



Letter to the Reader

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DEAR READER,

Issue 141 of the Federal Court of Accounts Journal brings you innovation! With a layout that is more modern and more suitable to digital format, the new graphic concept, created by designer Marcello Augusto, servant of the Federal Court of Accounts, is based on elegance through simplicity and aims at a fast editorial process, which is going through an automation stage. The changes are included in a scope of scientific qualification of the publication.

The interviewee of this issue is Carlos Pio, holder of a master and doctoral degree in Political Sciences. He is a professor at UnB (University of Brasilia) and at the Rio Branco Institute in addition to being a researcher in the fields of international political economy, trade and economic development, political economy of structural adjustment in Latin America and sustainability of economic policy. Based on international experience, he talks about the improvement of public policies to overcome the average income trap, improvement of education and increase of efficiency and productivity in Brazil.

In the Opinion column, Marcelo Barros, Coordinator General for Outcomes of the Public Programs and Policies of the Federal Court of Accounts, approaches the external control of public policies and their results for the citizen and for a sustainable and inclusive development of the country.

This issue also highlights the meetings of the Cecap groups for Fight against Fraud and Corruption and Assessment of Efficiency and Quality of Public Services; the launching of the Federal Court of Accounts Panel on Federal Tax Breaks; the implementation of a solution to improve communication with bodies under TCU's jurisdiction; and the publication of the diagnosis "National Development Highlighted at TCU", which points out directions for Brazil.

The articles cover a variety of topics, such as: the Federal Government's duty to compensate electric utilities for unmanageable costs and their disclosure on the balance sheet in accordance with international accounting standards; risks that weaken risk management; the restitution of proceeds of wrongdoing in the court-supervised reorganization and bankruptcy proceedings; actuarial liability and its impact on the Balance Sheet of the Federal Government; the Law of State-owned Companies and its contribution to simplify and enhance the legal certainty of bidding processes and contracts; and the executive analysis of results concerning the direction and accountability of government strategies.



Enjoy reading this issue!

