## TCU sponsors debate and seminar on Constitutional Amendment no 95

A public hearing held on 10/18/2017 in the Federal Court of Accounts (TCU) highlighted the state of Social Security in the country. During the debate, Minister Dyogo Oliveira, of the Ministry of Planning, Development, and Management (MP), stressed that Social Security is the most pressing issue within the current scenario of fiscal difficulties that Brazil is facing.

The objective of the hearing, proposed by the vice-president of the Court, Minister José Múcio Monteiro, was to support the analysis of the case TC 014.133/2017-2. The audit has the aim to evaluate measures adopted by agencies and branches of the government to uphold the spending limit as stated in the New Fiscal Regime, adopted by Constitutional Amendment  $n^{\circ}$  95.

During the hearing, a study on social security spending, commissioned by the president of the TCU, Minister Raimundo Carreiro, and led by the Department of External Control – Social Security, Labor and Welfare (SecexPrevi), was presented. According to the survey, cyclical, structural, and management issues affect Social Security. At the start of the hearing, president Carreiro highlighted the measures adopted by the Court to uphold the spending limit.

To stimulate debate, on 11/20/2017 the Serzedello Correa Institute promoted an edition of the Episteme program with the theme "Public Finance and Constitutional Amendment 95: interpretations and challenges". The idea was to present to the staff a critical analysis on the subject, aiming to prepare them for changes that will occur in this context.

Mauricio Wanderley, Director General of the Serzedello Corrêa Institute (ISC) and the Director of Education of the Financial Management School (ESAF), Fabiana Baptistucci, opened the event. Speaking at the event were Pedro Jucá Maciel, Undersecretary of Strategic Planning on Fiscal Policy of the National Treasury; Ricardo Gomes, Phd in Public Administration and University of Brasilia Professor; Márcia Lovane Sott, General Secretary of the Higher Council of Labor Courts; and Ricardo Volpe, Director of the Budget and Financial Control Advisory of the Chamber of Deputies. The Secretary of the Department of Governmental Macro Evaluation (Semag) of the TCU, Leonardo Rodrigues Albernaz moderated the debate.



May / August 2017 17