Treasury;

II – For regular accounts with reservations, certificate of settlement with determinations of measures for corrections, pursuant to Article 18 above;

III – For irregular accounts:

a) Obligation of the accountable agent, according to the deadline in the Internal Regulation, to prove to the Court that he/she has collected to the public treasury the amount corresponding to the debt imputed on him/her or fine imposed, as provided for in Articles 19 and 57 of this Law;

b) Enforceable title for judicial collection of the debt or fine imposed, if the accountable agent does not collect it on time;

c) Ground for the competent authority to enforce the sanctions provided for in Articles 60 and 61 of this Law.

Art. 24 – The Court decision that results in imputation of debt or imposition of fine makes the net debt undisputable and has efficacy as an enforceable title, pursuant to letter b of sub-paragraph III of Article 23 herein.

Art. 25 – Within the period defined in the Internal Regulation, the accountable agent will be notified to make and prove the payment of the debt referred to in Article 19 and its sole paragraph above.

Sole paragraph. Notification will be made as provided for in Article 22 of this Law.

Art. 26 – At any phase of the case procedure, the Court can authorize the collection of the due amount in installments, as provided for in the Internal Regulation, with corresponding legal increments incurring on each installment.

Sole paragraph. Failure in collecting any installment will imply in the early maturity of the outstanding balance.

Art. 27 – When the full payment is attested, the Court will issue the settlement of the debt or fine.

Art. 28 – Once the period referred to in the heading of Article 25 above has expired, and if the accountable agent does not manifest himself/herself, the Court can:

I – Decide for the lump-sum collection or collection in installments of the debt on the date of payment of the accountable agent's earning, wage or salary, observing the limits provided for in the pertinent laws; or,

II – Authorize the judicial collection of the debt through the Public General Prosecutor’s Office (*Ministério Público*) at the Court, as provided for in sub-paragraph III of Article 81 of this Law.

Art. 29 – The terminative decision, together with its rationale, will be published in the Federal Official Gazette.

Art. 30 – The deadlines referred to herein are counted from the following dates:

I – Receipt of the decision by the accountable agent or interested party:

- a) The summons or communication of hearing;
- b) The communication of rejection of the defense rationale or of reasons for justification;
- c) The communication of legal measures;
- d) The notification;

II – The publication of the public notice in the Federal Official Gazette when the accountable agent or interested party is not found, in the cases provided for in sub-paragraph I above;

III – In the remainder cases, except if otherwise expressly provided in the law, the publication of the decision or ruling in the Federal Official Gazette.

Section IV

Appeals

Art. 31 - In all stages of the process of judgement of accounts, the accountable agent or interested party will have the right to broad defense.

Art. 32 - The decision uttered in a procedure of rendering of accounts or accountability is subject to the following appeals:

I – Reconsideration;

II – Request for clarification;

III – Review.

Sole paragraph. No late appeal will be recognized, except due to the occurrence of new facts as provided for in the Internal Regulation.

Art. 33 – The reconsideration appeal will have suspensory effect and will be examined by the author of the decision under appeal, as provided for in the Internal Regulation. The accountable agent or interested party or the Public General Prosecutor’s Office within the Court can formulate it in writing, only once, within fifteen days counted according to Article 30 above.

Art. 34 – The suspensions of declarations can be filed to dispel obscurity, omission or contradiction of the decision under appeal.

§ 1 – The suspensions of declaration can be filed in writing by the accountable agent or interested party or by the Public General Prosecutor’s Office within the Court within ten days, counted according to Article 30 above.

§ 2 – The suspensions of declaration suspend the deadline enforced to carry out the embargoed decision and to file appeals provided for in sub-paragraphs I and III of Article 32 above.

Art. 35 – The definitive decision is subject to appeal for review by the Plenary, with no suspensory effect, filed in writing just once by the accountable agent, its successors, or by the Public General Prosecutor’s Office within the Court, within five years counted as provided for in sub-paragraph III of Article 30 above, and will be grounded on:

I – Error regarding the calculation of accounts;

II – Falsehood or insufficiency the documents that supported the decision under appeal;

III – The existence of new documents with efficacy on the evidence produced.

Sole paragraph. The decision granting the appeal of review will lead to the correction of each and every error or mistake found.

Chapter II

Oversight under the Court's responsibility

Section I

Accounts of the President of the Republic

Art. 35 – As provided for in the Internal Regulations, the Federal Court of Accounts (*Tribunal de Contas da União*) has the mandate of reviewing the accounts rendered by the President of the Republic on an annual basis, by issuing a previous opinion to be prepared within sixty days of receipt of the accounts.

Sole paragraph. The accounts comprise the Federal Government general balances and the report by the central authority of the internal control system of the Executive Power about the implementation of the budgets dealt with in [§ 5 of Article 165 of the Federal Constitution](#).

Section II

Oversight performed upon the initiative of the National Congress

Art. 37. [\(Vetoed\)](#)

Sole paragraph. [\(Vetoed\)](#)

Art. 38 – The Court also has the following mandates:

I – at the initiative of the House of Representatives, the Federal Senate, of a technical or inquiry committee, perform oversights and audits of accounting, financial, budgetary, performance and assets nature of the administrative units of the Legislative, Executive and Judiciary Powers, and of the indirect administration entities including foundations and societies established and supported by the federal public power;

II – provide the information required by the National Congress, by any of its Houses, or by its committees, regarding the accounting, financial, budgetary, performance and assets oversight and about the results of oversights and audits performed;

III – within thirty days of the receipt of the request, issue a final statement on the matter submitted to its analysis by the permanent joint committee of Senators and Representatives pursuant to the [§§ 1 and 2 of Article 72 of the Federal Constitution](#).

IV – upon request by the committee referred to in [Article 166, § 1, of the Federal Constitution](#), or technical committee of any of the National Congress Houses, audit projects and programs authorized in the annual budgetary Law, assessing the results regarding efficacy, efficiency and economy.

Section III

Acts Subject to Registration

Article 39. Pursuant to the provisions of [Articles 5, sub-paragraph XXIV, 71, sub-paragraphs II and III, 73 in fine, 74, § 2º, 96, sub-paragraph I, letter a, 97, 39, §§ 1 and 2 and 40, § 4, of the Federal Constitution](#).

I – Admission of personnel, for any purpose, in the direct and indirect administration including foundations established and supported by the public power, except for appointments for at-will positions;

II – Initial authorization for retirement, reforms and pensions, as well as further improvements that cause changes to the legal fundamentals of the respective initial concession act.

Sole paragraph. The acts referred to herein will be assessed by the Court pursuant to the Internal Regulation.

Art. 40 – The Rapporteur will chair the development of the case. Through a single order, by their own and direct action or provoked by the investigating body or the TCU Public General Prosecutor's Office, he/she will determine the adoption of measures considered necessary to clear up the case, establishing

deadlines as per the Internal Regulation to comply with the measures. After that, the Rapporteur will submit the case to the respective Plenary or Chamber for decision on the merit.

Section IV

Oversight of Acts and Contracts

Art. 41 – To ensure efficacy of control and instruct review of the accounts, the Court will audit the acts giving rise to revenue or expense, practiced by the responsible authorities under its jurisdiction. To this end, it has the following mandates, among others:

I – Monitor, through the publication in the Federal Official Gazette or through other means provided for in the Internal Regulation:

a) The law on the multi-year plan; the budgetary guidelines law, the annual budgetary law, and the opening of additional credits;

b) The public calls for bids, contracts, including the administrative ones, and covenants, agreements, adjustments or other similar instruments, additionally to the acts referred to in Article 38 herein;

II – At its own initiative, as established in the Internal Regulation, perform oversights and audits of the same nature as those provided for in sub-paragraph I of Article 38 herein;

III – Inspect, in the form established in the Internal Regulation, the national accounts of the supranational corporations where the Federal Government participates in the share capital, either directly or indirectly, pursuant to the founding treaty;

IV – Audit, in the form established in the Internal Regulation, the investment of any resource transferred by the Federal Government through covenant, agreement, adjustment or other similar instruments, to states, the Federal District or to municipality.

§ 1 - The oversight and audit referred to in this section will be regulated in the Internal Regulation and performed by the Court Secretariat civil servants.

§ 2 – The Court will inform the competent authorities of the Federal Government powers the results of the oversight and audit it performs, aiming to remedy measures for inadequacies and faults found.

Art. 42 – No procedure, document or information can be denied to the Court in its oversights or audits, under whatever pretext.

§ 1 – In the event of tax evasion, the Court will define a deadline to submit the documents, information and clarifications required necessary, informing the fact to the Minister of State supervising the area or to the authority of an equivalent hierarchy level, for the appropriate measures.

§ 2 – If the deadline expires and the requirement is not fulfilled, the Court will enforce the sanctions provided for in sub-paragraph IV of Article 58 herein.

Art. 43 – When performing the oversight referred to in this chapter, the Rapporteur or the Court:

I – Will determine the measures established in the Internal Regulation, when no transgression of legal or regulatory rules of an accounting, financial, budgetary, performance or assets nature is found, or when only a formal flaw or inappropriateness is proved;

II – If the occurrence of irregularities regarding legitimacy or economy is observed, the Court will determine that the accountable agent be heard to present reasons for justification within the period defined in the Internal Regulation.

Sole paragraph. If the rationale of the impugnation is not eliminated, the Court will impose on the accountable agent the fine provided for in sub-paragraph III of Article 58 herein.

Article 44 – When initiating an investigation or during its development, the Court, ex-officio or upon request by the Public General Prosecutor's Office, will order the temporary removal from office of the accountable agent if evidences show that, by remaining in the exercise of their duties he or she can delay or hinder the performance of the audit or oversight, cause new damages to the Public Treasury or impede reimbursement.

§ 1 – Within the period established by the Court, the higher competent authority that fails to meet the determination provided for in the heading of this article should be jointly and severally accountable.

§ 2 – In the same circumstances provided for in the heading of this article and paragraph 1 above, the Court can freeze the assets of the accountable agent for no longer than one year, enough to ensure the reimbursement of the damages being investigated., with no damage to the measures provided for in articles 60 and 61 of this Law,

Art. 45 – Once the illegality of act or contract is verified, the Court will define a deadline for the accountable agent to adopt the measures required to fully comply with the law, expressly informing the provisions to be observed, as established in the Internal Regulation.

§ 1- If the issue is an administrative act, the Court will:

I – suspend enforcement of the impugned act;

II – inform the decision to the House of Representatives and to the Federal Senate;

III – impose on the accountable agent the fine provided for in sub-paragraph II of the Article 58 herein.

§ 2 – As for contracts, if the Court order is not met, it will inform the National Congress who, in turn, will adopt the act of suspension and promptly request the Executive Power to adopt the measures applicable.

§ 3 - If within ninety days the National Congress or the Executive Power fails to enforce the measures provided for in paragraph 2 above, the Court will make a decision regarding suspension of the contract.

Art. 46 – If the fraud in the bidding process is proved, the Court will declare the fraudster bidder as ineligible to participate in bidding processes promoted by the Federal Public Administration for up to five years.

Art. 47 – When performing oversight, if it finds the occurrence of embezzlement, misuse of public goods or any other irregularity resulting in damage to the Public Treasury, the Court will promptly order the conversion of the case into a special rendering of accounts case, except in the hypothesis provided for in Article 93 herein.

Sole paragraph. The special rendering of accounts case referred to herein will be reviewed separately from the respective annual accounts case.

Section V

Request for Revision

Art. 48 – The decision issued in cases referring to the matters dealt with in Sections III and IV of this chapter is subject to revision with suspensory effect.

Sole paragraph. The request for revision is ruled by the provisions of the sole paragraph of Article 32 and by Article 33 above.

Chapter III

Internal control

Art. 49 – The Legislative, Executive and Judiciary Powers will maintain an integrated internal control system to:

I – Assess the fulfillment of the goals provided for in the multi-year plan, the execution of the government programs and budget of the Federal Government;

II – Prove the legality and assess the results regarding the efficacy, efficiency of the budgetary, financial, and assets management in the federal administration bodies and entities, as well as the use of public resources by private entities;

III – Perform the external control of credit operations, endorsement and security, as well as the Federal Government titles and goods;

IV – Support external control in the exercise of its institutional mission.

Art. 50 – In support to the external control, the bodies that are part of the internal control system must perform the following activities, among others:

I - [\(Vetoed\)](#)

II – Perform audits of the accounts of the accountable authorities under its control, issuing the report, audit certificate and legal opinion;

III – Formally notify the competent administrative authority to perform a special rendering of accounts whenever it hears of any of the events referred to in the heading of Article 8 herein.

Art. 51 – Upon knowledge of any irregularity or illegality, the authorities in charge of the internal control will promptly inform the Federal Court of Accounts (*Tribunal de Contas da União*) under penalty of joint responsibility.

§ 1 - In the communication sent to the Court, the head of the competent body will inform the measures adopted to prevent similar events.

§ 2 If during the oversight or audit, or analysis of accounts, any irregularity or illegality is found that has not been informed to the Court in a timely fashion, and once the omission is proven, the head of the internal control body, as jointly accountable, will be subject to the sanctions provided for in this Law.

Art. 52 – The Minister of State in charge of the area or authority of an equivalent hierarchic level will issue an express and non-delegable statement about the accounts and the opinion of the internal control, stating he/she is aware of the conclusions therein.

Chapter IV

Denouncement

Art. 53 – Any citizen, political party, association or trade union is a legitimate party to denounce irregularities or illegalities before the Federal Court of Accounts (*Tribunal de Contas da União*).

§ 1° [\(Vetoed\)](#)

§ 2° [\(Vetoed\)](#)

§ 3 – The denouncement will be investigated on a confidential basis until its veracity is proven, and can only be filed after the accountable agent takes the pertinent measures, by means of a reasoned order.

§ 4 After gathering the evidences that show the existence of irregularity or illegality, all the remainder acts involving the case will be public, granting the defendants broad defense.

Art. 54 – The complainant may request from the Federal Court of Accounts (*Tribunal de Contas da União*) a certificate of the orders and facts found, which should be delivered no more than fifteen years of the receipt of the request, provided that the respective investigation case has been concluded or filed.

Sole paragraph. After ninety days as of the receipt of the denouncement, issuance of the certificate mentioned in this article is mandatory, even if investigations have not yet been concluded.

Art. 55 – To safeguard the individual rights and guarantees, the Court will treat the denouncements made as confidential until the final decision on the matter.

§ 1 – Upon reaching a decision, the Court will ~~keep or not the confidentiality regarding the object and authorships of the denouncement.~~ [\(Expression suspended by Resolution 16, of 2006\)](#)

§ 2 – The complainant will not be subject to any administrative, civil or criminal sanction resulting from the denouncement, except in the event of proved bad faith.

Chapter V

Sanctions

Section I

General Provisions

Art. 56 – The Federal Court of Accounts can apply to the administrators or accountable authorities, as provided herein and in the Internal Regulation, the sanctions provided for in this chapter.

Section II

Fines

Art. 57 - When the accountable agent is considered to be in debt, the Court can also impose a fine of up to one hundred percent of the financially adjusted value of the damage caused to the Public Treasury.

Art. 58 – The Court can impose on the accountable authorities a fine of Cr\$42,000,000.00 (forty-two million cruzeiros) or equivalent amount in another currency that comes to be adopted as national currency, for:

I – Accounts considered irregular and that do not generate debt, pursuant to sole paragraph of Article 19 herein;

II – Act that represents a serious infraction of the legal or regulatory rule of an accounting, financial, budgetary, performance and assets nature;

III – Illegitimate or uneconomical managerial act that results in undue damage to the Public Treasury;

IV – Non-compliance with no justified grounds with the measure order by the Rapporteur or with the decision of the Court, within the established deadline;

V – Obstruction to the free exercise of the oversight and audits established;

VI – Withholding a case docket, document or information in oversight or audits performed by the Court;

VII – Reoccurrence of incompliance with the Court order.

§ 1 – The fine provided for in the heading of this article is applicable to anyone who fails in complying with the Court decision, except if on justified grounds.

§ 2 – The amount established in the heading of this article will be updated regularly through administrative rule by the Presidency of the Court, based on the accumulated variation for the period, using the index employed to adjust the Federal Government tax credits.

§ 3 – The Internal Regulation will provide for the gradation of the fine provided for in the heading of this article depending on the seriousness of the breach.

Art. 59 – When paid after the due date, the debt resulting from the fine imposed by the Federal Court of Accounts pursuant to Article 57 above will be financially adjusted on the date of effective payment.

Art. 60 – Whenever the majority of Court members considers the infraction a grave one, the accountable agent will be disqualified for a period of five to eight years, to hold at-will appointment or position of trust within the Public Administration scope. This will occur without prejudice to the sanctions provided for in Section I above and the administrative penalties enforceable by the competent authorities regarding irregularities found by the Federal Court of Accounts (*Tribunal de Contas da União*).

Art. 61 – Through the Public General Prosecutor's Office (*Ministério Público*), the Court may request that the Attorney-General's Office (*Advocacia-Geral da União*) or to the heads of the entities under its jurisdiction, as the case may be, to adopt the measures required to seize the goods of the accountable authorities. considered to be in debt, The court should be heard regarding the release and restitution of the seized goods.

TITLE III

COURT ORGANIZATION

Chapter I

Headquarters and Membership

Art. 62 – The headquarters of the Federal Court of Accounts is in the Federal District. The Court is composed by nine ministers.

Art. 63 – The ministers, in case of absence or impairment due to license, vacation or other legal leave, will be replaced by auditors upon invitation by the Court President, observing the seniority order or the order of age in the event of same seniority.

§ 1 – Auditors will also be summoned to replace ministers for quorum purposes, whenever the Ministers inform the President of the Court or of the respective Chamber the impossibility of attending the session.

§ 2 – In case of vacancy of a position of minister, the President of the Court will summon an auditor to perform the duties inherent to the vacancy until it is filled, observing the criterion established in the heading of this article.

Art. 64 – The Public General Prosecutor’s Office (*Ministério Público*) works inside the Federal Court of Accounts as provided for in Articles 80 to 84 of this Law;

Art. 65 – The Federal Court of Accounts will have a secretariat to perform the technical and administrative support activities required to exercise its mandate.

Chapter II

Plenary and Chambers

Art. 66 – The Federal Court of Accounts Plenary, headed by the TCU President, will have its mandate and work regulated by this Law and its Internal Regulation.

Art. 67 – The Federal Court of Accounts may divide into Chambers, upon deliberation of the absolute majority of its ministers.

§ 1 – The Chambers will not deliberate on matters under the exclusive mandate of the Plenary to be defined in the Internal Regulation.

§ 2 – The mandate, number, membership, presidency and work of the Chambers will be regulated in the Internal Regulation.

Art. 68 – The Court will establish in the Internal Regulation the working schedule for the sessions of the Plenary and of the Chambers and the court recess it considers convenient, without interrupting work.

Chapter III

President and Vice-President

Art. 69 – The ministers will elect the President and Vice-President of the Court for the mandate corresponding to one calendar year. Re-election is allowed only for an additional one calendar year.

§ 1 – The election will be through secret ballot, in the last ordinary session of December or, in the event of an eventual vacancy, on the first ordinary session after the vacancy, with mandatory presence of at least five ministers, including the one presiding the act.

§ 2 – The Vice-President will replace the President during his/her absences or impairments, and will perform the duties of internal affairs officer, which are to be established in the Internal Regulation.

§ 3 - In the absence or impairment of the Vice-President, the President will be replaced by the most senior minister.

§ 4 – The person elected to a vacancy prior to the end of the mandate will hold office for the remainder period of the mandate.

§ 5 – There will be no new election if the office becomes vacant within a 60-day period prior to the termination of the mandate.

§ 6 – The President election will precede the Vice-President election.

§ 7 – The minister obtaining the majority of votes will be considered elected. If the majority of votes is not obtained, a new voting will be held between the two best-voted candidates; if neither the candidates obtain majority of votes, the criterion for election will be the seniority as minister of the Court.

§ 8 – Only the ministers, even if they are on leave, vacation or absent on justified grounds, can participate in the elections, as provided for in the Internal Regulation.

Art. 70 – According to the Internal Regulation, among other duties, the President is tasked with:

I – Heading the Court;

II – Installing the ministers, auditors, members of the Public General Prosecutor’s Office within the Court and the heads of the departments, as provided for in the Internal Regulation;

III – Issue the acts of appointment, admission, discharge, removal, waiver, retirement and other acts related to the secretariat staff, which are to be published in the Federal Official Gazette and in the Court Bulletin;

IV – Either directly or upon delegation, execute the Court budgetary allotments and credits and practice the financial, budgetary and assets administration acts required to run the Court.

Chapter IV

Ministers

Art. 71 – The ministers of the Federal Court of Accounts will be appointed among Brazilian citizens that meet the following requirements:

I – Over thirty-five years of age and under sixty-five years of age;

II – Good moral standing and irreproachable repute;

III – Renowned knowledge of legal, accounting, economic and financial issues or knowledge on public administration;

IV – Have held office or effectively exercised the profession requiring the aforementioned knowledge for more than ten years.

Art. 72 – The ministers of the Federal Court of Accounts will be selected:

I – One third by the President of the Republic, upon approval of the Federal Senate, of which two alternately among auditors and members of the Public Prosecutors’ Office at the Court, nominated in a triple list by the Plenary, according to the criteria of seniority and merit;

II – Two-thirds by the National Congress.

Art. 73 – The ministers of the Federal Court of Accounts will have the same guarantees, prerogatives, impairments, earnings and advantages as the ministers of the Supreme Justice Court, and can only retire with the advantages of the office after effectively exercising it for more than five years.

Sole paragraph. The ministers of the Court will enjoy the following guarantees and prerogatives:

I – Life tenure. Their office cannot be forfeited except through final legal decision.

II – Irremovability;

III – Irreducibility of earnings observing the provisions of [Articles 37, XI, 150, II, 153, III](#) and [153, § 2, I, of the Federal Constitution](#) as regards remuneration;

IV – Compulsory retirement with full earnings at seventy years of age or for proven disability, and elective retirement after thirty years of service, pursuant to the law, observing the reservation provided in the heading *in fine* of this article.

Art. 74 – It is forbidden to the minister of the Federal Court of Accounts:

I – Hold another office or duty except for teaching even when on leave;

II – Hold technical or management office of a civil society, association or foundation, of any nature or purpose, except for non-remunerated professional class association;

III – Hold at-will appointment position, remunerated or not, including in agencies under the control of the direct or indirect administration, or in public service providers;

IV – Exercise a liberal professional, private job, trade or private office in commercial society, except as shareholder or quota holder without interference;

V – Enter into a contract with public entity, public corporation, semi-public corporations, foundation, society established and sustained by the public power or public service provider, except when the contract has standardized rules for each and every contracting party;

VI – Have a political-partisan activity.

Art. 75. [\(Vetoed\)](#)

Sole paragraph. [\(Vetoed\)](#)

Art. 76 – Relatives by blood or affinity or any first or second-degree relatives or kin cannot hold offices as ministers simultaneously.

Sole paragraph. The incompatibility resulting from the restriction imposed in the heading of this article is settled:

I – If before taking office, against the one last appointed or the youngest, if both are appointed on the same date;

II – After taking office, against the one who caused it;

III – If imputable to both, against the one holding office at the Court for less time.

Chapter V

Auditors

Art. 77 – There are three auditors appointed by the President of the Republic. They are chosen among citizens meeting the requirements to hold the office of minister of the Federal Court of Accounts, through public contest of exams and titles, observing the classification order.

Sole paragraph. Proof of effective exercise for more than ten years of office in the career of external control of the staff of the Court secretariat is a title that will be considered for the purpose of the contest referred to in the heading of this article.

Art. 78. [\(Vetoed\)](#)

Sole paragraph. When not summoned to replace a minister, the auditor, will head the cases distributed to him/her, reporting these with a decision proposal to be voted by the members of the Plenary or of the Chamber to which it has been designated.

Art. 79 – After taking office, the auditor will only have the office forfeited through final legal decision.

Sole paragraph. Auditors are subject to the prohibitions and restrictions provided for in Articles 74 and 76 of this Law.

Chapter VI

Public General Prosecutor's Office within the Court

Art. 80 - The Public General Prosecutor's Office within the Federal Court of Accounts, to which the institutional principles of unity, indivisibility and functional independence are applied, is made up by a General Prosecutor, three Assistant General Prosecutors and four Prosecutors appointed by the President of the Republic among Brazilian citizens with a B.A. in law.

§ 1° [\(Vetoed\)](#)

§ 2 – The career of the Public General Prosecutor's Office within the Federal Court of Accounts is composed by the offices of assistant general prosecutor and prosecutor. The former is the initial position and the latter the last level of the career. The difference of earnings between the classes is not to exceed ten percent, respecting equal difference between the offices of assistant general prosecutor and general prosecutor.

§ 3 – Entry in the career is as prosecutor, through public contest of exams and titles, ensuring the participation of the Brazilian Bar Association in the contest execution. For appointments, one observes

the order of classification, while promotion to the office of assistant general prosecutor is based on seniority and merit, alternately.

Art. 81 – It is the duty of the General Prosecutor within the Federal Court of Accounts, in compliance with the mission of safeguarding the law and monitoring its enforcement, additionally to others established in the Internal Regulation:

I – To promote defense of the legal order, requesting before the Federal Court of Audit measures of interest to justice, administration and Public Treasury;

II – Attend the Court sessions and give a legal opinion, in writing or orally, about all matters subject to a decision by the Court. The General Prosecutor must be heard in rendering of accounts or accountability cases and the cases concerning acts of personnel admission and retirements, reforms and pensions;

III – Promote to the Federal General-Attorney's Office (*Advocacia-Geral da União*) or, as the case may be, to the headers of the entities under TCU's jurisdiction, the measures provided for in sub-paragraph II of Article 28 and in the Article 61 above, submitting all the required documentation and instructions;

IV – File the appeals permitted by law.

Art. 82 – Upon delegation by the general prosecutor, the assistant general prosecutors and prosecutors are tasked with the duties provided for in the previous article.

Sole paragraph. In the event of vacancy, absences, and impairments due to leave, vacation or any other legal absence, the assistant general prosecutors and, in their absence, the prosecutors will replace the general prosecutor. In both cases, the order of seniority in office or older age, in the event of the same seniority. In the event of such replacements, they are entitled to the earnings of the office held during the substitution.

Art. 83 – The Public Prosecutor's Office will count on the administrative and personnel support of the Court secretariat, pursuant to the organization set forth in the Internal Regulation.

Art. 84 - Whenever applicable, the members of the Public Prosecutor's Office within the Federal Court of Accounts are subject to the provisions of the Organic Law of the Public Prosecutor's Office regarding the rights, guarantees, prerogatives, prohibitions, disciplinary regimen and form of vesting in the initial office of the career.

Chapter VII

Court Secretariat

Section I

Objective and Structure

Art. 85 – The secretariat is in charge of providing technical support and performing the administrative services of the Federal Court of Accounts.

§ 1 – The organization, duties and work rules of the secretariat are provided for in the Internal Regulation.

§ 2 The Court can have units that are a part of its secretariat in the states.

Art. 86 – The civil servants performing specific duties of external control in the Federal Court of Accounts have the following duties:

I – When performing the duties, adopt an attitude of independence, serenity and impartiality;

II – Report to the immediate supervisors any failure and/or irregularity found regarding the accountable agents of the bodies and entities they audit;

III – Propose the imposition of fines in the cases provided for in the Internal Regulation;

IV – Protect confidentiality of data and information obtained due to the exercise of their duties and related to the subjects under their oversight, using the data and information exclusively for the purpose of preparing opinions and reports for the immediate supervisors.

Art. 87 – The civil servant referred to in article 86 above are granted the following prerogatives when accredited by the President of the Court or by delegation of the President, or when accredited by the heads of Court secretariat technical units to perform duties of audit, oversight and investigation expressly ordered by the Court or by the Court Presidency,:

I – Free access to bodies and entities subject to the jurisdiction of the Federal Court of Accounts;

II – Access to all documents and information required to perform their work;

III – As per the Internal Regulation, mandate to request from the authorities accountable for the bodies and entities object of oversights, audits and investigations, the information and documents required to investigate the case and reports which they have been expressly ordered to investigate by their immediate supervisors.

Art. 88 – It is hereby created in the secretariat an institute directly subordinated to the Presidency, which will be in charge of:

I – Promoting periodic public contests of exams or of exams and titles to select candidates for the training courses required to join the careers of the Court staff;

II – The organization and delivery of courses to train university and high school level candidates selected through the contests referred to in sub-paragraph I above who must be approved in the training phase;

III – The organization and delivery of training and specialization courses for staff members;

IV – The promotion and organization of symposia, seminars, papers and research about issues related to the public administration control techniques;

V – The organization and administration of a library and documentation center, both national and international, about doctrine, techniques and legislation concerning control and similar issues.

Sole paragraph. The Court will issue a resolution to regulate the organization, the duties and working norms of the institute referred to in this article.

Section II

Budgets

Art. 89. [\(Vetoed\)](#)

§ 1° [\(Vetoed\)](#)

§ 2 [\(Vetoed\)](#)

§ 3° [\(Vetoed\)](#)

TITLE IV

GENERAL AND TRANSITIONAL PROVISIONS

Art. 90 – The accounting, financial, budgetary, performance and assets oversight of the Federal Court of Accounts is under the responsibility of the National Congress, as defined in its ordinary bylaws.

§ 1 – The Court must submit to the National Congress a report of its activities, on a quarterly and annual basis

§ 2 – In the annual report, the Court will present an analysis on the evolution of control costs and its efficiency, efficacy and economy.

Art. 91 - For the purpose set forth in [Article 1, sub-paragraph I, letter g](#) and in [Article 3, of Supplementary Law # 64 of May 18, 1990](#), the Court will submit to the Electoral Public Prosecutor's Office, in a timely manner, the name of the accountable agents whose accounts were considered to be irregular in the five years immediately before each election.

Art. 92 – The acts related to reserved nature expenses will, as such, be analyzed by the Court that can order the on-site verification of the corresponding documentary evidence, pursuant to the Internal Regulation, in face of the statements received,

Art. 93 – As an example of administrative rationalization and procedural savings, and with the objective of preventing the collection cost from being higher than the reimbursement amount, the Court can promptly order the case to be closed, without voiding the debt, which remains enforceable upon the debtor who remains obliged to settle the debt.

Art. 94 – The minister, auditor and member of the Public Prosecutor’s Office within the Court are prohibited from intervening in cases of their own interests, interest of their spouses, relatives by blood or affinity or any first degree or second degree relatives or kin.

Art. 95 - The ministers, auditors and members of the Public Prosecutor’s Office within the Court have thirty days, as of the publication of the appointment act in the Federal Official Gazette, extendable for an additional period of no more than sixty days, upon written request, to take office and exercise the office.

Art. 96 – The minutes of the Court sessions will be integrally published, free of onus, in the Federal Official Gazette.

Art. 97 – The publications edited by the Court are those defined in the Internal Regulation.

Art. 98 – The Federal Court of Accounts Bulletin is considered to be an official body.

Art. 99 – The Court Internal Regulation can only be passed and changed by the absolute majority of its ministers.

Art. 100 – The Federal Court of Accounts can enter cooperation agreements with the Court of Accounts of States, the Federal District, Municipalities or with the Councils or Courts of Auditors of the municipalities, as provided for in the Internal Regulation.

Art. 101 –,To exercise its institutional mandate, the Federal Court of Accounts can request the federal bodies and entities, free of onus, to provide specialized technical services within a pre-established period, under the penalty of imposition of the sanctions provided for in Article 58 above.

Art. 102 – The Brazilian Institute of Geography and Statistics Foundation (*Fundação Instituto Brasileiro de Geografia e Estatística* - IBGE) or similar entity will arrange the publication in the Federal Official Gazette, until August 31 of each year and for the purposes established in sub-paragraph VI of Article 1 of this Law, the list of populations by states and municipalities.

§ 1 – Within twenty days after the publication, the interested parties may present reasoned complaints to the IBGE Foundation that will provide the final decision.

§ 2 – Until October 31 of each year, the IBGE Foundation must submit to the Federal Court of Accounts the list referred to in this article.

Art. 103 – The Federal Court of Accounts will assist the joint committee of the National Congress in charge of analyzing the Brazilian external debt, pursuant to [Article 26 of the Provisional Constitutional Provisions](#).

Art. 104 – The expense authorizing officers of the direct administration bodies, as well as the heads of the indirect administration entities and foundations, and any civil servant responsible for acts that result in public expense, must submit to the Federal Court of Accounts, upon request by the Plenary or its Chambers, copy of their tax returns and assets declarations.

§ 1 – Non-compliance with the obligation set forth in this article will give rise to the imposition of the fine provided for in Article 58 of this Law, by the Court, which will keep confidentiality about the content of the statements and declarations submitted and may request clarification it deems necessary about the assets variation of the declaring parties.

§ 2 – The confidentiality ensured in paragraph 1 above can be breached upon decision of the Plenary, in a case that proves there was illicit enrichment due to irregular exercise of the public office.

§ 3 – The breach of confidentiality without plenary authorization is a functional infraction subject to sanctions, pursuant to [Article 132, sub-paragraph IX of Law # 8.112 of December 11, 1990](#).

§ 4 – The provision set forth in this article is applicable to the authority referred to in Article 52 above.

Art. 105 – The process for selecting a minister for the Federal Court of Accounts, in case of vacancy occurred or that comes to occur after the enactment of the 1988 Constitution, should comply with the following criteria:

I – For the first, fourth and seventh vacancies, the selection is the responsibility of the President of the Republic and the last two are to be filled by an auditor and a member of the Public Prosecutor's Office within the Court, respectively.

II - For the second, third, fifth, sixth, eighth and ninth vacancies, the selection is the responsibility of the National Congress;

III – From the tenth vacancy on, the procedure provided for in the sub-paragraphs above start over, observing the alternation regarding the selection of auditor and member of the Public Prosecutor's Office, pursuant to the [Sub-paragraph I of § 2 of Article 73 of the Federal Constitution](#).

Art. 106 – The ministers of the Federal Court of Accounts that met the requirements for retirement with the advantages of the position as of the date of enactment of the 1988 Federal Constitution are not subject to the reservation provided for in Article 73, heading *in fine* of this Law.

Art. 107 – The distribution of cases must observe the principles of publicity, alternation and raffle.

Art. 108 – The ordinary sessions of the Federal Court of Accounts are public.

§ 1 – The Court can hold reserved extraordinary sessions to deal with subjects of internal administrative nature or when the preservation of individual rights and the public interest so demands.

§ 2 – In the hypothesis of paragraph 1, the procedural acts will engage the parties involved, if their attorneys so wish. The parties can have access to the case files and request copies of documents and certificates of the case files.

§ 3 – No reserved extraordinary session can be held without the mandatory presence of a representative of the Public Prosecutor's Office.

Art. 109 - The Federal Court of Accounts will adjust the analysis of ongoing cases to the provisions set forth herein.

Art. 110 – Within ninety days after this Law comes into force, the Court will submit to the National Congress a bill providing for the staff of its secretariat, observing the pertinent constitutional principles and, notably, the following guidelines:

I – Sole legal regimen;

II – Forecast of the respective organic structures and attributions;

III – A crucial conditionality to take office or a job is previous approval in a public contest of exams or of exams and titles, as well as in courses organized according to sub-paragraph II of Article 88 of this Law;

~~IV – Filling of at-will appointment offices and positions of trust with its own staff members;~~

IV – Filling of at-will appointment offices and positions of trust with its own staff members, except concerning the Cabinets of Ministers, of the General Prosecutor and of Auditors. These authorities are entitled to appoint one Cabinet Officer and one Assistant that will be freely selected by the authority, complying with the legal and regulatory requirements; ([Wording by Law # 9165 of 1995](#))

V – In relation to the at-will appointment offices and positions of trust, the Court has the mandate to:

a) Establish the scheduling according to the applicable laws;

b) Transform and reclassify them according to the parameters provided for in the Law of Budgetary Guidelines (*Lei de Diretrizes Orçamentárias*);

VI – Establishment of the respective remuneration, observing the budgetary limits established, the remuneration level adopted for the Legislative Power servants and, whenever applicable, the regulatory principles of the Federal Government personnel system.

Sole paragraph. It is prohibited to appoint to at-will appointment offices and trust positions spouses, common law spouses or relatives by blood or affinity, as well as any relatives or kin up to the third degree of ministers, auditors or members of the Public Prosecutor's Office within the Court, whether

there are in activity or retired for less than five years. The exception is if the person was admitted to the staff through a public contest. ([Included by Law # 9165 of 1995](#))

Art. 111 – The current offices of assistant general prosecutor at the Federal Court of Accounts will be part of the staff in extinction. The rights of those already holding these offices are ensured and the restrictions applicable must be observed.

Art. 112 – This Law comes into force on the date of publication.

Art. 113 – All provisions to the contrary are hereby revoked, notably [Decree Law # 199 of February 25, 1967](#).

Brasilia, July 16, 1992; 171st year of Independence and 104th year of Republic.

FERNANDO COLLOR

Célio Borja

This text does not replace the text published in the Federal Official Gazette dated July 17, 1992.