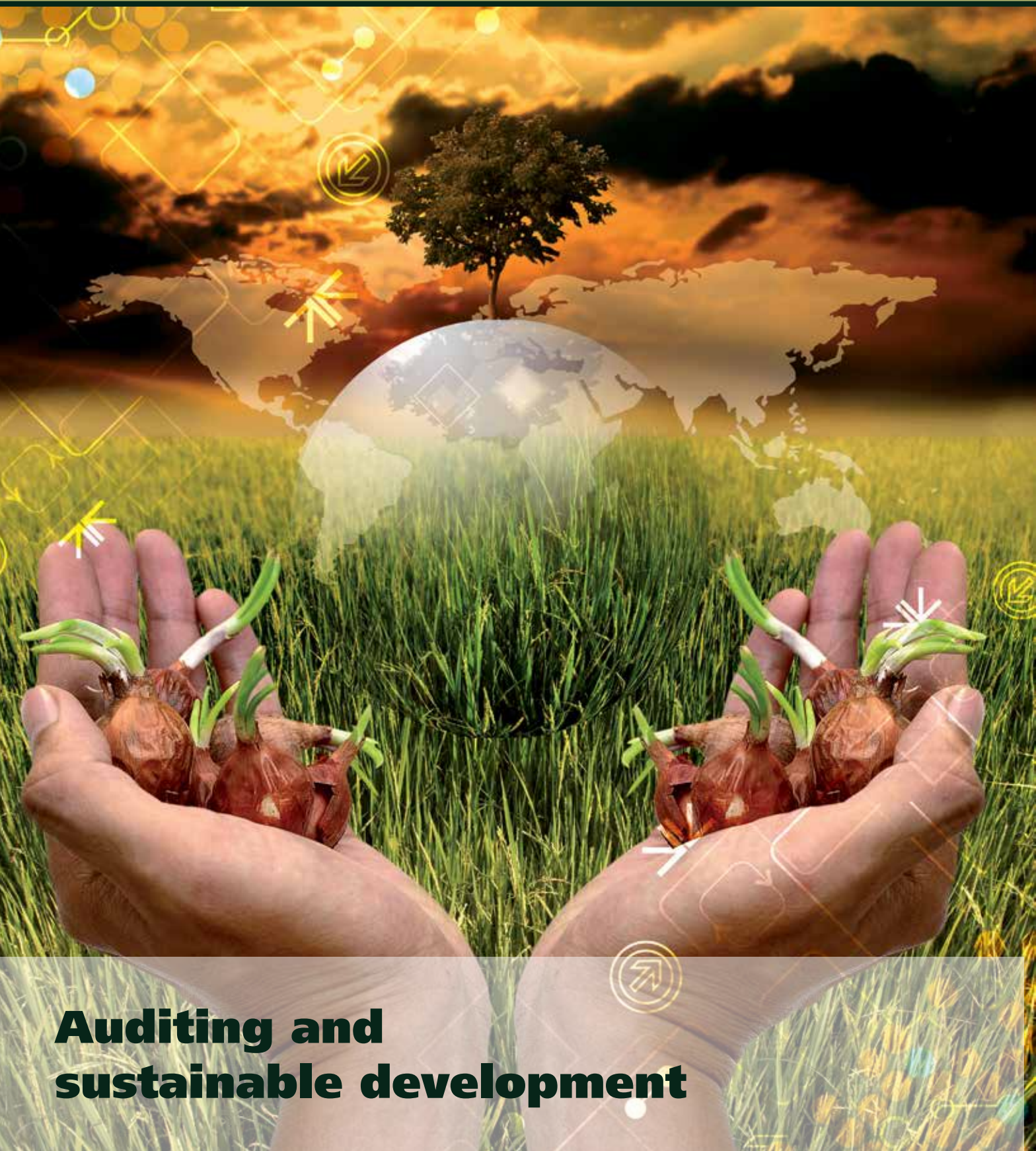


Fiscalização a serviço da sociedade

REVISTA do TCU

Federal Court of Accounts Journal • Brazil • year 48 • Issue nº 136 • May/August 2016 • English version



**Auditing and
sustainable development**



Fiscalização a serviço da sociedade

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Mission Statement

Improving the Public Administration for the benefit of society through external oversight

Vision Statement

To be a reference in promoting an effective, ethical, agile and responsible Public Administration



Federal Court of Accounts – Brazil Journal, v.1, n.1 (1970) - . – Brasília : TCU, 1970- .

v.

From 1970 to 1972, annual; from 1973 to 1975, triannual; from 1976 to 1988, biannual; from 1990 to 2005, quarterly; 2006, annual; as of 2007, triannual

ISSN 0103-1090

1. Oversight of public expenditure- Brazil Journal, v.1, n.1 (1970) - . – Brasília : TCU, 1970-



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Serzedello Corrêa Institute

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CONTRIBUTORS

Biblioteca Ministro Ruben Rosa

TRANSLATION

Department of International Relations

Images

iStock

DESIGN

Pablo Frioli

Editorial Design and photomontage

Vanessa Vieira - ISC/Seducont

Documentation Center

SAFS Quadra 4 Lote 1

Edifício Anexo III - Sala 21

Brasília-DF

70.042-900

revista@tcu.gov.br

Printed by Sesap/Segedam



Letter to the Reader

Dear reader,

The Federal Court of Accounts of Brazil (TCU) joins efforts with the United Nations Organization (UN) to enhance dissemination of a topic that is essential to debates regarding the future of our Planet. It is the **“2030 Agenda for Sustainable Development”** a commitment entered into by heads of State and Government of 193 countries.

According to the UN, the 2030 Agenda for Sustainable Development intends to strengthen world peace and bring more freedom. For this purpose, 17 Sustainable Development Goals (SDGs) and 169 integrated and indivisible targets were created. In the next 15 years, they will promote areas that are of great importance to humanity.

However, implementation of such Goals requires a global partnership with active participation of governments, civil society, private sector and the academia. Among these actors, the Supreme Audit Institutions (SAIs), taking into consideration their role in the national systems and their mandates, can contribute effectively to the achievement of this global agenda.

This is why the UN, aiming at maximizing the efforts of the governments, has been seeking support from oversight agencies to help in achieving the SDGs, which include a set of goals to guide national policies and international cooperation activities in the next 15 years. These goals supersede and update the millennium development goals.

For the International Organization of Supreme Audit Institutions (INTOSAI), the SAIs should attempt to ensure advances in sustainable and inclusive development of people and regions, through audits, monitoring and evaluation.

In this regard, important initiatives are already being developed within the scope of this Organization, aiming to contemplate the 17 Goals and the corresponding targets in the oversight work of the SAIs, thus contributing to transforming them into reality. Among these activities, we have measures to ensure reliability of the data produced by the different government agencies, performance audit focused on government programs that are related to the goals and targets established, and support to the implementation of SDG 16, which covers peace, justice and strong institutions.

The TCU, as a member of INTOSAI, is totally aligned with these objectives headed by the UN. In this context, TCU has adopted strategic initiatives to follow and monitor government activities and evaluate coherence in the execution of federal programs with the commitment to sustainable growth taken on by the Brazilian Government with the United Nations and other countries.

To carry out this mission effectively, the Court has used new forms of audit, employing modern oversight methods and technological innovation. Through advanced data analysis and data crossing techniques, the TCU can

Bruno Spada



Aroldo Cedraz de Oliveira

President of the Federal Court
of Accounts – Brazil and
Supervisor of the Editorial
Council of the TCU Journal

establish with precision the budgetary risks in the execution of large projects and, at the end, produce information related to the public policies that is broader and more consistent.

In practical terms, the Court has been implementing other important measures. An example is the Audit Guide, elaborated in partnership with the INTOSAI Development Initiative (IDI), whose purpose is introduce methodologies so SAIs can evaluate the level of preparedness of the national governments regarding implementation of the SDGs in order to communicate to the different actors the evolution of the Agenda established by the UN member countries.

We also produced the results communication framework for performance audits on topics related to the Sustainable Development Goals, for use within the INTOSAI. This material can be used as a tool for this Organization to notify the United Nations of the progress and challenges related to the selected goals, aggregating the results of audits carried out by the SAIs, both at the regional and global levels, in a structured manner.

The Court was also a pioneer in connecting control activities to each one of the Sustainable Development Goals in its annual audit planning. In this sense, 146 of the audits planned for 2016 are directly related to the SDGs. For 2016, it is expected that 30% of all oversight efforts of this Court of Accounts will include topics linked to the Goals.

TCU has also been present in the most relevant international fora aimed at examining the issue of the Sustainable Development Goals. In this regard, the Court participated in the Third Global Audit Leadership Forum (GALF), conducted by INTOSAI, in the city of Dornstein, Austria. The purpose of the Forum was to discuss the role of Supreme Audit Institutions in the implementation of the SDGs. Likewise, the Court participated in the First Meeting of Heads of Supreme Audit Institutions of BRICS Member Countries, whose topic was the role of SAIs in checking adherence of national public policies of each country to the UN Goals. Finally, TCU participated in the High-level Political Forum on Sustainable Development 2016, promoted by the United Nations, in New York, USA. On that occasion, the Court was acknowledge as an important actor in the efforts carried out to achieve the SDGs, by monitoring the implementation of the goals at the national level.

More recently, the Court flew the SDG flag at its headquarters, in Brasília, thus reinforcing its commitment to work towards the common good. We also invited the private sector, the other public institutions and society as a whole to embrace the sustainability agenda.

Considering the theme of this issue of the TCU Journal, it is worth highlighting the interview by Mr. Khalid Hamid, Executive Director of the United Arab Emirates SAI. In it, he shares the same view as the TCU regarding the importance of the SDGS to the development of humanity and the great contribution that Supreme Audit Institutions can give to achieving the goals. As can be seen in his interview, we are facing a mechanism that can help improve the lives of citizens and influence the definition of priorities and strategies of oversight institutions.

The articles in this issue of the TCU Journal confirm the relevance of the topic addressed and show that sustainable development goes far beyond caring for the environment. When we read these articles there is no doubt that we are facing a complex issue, which covers areas such as digital inclusion, governance and public bids to mention only a few.

At the same time that we acknowledge the valuable contribution of each of the eight authors who shared their work with the readers, we highlight the important collaboration of the Prosecutor of the Public Ministry within the TCU and supervisor of the TCU Accessibility Policy, Sergio Ricardo Costa Caribé. In the article "Reflections on Governance in Public Policy for Promoting the Rights of the Person with Disability", the eminent Prosecutor, when addressing social inclusion of a special needs person, demonstrates the undeniable importance of this topic for Brazil as well as for other countries. To such an extent that this issue is present in several of the 17 Sustainable Development Goals.

Enjoy reading this issue!

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Interview

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Khalid Hamid

*Executive Director/Department of Professional Services
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Mr Khalid Hamid has extensive professional experience as an auditor. His career started in the National Audit office, in the UK, where he worked for a decade from 1989. He also worked for the Auditor-General, South Africa, in a technical capacity for seven years. Mr Hamid should be announced as Chair of the International Organization of Supreme Audit Institutions (INTOSAI) during the International Congress of Supreme Audit Institutions (INCOSAI) to be held in Abu Dhabi in December 2016. He will embrace many challenges in a period of intense changes. One of his most demanding jobs will be to encourage and set guidelines on how the Supreme Audit Institutions (SAIs) around the globe may act in order to foster the implementation of the 17 Sustainable Development Goals (SDGs) and its 169 targets.

The Goals consist of an Intergovernmental set of aspirations defined by the United Nations during the Sustainable Development Summit, which took place in September 2015, in New York. The initiative, also known as **Transforming our world: the 2030 Agenda for Sustainable Development**, is meant to tackle areas of critical importance to humanity. During this interview to *Revista do TCU* Mr Hamid talked about the importance of the SDGs and how SAIs should approach such priorities in order to make their work more relevant and beneficial to society. To him, assuring a good flow of information between the branches and the levels of government is a key element to achieving success in the implementation of the SDGs.

SAIs are committed to promoting global sustainable development

You are scheduled to become Chair of Intosai for the period 2016-2020. What are your views on the importance of the Sustainable Development Goals (SDGs)?

SDGs are an important enabler and further evidence of the global commitment towards a shared and better future for all. The concept that we are now introducing a mechanism that can help improve the lives of citizens through national, regional and global cooperation is far reaching. The SDGs will influence the national priorities, strategies and reporting practices, thereby also influencing for SAI strategies.

What can the United Nations expect from SAIs regarding such matter (SDGs)?

There are several possibilities that are currently being discussed on an operational level. These include:

» Assessing the underlying data that is provided within country reports to the UN. Initially this may involve assessment of the readiness of

countries to report; in the long term there is a possibility to start providing assurance on key data sets (e.g. health or education information).

» There could be some form of indication of key challenges facing countries with regard to internal controls and susceptibility to fraud and corruption.

» Finally we could start assessing the effectiveness of policy formulation and evaluation. Looking at how countries use information coming from its public financial management and other key systems.

The mandates of policy-makers (like president, vice-president) in the several existing SAIs happen/run in different timeframes. Do you believe this lack of overlapping may hinder the evaluation the SDGs implementation?

A critical issue I've found throughout my career is that strategies are often technically written and formulated where implementation is usually decided by political priorities. Therefore to undertake SDGs in the long run (even 2030 isn't that short a term!!) coordination is a critical issue, but difficult to establish.

How do you think SAIs may encourage the balance between environmental, economic and social interests and, at the same time, foster sustainable development?

Some say that sustainable development is an oxymoron!! The three aspects (economic, social and environmental) are often tradeoffs and as the previous question are decided through a political lens. For

“ The concept that we are now introducing a mechanism that can help improve the lives of citizens through national, regional and global cooperation is far reaching. The SDGs will influence the national priorities, strategies and reporting practices, thereby also influencing for SAI strategies”

example the creation of jobs may lead to the industrialization of fragile ecosystems. A SAI role is sometimes compromised by our only looking into policy implementation after the fact. To be engaged in this space I believe the crucial area

we can help with is the transparency element. Namely: ensuring the right information is available to the people making decisions in a format that is understandable.

Are you in knowledge of SAIs that have already added the SDGs on their work strategies and what kind of results have they achieved so far?

Only at a preparatory level. In essence many SAIs undertaking their performance audit strategy based on country risk assessment can adapt their results to link to the SDGs.

Which SAIs are involved on the elaboration of methodologies focused on SDGs?

TCU, GAO (US), ECA and Netherlands. We are also working with external partners such as OECD, UN and GIZ.

Could you mention a practical case in which an audit work had a positive effect or lead to



the promotion of sustainable development?

There are many examples from our colleagues involved with the Working Group on Environmental Auditing. Often we see key environmental areas covered by legislation for example, protection of water or air quality without the necessary capacity to implement such legislation. Several audit including joint audits have taken place around these areas. A complexity surrounds how to show commitment to sustainable development and measure the results of policies.

The Executive branch of governments have the main responsibility regarding the implementation and follow up on SDGs, but how may SAIs contribute to the incorporation of SDGs on government's routines and strategic goals?

Alignment of the executive branch to the administration is a complex matter. The key in my opinion is the information flows between the branches of government as well as between the levels of government (e.g. how is information shared between local and central government).

This links to transparency of information as well as its reliability. I believe the need to look more and more into application audits and the integration of data through the IT systems is crucial. The movement to encompass non-financial information assessments along with our annual assessment of the budget expenditure is going to be crucial.

Is there an international audit standard that could be used by

“ Often we see key environmental areas covered by legislation for example, protection of water or air quality without the necessary capacity to implement such legislation. Several audit including joint audits have taken place around these areas. A complexity surrounds how to show commitment to sustainable development and measure the results of policies.”

all SAIs to the benefit of sustainable development?

At this stage, the Working Group on Environmental Auditing (WGEA) is putting together a new ISSAI but this isn't a standard for auditing. A discussion took place previously about whether environmental auditing was the 4th E (after economy, efficiency and effectiveness), however, I believe within the framework of ISSAI 100 using financial, compliance and performance audit we have the tools we need. What we don't have is enough expertise in the “how to?” As stated by colleagues from the TCU we don't have working groups on education or healthcare where most resources go.

Within the SDGs presented by the United Nations, which one, in your opinion, needs immediate attention by SAIs? Why?

I think this is where each country has to undertake a risk assessment and prioritize the key areas for their environment.

What is your understanding of “auditing using a sustainable development lens” and what is your advice to auditors in this subject?

As stated in question 9 it is applying the professional standards we have already and using them in the context of SDGs. I think a really interesting element is the question “do we need technical experts and teach them audit or do we need to teach auditors to become technical experts?” With limited resources bringing in experts as the standards suggest is not always feasible. Equally experts can be much more inclined to offer consultancy rather provide audit observations.

Do you have any suggestion on how to link the Key National Indicators (KNI) to the SDGs? Any views on how





a government should establish priorities?

I think this is key. We are reaching out to the KNI working group to assist in this regard. As stated earlier, the more we expand our scope to auditing non-financial information on a cyclical basis similar to financial audit the better.

What lessons learned from the implementation of the Millennium Development Goals (MDGs) may be valuable on this new challenge, the implementation of SDGs?

This was the original intention of our “think tank” for the SDGs. However, the risk is that we force fit previously results and make them sound authoritative. I don’t think we systemically looked at MDG information or reporting. Therefore, claiming any insights

“ I think a really interesting question is: do we need technical experts and teach them audit or do we need to teach auditors to become technical experts?”

would be using hindsight inappropriately. The path of engaging external authorities such as the UN at this early stage is one of the innovations we have taken.

In which aspects transparency and accountability may influence the implementation of SDGs?

- » Performance (or non-financial) information
- » Assessing internal control environments
- » Transparency of country priorities.

Taking from your knowledge of the work done by the Brazilian Court of Accounts, would you say the Court is on the right path? What are your advice to the Court on the subject of SDGs?

During the GALF (Global Audit Leadership) meeting an extremely impressive presentation was made to the meeting regarding TCU strategy. My only concern is that the auditor to be relevant must be a mirror of the country. To what extent is Brazil (the whole country not just the executive) aligned to your strategy?

Opinion

The Role of the Federal Court of Accounts in the implementation of the 2030 Agenda for Sustainable Development Goals

In September 2015, the State of Brazil confirmed its commitment to implement the 2030 agenda of the United Nations Organization (UNO), named “Transforming Our World”, in order to undertake actions and initiatives which aim to comply with the 17 Sustainable Development Goals (SDG) and 169 targets.

In February 2016, the Governing Board of the International Organization of Supreme Audit Institutions (INTOSAI) officially communicated to the UN Secretary-General their intention of working together toward the achievement of the SDGs. This would be done through multiplication of transforming actions, through initiatives that lead to the improvement of public governance of the member countries, and dissemination of good global auditing and control practices. On the occasion, INTOSAI highlighted that the SAIs will try to ensure the progress of an inclusive sustainable development of people and regions through auditing work, monitoring and evaluation

To this effect, INTOSAI proposed four approaches for the performance of the SAIs in order to achieve the SDGs:

1. Assess the preparation of the national systems to report on the progress regarding achievement of the SDGs and, later, audit their functioning and reliability of the data produced;
2. Carry out performance audits to examine the economy, efficiency and efficacy of the main government programs, which contribute to specific aspects of the SDGs;
3. Evaluate and support implementation of SDG 16, which, partially, regards transparent, efficient and accountable institutions;
4. *Be a model of transparency and accountability in its own activities, including audits and reports.*

The crystal-clear intention of commitment declared by INTOSAI is echoed by the strong leadership role that the Federal Court of Accounts (TCU) has in the national stage as well as in the international community. TCU has made efforts to develop methodologies and carry out pilot audits on the topic to offer unrestricted support to INTOSAI and other similar institutions, so that each country and the international community of external control auditors can prepare to comply with the precepts of this global agenda.

Alexandre Araújo



Marcelo Barros

Coordinator-General

Office of the Coordinator-General for
Social Policies Issues and the Brazilian
Northeast Region (COSOCIAL)
Federal Court of Accounts – Brazil

In fact, TCU has contributed to building the four approaches proposed by INTOSAI:

- » Approach 1: The Court performs pilot audits in Brazil and Latin America in order to contribute to the elaboration of the international INTOSAI guide on this theme;
- » Approach 2: The development of a reference framework for program evaluation was spearheaded by Brazil and will be applied in various countries to catalog the evaluation and audit inventories and to develop future follow-up strategies;
- » Approach 3: TCU, along with the United States, England, the Netherlands and the United Arab Emirates, leads the construction of evaluation and audit models capable of reaching the SDGs, which forecast **the development of effective, responsible and transparent institutions on all levels and increased coherence in public policy and in the systemic panorama of the governments;**
- » Approach 4: TCU is developing self-diagnosis and self-evaluation tools in order to comply fully with international work requirements and standards for SAIs. Additionally, this year, over 140 audits foreseen in TCU's planning are linked to the targets of the SDGs. In 2017, it is expected that 30% of all the auditing efforts of the court will be directly related to themes regarding the SDGs.

The advantages of adopting such an all-encompassing agenda



are many. Among them, I will cite providing a common language between countries and their interests, seeking innovative practices that can be replicated, and give the country a constructive direction.

The declared intention of the federal government of its commitment to achieving the UN SDGs has implications for the agendas of various entities, demanding higher integration between actions of the federal, state and local governments and of multilateral organisms, of private businesses and of organized civil society, as well as of the control system.

Currently the more systematic participation in the discussion about the SDGs focuses on few institutions. We highlighted the relevant roles of the Ministry of Foreign Affairs (MFA), the Ministry of Environment (MMA) and of the

Brazilian Institute of Geography and Statistics (IBGE). However, it is necessary to include the effective participation of other actors in this agenda.

To comply fully with the SDG agenda, efficient and effective systems and processes are needed, generating the needed results with the best use of public resources necessarily aligned to a new integrated perspective to the whole of government and to the long-term strategic view, which should guide the state interventions in a given social and economic context. Together, these perspectives will help adjust the point of a new agenda to perfect the State apparatus. There is a need for a new generation of reforms within the democratic cycle, which will safely allow the maintenance of the institutional legacy of the last thirty years. In the first reform cycle, the Brazilian State

faced the constitutional demands of 1988, in parallel with public professionalization. In another cycle, the focus was a greater fiscal and monetary efficiency and discipline of the State. The new generation of reforms would consist in ensuring the significant increase of the results and of the quality of public spending.

These reforms should include the governance structures, long term and innovation as fundamental guarantees for good formulation, implementation and delivery of public policy.

In this new cycle, taking into consideration the context from which comes the integration of all the 17 objectives that compose the SDGs, the public administration should seek efficiency and honesty in its processes. In addition, a State capable of dealing with issue raised in the midst of the SDGs presupposes the adoption of fundamental guidelines and measures for full compliance with this agenda, such as:

1. Collectively building a national integrated strategy, with long-term key indicators and a coherent vision of sustainable development.
2. Perfecting the structure and the functioning mechanisms of the centers of government in the Union and at all levels of the federation (units of coordination and efficiency) with relevant improvement of the capacity of articulation, prioritization and monitoring of activities, based on legitimized, believable and measurable key indicators.
3. Improving the decisions on the allocation of public resources, through a budget system bearing the capability

to contemplate government planning in the medium term based on results, and to strengthen the fiscal governance structure, aiming for the sustainability of the debt and of the financing of public policy in general.

4. Consolidating the regulating capacity of the State, with the creation of the regulating impact analysis structures, with robust project centrals and with the maintenance of regulating entities that have decision and financial autonomy, independence and effective technical capacity.
5. Implanting systems and structures for systemic risk analysis and internal control evaluation, capable of ensuring the efficacy of results and the efficiency of

the delivery processes and state regulation.

6. Developing a capacity for consistent evaluation of the actions, of the programs and of public policies, in all the structures of public administration, with the objective of enhancing its decision system, its transparency, its learning and government responsibility.
7. Promoting transparency actions and the openness of data, seeking effective citizen participation in order to improve social control and participative democracy.
8. Promoting federative integration and coordination through action plans integrated and articulated with states and cities.
9. Improving the quality of the implementation of



decentralized public policies, through the perfecting of the tables of indicators and of governance maturity, which consider the efficiency of public policies in the territories, with their potentialities, specificities and the inequalities between regions, microregions and persons.

10. Establish national partnerships that prioritize monitoring and follow-up of public policies of a transversal systemic nature with territorial slices, and the potential to optimize the presentation of the results of actions, reducing fragmentation of the approaches to recurring problems in states with similar physical and socioeconomic macro-conditions

In short, this is the necessary reform cycle in order to reach sustainable and inclusive development, which can only take place through a strategic, open, upright and agile State. For the construction of this context, the role of the external control institutions is of maximum relevance, not only to act repressively and after the fact, but also to take preventive, preemptive and corrective measures, in order to fulfill completely their mission of contributing to the perfecting of public administration.

However, the challenges are not restricted to governments. SAI participation in this context is also challenging, including with regard to acting a priori and concomitantly to the construction of a long-term view and coordination of public policies.

TCU has legitimized itself on the international and national stage to become a key actor for the

construction of this agenda. The conditions are set. The cornerstones of specialization and external control coordination in Brazil have brought undeniable advances and a greater impact to the products of control. Beyond this vision, the innovation, the intensive use of data and the coordinated efforts with state and city courts of accounts has been allowing supervision standards which are faster, more synergistic, more coherent and which produce results for the citizen.

Considering the SDGs succeeded the 2015 Agenda for the Millennium Development Goals, which basically dealt with the social and environmental sustainability areas, the external control of the SDGs, in a way, starts from the legacy of that agenda.

Consolidating its position in the international community, TCU is performing audits on education and combatting hunger and poverty. The former is a coordinated audit and the latter is being performed in parallel with other SAIs, both in the scope of the Organization of Latin American and Caribbean Supreme Audit Institutions (Olacefs). In what specifically concerns the subject of education, decision 795/2016TCU Plenário already determines the need for integration of follow-up strategies of the National Education Plan in the methodologies to be adopted for the SDGs.

In a similar manner, the SDGs have shown themselves to be indispensable for the construction of a systemic vision in the remaining social areas, such as health, social security and employment.

One must also highlight the recent public dialog Nordeste 2030, coordinated by TCU, with focus on sustainable development

for the region, which took place in June 2016 in Fortaleza; where the proposal to create an environment of dialog toward sustainable development was shown to be not only viable, but also urgent and necessary. In fact, the preliminary results of the territorial systemic report by TCU and the discussions for the preparation of the technical documents, to be produced by a wide inter-institutional governance network, show that action with a view for the long term, systemic vision, coordinated and results oriented can significantly improve regional inequalities and sustainable development for the Northeast region.

Finally, the SDGs should be seen not only as an agenda of challenges but also as an opportunity for all to have an integrated State agenda to be followed by governments and their institutions, including control institutions.



Nanjing Audit University (NAU) grants the title *honoris causa* to minister Aroldo Cedraz

In June, during a working visit to China, the president of the Brazilian Federal Court of Accounts (TCU), minister Aroldo Cedraz, was granted an honorary professor (h.c.) title from Nanjing Audit University (NAU). Founded in 1983, the university is considered one of the most prestigious in the auditing of public resources. NAU has granted only 23 honorary titles before that to people that excelled in specifics areas. The list of people that were conferred this honorary academic title includes two Nobel laureates in Economics and the Comptroller General of the US Government Accountability Office, the Supreme Audit Institution (SAI) of the United States of America.



Figure 1:

The stone placed at the gardens of NAU means determination and perseverance, which are qualities that the University seeks to instill in its students academic and professional lives.



Chinese Ambassador underscores the importance of this title

Nanjing Audit University (NAU) is the only financial and economical institute of higher education in China that carries “Audit” in its name. NAU was founded in 1983 and it is one of the birthplaces of Chinese higher educations featuring Audit. Currently, NAU has a total student population of around 15,000 and a strong teaching faculty of 881 teachers. In the past five years, NAU has undertaken 82 natural science fund and national social science fund projects and 156 provincial scientific research projects. The institution has also participated in major audit policy and regulation review and advisory projects of National Audit Office of PRC.

Honorary professor is an honorary academic title offered by NAU to world-renowned experts and scholars. Mr. Reinhard Selten, Nobel Prize Laureate for Economics, Mr. Margit Kraker, secretary-general of International Organization of Supreme Audit Institutions (Intosai) and president of the Austrian Court of Audit, Mr. Gene Dodaro, comptroller-general of the United States, Mr. Didier Migand, president of the Court of Audit of France, Mr. Richard F. Chambers, president and CEO of The Global Institute of Internal Auditors, etc. All of them have visited NAU and were conferred an honorary professor title. They have played an important role in promoting international cooperation and internationalization of auditing education by doing so.

NAU has established extensive cooperation and exchange contacts with international organizations such as International Organization of Supreme Audit Institutions (Intosai), Asian Organization of Supreme Audit Institutions (Asosai), Institute Of Internal Auditors (IIA), supreme audit institutions of ten-odd countries including the U.S., UK, and France, as well as colleges and universities of Europe, America, Australia, and Africa. NAU has been recognized as the only Partner University of IAEP (the Internal Auditing Education Partnership) program in China and one of the 39 universities globally recognized by IIA. We believe that cooperation between Tribunal de Contas da União (TCU) and NAU will facilitate mutual academic exchanges, research cooperation and mutual visits of experts, thus becoming an important component of China-Brazil multifaceted cooperation.

“An h.c. title is granted to persons who played an important role in promoting international cooperation and internationalization of auditing education.”

Crédito: Divulgação



Li Jinzhang

Chinese ambassador to Brasil

What is honoris causa?

It is a Latin expression used as an honorary title, which literally means “for honor’s sake”.



What are they?

The SDGs are a set of global priorities, with 17 goals and 169 targets focused on the three dimensions of sustainable development: the economic, social, and environmental. These goals and targets are a part of the document **"Transforming our world: the 2030 Agenda for Sustainable Development"**, a proposal that will guide public policies and the international cooperation activities until the year 2030.

Origin

SDGs were built based on a global, transparent, and inclusive process, which began in 2013. The results of these negotiations were discussed and approved during the Sustainable Development Summit that took place on September 2015. The SDGs were based on the MDGs (Millennium Development Goals) and, in addition to having a global nature and being universally applicable, they have the advantage of dialoguing with the policies and actions of the regional and local spheres of each country.

Purpose

The Global Goals establish actions in the areas of poverty eradication, food safety, agriculture, health, education, gender equality, reduction of inequalities, energy, water and sanitation, sustainable standards for production and consumption, climate change, sustainable cities, protection of sustainable use of oceans and ecosystems, inclusive economic growth, infrastructure, industrialization, and creation of partnerships to implement the Goals.

The 2030 Agenda in TCU

The Federal Court of Accounts of Brazil is developing capacities, methods and tools that will enable follow-up of the implementation of the 2030 Agenda for Sustainable Development.



TCU: actions geared to compliance with the PNE (National Education Plan) and SDG 4

One of the mandates of the Federal Court of Accounts is to oversee implementation of the national Education Plan (PNE) across Brazil. The PNE is a government policy that sets guidelines, goals and strategies for the educational system for a period of 10 years, beginning in 2014.

The PNE is directly linked to SDG 04 (Quality Education) and aims to ensure the right to quality basic education, enhance educational opportunities, and reduce inequalities and value education professionals, among other objectives.

Audit areas



School transportation
Higher education management
Child education infrastructure
Access to higher education
School meals
Educational programs management
Production of educational information
Middle and high school education
Student funding
Education financing

PNE - 20 goals



SDG

4 QUALITY EDUCATION



- **Goal 1:** universalize, by 2016, child education in preschool for children between 4 (four) and 5 (five) years of age and increase the offer of child education in day care centers. The aim is to cater to, at least, 50% (fifty percent) of children under 3 (three) years of age by the end of the PNE.
- **Goal 2:** universalize the 9-year basic education for all of the population between 6 and 14 years of age and ensure that at least 95% of the students conclude this phase at the recommended age, by the end of the PNE.
- **Goal 3:** universalize, by 2016, school education for all of the population between 15 and 17 years of age and, by the end of the PNE, increase the net rate of enrolment in middle and high school to 85%.
- **Goal 4:** universalize access to basic education and special education, preferably in the regular public school system, for the population between 4 and 17 years of age with disabilities, global development disorders and high abilities or giftedness, ensuring an inclusive educational system. This includes classrooms with multifunctional resources, specialized schools or services, public or through agreements.
- **Goal 5:** ensure that all children are literate, no later than the 3rd year of fundamental education.
- **Goal 6:** offer full-time education at, at least, 50% of public schools in order to cater to, at least, 25% of students in basic education.
- **Goal 7:** promote quality in basic education in all phases and modalities, improving the flow schools and learning. The aim is to achieve the following national averages for Ideb (Basic Education Development Index): 6.0 in the early years of fundamental education; 5.5 in the final years of fundamental education; 5.2 in middle and high school.
- **Goal 8:** improve the average education level of the population between 18 and 29 years of age, to achieve, at least, 12 years of study by the last year of the plan, for rural populations, from the region with the lowest level of education in the country and for the poorest 25%. In addition, equal the average educational level between those who declare themselves black and non-black to the Brazilian Institute of Geography and Statistics Foundation (IBGE).
- **Goal 9:** increase the literacy rate of the population 15 years of age and older to 93.5% by 2015 and, by the end of this PNE, eradicate absolute illiteracy and reduce the rate of functional illiteracy by 50%.
- **Goal 10:** offer, at least, 25% of the enrollments in youth and adult education, for the fundamental and middle and high school levels, in a manner that is integrated to professional education.
- **Goal 11:** triple enrollments in technical professional education in the middle and high school levels, ensuring quality education and at least 50% of expansion in the public segment.
- **Goal 12:** increase the gross rate of enrolment in higher education to 50% and the net rate to 33% for the population between 18 and 24 years of age, ensuring quality education and expansion of, at least, 40% of the new enrollments in the public segment.
- **Goal 13:** improve quality of higher education and increase the proportion of masters and doctors in the active teaching staff within the whole of the higher education system to 75%. At least 35% should be PhDs.
- **Goal 14:** gradually increase the number of enrollments in *stricto sensu* graduate courses in order to grant titles annually to 60 thousand masters and 25,000 doctors.
- **Goal 15:** within a year of PNE and in collaboration with the Federal Government, the States, the Federal District and the Municipalities, ensure a national policy for training education professionals. This is provided for in items I, II and III of the heading of article 61 of Law 9,394, of December 20, 1996, ensuring that all basic education teachers have specific higher education training, obtained in a teaching certificate course in the field of knowledge in which they work.
- **Goal 16:** train, at the graduate level, 50% of the basic education teachers, by the end of the PNE, and ensure to all basic education professionals continuous training in their field of work, considering the needs, demands and context of the school system.
- **Goal 17:** value the basic education teaching professionals of the public school system, equaling their average salary to the salary of the other professionals that have the same level of education, by the end of the sixth year of the PNE.
- **Goal 18:** ensure, within two years, that there are career plans for public basic and higher education professionals of all school systems. Regarding the career plans for professionals in public basic education, use as a reference the professional national minimum wage, defined in federal law, according to item VIII of article 206 of the Federal Constitution.
- **Goal 19:** in two years, ensure there are conditions for democratic management of education, associated with technical criteria of merit and performance and public consultation with the school community, in the scope of public schools, providing resources and technical support to the Federal Government for that purpose.
- **Goal 20:** increase public investment in public education in order to achieve, at last, 7% of the Gross Domestic Product (GDP) of the country in the 5th year of this Law and, at last, the equivalent to 10% of the GDP by the end of the ten-year period.

Methodology for Oversight of Digital Inclusion Programs with a Focus on the Independent Evaluation of their Results



Marcelo Barros da Cunha

is pursuing a Master of Laws at the University of Brasília and is a researcher in the Study Group on Telecommunications Law (GETEL/UnB). At present, he is a civil servant at the Federal Court of Accounts – Brazil (TCU), where he holds the position of Head of the Department of External Control - Civil Aviation and Telecommunications Infrastructure.



Paulo Sisnando Rodrigues de Araujo

holds a Master in Electric Engineering from the University of Brasília, with graduate degrees in telecommunications, communications network and regulation. He is currently a civil servant at the Federal Court of Accounts – Brazil (TCU), where he is a director in the Department of External Control - Civil Aviation and Telecommunications Infrastructure.



André Guilhon Henriques

holds a Master's degree in Project Management from Getúlio Vargas Foundation (FGV) and a Bachelor's degree of Public Administration from the University of Brasília (UnB). He is currently a civil servant at the Federal Court of Accounts – Brazil (TCU), where he is a Senior Specialist in the Public Policies Project for Digital Inclusion.



Ricardo Araujo Malachias

holds a graduate degree in Planning and Public Management from the Getúlio Vargas Foundation (FGV), and holds a Bachelor's degree in Business Administration from the University of Brasília (UnB). He is currently a civil servant at the Federal Court of Accounts – Brazil (TCU), where he works in the Department of External Control - Civil Aviation and Telecommunications Infrastructure.



ABSTRACT

This paper presents a tool for evaluation of government actions and programs for digital inclusion, in order to enable independent verification of the quality of their design. It also seeks to demonstrate whether such State action tools were built with objective criteria and well-established foundations. Furthermore, it produces a document that may be used broadly by any entity interested in evaluating a digital inclusion program. Thus, by applying this model to various digital inclusion actions over time, it will be possible to establish a comparison of the actions and programs developed. This will contribute directly to the identification of good practices and to decision-making processes concerning the definition of a more effective strategy to achieve the objectives of digital inclusion public policies.

Keywords: Digital Inclusion. Public Policy Design. Public Policies Evaluation. Infrastructure. Digital Content. Digital Literacy. Management. Sustainable Development Goals. Sustainability.

1. INTRODUCTION

It took 30 years for radio to reach 30 million listeners. Television took 15 years to attract the

same number of viewers. The web, in just ten years, reached 600 million users (KESTENBAUM, 2008). In May 2015, the International Telecommunications Union (ITU) announced that the internet had reached the milestone of 3.2 billion connected users. It has become clear that the growth of the internet is a reflex of a unique social and economic phenomenon that needs to be studied in its most diverse dimensions.

At the same time, one should not forget that such fast and sudden movement brought on the emergence of a new excluded social class: the digital one. This class corresponds to millions of people who have never used the internet or even a computer, and thus, stay away from new job opportunities, new cultural content, as well as new forms of exercising their own citizenship. In Brazil, according to research carried out by the Brazilian Internet Steering Committee (CGI.br) in 2014, about 50% of the population do not have access to the internet. According to ITU this figure totals billion people worldwide.

Given this reality, it is natural that the national states develop new public policies that can directly contribute to the economic, cultural and social development of the population, in particular by encouraging the use of Information Communications Technologies (ICTs) and by seeking digital inclusion of people.

At government level, a model for monitoring the results achieved and for constant reevaluation of the actions taken should be set up. In addition, institutions external to government, such as the Supreme Audit Institutions, may play an important role in the oversight of the regularity and effectiveness of governmental programs, assuring accountability to society regarding the application of the resources allocated to the expansion of digital inclusion, as well as the formulation of its strategy.

Noteworthy is the importance given to this issue by the United Nations (UN) itself, which during a meeting held on December 16, 2015, stated that the member countries were committed to the use of ICT as an essential tool to achieve the targets of the Sustainable Development Goals (SDGs). The UN believes that the digital inclusion public policies are the foundation of the objectives of the 2030 Agenda for Sustainable Development, and therefore, should be treated as a priority by national governments. As a result, it inserted in goal nine – Innovation and Infrastructure – the third sub item: “Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020” (UNITED NATIONS ORGANIZATION, 2012).

Therefore, the aim of this paper is to present a tool capable of evaluating the effectiveness of the digital inclusion actions – whether they were built with objective criteria and well-established foundations – and that can be broadly used by any independent oversight entity interested in carrying out an evaluation of the policy or program for digital inclusion.

2. METHODOLOGY USED TO DEVELOP THE EVALUATION TOOL

To develop the present study, we used as guiding elements the provisions related to the performance auditing techniques, applied within the scope of the Federal Court of Accounts (TCU, 2010). Specially those based mainly on the international standards of the International Organization of Supreme Audit Institutions (INTOSAI) and on the Basic Governance Reference Guide for the Evaluation of Public Policies (TCU, 2014), a tool employed by TCU to evaluate government public policies.

We also used the Report of Digital Inclusion Policies Survey designed by TCU (2015). This report defines, from the perspective of a Supreme Audit Institution in charge of overseeing the regularity and effectiveness of public policies implementation, the basic strategies for the deve-



lopment of the government actions and programs for digital inclusion. One should highlight that, in order to define the mentioned basic premises, this survey used as an anchor the Digital Inclusion Strategy developed by the UK government (UNITED KINGDOM, 2014). The proposed evaluation model sought to be broad, taking into account the necessary strategies to establish a digital inclusion policy, including the aspects related to public policy, infrastructure, digital literacy and content management. This model was developed in independent modules to allow for adjustments when one or more aspects are not addressed in the concrete case.

As for the hypothesis, it has been established that the effectiveness of any action and public policy necessarily depends on good planning. In this context, the formulation phase should follow at least some essential requirements to ensure effectiveness or, at best, efficiency of the defined actions. According to Stoner (in TYSZLER; BARBERO, 2003), without planning, managers cannot efficiently organize people, control results or even run, in general, an institution. In the same way, Chiavenato states that

Planning is the first administrative function because it is the basis for the other functions. [...] pre-determines what goals should be achieved and what to do to reach them. [...] it starts by determining the goals and specifies the necessary plans to achieve them as best as possible. (CHIAVENATO, 2000. p.126).

Therefore, the success of an action intrinsically depends on good design and planning. Thus, the evaluation tool included as object of analysis the minimum necessary requirements for good planning, since the hypothesis establishes that without adequate design, the actions and programs for digital inclusion will not be effective.

3. STRATEGIES FOR DIGITAL INCLUSION

The actions to reduce the digital divide only prove effective when the technological means, usability resources, support tools, institutional and social support, as well as the skills and qualifications are provided to the digitally excluded,



so that they can overcome all kinds of barriers and, then, tread their path towards the participatory center of the information society (ÁVILA; HOLANDA, 2006)

In the same vein, within a broader view of digital inclusion, Bonilla (2001) states that “inclusion [...] means that those included are able to participate, question, produce, decide, transform, and are part of the social dynamics in all instances”.

Based on this more comprehensive framework, digital exclusion should be regarded as a relative condition, which changes over time, is affected by several factors and, therefore, does not refer to the dichotomous notion of being excluded or not. Rather it refers to a notion of gradation resulting from a series of barriers to equitable access: infrastructure deficiencies; educational needs; low income; inadequate content; behavior barriers; in addition to physical, sensory and motor disabilities.

As a result, given the relevance of the ICTs in economy and in everyday life, it is a duty of the modern State, which seeks economic and social progress and the reduction of inequalities, to guarantee access to them.

For that reason, based on the sources previously mentioned, mainly the Digital Inclusion Strategy developed by the UK government, one could presume that the public policy for digital inclusion should be based on three basic strategies:

1. Promotion of literacy of individuals for the use of the ICTs;
2. Infrastructure to guarantee accessibility; and
3. Adequate content according to users' needs;

In addition, the managers in charge of public policies should be concerned about the four main challenges faced by the digitally excluded citizen:

1. **Access** – refers to the ability to be actually online and to connect to the internet. Access relates to several factors, such as price policies, overall population household income and infrastructure limitations.
2. **Skills** – related to the aspects of the individuals' training and competence, but that goes beyond the simple specific competence to use the ICTs. It includes issues such as the population educational level, which affects their ability to use information and communication technologies.
3. **Motivation** – related to the dimensions of literacy and content. This challenge refers to the individual's motivation to use ICTs, in other words, the person being aware of the benefits and potentiality of such new technologies for their personal development.

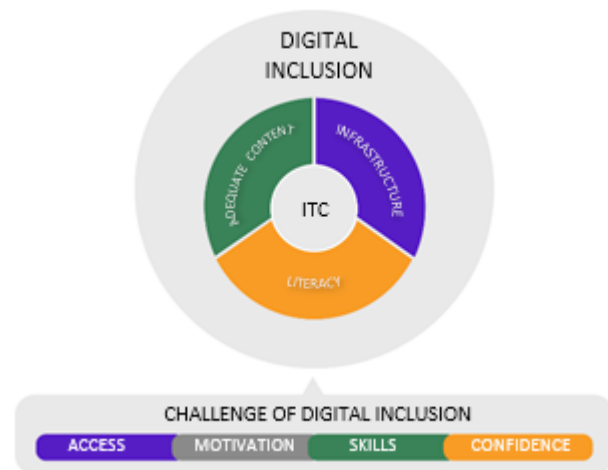


4. **Trust** – obstacle that refers to the aspects of information security – for example, fear of having personal data and information violated – including even psychological issues – such as fear of making mistakes, of not knowing how to begin or of their individual inabilities.

Below there is a graphic representation of the basic structure for the success of the digital inclusion public policy.

Figure 1:

Strategies for a digital inclusion public policy



Source: Designed by the authors of the article

In addition to the three strategies previously mentioned, one should not forget the aspects related to the management of actions and programs aimed at the digital inclusion of people. In this regard, it is important to consider the PDCA cycle (DAYCHOUM, 2016), an essential management tool, which focuses on promoting the continuous improvement of the work processes by means of a four-step model: plan, do, check and act.

The aim is to highlight management as the “mastermind” of public policy. A management system that is unable to establish a certain level of monitoring and coordination of the necessary strategies for development of the digital inclu-

sion policy will not achieve the desired goals. Below we see a diagram representing the basic premises to be followed when developing the evaluation tools.

Figure 2:

Basic premises for the evaluation tool



Source: Designed by the authors of the article

4. EVALUATION TOOL

In light of the premises and strategies presented, the conclusion is that a good evaluation tool - which should be able to determine whether the evaluated policy is in line with the above-mentioned arguments - must contain four basic dimensions. 1) infrastructure that ensures access availability; 2) promotion of literacy of individuals to use ICTs; 3) adequate content according to users' needs; and 4) management.

It is worth stressing that the model developed should include the strategic and marginally tactical levels of the actions and programs, not covering the operational level, given that the specificity would not allow for comparison among the various actions and programs.

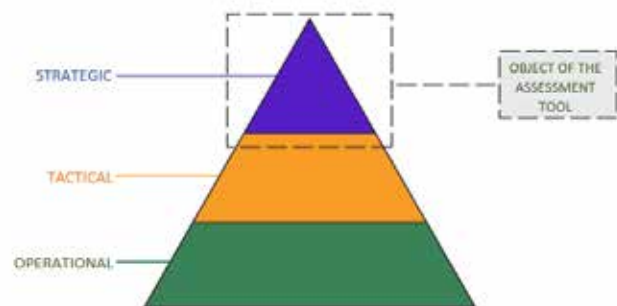
The four basic evaluation dimensions are developed below:

4.1 INFRASTRUCTURE

The first dimension to be evaluated relates to the infrastructure necessary to ensure access of the individual to the digital world. This aspect should be evaluated from a detailed analysis of the

Figure 3:

Evaluation level of the developed model



The four basic evaluation dimensions are developed below:

demand study, as well as of the existing supply study of internet services. In this respect, it is necessary to evaluate the suitability of the technology to meet supply and demand needs. Any digital inclusion action should first take into account the demand study, which will be the indicator of all the dimensions related to the success of the digital inclusion actions and programs. In summary, the items that are a part of the evaluation tool related to the "infrastructure" dimension are:

1. **Technology:** identify the selected technology to install the infrastructure.
2. **Motivation:** verify whether the choice of technology comprised technical and economic parameters.
3. **Difficulties:** verify whether a study of technical feasibility was developed taking into account the difficulties for the installation of technology, that is, whether a risk management plan was designed for the installation.
4. **Owner/ Third parties:** evaluate the concerns of the actions and programs with cost sharing and development of partnerships.
5. **Scale of operations and traffic rate:** evaluate whether the infrastructure supports the goal set by the actions and programs for digital inclusion.

6. Technical responsibility for installation and maintenance: evaluate the concerns with cost division, development of partnerships and economic sustainability of actions and programs.

7. Cost: evaluate whether the target population can absorb the estimated costs of the digital inclusion actions and programs.

8. Access Policy: in case the service provided is not affordable by the target population, check the existence of possible strategies to overcome difficulty of access.

9. Devices: identify the devices employed and evaluate the alignment between devices, content, training and purchasing power of the target audience.

10. Communications Service Providers: evaluate the possibility of possible partnerships.

Infrastructure is the essential dimension to effectively ensure implementation of digital inclusion public policies.

4.2 LITERACY

The second dimension to be evaluated, defined as “literacy of the individual”, seeks to understand how the actions and programs of digital inclusion tackle the issues related to whether the user’s capability is within the available technological resources.

Acknowledging the individual’s level of training and education to use technology is basic to define the most adequate strategy for digital inclusion. It is useless to invest on infrastructure if the user does not have the minimum capacity required to use the provided technology. The items that comprise the evaluation tool related to the “literacy” dimension are:

1. Training: check whether the actions and programs work directly on the target audience training. It is necessary to identify whether the action for digital inclusion estimates, in some way, the “literacy” dimension.



2. Partnership: check the existence of partnerships regarding the target audience training.

3. Strategy: identify what strategy actions employed in the literacy of the target audience are. For example, Community Call centers, educational seminars etc.

4. Capability: evaluate the capability to provide service in line with the strategy defined by the actions and programs for digital inclusion.

5. Evaluation: identify whether the actions and programs evaluate the selected training strategy and whether the cycle PDCA is comprehensive for the literacy dimension.

4.3 CONTENT

The third dimension to be considered in the evaluation is content that is appropriate for users’ needs. This dimension should be addressed according to two perspectives: the first, related to the demand study and its needs; the second, related to the development of solutions that meet the needs of such demand. The items that constitute the evaluation tool related to the “content” dimension are:



1. **Content:** check whether the actions and programs directly affect the development of the solutions that will reach the target audience. It is necessary to identify whether the digital inclusion actions anticipate, in any way, the dimension “content”.
2. **Partnership:** check for partnerships in the development of solutions that can serve the target audience of the digital inclusion action.
3. **Solution:** identify the thematic areas of the developed content and what devices were used. Evaluate the relationship between the devices used and the content developed, as well as the relationship between the solution developed and the needs identified by the demand study.
4. **Evaluation:** check whether the actions and programs evaluate the development and impact of the contents available on the target audience and whether the PDCA cycle is comprehensive for the dimension “content”.

4.4 MANAGEMENT

As for management, the last dimension to be assessed, the evaluation tool seeks to identify whether the formulation of actions and programs of digital inclusion are in line with the basic aspects of government policies, for example: goals, demand, coordination, financial resources, economic sustainability and evaluation.

These aspects are fundamental to ensure that the planning of actions and programs for digital inclusion is effectively and broadly accomplished, creating a favorable environment for the achievement of the expected results. The “management” dimension, regarding formulation, will be evaluated according to the following items:

1. **Goals:** evaluate whether the goals of the actions and programs were defined in a clear, objective, and participative manner.
2. **Coordination:** identify the form of action (individualized or in partnership), as well as evaluate whether the responsibilities have properly been delegated.
3. **Financial resources:** check whether the resources needed to develop the work have

been provided and made available to carry out the actions and programs.

- 4. Economic sustainability:** identify whether the digital inclusion programs and actions have developed the economic sustainability study for each estimated dimension.
- 5. Demand:** identify whether the demand study for the actions and programs planning for digital inclusion has been carried out.
- 6. Evaluation:** identify the portfolio of indicators and the evaluation system of actions and programs for digital inclusion, as well as the quality of the indicators used.

5. CONCLUSION

The aim of creating an evaluation tool for the formulation of actions, programs and policies for digital inclusion is to seek to correct the course of such actions before their full development occurs, as well as to help in the choice of the most appropriate action for digital inclusion.

The evaluation of actions, programs, and public policies for digital inclusion must necessarily consider the four dimensions shown. Formulating an action, program or public policy for digital inclusion without considering such actions means inefficiency in the planning and formulating process, and, hence, a waste of invested resources, especially the ones related to infrastructure.

Therefore, it is expected that the digital inclusion actions, if carried out broadly and considering the four dimensions presented, may constitute a decisive factor for the social and economic development of society, definitely contributing for the implementation and success of the SDGs listed by the UN.

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Sustainable Development Goals – Audit Findings Framework



Paula Hebling Dutra

is a civil servant at the Federal Court of Accounts – Brazil (TCU). She has a Bachelor's degree in Economic Sciences from the State University of Campinas (UNICAMP) and a Master's in international development from the Ohio University. She is the author of several publications in the field of Economy and International Politics and their interface with environmental issues.

ABSTRACT

The new Sustainable Development Goals (SDGs) were adopted by the International community in September of 2015 and are to be implemented by all countries between 2016 and 2030. The commitments taken on bring many challenges to national governments, with important implications to public policies in different areas, not only the environment. Due to their position in national systems, Supreme Audit Institutions (SAIs) have been called by the international community to contribute, within their mandates, to the success of the SDGs. This paper proposes a framework to gather and communicate, in a structured way, results of performance audits carried out by SAIs in topics covered by the SDGs.

Keywords: performance audit. INTOSAI. Sustainable Development Goals.

1. INTRODUCTION

In September of 2015, countries from all over the world gathered at the United Nations (UN) General Assembly, adopted a declaration entitled *Transforming our World: the 2030 Agenda for Sustainable Development*. As an integral part of this declaration, known as 2030 Agenda, there are 17 goals and 169 targets, the Sustainable Development Goals (SDGs). The SDGs represent global priorities, common challenges – in a bigger or



smaller degree – to all countries, and a way to achieve the vision of the 2030 Agenda of a world with a development pattern that is fairer and sustainable.

The commitments represented by the SDGs are universal, that is, they are to be pursued by all countries in the world and achieved by all countries, respecting their capacities, until 2030. Of the 17 SDGs, there are 15 thematic, or sectorial, objectives that cover basic development areas, like, for example, fighting poverty and hunger, promoting health, education, gender equality, water, energy, labor, infrastructure, among others. Moreover, goal 16, known as the “governance goal”, proposed the building of effective, accountable institutions at all levels. Finally, goal 17 addresses the need for partnerships, clearer rules in the international financial and trade systems, for technology exchange, among others, that is, systemic issues that have to be changed to support the implementation of the other proposed goals.

It is important to notice that the issues presented by the new set of goals are not new to the international community. Some of them were already considered, for example, by the Millennium Development Goals, which are considered, in a way, the predecessor of the SDGs. Others were present as the main issue or as subsidiary issues in a multitude of other international agreements and UN resolutions adopted along the years. This is because the SDGs are bringing together issues that are basic development priorities. Issues that, in some measure, are relevant for all countries.

Therefore, the SDGs are at the same time ambitious and modest, innovative and commonplace, comprehensive and limited. Ambitious because, if implemented, they will substantially change our society, but they are also modest because they are mostly about commitments already undertaken, about unresolved issues that are urgent to guarantee basic standards of living to people and basic conditions for the environment. They are innovative because they tried to be objective, attributing targets and means of implementation to each goal, but again, many of these issues have already been debated to exhaustion in international fora. They are comprehensive because we have 17 goals and 169 targets to implement in 15 years, which will no doubt be a challenge; yet, some important issues have been left behind.

2. SDGS AND NATIONAL GOVERNMENTS

The efforts to achieve the SDGs will demand partnerships. Citizens, civil society and the private sector are already reflecting on how they can contribute to the fulfilment of the objectives, but it is recognized that the main responsibility will fall on national governments. Ultimately, they were the ones that made the commitment internationally. Therefore, will be accountable for its fulfilment and delivery of expected results to the society.

Thus, the SDGs represent a big challenge to national governments: they have to be capable of dea-

ling with increasingly complex issues, in an integrated manner, because the quest to sustainable development requires a systemic approach, which takes into consideration the interlinkages between different areas, in a way that the solutions implemented are mutually supportive, instead of causing negative impacts.

Paragraph 63, which relates to the means of implementation of the SDGs, says that:

Cohesive nationally owned sustainable development strategies, supported by integrated national financing frameworks, will be at the heart of our efforts. We reiterate that each country has primary responsibility for its own economic and social development and that the role of national policies and development strategies cannot be overemphasized. We will respect each country's policy space and leadership to implement policies for poverty eradication and sustainable development, while remaining consistent with relevant international rules and commitments (UNITED NATIONS, 2016, p.34).

Therefore, the SDGs, to be in fact achieved, will need to have an impact on national development strategies of countries, with important national policy implications in many areas.

3. THE SDGS AND THE SUPREME AUDIT INSTITUTIONS

The United Nations, in its resolution A/RES/66/209 “recognizes the important role of supreme audit institu-

tions in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals, including the Millennium Development Goals” (UNITED NATIONS, 2012, p. 1).

Due to their position in national systems, their mandate over all areas of governmental expenditure, and their active cooperation in global and regional organizations, SAIs can positively work towards the successful achievement of the goals. SAIs, for example, can be instrumental to ensure national governments are placing these international commitments in their agendas and pursuing them with transparency and accountability.

A careful look at the goals and targets of the 2030 Agenda shows that SAIs are already familiar with many, if not all, of the SDGs issues, since, as mentioned before, they are recognized as essential development issues in which government action is traditional in all countries.

Aware of this opportunity, SAIs at the International Organization of Supreme Audit Institutions (INTOSAI), have promoted a series of meetings and debates about possible approaches for SAIs related to the SDGs. Four approaches have emerged as a consensus:

1. Assessing the readiness of national systems to report on progress towards the achievement of the SDGs, and subsequently to audit their operation and the reliability of the data they produce;



2. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs;
3. Assessing and supporting the implementation of SDG 16 which relates in part to transparent, efficient, and accountable institutions; and
4. Being models of transparency and accountability in their own operations, including auditing and reporting.

Although all of them can be linked to work or actions already being developed in many SAIs, the second approach, related to carrying out performance audit in topics covered by the SDGs, is certainly more common and directly applicable. A desktop survey carried out by SAI United Arab Emirates in websites of SAIs worldwide, which have content in English and Arabic, found examples of audits from 658 reports from 40 countries covering all SDG topics. This survey shows that there is a lot of knowledge in SAIs about issues covered by the new goals, knowledge that can already contribute to the discussions regarding implementation and results of the SDGs.

4. THE RESULTS FRAMEWORK

In order to collect all this knowledge and experience already in place in SAIs worldwide, and as part of the efforts for INTOSAI's approach two, a framework was developed to communicate, in a structured way, results from performance audits that were already carried out by SAIs on the many issues covered by the SDGs, the SDG results framework. The instrument was based on findings from the Intosai Working Group on Environmental Auditing (WGEA) to the United Nations Conference on Sustainable Development (Rio+20), which identified 10 main factors that contribute to the poor performance of public policy addressing sustainable development areas (INTERNATIONAL ORGANISATION OF SUPREME AUDIT INSTITUTIONS, 2012). The four steps proposed by the instrument are described below.

» *Step 1: Succinctly describe the audit conducted*

In order to give readers the necessary context and basic information regarding the audit conducted, start with a brief description of the audit, including the following information: background and

importance of the topic; objective and scope; approach and methodology.

» *Step 2: Identify the objective or target which was the subject of the audit*

Next, examine the list of 17 goals, 169 specific targets trying to identify which topics were addressed by the audit.

» *Step 3: Analyze audit conclusions through defined risk factors*

The ten factors identified by the WGEA survey can be used to conduct a sort of "risk assessment" describing factors that contribute to the poor performance of public policy addressing sustainable development areas. In this step, the main conclusions from the audit report can be summarized in one sentence and categorized into one or more factors from this list below:

1. **Unclear/overlapping responsibilities** – Due to the nature of the issues related to sustainable development, in many cases the institutional framework for sustainable development is cross-governmental and requires more work from governments in order to integrate economic, social, and environmental aspects. Governments have adapted to this new reality by creating more integration among ministries, departments and agencies, and programs and projects. However, there is not enough clarity regarding the specific role each one of those entities plays and what they are responsible for, resulting in overlapping responsibilities across agencies and departments. These overlaps compromise the effectiveness of policy coordination and duplicate efforts.
2. **Lack of coordination between main stakeholders** – sub-national levels and the national level/ different ministries or government bodies/ civil society/private sector, etc. The cross-governmental nature of the issues related to sustainable development described above requires not only clear definition of responsibilities, but also a high level of coordination between all those involved. Many of the issues encompassed by the SDGs are not solely the responsibility of one specific ministry or not even only of national governments. They occur at all levels, from local to global, and involve municipal, regional, and national governments. They also increasingly involve

the active participation of civil society and business in the decision-making process, for example, through participatory councils. Governments need good integration and coordination of the work at all these different levels in order to implement policies and achieve the intended results.

3. **Absent or deficient policies or strategies** – Some governments have not yet created effective policy tools and systems to govern sustainable development. Some have not improved public policy tools and processes as recommended. Targets, objectives, or commitments may be in place for some policies, but they are not always supported by comprehensive and specific national, regional, or sectoral strategies, plans and adequate means of implementation. Without the involvement of all affected levels of government, an overall policy or strategy cannot be well implemented and achieve the desired national results.
4. **Insufficient assessment of the environmental/social effects of governmental policies and programs** – Governments are not using policy tools to ensure more timely consideration of environmental or social aspects before large sums are committed to a policy, program, or project. High-level regulatory impact assessment or strategic social environmental assessment is not a concern for many governments, which can lead to undesirable consequences that set back the sustainable development agenda.
5. **Lack of analysis (economic, social and environmental) supporting decisions** – Policy makers are not taking into account the three pillars of sustainable development— economic, social, and environmental aspects— when making decisions. Sustainable development governance requires better integration of economic, social, and environmental policies, particularly within the broader development planning frameworks. Trade-offs and unintended consequences of policies should be taken into consideration as well when deciding on a policy approach.
6. **Lack of long-term planning to implement policies and programs** – Issues requiring long-term planning, like climate change adaptation for example, sometimes do not have corresponding planning processes or plans in place. Sustainable development is about the future as much as it is about the present. Many times some issue might not be a problem now,

but, if not addressed can have serious consequences in the future.

7. **Inadequate financial management of policies and programs** – Financial management problems can be caused by insufficient planning, resulting in unanticipated costs of implementing intended policies and programs. Other problems include the absence of an appropriate financial management framework to support the implementation of policies and programs, the lack of financial management skills, and the misuse of funds.
8. **Lack of enforcement of domestic legislation** – Many laws are not self-executing, and governments must ensure compliance with domestic environmental legislation by taking appropriate, effective, and proportionate policy measures. Compliance requires administrative capacities and strong government commitments to implement and enforce the regulatory framework.
9. **Deficient monitoring and reporting systems** – High-quality accountability and reporting systems are often lacking. Evaluations of key policy choices and instruments are not always in place. In the absence of a good evaluation, it is difficult for governments to report and measure their progress toward sustainable development or to identify where further policy action is required.
10. **Lack of data for decision-making** – Government bodies do not have sufficient and robust data to support their decisions and to evaluate their performance. There are problems in data availability, timeliness, quality, and accuracy. Overall, there is a lack of knowledge and information and a failure to use adequately the existing information to support management decisions.

» ***Step 4: Considerations regarding audit conclusions and the achievement of the identified targets***

Since the objective of the framework is to gather information of audits carried out by SAIs on topics contained in the SDGs, the purpose of this last step is to conclude this effort. This is done by going back to the targets identified in step 2 and, in light of the conclusions and factors from step 3, reflecting on what can be identified as important findings regarding the implementation of the related goals and targets.



5. CONCLUSION

This framework was applied to three audits carried out by the Federal Court of Accounts – Brazil (TCU) in the environmental, housing and education areas, to demonstrate how it can be used and its potential to adapt to different audits in distinct topics. Throughout 2016 a “proof of concept” report is being developed. To that end, a group of countries is being invited to test the instrument in one or more audits in the areas of health and education (SDGs 3 and 4). The results will be compiled and will support conclusions about challenges and progress identified by SAIs in achieving the selected SDGs. These reports, and an evaluation of the instrument itself, will be presented at the XXII INCOSAI in December of 2016.

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Ecotourism and Sustainable Development



Paulo Henrique Castro G. de Arruda

is a public servant of the Brazilian Court of Accounts. He has a Bachelor of Law from the Federal University of Amazonas (Ufam) and in Economics from the Amazonas University Center of Higher Education (Ciesa). He has a degree in Specialist in Public Law from the University South of Santa Catarina (Unisul).



Saulo Maurício Silva Lobo

is a public servant of the Brazilian Court of Accounts. He has a Bachelor of Law from the Amazonas State University (UEA) and is a specialist in Constitutional Law from the AVM Faculdade Integrada.

ABSTRACT

This article aims to assess the role of ecotourism in the sustainable development of a region. Based on goals and targets set by the United Nations, we analyze certain doctrinal concepts related to tourism, its segments and sustainability, comparing them with the Brazilian reality. Finally, it underpins the role of the Federal Court of Accounts as an agent capable of contributing to the promotion of sustainable development by fostering public policies for ecotourism, according to work on ecotourism in the North recently judged and verified by this Court.

Keywords: Ecotourism. Tourism. Sustainable Development Goals. Sustainability.

1. INTRODUCTION

The concern for sustainable development has been a trend since the end of the twentieth century and is gaining more space in discussions of most organizations, whether governmental or not. In 2015, after three years of the conclusion of the United Nations Conference on Sustainable Development (Rio +20), the government leaders approved the document *Transforming our world: the 2030 agenda for sustainable development*, proposing



“an action plan for people, planet and prosperity “ (UNITED NATIONS, 2015, p. 1).

In this context, 17 sustainable development goals were set to be pursued through 169 targets involving various issues such as poverty eradication, gender equality, reducing inequality, and sustainable patterns of production and consumption (Ibid.).

One of the sectors strongly supported by the document is tourism. Within the eighth goal, “promote inclusive and sustainable economic growth, employment and decent work for all,” is the target “to devise and implement policies to promote sustainable tourism, that creates jobs and promotes local culture and products “ (p. 23).

Further on, goal 12 says, “ensure sustainable consumption and production patterns” (p. 26). In this goal, there is the target to “develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture products “ (p. 27).

Finally, goal 14 - “conserve and sustainably use the oceans, seas and marine resources for sustainable development” (p. 28) - hopes to “by 2030, increase the economic benefits to Small Island developing states and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism” (p. 28-29).

The importance tourism has under the theme of sustainable development makes it necessary to re-

flect on how Brazil can become a player in the sector and on what is the role that courts of accounts can play in this process.

The common definition of tourism proposed by the World Tourism Organization (UNWTO) and adopted by Brazil (2006, p. 4) comprises “the activities of persons traveling to and staying in places outside their usual environment for not more than one consecutive year for leisure, business and other purposes.”

In order for tourists to carry out these activities, a number of services are offered, the main being accommodation, transport, travel agency etc. As an economic activity, tourism is included in the tertiary sector - services - of the economy.

According to data compiled in the Systemic Report of the Sub function Tourism (*Fisc Turismo*) in 2013, tourism accounted for 6% of the total world exports and 30% of service exports, at almost the same level as food and automotive products (BRAZIL, 2014). This shows the importance of tourism in the world economy. Moreover, in 2013 world tourism had more than 1 billion tourists and provided the inflow of 1.16 trillion dollars to countries that welcomed them. Also noteworthy is the fact that tourism is a sector that is weathering the global economic crisis.

Brazil does not figure among the top 10 world tourist destinations both regarding arrival of international tourists and foreign exchange generated by welcoming tourists from other countries. On the

other hand, Brazil is the tenth among the major countries that send tourists (in spending) in the international scene. Therefore, there is a deficit in the trade balance with respect to currency in tourism. In the year 2013, the deficit reached over 18 billion dollars.

On the other hand, *Fisc Turismo* points out that, according to the World Travel & Tourism Council (WTTC), the direct contribution of tourism to national economy in 2013 was 77 billion dollars (about 166 billion reais at the time), corresponding to approximately 3.5% of the GDP. The entity still classifies Brazil as the seventh largest tourism economy in the world (Ibid., p. 5).

Nevertheless, Brazil was only the 51st most competitive country in the tourism sector in a ranking of 140 countries. In the aspects evaluated to reach that ranking, it is worth mentioning that the country is ranked as the 60th in tourist infrastructure, 129th in land transportation and 126th in price competitiveness, despite being considered the first in natural resources and 23rd in cultural resources.

Currently, according to the World Economic Forum data, Brazil occupies the 28th position among the 141 most competitive countries in tourism in the world. Despite progress made and the promising situation, this position diverges from the fact that Brazil is the lead country with regard to natural resources (CANN, s. d., p. 1).

This brief overview of the impact of tourism on the national and world economy demonstrates the immense tourism potential that the country has. It also shows the enormous path that it needs to tread to become more competitive in the international tourism scene and attract more tourists in order to increase flow of foreign exchange and create more jobs in the tourist trade (set of agents and tour operators, lodging businesses; other tourist service providers, which include restaurants, bars and transport networks).

Up to the year 2002, the management of public policies related to tourism was the responsibility of the then Ministry of Sports and Tourism. In January 2003, the Ministry of Tourism (MTur) was established, with a mission to develop tourism as a sustainable economic activity, with a significant role in creating jobs and foreign exchange, providing social inclusion.

In this context, the Ministry of Tourism considers the segmentation of tourism as a way to organize it for planning purposes, management and market,

“as a strategy for structuring and marketing of Brazilian destinations and tourist itineraries” (BRAZIL, 2010b, p. 9).

Due to segmentation, tourism is divided into several types, each with its distinctive features. The main ones are defined in the document Conceptual Frameworks (*Marcos Conceituais*) (Id., 2006).

For segmentation to be effective, “it is necessary to deeply know the characteristics of the destination: the offer (attractions, infrastructure, services and tourism products) and demand (the specific groups of tourists who already visit or will visit)” (Id., 2010b, p. 9).

This segmentation is useful to develop actions that are better targeted and scaled to promote tourism, based on the specifics identified in each segment. It can take into account different aspects to sort each type of tourism focusing on, activities, practices and traditions; geography, history, architecture and culture; infrastructure; demand profile, among others.

In this context, ecotourism figures as a very promising segment in the national scenario, considering the abovementioned choice of Brazil as first in natural beauty and scenic resources, coupled with the defining characteristics of the segment, as follows.

2. ECOTOURISM AND SUSTAINABILITY

Upon the publication of the Guidelines for a national ecotourism policy by Embratur and Ibama in 1994, ecotourism (formerly called “ecological tourism”) was regarded as the segment of tourism that uses the natural and cultural heritage in a sustainable manner, encourages conservation, and seeks the formation of environmental awareness by interpreting the environment, promoting population welfare (BRAZIL, 1994, p. 19).

As seen, the specific characteristics of this type of tourism resides in the combination of several factors. Among them, we highlight the characteristics of the services offered, such as local geography and infrastructure, the motivation of tourists and the attitude of the service provider, the receiving community and the tourist.

The distinct attitude of the above stakeholders concerns the sustainable use of natural and cultural heritage, encouraging the conservation of natural and cultural heritage, the pursuit of environmental awareness by interpreting the environment and promoting the well-being of local recipient populations.



The concept of sustainability refers to “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (UNITED NATIONS, 1987 *apud* BRAZIL, 2006, p. 10). Since it is related to resources, sustainability should not be limited strictly to environmental issues, but pervade all state action and be taken into account in any economic activity, including by the private sector.

Things could not be different with regard to tourism. That is why the responsibility of State performance in this area is even greater. Thus, all tourism must be sustainable and all its segments must keep this in mind, in fact complying with the Constitution (BRAZIL, 1988, arts. 23, 170, 225).

For this reason, the UNWTO recommends that this activity should be ecologically sustainable in the long term, economically viable and ethical, as well as socially equitable for local communities. It requires integration to the natural, cultural and human environment, respecting the fragility that characterizes many tourist destinations (Id., 2006).

In the case of ecotourism, not only must this sustainable use of natural and cultural heritage occur, as tourism, itself must be an opportunity to promote and encourage the conservation of these assets. This is so because ecotourism implies activities that promote reflection and interpretation of the environment and that lead to the integration of human beings with

nature, ecosystems, customs and local stories (trails, flora and fauna observation, contemplation of natural scenery etc.)

The unique role of host communities in this type of tourism results from this. The sustainable use of resources and the conservation of natural and cultural heritage imply the distribution of benefits resulting from activities among the local community. Therefore, involvement of the community is necessary at all stages with the engagement of their representatives, from planning activities to the training and employment of their manpower in the development of the segment.

2.1 SUBCATEGORIES

Currently, there is an increase of initiatives called “Community Based Tourism” (CBT). It is not a segment of itself; it is actually a tourism management model. Therefore, it can occur in any segment although, in practice, due to its characteristics, it fits in perfectly with the management of enterprises and ecotourism activities and, as a result, occurs more frequently.

This happens, for example, with

The System of Household Inns, which exists since 1990 in the State District of Fernando de Noronha, with its own logo and a classification matrix for certification. Created to regulate and discipline lodging by gradually

adapting the homes of the residents to the minimum standards of comfort and warmth for hosting tourists, the accommodations are integrated to the main house, providing a family environment for the guest. (BRAZIL, 2010a, p. 58).

In CBT, as observed in the case of Fernando de Noronha and in the words of the Tourism Ministry,

the community itself appropriates the activity and benefits from the industry's development. They are experiences based on associations/cooperatives, on the appreciation of the local culture, responsible tourism, fair trade networks in tourism, solidary economic practices, based fundamentally on sustainability. These practices are called community-based tourism, also known as "community tourism", "solidary tourism" among other names. (Ibid., P. 73).

Community-based or not, ecotourism requires a network of local businesses gathered for commercialization. Some are common to any segment (lodging, food, transportation); others, not so much (guides, medical services and search and rescue). However, all have unique characteristics without which the framework of the activity in the segment would be harmed.

According to the Tourism Ministry's guidelines, since ecotourism activities are usually developed in locations further away from large urban centers, these services should result in low impact (Ibid.). This is evident

in the architecture, simple and typical gastronomy, the use of clean energy and technologies, the proper care, the disposal of waste and the accessibility conditions.

Therefore, it takes proper planning, environmental management, and training and qualification of entrepreneurs and employees in order to prevent the findings obtained, for example, by researcher Maria Adriana Sena Bezerra Teixeira (2006) in her master's program about some developments called "jungle lodges" in the state of Amazonas. At the time, Teixeira (p. 105-106) found that not all establishments self-appointed as "jungle lodges" had the characteristics commonly accepted for this classification. Even though the classification is not given by an official body, she observed a number of factors in some of the hotels surveyed that did not match the classification. Some examples were that the some lodges belonged to large chains, typically geared to mass tourism, had a large number of accommodations, and their facilities had high environmental impact etc.). They went against the proposal of ecotourism in which the establishments intended to be inserted.

Another practice that favors ecotourism is visitation in national parks. They are fully protected areas, in accordance with the provisions of the National Protected Areas System (SNUAG), defined by Law 9.985, of July 18, 2000 (regulated by Decree 4.340, of August 22, 2002).

This category of protected area is the only fully protected unit to allow tourist visits. Moreover, accor-



ding to the performance audit of the Federal Court of Accounts (TCU) carried out on May 11, 2016,

national parks are the most popular and ancient category of protected areas. According to Brazilian law, their goal is to preserve ecosystems that are of ecological relevance and scenic beauty, making it possible to carry out scientific research, educational and environmental interpretation activities, recreation and ecotourism, through contact with nature. (BRAZIL, 2016th, emphasis added).

As seen, ecotourism potential is in the very nature of national parks and the purpose of its creation is the use of this potential. To enable this, it is necessary to regulate visitation through the development of unit management plans. This document, the result of long and detailed studies, provides, among other things, the areas where tourist visits will be allowed (which usually corresponds to a tiny fraction of the total area of the unit) and which activities may be developed there.

This task is the responsibility of the Chico Mendes Institute for Biodiversity Conservation (ICMBio), who is responsible for performing research protection, preservation and biodiversity conservation programs, and exercise the power of environmental police for the protection of federal protected areas.

However, not only the visitation within the park boundaries is important. In fact, the development of tourist activities within the parks also promotes tourism in its surroundings, by the movement that it generates in neighboring municipalities.

2.2 ECOTOURISM AND OTHER SEGMENTS

The tourism segments are not watertight categories. On the contrary. Often the boundaries between them can be quite tenuous. As an example, we can mention adventure tourism and ecotourism. When visiting a waterfall, tourists can take a merely contemplative attitude, leisure, or practice rappel. In the same area, one can observe the fauna, go on an interpretive trail, canoeing or rafting on the rapids. Thus, tourist motivation in a given location or performing certain activity also accounts for determining the tourism sector.

Anyway, segmentation aims promotion of tourism, not its stagnation. Thus, the fact that a certain destination has been traditionally framed in a particular segment does not mean they cannot develop activities of another segment. That being the case,



nothing prevents - it actually suggests - that ecotourism be developed in destinations where it is not the main segment. For example, sun and beach destinations may have potential for ecotourism activities (visitation trails in deserted beaches, diving activities, bird watching) that can be promoted alongside traditional marketing of products from the sun and beach segment.

Likewise, nautical or fishing tourism can be enhanced if developed in destinations with potential for both. The same is true of adventure tourism with ecotourism, as mentioned. Thus, dynamism of the local economy becomes greater when more diversified options can be offered in the tourist destination.

Therefore, as recommended by the basic guidelines for ecotourism,

the establishment of partnerships and community participation are key. Partnerships can occur between several entrepreneurs that offer a region jointly, as well as between the government and the private sector that offers complementary support services to tourists, as well as members of the community who offer activities in the segment.

Interagency coordination is vital so that they can establish partnerships between all social players in tourism - government, business, non-governmental organizations, educational and research institutions,

and community associations – in order to carry out actions such as participatory planning, coordination, monitoring, implementation of infrastructure and professional trainings for effective product placement in the tourism market. (BRAZIL, 2010a, p. 67).

According to the Tourism Ministry, evolution of the emphasis placed on ecotourism occurred

as of the environmental movement, when the discussions on the need for environmental conservation through sustainable techniques reach the tourist activity. Over the years, the activity has been developing and gaining strength through the discussion of a more responsible tourism model.

According to various institutions and specialized tour operators, this type of tourism has shown a continuous growth in the world and Brazil, with such exuberance, presents itself as a potential major competitive international destination. (BRAZIL, 2010a, p. 11).

However, the words “ecotourism” and “ecological tourism” are not included in the National Tourism Plan in force until 2016 (BRAZIL, s.d.). This shows that the theory of segmentation does not translate into government action programs in the strategy materialized when preparing the relevant plan. Consequently, the opportunity is missed of using segmentation beyond sales strategy; to make it into programs, with actions and goals that could be measured and evaluated.

Thus, a more statistical view of the ecotourism panorama in Brazil or in any of its regions is difficult, although its potential (scenic beauty, natural formations etc.) is customarily appointed by state authorities as a strong point or source of opportunities for the sector (BRAZIL, 2016b).

3. ECOTOURISM IN THE NORTH REGION: PERFORMANCE AUDIT REPORT ON ECOTOURISM IN THE NORTHERN REGION

Based on guidance by the then TCU president Minister Augusto Nardes (biennium 2013-2014), that relevant issues or policies be identified for the development of each region in the country in order to carry out a performance audit, the Court selected ecotourism as the audit object within the scope of the North region.

The work was performed as a centralized audit, with the coordination of the Department of External Control - Amazonas and the participation of the Department of External Control - Pará. From the outset, the audit identified the lack of a public policy specifically geared to ecotourism both at the federal and state levels. It also found that MTur does not guide its policies by tourism segmentation. Likewise, it was identified that existing actions are performed in a sparse and uncoordinated manner and, in many cases, with a lack of continuity.

The analysis in this audit led to the identification of six audit findings. They are lack of public policies directly linked to ecotourism, discontinuity of government actions for ecotourism, ecotourism practice in the North dissociated from theoretical and academic concepts, deficient regulation of tourism, poor basic infrastructure for ecotourism in the North, and low quality of ecotourism products in the North (BRAZIL, 2016th).

On the other hand, a partnership was identified between *Amazonas Sustentável* Foundation and the state government of Amazonas to develop CBT in a protected area and was mentioned as a good practice in the report (BRAZIL, 2016th).

The results point to problems in basic infrastructure, especially in transportation, communications, medical and hospital services and search and rescue, in which the developments in the region had sensitive disadvantage compared to the reference projects. Similar results happened with regard to tourism infrastructure and government support to the enterprises.

A survey on governance, focusing only the “strategy” mechanism, was also carried out with state tourism agencies of the North. Comparing them with tourist agencies in destinations considered references in other segments by the Tourism Ministry it was possible to say that deficiencies in governance make up one of the factors responsible for the failures identified by the audit team in the state action related to ecotourism (BRAZIL, 2016).

The team found it difficult to define criteria on what would constitute a case of success in ecotourism, especially since the success of an initiative should be measured during a considerable period in order to demonstrate its sustainability. Similarly, there were problems in finding a common foundation that would indicate applicability of measures adopted in other Brazilian regions in the North, given the



peculiarities of the geographical and socio-economic reality.

It is essential to point out that the analysis of data collected throughout the work, together with the opinion of the experts consulted, led to the conclusion that ecotourism has a limited role in the development of the North. The report signaled the need for action at the state or federal level to promote regional development and for promotion of access to citizenship services, considering the role that ecotourism has to offer.

When examining the report through Decision 1163 of May 11, 2016, the TCU Plenary issued several recommendations to the Tourism Ministry, the Civil House of the Presidency and the state governments of the North. The recommendations were to implement improvements in tourism management in addition to sending a copy of the report to various public and private entities to allow society more knowledge on the subject and facilitate social control (BRAZIL, 2016).

4. FINAL CONSIDERATIONS

The theme of ecotourism has been on the agenda of several discussions on the development of the North. Like every economic sector, tourism and its segments, including ecotourism, receive positive and negative impacts of state actions that are directed to them directly or indirectly.

The limitation of ecotourism is due to its inherent characteristics, which do not allow for massive development, differently from what occurs in other sectors, notably the sun and beach tourism. The correct and consistent practice of ecotourism demands a lot of care to keep its environmental sustainability and the authenticity of the experience that are not consistent with a large-scale economic activity.

In this sense, ecotourism cannot be the flagship of the development of a whole region of the country with a large population and vast territory. However, the fact that the role reserved for ecotourism is limited does not mean it is irrelevant.

On the contrary, we know that diversification of the economic matrix is required for development to happen in a sustainable way. The increase in income generated by ecotourism is not negligible in the face of the economic reality of the country, as shown in the CBT initiative described as good practice. In addition, studies conducted earlier - such as the Technical Cooperation Program for Ecotourism Development in the Amazon (Proecotur) - show that there is plenty of room for growth in the segment.

The conscious practice of ecotourism can serve as a dissemination strategy of the northern region and of the country abroad. It can also boost other forms of tourism and even other segments.

Therefore, the State's performance in ecotourism through public policies appears to be essential

in order not to waste the immense potential of the northern region in a tourist segment on the rise. It is the role of the Brazilian State to work toward the reduction of regional inequalities and we know that the socioeconomic indicators of the North region unfortunately are the level below the South and Southeast.

As the Supreme Audit Institution of Brazil and agency in charge of controlling public administration, the TCU may have a role of promoting government policies in this field. For a while now there has been discussion and consolidation of the idea that the courts of accounts cannot limit themselves to the role of public asset auditor. Rather, they should have a more proactive role in promoting public policies in various areas.

In this sense, when discussing the increase in the number of special rendering of accounts processes at the TCU, Nardes, Altonian and Vieira (2014, p. 277) speculated that

The development of these discussions led TCU to redirect its performance – without leaving aside control of legality – to assess the quality of management and governance. The certainty that pervaded the discussions was that the number of cases involving embezzlement, such as special rendering of accounts, would reduce in the exact proportion of the increase of this quality. [...]

Brazil needs a pact with governance in all spheres. Control must be a promoter of the country's growth. It is not enough to punish. Part of TCU's work is to carry out preventive work, attack the causes that lead to the waste of public resources occurring year after year.

Similarly, translating a production of the Organization for Economic Cooperation and Development (OECD), Nardes, Altonian and Vieira (2014, p. 511) report that,

Although economic growth is an important mean to an end, one should not understand it as an end in itself. Growth needs to be more inclusive, with gaps in results and opportunities among the various social groups that are less pronounced and a wider sharing of the benefits of growth. [...]

Of course, at the heart of this agenda is our main work on growth, unemployment, inequality, education,

entrepreneurship, financial inclusion, migration, health and development. [...]

The crisis evidenced the need to restore confidence in markets, governments and businesses. The reported crises and urgent need of structural reforms require strong political leadership and a basis of trust among citizens in order to be successful. However, we continue to see that democracies are limited when delivering decisive action and tangible results rapidly and effectively, because of:

- lack of efficiency of the governance system, including central and local government.

In his master's dissertation, Costa (2014, p. 143) concludes that the courts of accounts, "beyond being auditors of the public assets, become also promoters of public policies, in this case the promotion of sustainable national development applied to administrative contracts.

On one hand, we observe that ecotourism has the ability to encourage and participate in the economic, sustainable and inclusive development of the regions destined for it - and not as a panacea. On the other, control agencies - such as the court of accounts - can contribute to the promotion of good governance of public policies and agencies linked to the sector.

The diagnosis given in Decision 1163 of May 11, 2016 by the TCU Plenary, in which there is confirmation of the considerations set out in the aforementioned OECD document, translates into a practical example of the role that supreme audit institutions can play in promoting sustainable development.

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The Applicability of the Public Sector Service Value Chain Theory in Public High School Institutions in the Pernambuco State



Gustavo Farina

is a TCU employee. He holds a Bachelor Degree in Computer Science from the Federal University of Pernambuco and has a specialization degree in Business Administration from FGV Management. He also has Master's Degree in Business Administration from the FGV/DeVry Brazil.



James Anthony Falk

has a PhD in Public Administration from the University of Georgia (USA). He is a Professor Emeritus of the CCSA/UFPE and Professor of the Business Administration course (undergraduate) and of the Professional Master Course in Business Administration of the FGV/DeVry Brazil.

ABSTRACT

The purpose of this article is to present the results of the application of the Public Sector Service Value Chain theory. This is done by identifying the existing relation between the work engagement of public employees to their work, citizen satisfaction with public services received, and the resulting credibility of institutions, as well as the influential factors of these constructs, in three public schools in the Pernambuco state - two state schools and one federal school. The study methodology was characterized by a quantitative-qualitative approach, using the Utrecht Work engagement Scale (UWES) tools to evaluate work engagement; Servqual, to evaluate client satisfaction; and a customized model of data collection for evaluation of credibility. For the data analysis, we used Content Analysis for the qualitative data, and the Statistical Package for Social Sciences (SPSS) software for quantitative data analysis. As a result, the research indicated that the Public Sector Service Value Chain, as presented by the authors, was only verified in the state high schools and not in the federal high/technical school, which suggests the existence of other factors to evaluate the chain in this institution. However, when analyzing only the satisfaction and credibility relation, the study showed that, in the three schools, the higher the satisfaction, the higher the credibility.



Keywords: Public Sector Service Value Chain. Work engagement. Citizen Satisfaction. Credibility of Public Institution. Public Education.

1. INTRODUCTION

Apparently, worldwide there is a low level of credibility of public institutions and governments in general, mainly influenced by social and cultural factors. Among governmental institutions, those related to education gain a recognized relevance, since they represent a significant pillar for development of the country. In Brazil, particularly since the beginning of 2015, government credibility has been negatively affected by three main elements: corruption scandals, economy stagnation, and unsatisfactory level of population schooling.

In the case of education, the president of Brazil, on taking office for second time, in 2015, stated in her speech that she intended to build an “educating nation”, increasing schooling and ensuring wide access to education, which she described as the door to a prosperous future (BRAZIL, 2015).

Despite the fact that the desired results have not yet been fully achieved, the importance of education in Brazil can be confirmed by the expenditures in the area. Based on the data of the Education at a Glance 2014 report published by the Organization for Economic Cooperation and Development (OECD), education in Brazil received resources equivalent to

19% of all public expenditure in 2011. These figures are very meaningful if compared with the average of 34 countries in the organization, which was 13%. Comparing the amount invested in education with all the wealth generated in the country, the Brazilian expenditure represented 6.1% of the Gross Domestic Product (GDP), while the average of the OECD countries was 5.6% (OECD, 2014)

Nevertheless, the application of significant resources alone does not ensure the achievement of the set objectives. In order to increase the levels of government trust, public investments should be directed to improve the quality of the services offered to citizens, which, besides the social and cultural factors, can also influence the level of society trust in public institutions and their trust.

In this regard, there is evidence, in both the private and public sector, of the existence of a “service value chain,” where citizen satisfaction, motivated by the satisfaction and work engagement of public employees, may become an important component to improve the level of public institution trust.

The first global studies on the existence of a model, which includes a relation between client satisfaction and employee satisfaction, were conducted by Heskett et al. (1994), who, at that time, proposed the “service-profit chain,” applicable to the private sector. This theoretical model stated that the increase of revenues and profits of companies would be strongly influenced by their customer sa-

tisfaction and loyalty. In turn, customers would be more satisfied when they saw value in the services offered by organizations.

In this respect, higher value would be offered by companies whose employees were more satisfied, loyal and with a better performance. Finally, the reason that would lead to employee satisfaction would be the appropriate application of internal policies of people management.

It was understood that this chain was specific for the private sector, since it had as a final link obtaining financial results. However, a decade after the beginning of those studies, there was a proposal to adapt that model for application in the public sector. In this new chain, the final link was modified. It changed from company financial results to trust of public institutions. Yet, the intermediate blocks were maintained, with some adjustments, in order to adapt the model to the public sector.

Thus, the Public Sector Service Value Chain was proposed by Heintzman and Marson (2005), which advised that the trust of these institutions would be influenced by the perception of the quality of the services offered and by the resulting citizen satisfaction due to the work engagement of employees to their work.

It should be noted that the two models are based on the link of three main blocks: people, citizens-clients, and results (trust or economic-financial results), as per the service orientation: public or private.

In spite of the relevance and interest in the topic “work engagement-satisfaction-trust” abroad, little attention has been given to the issue in the national scope. That is why the object of this study was the Public Sector Service Value Chain applied to the Brazilian reality, in the education area, attempting to fill the gap on the topic, since the available studies have concentrated on international experiences.

Thus, the dynamics of the operation in some national public institutions was studied, focusing on three constructs: work engagement, citizen-client satisfaction, and trust of public education institutions.

Therefore, this study evaluated the relation between the three mentioned variables, answering the following questions of the research: to what extent the Public Sector Service Value Chain theory, as presented by Heintzman and Marson, is applied to high schools in Pernambuco?

2. WORK ENGAGEMENT

The construct “work engagement”, also called *employee work engagement*, may be defined as a positive state of realization at work, characterized by three dimensions: vigor, dedication, and absorption (ALBRECHT et al., 2015; BAKKER; ALBRECHT; LEITER, 2011).

Work engagement is also considered the antithesis of the burnout state, characterized by low energy (exhaustion) and little identification with work (cynicism). Contrary to those who suffer from burnout, committed employees have vigor and are connected with their work, and, instead of considering work tasks as stressing, they try to see their professional activities as challenging (SCHAUFELI, 2012; PORTO-MARTINS; BASSO-MACHADO; BENEVIDES-PEREIRA, 2013).

The conditions required for work engagement may be classified into two groups: work resources and personal resources (or psychological capital). The first group consists of autonomy, social support of workmates and set of personal skills. The second one consists of personal efficacy, optimism, perseverance, and resilience. Thus, those environments rich in work resources encourage work engagement, particularly when demands are high. In the same way, personal resources help employees to deal with daily demands in organizational life (BAKKER; ALBRECHT; LEITER, 2011).

Along the same lines, Bakker (2011) proposed a work engagement model based on evidence, where personal and work resources, separately and jointly, are predictors of work engagement, having particularly great impact when work demands are high. In turn, work engagement influences performance. In addition, the model presents a possibility of feedback, when committed employees or servant with good performance create their own resources (Job Crafting), which feeds long-term work engagement, creating a positive spiral gain.

We address work engagement drivers in a broader manner in the work engagement strategic model, proposed by Albretcht et al. (2015). In this study, authors defend the idea that work engagement would be the result of work and personal resources. In turn, work resources would be influenced by the practices in the organization people management area, represented by selection, socialization, performance management, and training. On the other side, employee



or servant work engagement would bring individual results - such as attitudes (satisfaction with work, for example) and behaviors (individual performance) - and organizational results (organizational performance), which may lead to a competitive advantage when the focus of the approach is the private sector. Similarly, by adapting the presented proposal to the scope of this study, the mentioned individual and organizational performances, through the resulting organizational efficacy, may influence the quality of the service rendered and citizen satisfaction.

3. CITIZEN SATISFACTION WITH PUBLIC SERVICES RECEIVED

According to Morgeson III (2013), the level of satisfaction with a service may be captured from the result of the relation between prior expectation, the quality (or performance) perceptions after the experience, and the confirmation or disconfirmation (positive or negative) of these expectations, based on the perceptions regarding performance (Expectation and Disconfirmation Model – EDM). That is to say, that citizen-client satisfaction with public services can be measured through evaluation of the gap between perception and expectation.

The conception of this satisfaction model originated in the Oliver studies (1980) about the creation of client satisfaction with services and goods in the

private sector. Currently, the MDE has also been used to examine processes that influence citizen satisfaction with public services (MORGENSON III, 2013).

During the 80s, when there was an important improvement in survey tools in the economy and marketing areas, interest in client satisfaction surveys began growing, which also led to an increase in the interest to evaluate the opinion of citizens and users of public services. The data obtained in those surveys were used to create benchmarks, service comparison and evaluation of the managerial and investment services (BOUCKAERT; VAN DE WALLE, 2003). This renewed attention about this topic gained strength in North America, mainly with the development of Servqual, a tool to measure service quality developed by Parasuraman, Zeithaml and Berry (1988).

The Servqual scale has 22 questions, used to evaluate services in five dimensions (tangibles, responsibility, responsiveness, assurance and empathy). Each question is used twice: once to capture the perceptions and the other to measure the expectations of the respondents, according to the mentioned EDM.

The information obtained through the application of the Servqual tool may help in planning the actions of public managers, geared at improving service performance. For example, high negative gaps (perception measurement results much lower than expectation measurement results), combined with high values of expectation may indicate priority areas

for actions aimed at performance improvement. Similarly, high positive gaps (perception measurement results much higher than expectation measurement results), which means that expectations are not only being met but surpassed, may indicate that resources are being directed too much to certain areas, at the expense of others which present low performance. This analysis may be important for public services with limited budgets (WISNIEWSKI, 2001).

In addition, the results of citizen satisfaction measurement may also be the object of other complementary studies because they provide feedback for society. This enables a better integration between the government and the population, increasing transparency and accountability, influencing the credibility of the public institutions and of government in general, improving public service quality, facilitating benchmarking between public institutions and the dissemination of best practices, improving resource allocation, including financial resources, and monitoring and motivating public employees (MORGESON III, 2014).

4. PUBLIC INSTITUTION CREDIBILITY

According to the OECD (2013), “credibility” means to maintain a positive perception about the actions of an individual or an organization. If we take this definition to the public sector, credibility in a government or in public institutions may be defined as citizens trusting that the actions of these entities are appropriate.

Public institutions and governments without credibility would not capture the support of society for the realization of reforms, particularly when short-term sacrifices are needed to obtain gains in the long run. In this sense, credibility is an essential factor for success in the implementation of public policies (OECD, 2013).

Public institutions credibility is one of the topics most discussed by public sector experts. Many understand that government credibility is at low levels, which results in less civic work engagement and little democratic participation. Simultaneously, the reasons causing such situation and the factors to help increase credibility in public institutions have also been equally studied (HEINTZMAN; MARSON, 2005, 2009; COWELL et al., 2012; HARDING, 2013).

When searching for causes of these results, we note that government and institution credibility



is a complex situation, with many factors involved. However, it seems there is no doubt that social and cultural factors have a relevant role in forming the perception of citizens in relation to trust in government and institutions, as observed by Heintzman and Marson (2005, 2009) in their studies about the Public Sector Service Value Chain.

5. PUBLIC SECTOR SERVICE VALUE CHAIN

Based on the evaluation of the challenges faced by public management, Heintzman and Marson (2005, 2009) concluded that citizen trust in public institutions, and government in general, at the end of the day should be the main purpose of public sector actions. In this regard, these authors proposed a model called “Public Sector Service Value Chain” in order to support the planning and realization of governmental actions for the improvement of credibility of public institutions.

The mentioned value chain may be summarized as follows: engaged public employees lead to citizens/clients satisfied with the service, which, in turn, leads to the increase of credibility of public institutions. The proposed model is simple and focuses on the relation among three blocks, which should receive priority attention of public managers: employees, services delivered and credibility of institutions. One of the merits of this chain is that it offers the opportunity to exercise a wider managerial action, involving

three blocks and their relations, as a whole, instead of isolated approaches, still very common, despite knowing that the success of the actions in a variable may depend on the success of the actions in another.

The idea for the development of this model, applicable to the public sector, appeared documented in studies started by Heskett et al. (1994), carried out in the private sector. The model developed for the private sector, called “service-profit chain,” identified the relations between employee and client satisfaction, and between client satisfaction and increased income and profit.

The Heskett chain revealed the existence of relations between profit/growth, client loyalty, client satisfaction, value generation in services and products, productivity and employee loyalty, employee satisfaction, and the quality of the company’s internal practices.

The study verified that both models are convergent with each other. Each of them has three interlinked blocks (people, services, and results). The differences are in the adaptations made to the model applicable to the public sector, such as the nature of the expected results. In the private sector, the expected results are growth and profit while, in the public sector, the results refer to credibility of institutions.

The Public Sector Service Value Chain may serve as a managerial tool for the improvement of

Public Administration. Once the relations among the blocks are set, focusing on the leading aspects of each studied construct, combined actions may bring about an improvement in the system performance as a whole, which will result in an increase in the rates of credibility of public institutions.

6. RESEARCH METHODOLOGY

We chose a multiple case study with a mixed quantitative-qualitative approach. The survey was conducted in three Brazilian public education institutions, located in Pernambuco, two from the state high school network (School No 1 and School No 2), and one from the federal high/technical school network (School No 3).

The subjects of the survey were all the students present in the days it was conducted, from state high schools and from the agricultural, administration and food industry courses of the federal high/technical school, as well as the respective teachers and administrative employees, service providers for these students. The survey included 47 employees – 17 from School No 1; 14 from School No 2; and 16 from School No 3 – and 343 students – 100 from School No 1; 168 from School No 2; and 75 from School No 3.

Data collection was carried out by using three questionnaires. Each of them had closed questions





(about the quantitative approach) and open ones (about the qualitative approach). The first questionnaire, applied to a group of institution employees, attempted to verify the level of work engagement of public education institution employees, as well as identify factors influencing that work engagement level. For the closed questions, we used the Utrecht Work engagement Scale (UWES). The second questionnaire, completed by the institution students aimed to identify the level of citizen satisfaction with the services rendered by public education institutions, as well as verify the factors that influence this satisfaction level. Servqual was used for closed questions. The purpose of the third questionnaire, also applied to the students from the three schools, was to verify the level of trust that part of the society has in public education institutions, as well as identify the factors that influence the level of credibility of these institutions. The author developed last survey tool.

7. PROFILES OF THE SURVEYED EMPLOYEES AND STUDENTS

The social and demographic profiles of the 47-employee sample from the three selected schools were determined by five attributes: function exercised at the school (teacher or administrative employee); position (permanent or temporary); em-

ployment time at the school; gender; and age. In the three institutions studied, teachers corresponded to, at least, three quarters of the total of surveyed employees. In addition, most of the employees had permanent positions; only 15.4% held temporary positions. In relation to employment duration, in state schools (School No 1 and School No 2), more than 70% have been working at their institutions for ten years, at most, while in the federal school (School No 3), most have been working for over ten years (60%). Regarding genders, Schools 1 and 3 had more male professionals, while School No 2 had more female professionals. Finally, in relation to age, state schools had a higher concentration of employees between 31 and 50 years old, while, in the federal school, most of them were over 50.

The social and demographic profiles of the 343-student sample from the three schools selected were determined by three attributes; year or period in the course, gender, and age. As for the year/period in the course, both state schools presented an even distribution of students. Yet, in the federal school, there was a higher concentration of students in the first period. In relation to the gender and age attributes, there was a similarity of the percentages verified in Schools 1 and 2, which had a majority of male people surveyed and under 18. On the other hand, School No 3 presented a majority of female students over 18.

8. CONCLUSIONS AND REFLECTIONS

8.1 ABOUT WORK ENGAGEMENT

We observed that, among state entities, School no 1 largely exceeded School No 2 both in the global work engagement rate and the coefficient related to each one of the three dimensions: “vigor”, “dedication”, and “absorption”. If we compare the three surveyed institutions, however, School No 3 showed the highest rates regarding work engagement and all dimensions.

Comparison of work engagement levels to the social and demographic attributes of the respondent employees showed a tendency of increase in work engagement level as employment time at the school varies. On the other hand, we did not verify a defined tendency of variation of work engagement level as gender and age vary.

When analyzing the factors that influenced the work engagement level of employees in the schools, we verified that in School No 1, where people management practices appeared as a positive aspect, work resources were very much present. Yet in Schools 2 and 3, which presented deficiencies in people management practices, personal resources had a more important role in influencing the work engagement level. Thus, the data suggest that, within the scope of the surveyed institutions, where the support actions for employees are insufficient, personal resource, such as perseverance and resiliency, take on an important position as influencing factors of work engagement. On the other hand, when support actions are satisfactory, personal resources lose ground against work resources as positive influential element in the work engagement level.

We also perceived that student behavior could have an influence on the work engagement level of employees. This employee-student interaction, which can fall in the job-crafting concept, was identified in School No 2 as a negative influencing factor for the work engagement level, where personal resource levels were higher and work resources, lower. Based on this verification, it is possible to assume that teachers and administrative employees may need to increase the number of personal resources to keep the appropriate levels of work engagement, when activities are performed in a hostile environment due to the students.

8.2 ABOUT SATISFACTION WITH THE SERVICES RECEIVED

It was found that, in the three institutions, the satisfaction rates were at levels lower than zero, which reveals that the average expectation level was higher than the average perception level.

Nevertheless, we found a tendency of increase in the satisfaction level depending on variations of the year/period students are attending in the course. On the other hand, as in the case of work engagement of teachers and administrative employees, we did not see a defined tendency of variation in the level of work engagement according to gender and age vary.

It was also observed that the dimensions with the lowest satisfaction levels were “tangible aspects” and “credibility”. That is why these areas are characterized as those that need the greatest attention from public managers in these schools.

When examining the factors that influenced citizen satisfaction level with the services delivered, credibility, empathy and the results were highlighted as positive factors, which indicates that the elements related to the interaction between employees and students, as well as the results from education, have a main role in student satisfaction.

As for the negative influencing factors of satisfaction, the “tangible aspects” category was the most cited, representing the largest part of the ideas expressed by the survey subjects in their responses to the open question about satisfaction. This result was ratified in the quantitative survey, where this dimension appeared as one of the most important for the final composition of the satisfaction level results. The topic “security” was also registered. It had a meaningful number of references in the statements as a negative factor, and it appeared in the qualitative survey as an item needing attention (security at school).

8.3 ABOUT CREDIBILITY OF PUBLIC EDUCATION INSTITUTIONS

In terms of trust, School No 1 had a high average, higher than five (in a scale from zero to six), while the other two schools remained lower than that with an average lower than four.

When comparing the results of the levels of credibility to the social and demographic attributes

of the respondent students, there was no defined tendency of variation in the level of credibility as year/period, gender or age vary.

In relation to the factors that positively influence the credibility level of the schools, the most cited categories by the respondents were “reliability”, “responsiveness”, “empathy,” and “results”, elements similar to those identified in the satisfaction evaluation revealing a coincidence between the driving elements of credibility and satisfaction.

As for the factors that negatively influence credibility, respondents also gave the highest emphasis to the “tangible aspects” category, which concentrated the majority of the ideas expressed by the students on their responses to the open question about credibility. It is also worth noting that “security” and “empathy” had a meaningful number of statements. Comparing the credibility results to the satisfaction results, we observed that “tangible aspects” and “security” appear as the most important negative influencing factors of the two constructs.

The coincidence of positive and negative influencing factors of credibility and satisfaction suggests a strong relation among these constructs, which was confirmed in the verification among the chain blocks, presented in the item below.

8.4 ABOUT THE EXISTENCE OF THE FORESEEN RELATIONS IN THE PUBLIC SECTOR SERVICE VALUE CHAIN

When we analyze the results of both state secondary schools in this survey, the following relations were confirmed: the higher the work engagement level of the employees, the higher the satisfaction levels with the services received and the higher the credibility levels of the institutions. That is to say, apparently in the state secondary schools universe, the work engagement of teachers and administrative employees is positively related to student satisfaction and credibility of the institutions perceived by the students.

When we analyze the relation between satisfaction and credibility, in the scope of the three schools, the study showed that the higher the satisfaction, the higher the credibility. Additionally, the existence of the correlations between the constructs “credibility” and “satisfaction” was demonstrated, as well as between “credibility” and several items of the “satisfaction” dimensions of the Servqual tool.

However, for the data of School No 3, the relations foreseen in the theory between work engagement levels and satisfaction/credibility were not confirmed, because the federal school obtained the highest rates of work engagement and the lower satisfaction and credibility levels, compared to the two other schools.

Investigating the influencing factors of the levels of the three constructs regarding the three schools, there was no specific characteristic identified in the federal school that may explain the higher levels of work engagement and/or the lower satisfaction/credibility levels, in relation to the other two state schools. The possible causes of this situation, to be verified in subsequent surveys, may be related to the fact that the federal school students have experienced several interruptions in their classes due to the constant strikes of employees, besides eventual frustrations about not getting a job, which may have negatively affected the “satisfaction-credibility” combination.

Another possibility, which was not detected in the data obtained in this study either, may be the result of the existence of more developed institutional support for teachers in the federal school, against state network institutions, which may have positively influenced work engagement levels.

Finally, in face of the analysis carried out in this study, the conclusion is that the existence of relations between work engagement, citizen/student satisfaction, and credibility of the surveyed public state high school institutions may encourage the design of new strategies, thus ensuring public employee work engagement in order to increase student satisfaction levels and credibility of education entities. In this regard, public managers may define managerial actions focused on work engagement drivers, especially for people management, intended to improve service quality and consequently increasing citizen satisfaction and credibility of institutions, both elements of the Public Sector Service Value Chain.

On the other hand, existence of relations between work engagement, citizen/client satisfaction and credibility on the federal high school/technical institution was not confirmed. This may suggest that the satisfaction and credibility levels may be related to other factors, which may overlap in relevance, with work engagement or which could reduce its impact. This possibility would indicate that the relation between the three constructs, as proposed by

the Public Sector Service Value Chain theory, is more fragile than thought.

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Public Policies, Privatization and Development



Cristiano Aparecido Quinaia

is an associate lawyer with the Freitas Martinhos Law Firm, visiting lato sensu graduate professor and columnist with the specialized website MegaJurídico. He holds a specialization degree in Law (LL.M.) and is a Master's student in Constitutional Law by the Toledo Institution of Education (Bauru/SP).



Paulo Henrique de Souza Freitas

is a partner with the Freitas Martinhos Law Firm and an undergraduate and stricto sensu graduate professor at the State University of Northern Paraná. He holds a Ph.D. in Commercial Law (Pontifical Catholic University of São Paulo) and is an author of legal books.

ABSTRACT

In Brazil and in the world, the state social model of intense interventionism in economic regulation has compromised the efficiency of the very implementation of social policies. At this pace, faced with the economic crisis, which resulted in the federal chief executive impeachment process, the issue of privatization as an economic growth maintenance mechanism emerges. This article focuses on the shift from a Welfare State to a subsidiarity model.

Keywords: State. Economy. Welfare. Privatization. Subsidiarity.

1. INTRODUCTION

After decades of authoritarianism, democracy emerged in the Federal Constitution of 1988 (BRASIL, 1988) with a model of cooperative federalism gravitating around the effectiveness of a rich catalog of social rights and guarantees.

The State tentacles have grown in the last two decades, with the rising cost of public policy benefits assigned to ensure dignified living conditions.

For many years, the effectiveness of equality has been on the federal government agenda, which materialized the social grants program to lift a large part of society from the poverty and misery threshold.



On the other hand, one cannot overlook that public budgeting works according to the basic concept of every economy: government spending.

Thus, the progressive increase of the grants, together with the country's entry into international trade, increased the operating costs of industries and endangered their infrastructure.

This scenario resulted in the economic crisis being installed with endangered presidential term stability, which was highly harmful for maintaining balance of the public accounts.

In this context, Provisional Measure (Medida Provisória) No. 726 was adopted in May 2016 (BRASIL, 2016), bringing forward a privatization program with the clear purpose of promoting budget reform through public-private partnerships in order to acquire financial resources and relieve the Union's coffers.

In this article, the design of the Welfare State, its scopes and its moment of being created in the USA will be historically analyzed and updated in parallel to the social program adopted by constitutionalism.

Finally, a scenario will be woven into the State's relationship with the economy in a possible transition to a subsidiarity model of public capital in the institution of social policies.

2. ORIGINS AND SCOPES OF THE WELFARE STATE

It is impossible to dissociate the economic context from the States' evolutionary lines. Thus, it is correct to say that the evolution or revolution of the legal and political content has the identification of a certain model or fact that entails the public finance crisis as a backdrop.

For the federal State model to work, it demands inexorably more than a system of division of financial competences that enables each Member State to have its own independent organization, according to the scholium:

Federalism as an expression of the Constitutional Law was born with the US Constitution in 1787. It is based on the union of autonomous political communities. Federalism, in Constitutional Law, refers to a form of State called federation or federal State, characterized by the union of public communities endowed with political and constitutional autonomy, federative autonomy. (SILVA, 2002, p. 88).

It requires tax collection to be fruitful for effective maintenance of public policies, in addition to constantly implement measures to develop infrastructure, improve living conditions and ensure effectiveness of basic social rights.

Faced with a situation of insufficient resources, either from mismanagement or the swelling of public accounts, the system collapses with the general dissatisfaction of the people and civil society

organizations concerning the interruption of daily routine.

That is when the economy significantly interferes in the constitutional task, boosting change in the federal system or in the relation between State and people.

This happened in the last century in the United States of America, when the liberal paradigm was broken to give place to a new model of trade regulation by the State, as in the doctrine:

Much more than a mere product of mass democracy. It constitutes the fundamental transformation of the State itself, its structure, its functions and its legitimacy; it is not only a response to the demand for socioeconomic equality, but also a response to the demand for socioeconomic security (AURELIANO; DRAIBE, 1989, p. 108).

The State and the federal model exist because of its people, its subjects, and the situation of chaos or human life degeneration is unacceptable. This struggle implies adopting a new state model.

The need to equate the problem of the economic downturn and the inequality that plagued the country led to the design of the Welfare State, but in a different way.

As will be explained below.

The then president Roosevelt was forced to effectively intervene in the economy, but only for the time necessary to recover economic regulation and get economic expansion on track.

The New Deal was a plan designed for a specified period needed to adopt large impact measures on regulation and on the relation between the public and private sectors, differently from what we know today as Welfare State. The plan's goals were summarized as follows:

The New Deal was not initially an attempt to stimulate the economy and generate recovery through government spending, an idea that was scarcely present in the early 1930s. Rather it consisted of ad hoc salvage or bailout measures, principally aimed at helping business, coupled with work relief programs. The lion's share of New Deal expenditures at the outset were devoted to salvage operations. As Harvard economist Alvin Hansen, Keynes's leading early follower in the United States, explained in 1941 in his *Fiscal Policy and Business Cycles*. (FOSTER; MCCHESENEY, 2009).

In the first stage, the goal was to achieve relief by giving entrepreneurs bank credit so jobs would be maintained. Without it, the crisis could have been much larger, extinguishing the expectation of uplifting the economy.



In the background, it also aimed at recovering growth development with increased investment reliability policies to control prices, inflation and reduced working hours.

Finally, the last stage was the banking and tax reform, giving the State power over control and oversight of capital market and investments as a way to control the exploitation of the working class.

The New Deal was adopted by Roosevelt to last from 1930 to 1937, i.e., the need for the State to give private sector self-regulation, which would never be the State's responsibility, was not put aside.

Due to the success of interventionism, this model was eventually copied in States where constitutionalism flourished in the postwar period, as a vector of the inclusion of rich catalogs of fundamental social rights in constitutional documents, mainly in developing countries with wide margins of differentiated social strata.

In this same period, for example, the Mexican Constitution of February 5, 1917, was revered for its Welfare State model with the consecration of social nature rights that converge to authorize economic intervention as a shortcut for its effectiveness:

All authorities, in their areas of competence, are obliged to promote, respect, protect and guarantee the human rights, in accordance with the principles of universality, interdependence, indivisibility and progressiveness. Consequently, the State must prevent, investigate, penalize and remedy human rights violations, in accordance with the law. (MÉXICO, 1917)

Thus, the State came out of the backstage and adopted an interventionist stance, perhaps not exactly as a strategy, but as a model that came from a profound systemic crisis in the economy, which should be avoided at all costs.

3. A PORTRAIT OF THE CRISIS OF THE WELFARE STATE IN BRAZIL

Brazil was different because its Constitution of the *Estado Novo* (New State) of 1937 inaugurated the active presence of the State in regulation of the Economy, highlighting the intention of establishing a national economic committee, as follows:

Article 57. The National Economic Council is composed of representatives of the various branches of national

production. They are appointed from among persons qualified due to their special competence, professional associations or trade unions recognized in law. Equality in representation between employers and employees is ensured. (BRAZIL, 1937).

This Constitution not only authorized State intervention in the regulation of the economy but brought a direction to be adopted by the Chief Executive in the financial management of the country, as follows:

Article 135. Wealth and national prosperity are founded on individual initiative, on the power of creation, organization and invention of the individual, exercised within the boundaries of the public good. State intervention in the economic domain is only legitimate to make up for individual initiative weaknesses and to coordinate production factors, in order to avoid or resolve conflicts and to bring into the arena of individual competition the Nation's interests, as represented by the State. Intervention in the economic domain may be indirect and direct, taking the form of control, promotion or direct management (BRAZIL, 1937).

This model was used throughout the implementation of democracy in Brazil, continuing after the end of the dictatorship period with the inauguration of the Constitution of 1988, called *Constituição Cidadã* (Citizen-oriented Constitution) (BRASIL, 1988). The adjective "cidadã" is easily understood after reading its first articles.

The current Brazilian State adopts human dignity as its foundation. This standing, in both symbolic and teleological senses, has not only legal but also moral significance.

The public official is called upon to adopt policies that favor the person, individual well-being and that ensure the minimum necessary for a dignified existence in the territory of the Federation:

Because rights result from strategic choices about how best to deploy public resources, there are good democratic reasons why decisions about which rights to protect, and to what degree, should be made in as open a manner as possible, by a citizenry as informed as possible, to whom political officials, including judges, must address their reasonings and justifications. (HOLMES; SUNSTEIN, 1999, p. 227).



However, not only dignity is taken into account. The first seven articles of the Constitution include fundamental rights and social guarantees, extolling the need for the state to deliver these effectively, under penalty of failure of the adopted model.

Thus, state intervention is not only accepted, but also expressly proposed as an implementation tool for social rights that accumulate amid society. The distinctive feature, however, is that the New Deal was adopted in an isolated act in the political history of the United States of America as a remedial measure in a particular historical moment of fragility.

Interventionism as we know it in no way resembles the motive for which the Social Welfare State originated, which did not serve social parasitism or public office exploitation, but rather the effective implementation of human rights.

4. PRIVATIZATION POLICY IN IMPLEMENTATION OF THE SUBSIDIARY STATE

If the dictatorship quarantine was not easy, it is unquestionable that the return to democracy also is not. With the transition to the rule of law, Brazilian society enjoyed a freedom they had not experienced in a long time.

The joy of free thought, private initiative and wide protection of property and individual liberty led to a model of super Social Welfare State, in which the Union centralized management branch should provide for everything.

This is perhaps one of the most sensitive and complex traits to understand in Brazilian federalism. Despite being a federation and of continental dimensions, Brazil has adopted a legislative and administrative system, which invariably originates from Union initiative, called the centripetal model:

In the first part of American history, the Supreme Court could strive to maintain an equal position between federal and state authority. More recently, it has tended to place greater weight on the federal side of the scale. (SCHWARTZ, 1984, p. 47).

Member States retain only limited powers. On the other hand, including the municipality as a federal entity also did not go well, since given the huge number of these minority entities in the Federation, many experience pre-bankruptcy situations, constantly resorting to public funds to carry out major construction works.

The administrations of former President Luiz Inácio Lula da Silva and suspended President Dilma Rousseff were defined by the implementation of wealth distribution social programs in scales

never before recorded in the history of Brazilian constitutionalism.

Yet unlike the US model, instead of lasting for a defined period and under certain conditions, grant and aid programs only tend to increase with swelling public structure, which needs to increase geometrically to face the arithmetic offer of services.

From a sociological point of view, there is no doubt human treatment has advanced in this light, given the equalization of living conditions and the rising of many people out of poverty. However, a public management point of view strictly observes that all expenditure generated by the state should be clarified in a transparent manner and the chance of societal ruin should be combated.

At this rate, since they experience a social growth, benefits and their maintenance costs have increased over the years, in light of a life expectancy index that has been increasing.

This means that the indefinite maintenance of people dependent on public policy needs to be weighed with their capacity to contribute to their livelihood and that of the State itself, under the known principle of efficiency:

As all law is yoked to the social and economic spheres and is not only a portion of it, the claim that the law begins to fulfill a new role of integration in all economic sectors leads to the consequent conclusion that the law undertakes a new social integration role. This conclusion seems paradoxical, however, as on the one hand, the law has always fulfilled the role of social integration, in the sense of harmonize and composing individual and social interests, and on the other, every individual is a social power. (GRAU, 1981, p. 58).

Withdrawing capital from the Federal Treasury coffers without developing the economy led to an effect opposite to the one of the New Deal: the risk of the socialist program breaking the country.

At the same time that it emerged as salvation, it almost became the ruin for the Tupiniquim population.

Clearly, no government wants to adopt the unpopular policy of cutting spending and reducing benefits because it would reflect in the polls with the loss of votes by poor Member States.

Thus, this situation led to the brink of bankruptcy by the federal government, with the swelling of public accounts to the point of affecting all sectors,

including those formerly protected, hence proving that there is no magic formula for managing public accounts.

If there is expenditure, there should also be revenue. Accordingly, participation of the private sector has been the fastest-growing measure in the current legal scenario for the growth of infrastructure and living conditions. Therefore, it is currently possible to talk about the migration from a Welfare State model to a Democratic model, with division of responsibility of management tasks.

Since the State has proved insufficient and unable to manage all events in its territory, public-private partnerships emerge as a measure to resume growth:

After all, after a long hegemonic period of the Welfare State, it was recognized that the private sector has greater ability to provide a high degree of efficiency and economy to its activities. Most importantly, this dismisses the government from secondary concerns in order to let it focus on primary activities and on solving problems of higher urgency and scale, currently including safety, education and health, and in increasingly, the development of public support, all which require careful planning (MOREIRA NETO, 2011, p. 486).

Through these contracts, a private company can provide a service that was monopolized by the



State, whose model was still rooted in the failed socialist premises.

To paraphrase the parable of the ant and the grasshopper, we note that once individuals are dependent on social benefits, they do not give them up, and in return, the state cannot create enough jobs to include those individuals in the market.

The conclusion is that the benefits granted in the Brazilian socialist system are continuous, not temporary, causing swelling of the reversal of values to unending social programs.

Although laudable, the fact is that this view of the economy restricts the country's growth, with progressive increases in costs and unemployment. Additionally, on the other hand, entrepreneurs are overwhelmed with increasing fiscal taxes and charges to cover such huge expenses.

To resolve this issue, Brazil has adopted a profile of institution democratization, namely the privatization of many public services, which whose regulation would be handed over to private enterprise. The milestone was Law 9,491, of September 9, 1997, enacted during the Fernando Henrique administration, which already provided for the sale of public or state-controlled companies. The goal was to legalize public service concession or permission contracts so they could be carried out by the private sector, governed by the rules of free enterprise and competition.

Unable to provide free and efficient service, the State declares itself incompetent and transfers services to companies, through fixed cost, long-term remuneration. This solution would allow all to participate in funding the costs of social programs to a greater or lesser extent, by acquiring the services provided.

This intention became evident with the publication of Provisional Measure 726, of May 12, 2016 (BRAZIL, 2016), which created the Investment Partnership Program (PPI), published on the first day that the vice president took over the Presidency of the Republic on an interim basis. Noteworthy in the Provisional Measure text is that PPI regulation will be laid down by presidential decree, which allows for quick decision-making to develop enterprises in the short and medium terms.

Although the target of much criticism, there is no denying that the initiative is laudable from an economic point of view and allowed in the legal framework, since in the present situation, Brazil autho-

rizes State intervention in the economy, under the terms of the Federal Constitution Article 173.

It is far from being a definitive solution to the crisis, but public account reduction is a specific measure to be adopted, and partnership with the private sector would make continued development and fulfillment of the social agenda possible.

Brazil has one of the worst ratings in infrastructure investment, ranking 53rd in 61 countries included in a study released by the International Institute for Management Development (IMD) in 2014.

In practice, this index reveals that Brazil invests around 2% to 4 % of its Gross Domestic Product (GDP) in infrastructure expansion, reflecting that the country's concern has truly been the implementation of public social policies, relegating other government agenda themes to the background.

Concession to the private sector will certainly be a source of relief to the federal government in the pursuit of expanded development, as this sector does not only create local wealth but is also a source of job creation and life improvement.

Recently, the Brazilian Association of Infrastructure and Basic Industries (Abdib, 2016) issued a statement on the government's intentions to enable around 100 concessions in the next two years, coinciding precisely with Michel Temer's period of executive leadership.

Areas focused on by presidential actions include highways, ports, airports and railways, with a clear concern to increase flow of the country's products, which are still maintained by agricultural, sugarcane-ethanol and livestock productions.

Brazilians still suffer from poor basic sanitation, victims of inefficient public management in a country of continental size with politics highly centralized by the federal command. Without a doubt, private initiative would enable reaching municipalities and sectors with disadvantaged shares of the federal budget, as highlighted by the specialized doctrine on the subject:

Reducing direct State investment commitments in sectors where direct operation by the private sector is feasible, (b) allow the state to concentrate on providing services that do not generate sufficient returns to interest the private sector and on regulating and overseeing public services which have had their operation transferred to the private sector. In addition, (c) there was an attempt to use the proceeds from the sale of state and other public goods

to reduce public debt. Finally, (d) the aim was to benefit society and the State with increased efficiency brought by privately managed services (RIBEIRO; PRADO, 2007, p. 38-39).

It is still too early to criticize the interim government, but it is certain that the measures adopted in the beginning already announce the direction in which the Brazilian state should move, from a Welfare State model to a subsidiary regime of division of responsibility between the public and private sectors.

5. CONCLUSION

The Welfare State was born to have a short life, to implement temporary policies for reducing socio-economic differences, without disregarding the need for growth in infrastructure and the market in general.

There is no magic formula for the payment of social programs except a gradual increase in taxes, which impairs job creation, not to mention paralyzing the growth of basic infrastructure, which is essential given population growth and territorial expansion.

Therefore, privatization cannot be penalized nor disregarded. It is an indirect state control mechanism to achieve public and social policies, given the chronic inability and inefficiency of public administration.

Thus, the trend that should be followed in Brazil after the absorption of Provisional Measure 726 (BRAZIL, 2016) is the successive implementation of public-private partnerships and concessions as tools that enable continued growth, without the necessity to reduce benefits once granted.

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National Development, Bidding and Oversight by the Courts of Accounts



Crislayne Moraes

is a state Government Auditor at the Paraná State Court of Accounts. She holds a Bachelor's degree in Law from the Federal University of Paraná, a graduate degree in Civil Procedural Law from the Brazilian Institute of Procedural Law and an MBA in Public Administration and City Management.

ABSTRACT

The aim of this study is to analyze the relationship between national development, public bidding, and external control carried out by the Courts of Accounts. The study focuses on the breadth of the concept of development and on the timid pursuit for development through bidding by public entities. Thus, based on historical, documental and doctrinal research, it aimed to follow the evolution of the concept of sustainable development, establish the sustainability dimensions that apply to public bidding and propose extension of the scope of bidding audit by the Courts of Accounts.

Keywords: Sustainable development. Bidding. External Control.

1. INTRODUCTION

In Brazil's recent history, the pursuit for national development has guided government action since the new democracy was instituted; particularly since the 1988 Federal Constitution was enacted, establishing national development as one of the Republic's aims.

In times of state economic and financial crisis, such as the current Brazilian situation, this "national development" theme is once again the



focus of debates, with the intention of seeking solutions to the crisis.

In addition to this scenario, recent amendments to Law No. 8,666, also known as the Public Procurement Law (BRASIL, 1993), and to the Micro and Small Enterprises (MPEs) Statute (Id., 2006) are also driving discussions on ways to consider public bidding as a national development tool, especially when considering that Public Administration is Brazil's largest "buyer." It is estimated that about 10 to 15% of Brazil's GDP comes from the public market (NARDES, 2015; SEBRAE, 2014).

With regard to public bidding, the greatest difficulty for those who work with the Law is the conceptual wide scope of the term "sustainable development." This creates difficulties in implementing and controlling concrete actions.

Thus, considering the current situation and this topic's importance, this study intends to analyze the evolution of the concept of "sustainable development," report on the inclusion of the term "development" in the context of bidding, and propose actions which could be implemented to objectify "development", as well as suggest external control actions.

2. SUSTAINABLE DEVELOPMENT

One of the main objectives of the Federal Republic of Brazil is to ensure national develop-

ment, according to Article 3, II, of the Federal Constitution (BRASIL, 1988).

Another one of the Republic's aims, according to the same article in the Constitution, item III (Ibid.), is economic development to promote reduction of regional inequalities. For a long time, national development was understood as such and would be provided by the implementation of public policies (CANOTILHO et al., 2013).

With the increase of environmental concerns and their apparent conflict with economic growth, the idea of "sustainable development" spread, in attempts to make the economy and environmental conservation compatible (BITTENCOURT, 2014).

The term "sustainable development" came from a document published in 1987 by the World Commission on Environment and Development, called *Our Common Future*, and was later ratified by the 1992 United Nations Conference (Ibid.)

Thus, the entire production process began to be debated and reconsidered, aiming towards a harmonious relationship with the environment, including in regards to "forms of production, consumption, housing, communication, food, transportation, in addition to interpersonal relationships" (Ibid., p. 5).

In consequence, these social development issues are included in the concept of sustainability, which is therefore analyzed through three aspects: economic, environmental and social. Today,

however, we hear talk of sustainable development multi- or pluri-dimensionality.

For example, Bittencourt (2016) points out six main sustainability dimensions: social (income distribution equity and homogeneity), spatial (better land distribution for settlement, urban environment and economic activities), cultural (balance between tradition and innovation), political (consolidation of democratic institutions), economic and environmental.

In 2012, the UN organized Rio+20, a conference to discuss sustainable development. The event's final document contained 17 commitments to sustainable development for Heads of State:

1. End poverty in all its forms everywhere;
2. End hunger, achieve food security and improved nutrition;
3. Ensure healthy lives and promote well-being for all;
4. Ensure inclusive and equitable quality education;
5. Achieve gender equality and empower women and girls;
6. Ensure availability and sustainable management of water;
7. Ensure access to affordable, reliable and sustainable energy;
8. Promote sustained, inclusive and sustainable economic growth;
9. Build resilient infrastructure, promote inclusive industrialization;
10. Reduce inequality within and among countries;
11. Make cities and human settlements inclusive, safe and resilient;
12. Ensure sustainable consumption and production patterns;
13. Take urgent action to combat climate change;
14. Conserve and promote sustainable use of oceans;
15. Protect, restore and promote sustainable use of forests;
16. Promote peaceful and inclusive societies for sustainable development;
17. Strengthen the means of implementation and revitalize the global partnership. (United Nations, 2012a)

Therefore, when dealing with the theme of sustainable development, many aspects or dimen-

sions of development should be ensured, among which we should highlight social (combating poverty and hunger; improvements in health and education), environmental (protecting water, energy, forest, etc. resources), spatial (improved urban centers, with adequate and inclusive infrastructure), economical (the quest for inclusive economic growth, reducing inequality), and political development (maintenance of democratic institutions and strengthening of global partnerships).

3. SUSTAINABLE DEVELOPMENT AND BIDS

As ensuring national development is one of the objectives of the Federal Republic of Brazil, as stated in Article 3, II, of the Federal Constitution (BRASIL, 1988), for a long time public policies were the means intended to implement this goal.

Meanwhile, bidding and administrative contracts had an instrumental focus. It was the way the Public Administration acquired the goods and services necessary to perform its functions. Therefore, bidding and contracts were most concerned with choosing the most advantageous offer, or getting the highest quality of products for the lowest price, guaranteeing competitiveness and equality between participants.

In time, the focus of bidding and administrative contracts acquired a bias for constitutionality in which the social function of contracts



was discussed, considering that “administrative contracts is used to use to promote economic and social development, eliminate individual and collective inequality, and promote the realization of constitutionally protected purposes” (JUSTEN FILHO, 2007, p. 28-29).

According to Law No. 8,666 (BRASIL, 1993), some examples of administrative contracts with the purpose of promoting development are insertion of direct contracting, by bidding waiver, and intervention in the economic domain (Art. 24, VI): to provide services with social organizations (Art. 24, XXIV); to hire Brazilian institutions dedicated to the social rehabilitation of prisoners (Art. 24, XIII); to hire associations for physically disabled persons (Art. 24, XX); to acquire products for research and development (Art. 24, XXI); to hire technology transfer, usage licensing or use of protected content (Art. 24, XXV); to hire recyclable or reusable waste collection and processing with associations or co-operatives (art. 24, XXVII); to hire services or acquire goods of high technological complexity or national defense value (art. 24, XXVIII); to hire organizations for technical assistance in the National Technical Assistance and Rural Extension Program in Family Farming and Land Reform (Art. 24, XXX); to hire businesses aiming to fulfill incentives for innovation and scientific and technological research (Art. 24, XXXI); to hire technology transfer for products used in the Unified Health System (*Sistema Único de Saúde – SUS*) (Art. 24, XXXII); to hire non-profit organizations to implement cisterns or other water access technology (Art. 24, XXXIII); and to acquire strategic health inputs produced and distributed by foundations (art. 24, XXXIV).

Certain changes in the Bidding Law (*loc. cit.*) with respect to supplier qualification documents also reflect the pursuit of other social values, rather than only of the best proposal and insurance of equality, exalting the importance of hiring suppliers who comply with social security and labor laws. Changes that can be cited include requiring regular status with INSS (art. 29, IV) and no impaired debts before the Labor Courts (Art. 29, V).

The purpose of these changes was to bring other constitutionally relevant values into effect, as bidding and administrative contracts were al-

ready being used as tools to implement many aspects of sustainable development.

However, an important step in the pursuit of economic development through bidding and administrative contracts came about with the advent of the MPE (micro and small businesses) Statute (*Id.*, 2006) in 2006. The statute gave to micro and small businesses rights to access the public market, especially the right of hiring preference in the event of a *ficto* tie (Art. 44), the right to late tax settlement (Art. 42), and the possibility of public entities to use bidding exclusive to micro and small businesses with quotas for them (Art. 48).

At the time, the constitutionality of these measures, the real objectives of public bidding, and the impact of Public Administration buying power on the economy, among other topics, were discussed at large. Yet, due to the constitutional provision for differential and favorable treatment to micro/small businesses, added to the fact that these types of establishments are, by quantity, the base of the economy and largest generator of formal jobs, this differential treatment was consolidated and recognized¹.

It can therefore be observed that bidding and administrative contracts as a way of implementing development policies were already being carried out, taking into consideration the social function of administrative contracts. But it was only in 2010, through Law No. 12,349 (BRAZIL, 2010a), that Article 3 of Law No. 8,666/1993 was changed to include sustainable national development as one of the aims of bidding, becoming the legal landmark of sustainability in public bidding.

Thus, the objectives of bidding and administrative contracts expressly became choosing the offer most advantageous to the Administration, ensuring equality between bidders and promoting sustainable national development.

Just as the concept of sustainable development evolved, as described in the first item of this article, the approach to sustainable development in bidding, as of implementation of Law No. 12,349/2010, had any economic focus at the beginning and has been gradually expanding.

For example, it is noteworthy that the original draft text (Bill No. 13/2010) in the rationale of the bill which culminated in Law No. 12,349/2010 used the term “national development.” It focused on creating preference margins for purchasing do-

mestic products, on strengthening national supply chains, and on encouraging innovation and research. As cited in the rationale: “6. The amendment to heading of Article 3 aims to add *national economic development* as a purpose of public bidding.” (Id., 2010b, emphasis added).

But during the course of examination of the bill, one of the amendments to the original text added the word “sustainable” to “national development” (Id., 2010a), which extended the hermeneutic scope of bidding objectives to include the various dimensions of sustainable development, not only the economic aspect.

In practice at the federal level, standards evolved to implement these legal sustainability objectives in their broadest sense, either by Federal Decrees, which established preference margins for domestic products (economic dimension), or by Decree No. 7,746/2010, which established criteria and guidelines to promote sustainable national development that focuses on the environmental dimension. Recently, with the change in the Micro and Small Enterprises Statute by 2014 Complementary Law No. 147/14, new dimensions of sustainable development were added to the legal system. These were local or regional development and technological development, given the MPE Statute Article 47 amendment:

Art. 47. In direct and indirect, autonomous and foundational, federal, state and municipal public Administration contracts, differential and simplified treatment should be granted to micro and small businesses, *aimed at promoting economic and social development at the local and regional level, expanding the efficiency of public policies and encouraging technological innovation.* (Ibid., emphasis added).

Thus, since the change made to the MPE Statute, it is mandatory that Public Administration use exclusive bidding for Micro and Small Business or to set aside quotas of up to 25% of the target for competition solely amongst MPEs (Art. 48, LC123/06), as well as give preference to local or regional MPEs, paying up to 10% of the best valid price (Art. 48, §3).

Some scholars understood that this local/regional preference resembles the preference between foreign and domestic products, authorizing the administration to pay up to 10% more than

the best offer to hire local or regional companies (MANASFI, 2014).

Others stood by the understanding that this legal provision would be a kind of “ficto tie,” with a local or regional company that presents a better proposal than a non-regional MPE having the right to hiring preference².

In spite of differences in application, the legal provision of Article 48, paragraph 3 and the heading of Article 47 brought a new perspective to bidding. With it, the Administration’s purchasing power could be used in the context of local development public policies, including opening a hermeneutic range to enable bidding restricted exclusively to companies in the same city or region.

To cite an example: suppose that the city of Mariana, MG, develops a public policy of economic, social and environmental development in order to manage its environmental liability from mining waste and to promote technological innovation and new local businesses, creating jobs. To this end, through public policy, it would be determined that all direct and indirect administration in the municipality would use bricks made of dam mud from regional mines, developed by the Federal University of Ouro Preto in their construction work. (Franco et al., 2014).



Buying bricks produced by companies from other states would not meet the demand of the Mariana, MG, administration, as they could only purchase from local companies that use local raw materials (dam mud), given the need to reduce environmental liabilities.

Thus, based on Article 47 of the Complementary Law No. 123/2006 and on a sound public policy, with defined goals and adequately detailed action execution controls, one possible interpretation could be that bids for providing bricks should be limited to local businesses or those in the dam region. This would take into consideration other constitutionally relevant values, such as environmental conservation, promotion of economic activity, job creation and technological innovation.

It should be noted that this change in the MPE Statute converges with the goals set in the Rio+20 document, especially regarding the eighth goal, “to promote sustained, inclusive and sustainable economic growth”. It is also aligned with the third subgoal, “to promote policies aimed towards development that supports productive activities, generates decent employment, entrepreneurship, creativity and innovation, and encourages the formalization and growth of micro, small and medium enterprises, including through access to financial services” (UNITED NATIONS, 2012b).

Therefore, considering the inclusion of sustainable national development as an aim of bidding and the obligation to grant preferential treatment to MPEs in public contracts for local/regional and technological development, the focus turns to the planning phase of public bidding and contracts. The aim is to verify if the choice of the object took into consideration environmental aspects or innovation; if the qualification requirements took into consideration social aspects (no child or slave labor, no debts with the INSS or Labor Court, etc.); if there was differential treatment for MPEs (economic and social aspects) and a participatory budget to authorize spending (political aspect); if there is a preference for hiring local companies in bids that are exclusive to MPEs (economic and spatial aspect); and if there are specific public policies geared toward other aspects of sustainable development.

Consequently, bidding assumes a fundamental role in developing the strategic planning



of governments and that is why its management and oversight should be reassessed.

4. OVERSIGHT BY COURTS OF ACCOUNTS

In addition to accounting, financial, budgetary, performance and assets oversight, from the perspectives of legality, legitimacy, economy, subsidy applications and revenue waivers (BRAZIL, 1988, Art. 70), the Courts of Accounts are in charge of overseeing expenses resulting from contracts and other instruments governed by the Public Bidding Law (Id. 1993, Art. 113).

Therefore, as sustainable national development is the new objective of public bidding, the courts are also responsible for overseeing the enforcement of this topic.

Oversight of compliance with the Bidding Law and related legislation by itself ensures verification of various dimensions of development. Some examples are if division of the object into items is appropriate, if economically and technically viable (which is the economic dimension, given the possibility of obtaining the highest number of contracts with different companies); com-

pliance with qualification requirements (social dimension, by verifying that there are no underage or slave workers and no INSS or Labor Court debts, etc.); compliance with bidding waiver requirements (social, economic or technological aspects, according to the rationale for waiver); the application of differential treatment to MPEs (economic and social aspects, by promoting new businesses and the possibility of new job creation) etc.

In general, the Brazilian Courts of Accounts already perform compliance audits on bidding and contracts of entities, particularly with regard to the legality of the act. Therefore, some aspects of sustainable development are checked, but not all.

The environmental dimension of sustainable development in bidding, for example, has been understood as a mere faculty of entities and as such has generally not been within the audit scope.

However, given that Article 3 of the Bidding Law determined that sustainable national development is one of the aims of bidding, all technical specifications of the bidding object should consider and justify adoption of environmentally sustainable criteria. Ferreira (2012) even argues that the Courts of Accounts should provisionally suspend bid announcements that do not contain environmental aspects for choosing the object until the entity corrects the criteria.

Although included in the legal framework by Complementary Law No. 147/2014, which amended the Statute of Micro and Small Enterprises, the economic dimension of local and regional sustainable development has not been subject to oversight by the Courts of Accounts.

This occurs because oversight of legality alone - to verify if there were exclusive bids or bids with quotas for MPEs - will not ensure local or regional economic development. On the contrary, to monitor compliance with the MPE Statute regarding the aspect of local or regional development, it should be verified that the entity conducted previous studies on the supplier market and on the advantage of hiring MPEs (v. Art. 49 LC No 123/2006) and that it elaborated structured public policies. Finally, if a study was conducted on the vocation of the municipality or regional for the economic activity intended to be developed, to support applying preference margins to local/regional products.



Moreover, the mere performance of exclusive bidding or those with quotas for MPEs raises great risks of deserted bids, due to the absence of MPEs to deliver the object. This will require the entity to repeat the bidding process, making operating costs very expensive for the Administration.

Therefore, in account audits, the choice of the procedure to be adopted should consider the operating costs of administrative decisions.

After all, if the purpose of bidding is also sustainable national development, no development will be attained if the Administration itself does not work to cut operating costs. Yet reducing administrative operating costs of bidding procedures is generally not within the scope of the oversight of the Courts of Accounts. Continuing on local or regional development, when the recent changes to the MPE Statute were disseminated in cities of Paraná by SEBRAE/PR, the following difficulties arose in implementing new legislation:

- Micro and small local and regional entrepreneurs claim they do not participate in public bidding because they do not have advance notice on what the Administration will buy, and mainly because they believe that purchasing processes are all targeted.

They therefore do not participate in bidding, which consequently compromises local and regional development;

- Public Administration fears exclusive bidding or bids with quotas because of the impact on product price, i.e. due to a perception that buying from micro and small businesses is always more expensive, and consequently there would be risk of repression by the Courts of Accounts.

It is noteworthy that the concerns of local and regional entrepreneurs would be easily solved by adopting public governance practices in acquisitions, including developing a strategic plan for the purchasing department, disclosing an annual purchase plan and using tools to increase purchasing process transparency.

Similarly, based on Administration concerns, a prior study of the supplier market, verification of advantages for the Administration in hiring MPEs, and defined local or regional economic development plans should also be part of strategic planning for the public procurement sector.

This analysis regarding strategy and planning in the procurement sector is consistent with the concept of public governance, which the Federal Court of Accounts has already audited.

A precedent from this Court can be cited. Judgment No. 2,328/2015-P, which appraised the consolidated report of audits that evaluated governance and management of Federal Public Administration procurement. This was an important precedent for the oversight of governance by state Courts of Accounts.

Audits on the achievement of development goals established by the Rio+ 20 UN document, which include the priority dimensions of sustainable development for participating countries, are also in this context.

In January 2016, Paula Hebling Dutra, a TCU federal government auditor, wrote an article entitled “SDGs Audit Results Framework” in the winter issue of the INTOSAI Journal (International Organization of Supreme Audit Institutions). In the article, she shows the results of audits carried out by international control agencies that can be included in the risk matrix of government action plans to achieve the goals proposed for sustainable development particularly to

avoid specific risk factors in government programs. Some are overlapping responsibilities among agencies/entities; lack of coordination between different levels of government; lack of public policies and strategies to achieve goals; inadequate assessment of social and environmental effects of government policies and programs; lack of economic, social and environmental analysis to support decisions; lack of long-term planning; inadequate program financial management; no internal laws requiring goal fulfillment; lack of control and monitoring programs to achieve goals; and lack of data and accurate information for decision making.

Thus, given the evolution of the concept of “sustainable national development” as the objective of bidding, the form of monitoring by the Courts of Accounts should also evolve, advancing from compliance audit to performance audit that measures the governance of public procurement. This audit should include control of operating costs and of government guidelines for public procurement, which should contain all sustainable development dimensions present in the Rio+20 document.

5. FINAL CONSIDERATIONS

National development is, and should be, one of the aims of the Federal Republic of Brazil. This was always sought through public policies, initially focusing solely on economic development. As the concept evolved, its focus began to include social, environmental and other aspects, such as those established by the 17 Rio20+ goals for sustainable development.

In this evolving context, bidding was first used as a means to carry out public policies, but with the social function of administrative contracts as a concern, bidding became a tool to achieve development.

Therefore, legislation related to public procurement experienced many changes to include facets of the search for development. Some examples are increased bid waiver possibilities to prioritize other constitutional values in the face of isonomy and the most advantageous proposal; additional qualification requirements to find companies that comply with labor and social security laws; and even differential and preferential tre-

atment established for MPEs to access the public market.

Yet the legal landmark for sustainability in the area of public bids only emerged in 2010, with the advent of Law No. 12,349/2010, which altered the Bidding Law to include sustainable national development as an aim of bidding.

At first, the pursuit of sustainable national development through bidding focused on the economical aspect of sustainability in view of preference margins to acquire domestic products were included.

Nevertheless, with the evolution of the concept of sustainable national development in the area of bidding, we notice an increase in issuance of norms, which regulate the environmental and social aspects of public bidding.

Recently, Supplementary Law No. 147/2014, which altered the MPE Statute to make exclusive bidding for MPEs or with quotas mandatory, brought two further dimensions to sustainable development in the area of public bidding: local or regional sustainable development and technological development (innovation).

Given that the Courts of Accounts are in charge of overseeing bidding and administrative contracts, it is the responsibility of these bodies to monitor achievement of the sustainable national development goal in public bidding, whether through compliance auditing, analyzing solely the legal aspects which contemplate sustainability dimensions, or through performance auditing, verifying the criteria for public governance and operational costs. It is also up to them to try to achieve the goals for sustainable development established in the Rio+20 document.

NOTES

- 1 The Federal Supreme Court has even already ruled regarding constitutionality of the Micro and Small Enterprises Statute. See one of the judgments: RE 627543/RS.
- 2 Understanding adopted by Federal Decree No. 8,538/2015 and Paraná State Decree No. 2,474/2015.

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Accountability and Transparency in the Implementation of the 2030 Agenda in Brazil: Contributions from the Federal Court of Accounts



Marcelo Barros Gomes

is a public civil servant of the Federal Court of Accounts – Brazil (TCU). He is coordinator on the General Coordination of External Control in the Social Area and the Northeast Region. He has an MA in Public Administration and Public Policies from the London School of Economics and Political Science.



Leonardo Rodrigues Albernaz

is a public civil servant of the Federal Court of Accounts – Brazil (TCU) and is currently the Secretary of Governmental Macro evaluation. In TCU, he was manager of the TCU-OECD Cooperation Project for the Strengthening of Public Governance and is a specialist in Analysis and Evaluation of Public Policies by the Institute Serzedello Corrêa – ISC/TCU.



Arlene Costa Nascimento

is a public civil servant of the Federal Court of Accounts – Brazil (TCU). She has an MA in Environmental Technology and Water Resources from the University of Brasília. She also concluded postgraduate studies in Financial Administration and Capital Market at the *Getúlio Vargas* Foundation (FGV) and in Control of Regulation at the Institute Serzedello Corrêa – ISC/TCU.



Felício Ribas Torres

is a public civil servant of the Federal Court of Accounts – Brazil (TCU) and has an MA in Administration, from the University of Brasília, and a graduate degree in Finances and in Public Planning and Budget from the National School of Public Administration. He is also a specialist in Business Process Management.



ABSTRACT

By revisiting the constitutional precepts of the 1988 Brazilian Constitution, we note an infra-constitutional normative gap and reduced government definitions about the long-term goals and strategies that could summarize a path for social and economic development, reflecting convictions and long lasting social and political pacts – a role which is not and cannot be executed by the pluriannual plans. In this sense, the joining of Brazil to the Sustainable Development Goals (SDG) established by the United Nations (the UN) – the 2030 Agenda – may be a relevant step for providing a common long-term benchmark to the Government and its federative states, to be “adapted to Brazil” through key national indicators that include in the Brazilian government agenda, as well as in its follow-up and monitoring, targets that are actually important, adjusted to Brazil’s reality and enable to meet the 2030 Agenda. The Federal Court of Accounts (TCU) is one of the leaders of the collaboration effort headed by the International Organisation of Supreme Audit Institutions (Intosai) to create methodologies for the Supreme Audit Institutions (SAIs) to monitor the SDG. In order to foster the discussions on methodologies for monitoring the SDG, considerations are suggested regarding the

need to: check and analyze the availability of the set of indicators and system monitoring and assessment; evaluate the governance and performance of public policies; assess the consistency between the commitments with the SDG and public policies; assess the governance and management of organizations (institutional development); analyze the functions of the government center, among other considerations. Finally, to exemplify the potential of this agenda to audit activities, we provide examples of actions in relation to both specific social – educational and social assistance – and crosscutting topics – focused in the territory – aligned with the SDG.

Keywords: Sustainable Development Goals. Performance Strategy. Audit. Quality of Expenditure. Systemic View.

1. INTRODUCTION

It is a global consensus that a Modern State should meet the social demands of the population, care for its current and future generations and contribute with a healthy environment for economic growth. Hence, the 193 state-members of the United Nations (UN) agreed to, in September 2015, subscribe a resolution to define the Sustainable Development Goals (SDG) which comprise

the 2030 Agenda. The SDG, which consist of 17 Goals with 161 associated targets, are structured based on the need to balance three key elements, namely: economic growth, social inclusion and environmental protection.

The success of this agenda's implementation, however, needs to be accompanied, in a micro level, by indispensable institutional repositioning, and in a macro level, by the improvement of the federative states' roles. In relation to Brazil, the SDG may represent a benchmark for establishing a long-term view of the country's development mentioned by the Brazilian Constitution.

The Supreme Audit Institutions (SAI) have an unparalleled role in assisting the federative states to reach such goals, as ratified by the International Organisation of Supreme Audit Institutions (Intosai) with the UN. Accordingly, there is the need to develop methodologies to monitor the SDG.

This paper contributes with the methodologies under construction, and outlines a few important points regarding the need to improve the institutional environment in favor of sustainable development to, subsequently, discuss the audit performance strategies in the social area and in the territory (the place where public policies are concretized or not) to achieve more consistent results for society.

2. LONG-TERM VIEW AND SUSTAINABLE DEVELOPMENT

By addressing the general principles of an economic activity, the Brazilian Constitution (1988) sets forth in Article 174 that "as a normative and regulatory agent of economic activities, the State shall exercise, pursuant to the law, the functions of supervision, promotion and planning, and this shall be crucial to the public sector and referential to the private sector". Moreover, in its first paragraph, said article asserts that "the law shall establish the guidelines and bases for the planning of a well-balanced national development, which shall include and reconcile the national and regional plans for development" (Ibid.).

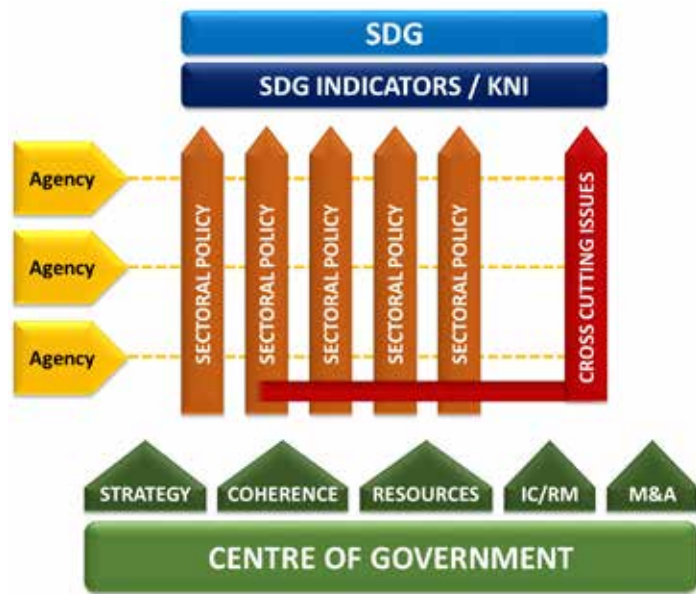
Although it has not been fully regulated, said provision is connected with other constitutional rules, such as the ones which defines the distribution of jurisdiction among the federative states. Notably, we highlight Article 23, which by outlining the common jurisdiction among the instances of the Brazilian State, determines in its sole paragraph that "complementary laws shall set norms for the cooperation between the Government and the States, the Federal Districts and the Municipalities, taking into consideration the balance between development and welfare in the national scope" (Ibid.). And, to settle any remain-



Figure 1:

Association between government center functions, public policies, government organizations and the civil society, indicators and the SDG

Source: prepared by the authors



ning doubts about what are the federal responsibilities, Article 21, in relation to the Government's responsibilities, sets forth that it is Federal Union duty to "prepare and conduct national and regional plans to organize the country's territory and provide social and economic development" (Ibid.)

Furthermore, several other items expressly or tacitly reflect this concept, which is part of the fundamental goals of the Republic, according to Article 3 of the Constitution, and reflect the preamble approved by the National Constitutional Assembly to "install a democratic State, designed to ensure the exercise of social and individual rights, liberty, security, welfare, development, equality and justice as supreme values" (Ibid.)

Although the idea of development underlies several programmatic provisions of the Brazilian Constitution, there is an infra-constitutional normative gap and reduced government definitions about the long-term goals and strategies that could summarize a path for social and economic development, substantiating convictions and long-term social and political pacts – a role which is not and cannot be executed by the pluriannual plans.

The absence of a long-term agenda for development that may provide balance in view of the beneficial alternation of democratic power may reveal greater indetermination of the purposes for the country's development, in the sense that the conflicts of interests across society are not settled within a core set of purposes. Furthermore, a con-

nection can be made between government inability and a policy to provide minimum consensus about what represents sustainable development and the means to achieve it. That is, the normative gaps that affect the preparation of plans and government actions possibly lead to greater social and political indeterminations, beyond technical and management weaknesses.

In this sense, the joining of Brazil to the UN Agenda of Sustainable Development Goals (SDG) may be a relevant step in terms of providing a long-term common benchmark to the Government and the federative states, providing a comprehensive and consistent set of goals comprising economic, social and environmental ambitions to reflect balanced and inclusive development.

Its actual use, however, is subject to a series of rational connections between the expected results and the set of public policies conducted in the country, in several government levels. Summarizing, it does not seem plausible that the success needed is achieved through a mere formal association between the SDG and government actions; instead, it is desirable that government interventions be shaped and coordinated in view of the goals elected by society, which represent the set of priorities that may be contained in or even surpass the SDG.

Figure 1 tries to show some of these fundamental connections, considering the association needed between government center functions

(strategic guidance; coordination and consistency; efficient fund allocation; internal control and strategic risk management; and monitoring and follow-up of the government as a whole), the ongoing public policies, the organizations to conduct such policies, the indicators selected to provide systematic monitoring and the SDG.

We once again note that the explanation of the goals elected by society, within or beyond the SDG, may be given through key national indicators that include in the Brazilian government agenda, as well as in its follow-up and monitoring, targets that are actually important, adjusted to Brazil's reality and enable to meet the 2030 Agenda. In this context, other strategic indicators are also needed in more separate levels that may complement the SDG perspective and bring more immediate results. Experiences from indicator systems strategically organized in several levels may be seen in the key national indicators (KNI) applied by Hungary (STATE AUDIT OFFICE OF HUNGARY, 2015) and by the European Union (EUROSTAT, 2015).

In any way, while they may guide and support the construction of a basic consensual agenda, the SDG and their developments into targets also provide a performance benchmark for the SAI. It is no coincidence the UN's call for support was so well accepted by the international community of audit institutions, notably through Intosai, after which it integrated the strategic discussions within these entities about the focuses and approaches for the following years.

3. INTOSAI'S APPROACH TO THE AUDIT OF THE SUSTAINABLE DEVELOPMENT GOALS (SDG)

In the 2017-2022 strategic plan (INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS, 2016), Intosai established as a priority to evaluate and monitor the achievement of the Sustainable Development Goals established by the UN in the 2030 Agenda.

Consequently, the Intosai, led by the SAI of the United Arab Emirates, has promoted a discussion through a think tank on what type of approach and product the SAI may create to collaborate with the monitoring of indicators and the achievement the established goals. The TCU is part of



the think tank, along with Afrosai-E, Austria, the European Union, Estonia, India, the Netherlands, Norway, the United Arab Emirates, England and the United States SAIs.

In order to enable the construction of a strategy to monitor and control the achievement of the targets associated with the SDG, the activities of the think tank are concentrated in four approaches defined by Intosai:

1. Assessing the readiness of national systems to report on progress towards the achievement of the SDGs, and subsequently to audit their operation and the reliability of the data they produce;
2. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programmes that contribute to specific aspects of the SDGs;
3. Assessing and supporting the implementation of SDG 16 (Peace, Justice and Strong Institutions) which relates in part to transparent, efficient, and accountable institutions; and
4. Being models of transparency and accountability in their own operations, including auditing and reporting.



Intosai proposes that the four approaches add up to make the SAI product in relation to the SDG.

By setting up these initiatives, the TCU, in summary, expects to assist the process of internalization and use of the SDG in public choices, in bodies/entities, policies/specific programs; to support in building strategies by Intosai to monitor and manage the achievement of goals associated with the SDG; and to develop specific strategies applicable to the Brazilian context.

4. INPUTS TO INTOSAI'S APPROACHES

The approaches proposed by Intosai must be considered in an integrated and not in an imperious manner, to contemplate actors, means and results of public policies and institutions.

For example, with regard to the approach 3, Intosai suggests the SDG 16 (Peace, Justice and Strong Institutions) follow-up, which seeks transparent efficient and responsible institutions (basically enshrined in targets 16.5, 16.6 and 16.7). Considering the intrinsic crosscutting element of the SDG, the discussion about efficient institutions implies the discussion about the coordination and consistency of public policies for sustainable development that are contemplated

in SDG 17 (Partnerships for the Goals), specially targets 17.13 and 17.14.

Another highlight of SDG 17 (Partnerships for the Goals) is the respect for country leaders and their domestic policies for sustainable development (target 17.15).

Accordingly, the ongoing discussions proposed to Intosai the need for a holistic approach that considers not only the means and the appropriate environment for the existence of efficient institutions, but also that these institutions actually deliver real results arising from coherent, synergic and coordinated public policies to achieve the public SDG.

The following topics illustrate some possible performances of the SAI.

4.1 VERIFICATION AND ANALYSIS OF THE AVAILABILITY OF A SET OF INDICATORS AND MONITORING AND EVALUATION SYSTEMS

A good governance of public policies implies the existence of an appropriate set of indicators, selected on the basis of their properties, to guide the management and ensure the social transparency of the trends and results related to government actions, seeking to achieve the SDG.

In relation to the SAI, checking the availability of this set of indicators is one of the prima-

ry tasks, which can be directly and immediately associated with the operation of monitoring and evaluation systems that allow measuring the proposed indicators and producing evidence that support decision-making processes. For this purpose, several questions can be raised, among which:

1. Is there a set of appropriate indicators for the country able to express the results achieved in relation to the SDG?
2. Is there a set of appropriate indicators for the country able to express trends?
3. Is information on performance audited?
4. Were monitoring and follow-up systems designed to identify trends and results?
5. Are there feedback mechanisms to provide evidence to the decision-making processes?

4.2 PUBLIC POLICY GOVERNANCE AND PERFORMANCE EVALUATION

Another SAI focus is related to the existence of public policies to make efficient use of public funds and produce effects and impacts related to the scope of the SDG. In this regard, various analyses can be made, notably seen in

two groups: the verification of the institutional conditions for each public policy, to assess whether there are basic governance requirements that expand the possibilities of success of government interventions; and the performance review itself, through operational audits designed to assess criteria such as efficiency, equity, effectiveness, among others.

Regarding this focus, several questions can guide audit works, for example:

1. Are the selected public policies effective to produce the expected results?
2. Are the selected public policies efficient in producing results?
3. What are the risks associated with each policy?
4. Are the agencies involved and the corresponding policies aligned?
5. What are the institutional / structural conditions (governance) of each public policy?

4.3 EVALUATION OF THE CONSISTENCY BETWEEN THE COMMITMENT TO THE SDG AND PUBLIC POLICIES



A key aspect of government planning - and therefore the preferred object of the SAI performance - is the logical connection between the commitments undertaken in terms of the SDG and public policies designed and implemented by governments. In other words, one must verify if the goals and elected priorities are reflected in government actions and the allocation of public resources.

Special attention is given to the scope of the SDG, which due to their nature may easily be identified in an indirect manner with various ongoing public policies, without the need to constitute an effective planning of government interventions to the specific achievement of the targets prioritized by each country. Thus, the following questions are subject to review:

1. Are there public policies related to each SDG?
2. Were the products of public policies rationally designed to lead to planned goals?
3. Was any consideration given to inter-sectorial actions and crosscutting issues necessary to achieve the goals?
4. Are there mechanisms for a periodic review of the connection between policies, their products and the achievement of goals?

4.4 ORGANIZATION GOVERNANCE AND MANAGEMENT EVALUATION (INSTITUTIONAL DEVELOPMENT)

Since public policies require the coordinated action between various types of bodies and entities, in the public scope, and various forms of organization, in the private scope, it is also necessary to assess the governance and management of institutions responsible for actions aimed at achieving the SDG.

Governance benchmarks and operational auditing standards may be applied to check the level of institutional development of organizations and their performance, respectively. Accordingly, possible questions arise, as illustrated below:



1. What is the organization's governance level? What is the maturity of each governance factor?
2. What is the operational efficiency of each agency?
3. Is the agenda of the organization aligned with public policies under its responsibility?
4. Are there institutional incentives to encourage the commitment between the organization and the actions under its responsibility?
5. Are the necessary resources available? What is the quality of financial management?

4.5 ANALYSIS OF GOVERNMENT CENTER FUNCTIONS

Finally, one must consider government center functions, since previous analyses tend to focus on specific aspects and are not able to highlight problems and opportunities related to the government as a whole. In this context, assessments may be conducted in relation to the integrated planning of actions, inter-sectorial and intergovernmental coordination, the existence of gaps or overlaps, the maximization budgeta-

ry fund allocation, the sustainability of public policy funding, continuous learning, the accountability of global performance, internal controls directed to high strategic goals for the country. Accordingly, among other questions, the conduction of audits may analyze aspects such as:

1. Are there broad and long-term goals and strategies to guide policies and agencies?
2. Are there consistency and coordination between policies?
3. Is there a monitoring and follow-up system for an integrated and systemic approach to the government (whole-of-government approach)?
4. What is the level of maturity strategic risk management?
5. Is the allocation of funds efficient?
6. What is the quality of budgetary and fiscal governance?

5. STRUCTURING ADVANCES TO AN IMPROVED INSTITUTIONAL ENVIRONMENT

The construction of a national strategy to meet such complex, crosscutting and comprehensive results such as those provided for in the SDG requires the implementation of best governance practices and innovative public management.

The effective engagement of the country to the SDG and the implementation of measures necessary for their development are able to establish, in practice, a reliable institutional environment in the public sector and increase the credibility of its institutions.

This evidently enables attracting more and better investments in long-lasting transformations, since, in an unprecedented manner, the country may experience results from systemic, consistent, integrated, organized, long-term national plans and guidelines.

Auditing plays a crucial role in the construction of this new institutional environment, and consequently in the monitoring and follow-up of the country's progress, valuing the quality of public spending focused on the aspirations of society, among other elements.

The search for quality spending should include governance structures as fundamental guarantees to reach good design, implementation and delivery of public policies.





Therefore, over the management cycles, three questions must be answered in a clear and objective manner by the government:

1. What do the public spending and government interventions aim to achieve?
2. What has the management actually delivered, and why?
3. At what cost was each delivery promoted?

These are three difficult questions to be answered, both in advance and at the end of each management cycle. The first question concerns the possibility of making an account about the future and the normative scenarios to be achieved. The second question requires the definition of a basket of result indicators suitable for measuring public policy, and based on certain criteria, for supporting evaluations which enable to conclude each policy cycle, assess their results, and ensure transparency and learning to society and government management. Finally, the third question requires a more precise knowledge of the costs incurred in the transformations of social reality.

Establishing a State able to deal with these questions that underline the SDG implies the adoption of guidelines and measures that address the main challenges of this contemporary agenda, including the need to:

1. Encourage public institutions and policies to be more open, transparent and honest, to strengthen confidence in the country, making it more attractive and conducive to productive investments;
2. Design, implement, monitor, deliver, assess and communicate policies, programs, services, regulations and public activities in a more strategic, accountable, republican and democratic;
3. Use to the best international practices, considering the peculiarities inherent to the country's context, and position itself strategically in partnership with society;
4. Value innovation, efficiency and the quality of public institutions;

5. Seek fair remuneration of private capital in its partnerships, regulatory quality and the provision of good services;
6. Provide useful, audited and accurate information to society;
7. Have flexibility to implement its operations, to analyze contexts and to change directions quickly;
8. Build an environment which perceives and values ethics;
9. Identify problems and address issues of systemic, crosscutting and national nature, in order to understand the root causes to be tackled by public policies that supplant the country's complex social, economic and environmental gaps.

6. AUDITING IN THE SOCIAL AREA AND IN THE COUNTRY (THE 2030 NORTHEAST CASE) IN FAVOR OF SUSTAINABLE DEVELOPMENT

The 2030 Agenda replaces the 2015 Agenda exposed in the Millennium Development Goals (MDGs). MDGs basically dealt with the areas of poverty, education, gender equality, health, environmental sustainability and partnerships for development (SACHS, 2012).

According to the UN, the approved SDGs were set on the foundations laid by the MDGs, in order to complement the achieved results and respond to new challenges. They are integrated and indivisible, and mix in a balanced manner the three dimensions of sustainable development: the economic, social and environmental dimensions. The SDG are embodied in an universal, people-focused agenda, with the purpose of not leaving anyone behind (UNITED NATIONS, 2015).

Despite the indivisibility of the 2030 Agenda, of the 17 established the SDG 17 (Partnerships for the Goals), at least half of them deal with social issues. In particular, we highlight the SDG 1 (No Poverty), 2 (Zero Hunger), 4 (Quality Education) and 5 (Gender Equality).

The TCU is conducting an audit to assess the capacity to implement the indicators, goals and targets of SDG 1 (Zero Poverty), 2 (Zero Hunger) and 5 (Gender Equality) in Brazil.





This audit takes place in parallel to similar inspections within Organization of Latin American and Caribbean Supreme Audit Institutions (Olacefs), pursuant to negotiations conducted by the Intosai Development Initiative (IDI) in view of the convenience and opportunity to conduct this inspection due to the conclusion of the 2015 Agenda.

As for the topic Quality Education, discussed in SDG 4, coordinated monitoring with Olacefs is also in progress to evaluate the administrative units responsible for educational statistics in comparison with international best practices. These units conduct statistical production to monitor the educational system of each country and its delivery to international organizations aiming to monitor the progress of countries in relation to target 2 of the MDGs and in relation to the goals of the Dakar Framework of the Education for All Programme (UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION, 2000).

Regarding Brazil, we highlight the National Education Plan (PNE), approved by Law 13,005, of June 25th, 2014. The PNE brings together long-term actions to promote quality education in the country within a 10 year-span. The

plan includes collaborative actions among the Federal Government, the states, the Federal District and the municipalities. Among the plan's guidelines, we highlight improving the quality of education, training for work and citizenship and promoting the principles of respect for human rights, diversity and environmental sustainability. Altogether, there are 20 targets and 254 strategies covering all levels of education, from early childhood education to higher education. As provided for in Article 8 of Law 13,005/2014, the other federative entities should also prepare their corresponding education plans, within one year of publication of the PNE.

The PNE, in a way, stems from the realization that isolated, poorly integrated and short-term policies and government actions do not change realities in a consistent and sustainable manner; add to this fact, the urgent need for greater professionalization of coordination and communication at different government levels for an inclusive quality education.

Under the Federal Court of Accounts, Court Decision 795/2016 - TCU – Full expressed the strategy to audit the PNE. The establishment of a long-term strategy based on risk elements results from the expertise of TCU's technical



units and it is a tool to support transformative and long-lasting results.

Given the connection with the SDG 4 (Quality Education), said court decision ruled that the PNE audit strategy be incorporated in the studies and initiatives that will define the work processes and methodology for the TCU to monitor the SDG.

The task of achieving the goals proposed in the 2030 Agenda is not simple and will require commitment and efforts from everyone, especially, as mentioned by the OECD (ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT, 2016), from people living across our country.

In particular, the SDG 10 aims to “reduce inequality within and among countries” (UNITED NATIONS, 2015, p. 14).

Brazil’s Northeast region represents 18.5% of the country’s area, has 27.7% of its population, over 56 million inhabitants, of which 40% lies in the semiarid region. In the semi-arid region, drought is recurrent and long-lasting, and its impacts on the living conditions and health of people are mediated by policies and economic and social decisions that can reduce or increase the vulnerability of populations and the land

(SENA, et al, 2014). Water, drought and health issues are important parts of the development agenda after 2015, and they are especially represented by SDG 1 (No Poverty), 2 (Zero Hunger) and 3 (Good Health and Well-Being; loc. cit.).

Overall, the economic and social indicators of this region are at levels lower than the national average.

In 2010, as recorded in surveys that sustain the report *Relatório Sistemático sobre Desenvolvimento - Recorte Nordeste* (Fisc Nordeste), Court Decisions 2751/2015, 2892/2015, 471-2016, 475/2016, 863/2016, 1547 e 1937/2016, all TCU – Full, the domicile population with piped water in the Northeast surpassed 84%, while in Brazil it reaches nearly 93%, a difference of 9 percentage points. The illiteracy rate in the region in the population above 18 was double the rate recorded nationally. As for the income per capita, the Northeast’s income accounted for approximately 60% of Brazil’s income per capita. This data show that data separated by region reveals, at the very least, differences within countries that otherwise would remain masked by national averages, as recorded by the OECD (2016).

Using the object selection methodology for monitoring purposes based on risk applied

by the TCU, the SDG with the key development challenges for the Northeast Region, in order of priority, are SDG 9 (Industry, Innovation and Infrastructure), 16 (Peace, Justice and Strong Institutions), 8 (Decent Work and Economic Growth), 11 (Sustainable Cities and Communities), 4 (Quality Education), 6 (Clean Water and Sanitation) and 3 (Good Health and Well-Being; loc. cit).

We emphasize that one of the challenges of evaluating the result of public policies in relation to the scope of the SDG is the strong interaction between different SDG, and therefore the effects that these policies may cause in different SDG. Le Blanc (2015), by using network analysis, concludes that SDG 12 (Responsible Consumption and Production) is connected to 14 other goals. SDG 10 (Reduced Inequalities) is connected to 12 other goals. SDG 3 (Health & Well-Being) should be analyzed and monitored in conjunction with other targets of SDG 2 (Zero Hunger), 6 (Clean Water and Sanitation), 11 (Sustainable Cities and Communities) and 12 (Responsible Consumption and Production).

On this note, in studies on the effects of drought in the development of the Brazilian semi-arid region, Sena, et al (2016) state that:

The impacts of drought in the economic, social and environmental development affect the determining factors of health, particularly in what concerns the access to drinking water and food in terms of quantity and quality, therefore compromising living conditions, especially of the poorest and most vulnerable social groups. [...] In the review of the SDG, we found that all goals are related to health, to a greater or lesser degree, and many are related to the issue of water. [...] A review of 169 targets proposed in the 17 goals resulted in 41 that may be aligned with the drought-health connection. (SENA, et al, 2016)

Also based on surveys that sustain the *Fisc Nordeste*, we found out that only two Northeastern states have strategic development plans, in the medium and long term. This, to some extent, replicates the absence of a “national plan for balanced development, which will embody and

make compatible the national and regional development plans”, according to Art. 174, paragraph 1, of the Federal Constitution (BRASIL, 1988).

Most of all, the preliminary results of *Fisc Nordeste* indicates that systemic, recurrent and structural problems which compromise sustainable development are not subject to coordinated, consistent, synergic, long-term actions of/ between various (governmental and non-governmental) actors, leading to the poor development of the Northeast and perpetuating inequalities between regions, micro-regions, people and social groups.

The lack of coordination is not a fault exclusive to the Northeast. In the European Union, the lack of coordination between different sectors and different levels of government and the bureaucracy of administrative procedures at the sub national levels are the main challenges to invest in infrastructure across regions and municipalities (OECD, 2016).

The 2030 Northeast initiative, originated from the disclosure of the preliminary results of the *Fisc Nordeste* expects to, considering the



mandates and institutional specificities of the different governmental and non-governmental actors, produce a strategic, participative and consensual technical document to foster a development agenda for the Northeast region based on the SDG, contemporary analyses and successful regional, national and international practices.

Finally, we note that the 2030 Northeast initiative is an inter-institutional coordination effort because it has the participation of various sectors of society, among which we highlight, in addition to the federal, state and municipal executive, audit systems, multilateral organizations, the private sector and the civil society organized in complete alignment with the stakeholders in favor of implementing the SDG.

7. CONCLUSION

The SDG correspond to a positive and extremely timely agenda for the nations. For Brazil, in particular, they offer a long-term perspective, largely absent in most public policies established in the country.

The TCU, by collaborating with the discussions of methodologies to be applied worldwide for monitoring the SDG, not only consolidates its global leadership, but also benefits from benchmarking in relation to international best practices, in order to incorporate them into audits in Brazil. Specially, we expect to assist the process of internalization and use of the SDG in public choices, notably in Government Center actions, in bodies/entities through government deliveries, in policies and specific programs. We highlight that the approaches proposed by Intosai for the SDG should be considered in an integrated manner, and not in an impervious manner, to contemplate actors, means and results of public policies and the implementation capacity of institutions.

Finally, despite being an agenda to be met by 2030, the scope and the broad challenge of its desired goals require that initiatives be taken as of now. So, this paper tried to demonstrate that there is potential improvement and greater capacity to transform audit actions in the Court that are aligned with the SDG. As examples, we highlighted initiatives such as the 2030 Northeast initiative, the governance improvement project from the

government center and reviews of public policies that seek to meet the SDG. In fact, strategies to inspect the social area mentioned herein, such as the education and social area are undeniable examples of this transformation, of more synergic work with greater mobilization capacity through partnerships, and of longer-lasting transformations.

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Reflections on Governance in Public Policy for Promoting the Rights of the Person with Disability



Sérgio Ricardo Costa Caribé

is a Prosecutor with the Public Prosecution Office within TCU, supervisor of the Accessibility Policy of the Federal Court of Accounts, lecturer on accessibility and has a Law Degree at the UDF University.

ABSTRACT

This article aims to analyze and discuss governance in Public Policy for the Promotion of the Rights of the Person with Disability in Brazil, based on the technical guidelines for evaluation of governance in public policies prepared by the Federal Court of Accounts - Brazil (TCU). Through this approach, in which facts related to the formulation, implementation and evaluation of this public policy were compared to the good governance practices recommended by the TCU model, it was possible to identify governance weaknesses, which could compromise Government action and the institutional arrangements necessary for the implementation of the rights of the person with disability. The differences with regard to good governance practices were noticed in different structural aspects of public policy, such as institutionalization, transparency, coordination and consistency, organizational capacity and availability of resources, and monitoring and evaluation. In view of this, it is the duty of the oversight agencies to contribute to the improvement of governance of Public Policy for the Promotion of the Rights of the Person with Disability, using their tools for overseeing and evaluating public policies.

Keywords: Governance; Public policy; Rights of the person with disability.



1. INTRODUCTION

All actions aimed at social inclusion of the person with disability are based on standards that differ in scale, range, scope and specifics they address. This set of standards, when targeting various areas of life in society, constitutes an advanced protection system aimed to ensure the full social inclusion of the person with disability, on an equal basis with all other persons.

It could not be different: the aim of these standards is the realization of the constitutional values of human dignity and citizenship, regardless of physical and psychological characteristics that individualize each one of us and make us unique and special. Hence the need to immediately remove any idea that involves privilege, since this is not the purpose sought by the Brazilian legal system. To the contrary. All regulatory framework for the promotion of the rights of the person with disability is in harmony with the fundamental objectives of the Federative Republic of Brazil. Such objectives are geared toward building a solidary society, eradicating marginalization, reducing social inequalities and promoting the wellbeing of all, without any discrimination, as established by articles 1, items II, III and IV, and 3 items I, III and IV, of our Constitution.

In this regard, the Convention on the Rights of Persons with Disabilities and its Optional Protocol – ratified by the National Congress in Legislative

Decree 186/2008 and enacted by the President of the Republic in Decree 6.949/2009, which has constitutional status as per article 5, paragraph 3, of the Federal Constitution – point to the need to ensure to the person with disabilities the effective exercise of their individual and social rights, in various areas. Some examples are accessibility, equality, freedom and safety, freedom from exploitation, violence and abuse, integrity, liberty of movement and nationality, living independently and being included in the community, freedom of expression and opinion, access to information, privacy, education, health, habilitation and rehabilitation, work and employment, participation in political life, culture, leisure and sport, among many others.

We observe the same comprehensiveness in the Brazilian infra-constitutional legislation. Law 7.853/1989, article 2, provides for support to people with disability and their social integration, among other issues. It establishes that it is the responsibility of the public power and its agencies to ensure to people with disabilities “the full exercise of their basic rights, including the rights to education, health, work, leisure, social security, childhood and maternity support, and others, which lead to their personal, social and economic well-being, as per the Constitution and the laws “.

Law 10.098/2000, when establishing general rules and basic criteria for the promotion of accessibility of people with disabilities or with reduced

mobility, encompasses several areas, including urbanization, design and location of street furniture, construction, expansion and renovation of public or collective use buildings, construction of private buildings, public transportation and communication and signaling systems. This law, as well as Law 10.048/2000 – which addresses the priority of service to people with disabilities and reduced mobility –, was regulated by Decree 5.296/2004. Known as the Decree on Accessibility, this regulation also stands out due to the scope of its rules, which deal with the implementation of architectural and urban accessibility, priority assistance, and accessibility in social interest housing, accessibility to cultural buildings, accessibility to public transport services and access to information and communication.

Although it is not directly related to the social protection of persons with disabilities, Law 12.527/2011, known as the Access to Information Act, when referring to article 17 of Law 10.098/2000 and article 9 of the Convention on the Rights of Persons with Disabilities, established that official websites of public agencies entities must meet the requirements that ensure the accessibility of content for people with disabilities. This in accordance with its article 8, paragraph 3, item VIII. Article 8 of Decree 7.724/2012, which regulated the abovementioned law, also states the same.

More recently, Law 13.146/2015, called Brazilian Law on the Inclusion of Persons with Disabilities

(LBI) or Statute of Persons with Disabilities, was enacted. The LBI aims to ensure and promote, on equal terms, the exercise of the rights and fundamental freedoms by the person with disability, aiming at their social inclusion and citizenship. To ensure the necessary conditions for the full and effective inclusion of the person with disability, the rights established by the statute also stand out because of their comprehensiveness, which can be noticed by reading its article 8, as follows:

Art. 8. The State, society and family shall prioritize to the person with disability implementation of the rights relating to life, health, sexuality, fatherhood and motherhood, food, housing, education, professionalization, work, social security, habilitation and rehabilitation, transport, accessibility, culture, sports, tourism, leisure, information, communication, scientific and technological advances, dignity, respect, freedom, family and community living, among others listed in the Federal Constitution, the Convention on the Rights of Persons with Disabilities and its Optional Protocol and the laws and other norms that ensure their personal, social and economic well-being.

Therefore, the implementation of the rights of persons with disabilities will only be possible through the formulation and implementation of a public



policy whose crosscutting nature can achieve multiple areas in which these rights should materialize. In other words, the crosscutting nature inherent to a public policy aimed at promoting the rights of the person with disability could be explained by the nature and purpose of the very rights that guide it. Ultimately, such rights, which seeking to ensure the dignity of the person with a disability, could not be treated in isolation or partially. In addition, this public policy could not try to realize such rights through actions that are sporadic, uncoordinated or of a scope restricted to certain areas of the life of the human being.

Given this complexity, governance issues gain particular importance in the implementation of a public policy of this nature. Governance in public policies refers to structuring aspects, which affect government actions in the formulation, implementation and evaluation of such policies. In view of this, the greater the complexity of the set of actions necessary to ensure that the State can intervene in reality, adapting it to the interests of society, the more decisive will be the role of governance in its various functions, such as strategic direction, coordination of stakeholders, risk management, among others.

From this perspective, the assessment of governance of public policy aimed at promoting the rights of the person with disability deserves particular attention. In this sense, based on a good practice guidance in the technical guidelines drafted by the Federal Court of Accounts (TCU) to assess governance in public policies (BRASIL, 2014c), this article intends to highlight some of the problems of governance verified in the formulation, implementation and evaluation of Public Policy for the Promotion of the Rights of the Person with Disability. In this study, this is the name assigned to the articulated and structured set of isolated or planned actions and incentives of the government that seek to change the Brazilian reality in response to demands and interests of people with disabilities.

Therefore, initially I will present a short description of the TCU technical guidelines, focusing on key concepts adopted by the model drawn up by the Court of Accounts. In the following topics, in order to highlight the flaws existing in different aspects that structure the public policy concerned, some facts concerning its formulation, implementation and evaluation will be described, analyzed and confronted with the good governance practices indicated in the mentioned technical guidelines. Finally,



we will discuss governance issues identified through this approach, specifically those related to aspects of institutionalization, accountability, coordination and consistency, organizational capacity and resources and monitoring and evaluation.

2. GUIDELINES FOR EVALUATION OF PUBLIC POLICIES

Through Ordinance-TCU 230/2014, the TCU approved the guidelines for Public Policies Governance Evaluation, which the Court of Accounts should observe in their oversight activities and improvement of processes related to governance (BRASIL, 2014c). Among the reasons that motivated the approval of this document, we highlight the need to guide public agencies and entities about the best practices that can contribute to the improvement of governance in public policies and, therefore, to the improvement of Public Administration for the benefit of society.

According to the concepts presented by the guidelines, public policies “are a set of structured and articulated actions and incentives that seek to change a reality in response to demands and interests of stakeholders” (MARTINS, 2007 *apud* BRASIL, 2014c, p. 21). Therefore, they are related “to the administrative and political mobilization to articulate and allocate resources and efforts to try to solve a specific collective problem” (PROCOPIUCK, 2013 *apud* BRASIL, 2014c, p. 21).

When synthesizing the findings of Diniz (2001 *apud* BRASIL, 2014c) and Azevedo and Anastasia (2002 *apud* BRASIL, 2014c), the guidelines approved by TCU consider public governance as the combination of two elements. Namely the operational capacity of governmental bureaucracy in activities of direct action and regulation of public policies; and the institutionalization of legitimate and effective channels for mobilization and community involvement in the development and implementation of these policies (BRASIL, 2014c, p. 28).

Along these lines, also according to that guidelines, “governance in public policies concerns the institutional arrangements that condition the way in which policies are formulated, implemented and evaluated, for the benefit of society” (BRASIL, 2014c, p. 32). In pragmatic terms, the TCU guidelines are more directly associated with governance models, and not with governance principles, “in a way that, for the purposes of these Guidelines, the components and factors of good governance are more directly articulated to the universe of public policies” (BRASIL, 2014c, p. 33).

When differentiating governance and management, the guidelines confer the following functions to governance: set the strategic direction; oversee management; involve stakeholders; manage strategic risks; manage internal conflicts; audit and evaluate the management and control system; and promote accountability - rendering of accounts and liability - and transparency (BRASIL, 2014c, p. 36).

Due to the nature of these functions, the approach on governance in public policies, by showing the different performance of the Court of Accounts, “guides control efforts to structural aspects which affect government intervention” (BRASIL, 2014c, p. 38). According to this perspective, without focusing, on the performance of the management of public policies itself as a priority, the Court starts focusing on “the quality of structural factors that increase the

likelihood of the expected results to be achieved while fostering the creation of a better environment for the use of public resources” (BRASIL, 2014c, p. 38).

The model prepared by the Court to evaluate governance in public policies is composed by eight components that seek to cover the major structural aspects which affect government actions. They are:

1. institutionalization;
2. plans and objectives;
3. participation;
4. organizational capacity and resources;
5. coordination and coherence;
6. monitoring and evaluation;
7. risk management and internal control; and
8. accountability.

According to the TCU guidelines, the **institutionalization** of a public policy regards the formal or informal aspects of its existence, “related to organizational capabilities, standardization, standards, procedures, skills and resources that enable the achievement of the goals and results of the public





policy” (BRASIL, 2014c, p. 43). Although the assessment of institutionalization is not restricted to formal aspects, “it is expected that a public policy be legally and officially formalized, with the establishment of norms, standards and procedures that clearly define the decision-making arenas, the division of competences and responsibilities of the actors involved” (BRASIL, 2014c, p. 43).

Through the aspects related to the **plans and goals** of public policy, we intend to evaluate its internal cohesion: to what extent the objectives and goals previously defined are related with the interventions adopted for the implementation of public policy. “In this context, public policy is guided by a general formulation that sets its intervention logic and plans that allow executing the necessary actions, outlined according to the proposed guidelines, objectives and goals” (BRASIL, 2014c, p. 45). To this end, public policy priorities need to be set in such a way that the processes of implementation and evaluation is properly targeted and, given the lack of resources or change of scenarios, can be properly redesigned.

Another important aspect of evaluation indicated by TCU’s model is **participation**, since the development of a public policy in a participatory form, in addition to obtaining information with more quality, awakens in the community the sense of belonging and collective responsibility. It is worth noting that legitimized participation, with a suitable space for dialogue between the parties concerned, must be present at the various stages of preparation, implementation and evaluation of

the public policy. As recommended by the model drawn up by the Court of Accounts, “participation, although especially relevant during planning and evaluation phases, should also be encouraged in decision-making and advisory processes, as well as executive cooperation in the implementation of actions” (BRASIL, 2014c, p. 52).

With regard to **organizational capacity and resources**, the TCU model directs its approach to the examination of the operational capacity of organizations acting in different stages of development of a public policy. From the point of view of these fundamental aspects, the technical document presents guidelines to evaluate whether such organizations have appropriate structures and procedures to “carry out the activities planned, ensure proper use of public resources, oversee the decentralized actions, monitor the results and feed the decision-making process” (BRASIL, 2014c, p. 53). Still according to the TCU technical guidelines, especially regarding the resources intended for the execution of governmental actions, the structures “encompass not only the existence of budgetary and financial resources, but also the availability of materials, equipment, facilities, systems and people” (BRASIL, 2014c, p. 53). The availability of resources, applicable according to the priorities and objectives of public policy, must be evaluated not only with regard to quantity, but also to timeliness and appropriate direction.

According to the TCU technical guidelines, **coordination** consists in ensuring that public organizations, or the various institutional and managerial

systems that integrate public administration, act properly, jointly and interactively, to obtain the desired results. **Consistency**, in turn, “involves the systematic promotion of actions that are mutually reinforcing in the different stakeholders, creating synergies to achieve the goals set” (BRASIL, 2014c, p. 58).

Through the collection and analysis of information relevant to the implementation of the policy, the **monitoring** process seeks to verify if the application of resources and activities are in accordance with what was initially programmed and if the goals on the results are being achieved. When necessary, the reasons for any failures should be provided. As for **evaluation** of public policy – a process conducted before, during and/or after the implementation of this policy – we carry out “a judgment on its value or merit considering the relevance of the objectives and strategies, efficacy (or effectiveness) in achieving objectives and goals expected, efficient use of resources, impact and sustainability of intervention” (BRASIL, 2014c, p. 61).

Risk management, as addressed by the TCU model, is the set of activities coordinated among themselves to identify and deal with the internal and external factors and influences that make the achievement of public policy objectives uncertain. “Consideration of the main risks of implementation is essential during the development of a public policy, which includes identifying and treating them. Risk assessment will allow communicating about any significant risk to the implementation of the policy” (BRASIL, 2014c, p. 63).

Using the definition in TCU Normative Instruction 63/2010, which provides the rules for organizing and presenting the documents that comprise the accounts processes of the federal public administration, the technical guideline sees **internal control** as the “set of interconnected activities, plans, methods, indicators and procedures used to ensure compliance of actions and to contribute achievement of established objectives and goals” (BRASIL, 2014c, p. 64).

Finally, in accordance with the evaluation model under discussion, **accountability** “involves, above all, transparency, accountability, communication and systematic rendering of accounts”, and includes in its framework “incentive mechanisms and penalty to those responsible for the achievement of political goals, as well as remedial measures enforcement tools” (BRASIL, 2014c, p. 65).

Along with the conceptualization of structural aspects covered by components of the evaluation model of governance in public policies, for each of these aspects the TCU technical guidelines present the good practices that would ultimately comprise examples “of what is expected in a situation where there is good governance of public policy” (BRASIL, 2014c, p. 42).

Thus, using the model developed by the TCU, in the next topics this article will highlight the facts that, compared with the good practices described by the technical guidelines, reveal the existence of **serious governance problems in the Public Policy for Promoting the Rights of Person with Disabilities, under development in Brazil**. Especially as



regards aspects of institutionalization, transparency, coordination and consistency, organizational capacity and resources and monitoring and evaluation.

3. INSTITUTIONALIZATION OF PUBLIC POLICY

Among other provisions, Law 7.853/1989 provides support for persons with disabilities and their social integration. In accordance with its article 9, the federal public administration, including autarchies, public enterprises, mixed capital companies and public foundations, “will give appropriate and priority treatment to matters relating to persons with disabilities, so they can fully exercise their individual and social rights and enjoy full social integration”. It is worth clarifying that the expression “disabled person” no longer exists. It was replaced by the term “person with disability”. In paragraph 1 of the same article, the law establishes that such subjects “will be the object of coordinated and integrated action of the bodies of the Federal Public Administration, and **will be included in the National Policy for Integration of Persons with Disabilities, which includes plans, programs and projects subject to determined deadlines and objectives**” (emphasis added).

Therefore, one can infer from this legal provision that the plans, programs and projects relating to the guarantee of individual and social rights of persons with disabilities would make up the “National Policy for Integration of Persons with Disabilities”. This is an inter sector and crosscutting public policy, since it depends on “coordinated and integrated action of the agencies of the Federal Public Administration”.

When regulating Law 7.853/1989, Decree 3.298/1999 provides for the “National Policy for Integration of Persons with Disabilities”, establishing its principles, guidelines, goals and tools. According to its article 1, this national policy “comprises the set of normative guidelines that aim to ensure the full exercise of individual and social rights of people with disabilities”. Its inter sector and crosscutting nature – resulting from the scope of the obligations assigned to the government by article 2 of the same Decree – remains more evidenced by its goal of “integration of the actions of the agencies and public and private entities in the areas of health, education, work, transport, social welfare, public building, social

security, housing, culture, sports and leisure, aiming at (...) social inclusion”, pursuant to article 7, item II.

In spite of this, Decree 3.298/1999 is outdated. According to the decree, planning of the policy and proposal of measures for its implementation and development would be under the responsibility of the Secretariat of State for Human Rights, through the extinct National Coordination for Integration of Persons with Disabilities (CORDE). This agency was placed by the National Secretariat of Promotion of the Rights of Persons with Disabilities, which then became the Special Secretariat for Human Rights of Persons with Disabilities. The latter is now part of the structure of the Ministry of Justice and Citizenship. The change in the institutional position of the entity responsible for enforcing the actions of promotion of the rights of person with disabilities occurred before the formalization of the public policy initiative.

In 1987, CORDE belonged to Secretariat for Planning and Coordination of the Presidency (Seplan). In 1988, it was transferred twice. First to the Public Administration Secretariat (Sedap), and the second to the Ministry of Housing and Social Welfare (MBES). In 1989, it was transferred to the Ministry of the Interior (Minter). In 1990, it became part of the Ministry of Social Action (MAS). In 1992, there was another change and it moved to the Ministry of Social Welfare. In 1995, it was transferred to the Secretariat of the Citizenship Rights of the Ministry of Justice. Later, it became linked to of the National Secretariat of Human Rights of the Ministry of Justice (1997) and to the State Secretariat for Human Rights (1999).

In 2003, CORDE was defined as an advisory body linked to the Special Secretariat of Human Rights (SEDH), which operated within the Presidency of the Republic. In 2009, the National Under Secretariat for the Promotion of the Rights of Persons with Disabilities, of SEDH, replaced CORDE. In 2010, this under secretariat was transformed into the National Secretariat for Promotion of the Rights of Persons with Disabilities (SNPD), under the Secretariat of Human Rights (SDH), linked to the Presidency of the Republic.

With the conversion of Provisional Measure 696, of October 2, 2015, into Law 13.266/2016, the SDH, along with the SNPD, became part of the Ministry of Women, Racial Equality, Youth and Human Rights. This ministry was created by “merging the Secretariat of Policies for Women with the Secretariat for Policies to Promote Racial Equality and

the Secretariat of Human Rights. The heads of these agencies, like the Secretary the Ministry was conferred the “mandates concerning the relationship and coordination with civil society organizations, the popular consultation and participation tools and youth policy”, which were performed before by the General Secretariat of the Presidency of the Republic (BRASIL, 2015a).

During the period of suspension of the President of the Republic from her duties as a result of the impeachment proceedings, Provisional Measure 726, of May 12, 2016, transformed the Ministry of Justice into the Ministry of Justice and Citizenship. The Ministry of Women, Racial Equality, Youth and Human Rights was extinguished and its agencies, the entities it supervised and its mandates – except policies on youth – were transferred to the Ministry of Justice and Citizenship (articles 1, item VII, 2, item V, 6, item IV, and 7, item IV). Later, Provisional Measure 728, of May 23, 2016, created the position of Special Secretary for the Rights of the Person with Disabilities and included its secretariat in the basic structure of the Ministry of Justice and Citizenship, along with the Special Secretariat of Policies for Women, the Special Secretariat for Policies to Promote Racial Equality and the Special Secretariat for Human Rights, among other units. Therefore, currently, the Special Secretariat on Human Rights of the Person with Disability of the Ministry of Justice and Citizenship (SEDPD/MJ) is the body responsible for the promotion of the rights of the person with disability within the federal public administration.

Therefore, although Decree 3.298/1999 was edited to establish and formalize the “National Policy for the Integration of Persons with Disabilities”, one cannot affirm that this public policy is “legally and officially formalized, with the establishment of norms, standards and procedures that **clearly define the decision-making arenas, the division of competences and the responsibilities of the actors involved**” (BRASIL, 2014c, p. 43, emphasis added).

More important than outdated references is the fact that the last significant update of the referred decree occurred in 2004, with changes imposed by Decree 5.296/2004, which, among other matters, established general guidelines and basic criteria for the promotion of accessibility for people with disabilities or reduced mobility. This means that the rules governing the national policy for the inclusion of persons with disabilities was not updated due to repeated changes of the agency responsible for its implementation. Neither were there changes due to the latest advances on the rights of persons with disabilities, such as the internalization of the Convention on the Rights of Persons with Disabilities and its Optional Protocol in Brazil.

For this reason, it is not possible to ensure that the “National Policy for Integration of Persons with Disabilities”, as regulated by Decree 3.298/1999, is in line with the principles, guidelines and objectives in which the federal government bases itself to promote the actions deemed necessary to achieve the enforcement of the rights of persons with disabilities.



Such dissonance also seems to be reflected in the preparation and structuring of the National Plan on the Rights of the Person with Disability – or Life without Limits Plan. This plan was designed to be implemented between 2012 and 2014. Its purpose was to “promote, through integration and articulation of policies, programs and actions, the full and fair exercise of the rights of persons with disabilities in accordance with the International Convention on the Rights of Persons with Disabilities and its Optional Protocol”, as established by Decree 7.612/2011.

When examining the said decree, as well as various publications on the launching, monitoring and evaluation of the Living without Limits Plan, it was not possible to expressly identify any link of the plan to a national policy for the integration of people with disabilities. On the contrary. We infer from the publication “Living Without Limits – National Plan on the Rights of the Person with Disability”, published by SDH in 2014, that the non-binding nature of the plan to a national policy previously formalized was an option of the government, which preferred to link it to the various sectoral policies in progress, as follows:

Thus, multidimensionality requires diverse policies and, to encompass them all, it is necessary to develop intervention strategies able to interconnect different public policy sectors, to result in a joint action of several programs.

For the Federal Government, this requirement has resulted in a plan that values the intersectoral and crosscutting interventions; a relational government management model, with horizontal and multi-level networks. (BRASIL, 2014b, p. 27-28).

The fact that the plan requires inter sectoral and crosscutting interventions is not reason enough to not bind it to a national inter sectoral and crosscutting policy. Nevertheless, this article does not intend to discuss the government option because this is not the scope thereof. However, the way the “National Policy for Integration of Persons with Disabilities” is currently regulated, what we have is an undesirable lack of clarity about the norms, standards and procedures that should establish the competences and responsibilities of all actors involved in the formulation and implementation of public policy for the promotion of the rights of person with disabilities.

Therefore, despite formalization of the Living without Limits Plan (Decree 7.612/2011), including the creation of specific units to manage and implement it, the “National Policy for Integration of Persons with Disabilities” or “National Policy on [or for] Inclusion of Person with Disability” – so called in provisions on the regimental structure of the SDH (articles 15, items XI and XV, and 16, items I and IV of Annex I of Decree 8.162/2013) – were not properly formalized. This is contrary to recommend good practices of institutionalization of public policies indicated by the governance evaluation guidelines prepared by the TCU, i.e. (BRASIL, 2014c, p. 44-45):

Formal institutionalization of public policy through legal norm (law, decree, resolution etc.), issued by a body with legitimacy and competence to do so, and in which the actions of several agencies, institutions and government involved are standardized (CALMON, 2013; FREITAS, 2005);

Clear and formal definition of responsibilities of the main stakeholders involved in public policy (responsibility matrix) to enable the identification of objectives, roles, responsibilities, resources and obligations of all those involved. This includes an approach to deal with conflict resolution, identify and share risks and opportunities and establish forms of revision, evaluation and monitoring (CALMON, 2013; CIPFA, 2004; ANAO, 2006; AUSTRALIAN GOVERNMENT, 2013; NAO, 2006);

Formal institutionalization of decision-making processes regarding public policy (CALMON, 2013).

Due to this lack of clarity in the formalization of the public policy that currently guides actions by the federal government, we decided to not adopt in this article the legal names of the public policy for persons with disabilities, whether the “National Policy for Integration of Persons with Disabilities”, or the “National Policy for Inclusion of Persons with Disabilities”. Alternatively, according to the public policy definition in the TCU technical guidelines, we decided to call the isolated or planned articulated and structured set of actions and incentives of the government, which seek to change the Brazilian reality in

response to demands and interests of people with disabilities, the Public Policy for the Promotion of the Rights of the Persons with Disabilities

Thus, regardless of how the federal government calls this set of actions and incentives, what we herein referred to as Public Policy for Promotion of the Rights of Persons with Disabilities relates to the administrative and political mobilization to coordinate and allocate resources and efforts to overcome the obstacles that impair the effective social inclusion of people with disabilities in Brazil.

4. TRANSPARENCY IN BUDGET EXECUTION

In process TC 033.481/2011-3, through Court Decision 2.170/2012-TCU -modified by Decision 3,244/2013-TCU, the TCU examined the report of the performance audit carried out to assess the conditions of access for people with disabilities or with reduced mobility to buildings and services of the agencies and entities of the federal public administration.

On that occasion, among the various accessibility issues identified during the audit work, TCU's audit team found that budgetary resources intended for the adjustments of public buildings were dispersed in various programs and activities. With that, it was impossible to scale, with reasonable consistency and accuracy, all the resources intended for accessibility, since it did not exist, in the General Federal Budget, a budgetary classification that identifies expenditure intended for this purpose.

Due to the lack of transparency regarding the budgetary execution of funds intended to ensure rights of persons with disabilities – in that case, specifically with regard to expenditure on accessibility – the TCU, upon suggestion of the Public Ministry of Accounts, decided to recommend that the Ministry of Planning, Budget and Management perform studies “to assess the possibility of creation and introduction of specific budget classification for spending or investment in accessibility or the adoption of other measure that enable the verification of investments in accessibility”, in accordance with item 9.7 of Court Decision 2.170/2012-TCU-Plenary Court (BRASIL, 2012b).

Given the importance of the matter, as it is a measure essential to the effective control of investment in accessibility, the issue raised by the specialized body deserved special emphasis in the vote that conducted that decision, as follows:

24. (...) Two issues caught my attention and, therefore, deserve to be highlighted.

25. The first concerns the absence, within the General Federal Budget, of a budget classification that enables identification of annual expenditures with accessibility. Although Law 10.098/2000 (art. 23) establishes that the direct and indirect Federal Public Administration allocate budget resources to carry out adjustments, exclusions and deletions of existing architectural barriers in its public buildings and in those manages or used by it, the respective budgetary resources are dispersed in various programs and actions, assigned to each public agency or entity.

26. This circumstance prevents dimensioning the amount covered by these expenditures and hinders the enforcement of that legislation or prioritization of resources in the implementation of public policies to ensure accessibility (BRASIL, 2012b, emphasis added).

However, despite the concern expressed by the Court of Accounts, there is a lack of transparency with regard to the budgetary execution of resources for the implementation of the Public Policy for Promotion of the Rights of Persons with Disabilities is not restricted to expenditures with accessibility. This problem has also been observed in the implementation of the Life without Limits Plan.

Prepared with the participation of several ministries, the Life without Limits Plan foresaw a total investment of R\$ 7.6 billion by 2014, which would be used in four areas of activity: R\$ 1,840,865,303.00 in access to education, R\$ 72,240,000.00 in social inclusion, R\$ 4,198,500,000.00 in accessibility, R\$ 1,496,647,714.00 in attention to health (BRASIL, 2014b, p. 33).

Notwithstanding the large amount of resources allocated to the Life without Limits Plan, as well as the multiplicity of areas covered by it, its budgetary execution suffered from the same lack of transparency identified by the Court when examining investment in accessibility. This, coupled with low effectiveness of governmental actions, prompted the Committee for the Defense of the Rights of Persons with Disabilities of the Chamber of Deputies to approve a request to the SDH to provide budgetary and



management information about the plan (BRASIL, 2014a).

The lack of transparency and accountability regarding the budgetary execution of the Life without Limits Plan was also object of questioning in a public hearing in the Committee for the Defense of the Rights of Persons with Disabilities, held on 4/14/2015, convened with the objective of debating the Life without Limits Plan. At the time, dissatisfaction a member of that group was dissatisfied with the lack of information on budget execution, which was already resulting in losses to the work of the committee, including regarding submission of amendments to the budget of the Federal Government (BARBOSA, 2015).

Made aware of this lack of transparency through a representation formulated by the Public Ministry of Accounts (TC process 028.959/2015-9), the TCU determined that the Special Secretariat for Human Rights of the Ministry of Justice and Citizenship be notified to obtain consistent and updated information regarding the formalization and implementation of the Life without Limits Plan. This included data on physical, budgetary and financial execution related to the programs, actions and targets established thereon, as Decision 3.579/2016-TCU-1st Panel (BRASIL, 2016e).

Such difficulty in getting information about the application of resources of the Life without Limits Plan contrasts with the good practices of accountability mentioned by the TCU in their guidelines for governance evaluation in public policy, such as the following (BRASIL, 2014c, p. 66-67):

Definition and formalization of mechanisms and instruments for the promotion of accountability between the various actors involved, establishing the minimum acceptable standards for transparency, accountability and communication (NAO, 2001; DPMP, 2010; UKDPC, 2012);

(...)

Clear, periodic and formal accountability on the operations and results achieved by the public policy (NAO, 2001; DPMP, 2010);

Adequate disclosure of information to society and its representatives, on operations and results achieved (PETERS, 2012);

(...)

Strategy management model that considers aspects such as transparency, stakeholder involvement and focus on results (BRASIL, 2013).

Therefore, it is possible to identify relevant commitment of the governance in Public Policy to the Promotion of the Rights of the Person with Disability, due to the lack of transparency in the disclosure of information on budgetary execution of resources intended for the execution of their actions, including those that have integrated the Life without Limits Plan.

5. COORDINATION AND COHERENCE

At the time of the formulation and implementation of the Life without Limits Plan, the SDH, then linked to the Presidency of the Republic, should “assist directly and immediately the President of the Republic on the formulation of policies and guidelines aimed at (...) the protection of the rights of persons with disabilities and promote their integration into community life...”, in accordance with article 24 of Law 10.683/2003, with wording given by Law 12.314/2010, revoked by Provisional Measure 696, of October 2nd, 2015, converted into Law 13.266/2016.

As for article 10 of Law 7.853/1989, with wording given by Law 11.958/2009 combined with article 3, item I, of Law 12.314/2010, “the superior coordination of issues, governmental actions and measures for people with disabilities” was under the responsibility of SDH. In accordance with the sole paragraph of this article, that agency was also responsible for “formulating the National Policy for the Integration of Person with Disability, their plans, programs and projects, and complying with the superior instructions which concern them, with the cooperation of other government agencies”.



For the Life without Limits Plan, Decree 7.612/2011 reserved to the SDH the role of coordinator of its Management Committee, responsible for “defining the policies, programs and actions, setting goals and guiding the formulation, implementation, monitoring and evaluation of the Plan”, in accordance with the heading and sole paragraph of article 6. Similarly, the SDH was responsible for the coordination of the Inter-Ministerial Group of Articulation and Monitoring of the Life without Limits Plan, who was responsible for “promoting the articulation of the agencies and entities involved in the implementation of the Plan, in order to ensure the implementation, monitoring and evaluation of its policies, programs and actions”, in accordance with article 7, heading and paragraph 1, of the said Decree. The SNPD, in turn, integrated SDH structure as responsible for coordinating governmental actions to promote the rights of the person with disabilities, as the various responsibilities assigned in the regimental structure of SDH existing at that time, approved by Decree 8.162/2013.

Therefore, it can be concluded from these regulations that the coordination and articulation of the Life without Limits Plan were expressly formalized by Decree 7.612/2011 through the creation of the Management Committee and the Inter-Ministerial Coordination and Monitoring Group, both then coordinated by SDH. The latter, comprised by representatives, holder and substitute, SDH, Department of State and the General Secretariat of the Presidency of the Republic and the Ministries of Planning, Budget and Management, of Finance, of Social Development and Fight against Hunger, of Health, Education, Science, Technology and Innovation, Social Security, Cities, Sports, Work and Employment, Communications and Culture.

As for other actions already unlinked from the Life without Limits Plan, the SDH, through SNPD, did not have the same strength of coordination and articulation. The Life without Limits Plan was structured so that coordination and articulation between the various organs were guided by the collaboration between them and the transverse nature of public policy. Similar structure was not necessarily replicated for the implementation of other actions which, although not covered by the plan, were also inserted in the context of the Public Policy for the Promotion of the Rights of the Person with Disability.

The public policy coordination problems were evidenced by the unjustified resistance of SDH to

comply with TCU's determination issued upon judgment of the report of operational audit carried out in order to assess the conditions of access for people with disabilities or with reduced mobility to buildings and services of the agencies and entities of the federal public administration.

Through items 9.1 and 9.1.1 the Court Decision 2.170/2012-TCU-Plenary, the Court of Accounts, when appreciating this report, determined that the SDH, "in order to provide federal public agencies and entities with full accessibility to its dependencies and the services offered by them," should draft a national plan which embraced the performance of survey on the current conditions of the basic requirements of accessibility of federal public bodies, the scheduling for instruction of professors of Brazilian sign language, the definition of progressive goals to remedy the shortcomings of existing accessibility, the dissemination on the Internet of those conditions of accessibility, among others (BRASIL, 2012b).

However, opposing to that determination by filing a request for review against the mentioned judgment, the SDH shown its difficulty to understand and perform its role of coordinator, articulator, and advisor in the implementation of the Public Policy for the Promotion of the Rights of the Person with Disability. Such difficulty was evidenced in the voting of the Court Decision 3.244/2013-TCU-Plenary, which considered such request for review, in these terms:

The planning determined by the Court, in fact, challenges the Secretariat of Human Rights to fulfill its institutional mission, provided in Law 7.853/1989 which provides for the support to people with disabilities and their social integration.

(...)

The determination does not oblige the Secretariat of Human Rights to perform an executive role, as to provide the necessary projects and works to solve the problem. It only requires it to prepare the accessibility plan, in the exercise of the powers described in Law 7.853/1989.

(...)

The Secretariat of Human Rights seems to believe that its institutional mission is restric-

ted to the production of events, the formulation of uncompromising rhetoric with the effective solution of the problems experienced by people with disabilities. Unlike the text of the standard, it is not seen as a body responsible for the planning, coordination, monitoring and guidance of the policy of integration of the person with disability, in accordance with the relevant legislation.

The difficulty of the Secretariat of Human Rights to recognize its institutional mission, however, does not releases it from the full compliance with the duties which are imposed by the legislator. (BRASIL, 2013b).

In this particular case, the weakening of the role of the coordination of the Public Policy for the Promotion of the Rights of the Person with Disability can hamper or even prevent the effective involvement of other agencies in the preparation of a comprehensive national plan for the adjustment and adaptation of public buildings to accessibility standards, even though such a measure has been expressly determined by the TCU. For such reason, the crosscutting in structuring the management of the national plan should be also reflected in the State structure, with nuclei or representatives in each ministry that could, in fact, cooperate with the agency responsible for coordinating the public policy.

As these facts reveal, the important structural aspect concerning the coordination and consistency of government action received a more suitable treatment in the structuring of the Life without Limits Plan than in the formulation of the public policy it should encompass. Without diminishing the initiatives taken under the Life without Limits Plan - up to the recognized crosscutting of its actions - the Public Policy for the Promotion of the Rights of the Person with Disability shall not be limited to a national restrict and temporary plan.

The weaknesses of public policy coordination described herein are in dissonance with the good practices established by the model of the Court, as the following example (BRASIL, 2014c, p. 58-59):

Coherence between public policy, so that the actions and specific objectives of the interventions undertaken by various entities are aligned, the expected results can be achieved and mutu-

ally reinforce themselves extending the impact to the citizen (PETERS, 2012; MARINI & MARTINS, 2006; BRASIL, 2013);

(...)

Establishment of mechanisms for coordination, communication and collaboration that enable aligning strategies and operations of organizations involved in crosscutting and decentralized policies, to achieve the common result. (BRASIL, 2013; GAO, 2005);

Identification of human resources, information technology, financial and physical needed to start and maintain the cooperative effort, in the extent to which the organizations have different levels of features and capabilities (GAO, 2005);

Thus, although the present analysis refers to a singular case, the lack of coordination and coherence in the execution of Public Policy for the Promotion of the Rights of Person with Disabilities has been verified in action designed to comply with the determination of external control body, based on audit work, aimed to point out solutions to the lack of accessibility to buildings and services of agencies and entities of the federal public administration.

Accessibility to public services is an issue inherent to the rights of persons with disabilities and, therefore, was directly related to the powers of the SDH and, above all, the SNPD. Therefore, the difficulties faced by these secretariats to comply with the determination of the TCU closely linked to its basic functions reveal the weakness of the coordination and coherence in the Public Policy for the Promotion of the Rights of the Person with Disability.

In view of the recent restructuring of the Federal Executive Government, including the creation of the Special Secretariat for Human Rights of the Person with Disabilities (SEDPD) under the Ministry of Justice and Citizenship, the discussion on the role exerted by SDH ahead of the Life without Limits Plan, compared to the occupied by it to implement other actions of Public Policy for the Promotion of the Rights of the Person with Disability, reveals how it is necessary to ensure to the newly created SEDPD the formal and structural means to enable it to carry out, in fact, the articulation and coordination of the various agencies of the federal public administration for

the implementation of inter sectoral and crosscutting promotion of the rights of persons with disabilities.

6. OPERATIONAL CAPACITY AND RESOURCES

In addition to the fragility of its role of coordination of the Public Policy for the Promotion of the Rights of the Person with Disability, SDH, when responsible, also did not have operational structure and resources necessary to take over the roles that demanded not only the participation in the planning of actions, but also the ability to supervise them, monitor their results and provide the feedback necessary for the improvement of the public policy, as recommended by the benchmark of the TCU.

Such vulnerability in operational capability and availability of resources does not constitute mere inference. SDH management report for the fiscal year of 2014, last released in its website until the conclusion of this analysis, reveals the lack of compatibility between the structure of the secretariat and the amount and complexity of its competencies, especially the lack of structure in the area of personnel management and the large percentage of the workforce not linked to the public service, in these terms:

On July 30th, 2014 through Joint Ordinance MJ/SDH-PR No. 1.280, we received the from the Ministry of Justice all responsibilities relating to the area of Personnel Management. It is worth noting that the structure of personnel and of positions in the area is insufficient. There is only DAS 101.4 and another DAS 101.2. (...) SDH/PR only has Social Policy Analysts (ATPS) as own staff. SDH has the requested workforce or of careers in decentralized exercise and with 42% of the workforce comprised by people not linked to the public service.

We believe that the ideal would be to authorize SDH/PR to conduct tenders to cope with the legal and regulatory competencies. (BRASIL, 2015b, p. 98).

Only considering the effective capacity in the final area, from the total of 191 public agents who played related activities, 77 were requested servers of other entities and spheres and other 88 had no re-



lation to the Public Administration (BRASIL, 2015b, p. 97).

Despite the transverse nature of policies under the responsibility of SDH at that time – which makes understandable, to some extent, the interest in the participation of servers from a variety of agencies and entities – it wouldn't be recommended that the secretariat's workforce was comprised by only 10 career servers related to the agency, with only eight assigned to the final area (BRASIL, 2015b, p. 97).

As registered, public policies such as the one aimed at people with disabilities, by its scope and crosscutting, require actions very coordinated and, above all, lasting and uninterrupted. A staff formed predominantly by public agents belonging to careers unlinked to the agency enhances the turnover of this staff and, hence, brings serious damage to the continuity of governmental actions necessary for the full and effective implementation of public policies, which was pointed out in that management report of SDH as risk of people management, in these terms:

There is great institutional fragility of SDH by the absence of effective servers of the staff, with risk to the development of the middle and final activities. In addition, there is a big turnover, which reached in 2014 around 38%, of the group of staff without link, occupants of Management positions and Superior Assistance with losses to the institutional memory and ruptures usually caused by such changes. (BRASIL, 2015b, p. 100).

Therefore, the SDG has of coordinating the management committee of the Life without Limits Plan, whose investments would be around 7.6 billion by 2014, contrasted with the structure available to work on the planning, coordination, monitoring and guidance of the Public Policy for the Promotion of the Rights of the Person with Disability, especially if we consider that this was one among the several and relevant powers conferred to it by the national legislation then in force.

As expected, the good governance practices recommend special attention to the organizational capacity and the availability of resources to perform the actions necessary for the implementation of a public policy, as indicated by the guidelines approved by the TCU (BRASIL, 2014c, p. 54-55):

Availability of qualified personnel structure and in sufficient number so that all stages of the public policy can be properly developed (BRASIL, 2012; ALBERNAZ, 2013);

Identification and provision of human, physical, financial and information technology resources needed to begin and the development a public policy (BRASIL, 2012; ALBERNAZ, 2013; GAO, 2005);

Appropriately directing all forms of resources to the various public policy objectives, allowing the implementation of actions that integrate it

in the necessary sequence and intensity (ALBERNAZ, 2013);

Availability of budget allocation to cover all expenses for the public policy, as well as to maintain a multi-annual budget planning of the policy (BRASIL, 2011; ALBERNAZ, 2012);

(...)

Therefore, the difficulties pointed out in the SDH management report show that there are governance problems. If they persist even after the latest changes in the organization of the federal public administration, they could significantly compromise the achievement of the desires of the population with disabilities.

With the change of the federal public administration structure by MP 696/2015, converted into Law 13.266/2016, and later by MPs 726 and 728/2016, it seems, in principle, that there were no improvements in the operational capacity of the agencies involved in the formulation and implementation of the Public Policy for the Promotion of the Rights of the Person with Disability. As it is a fairly recent change, it was not yet possible to infer the size of the real impact on the operational capacity and the availability of resources. However, it can be understood by the rationale of the recent MP 726/2016 – as in the previous rationales of MP 696/2015 – one of the key aspects underpinning the changes promoted by the Federal Executive Government was the reduction of the budgetary impact resulting from the maintenance of the government structure, as follows:

By adopting this provisional decree, we have two basic, urgent and relevant purposes. On one hand, we want to reorganize the structure of the federal public administration, notably of its ministries and bodies comprising the Presidency of the Republic. The idea is to recombine skills and assignments, in order to provide better organization, systematic and efficiency to the activities performed, enabling the administrative units, operating alone or working with each other, to become capable of acting rationally and effectively. **On the other hand, we believe it is necessary to adapt the administration structure to the economic reality of the Country, reducing the number of administrative units**

and creating conditions for the reduction of public spending. (BRASIL, 2016f, emphasis added).

Considering that the rationales themselves, given the relevance of the fiscal scenario experienced by the Country, point to the reduction of expenses with special positions as the basic guideline adopted in the proposals for restructuring the Federal Executive Government, it would not be rash to consider likely the decrease of resources available for the implementation of the Public Policy for the Promotion of the Rights of the Person with Disability, as well as for all other public policies now under the responsibility of the newly created Ministry of Justice and Citizenship. This will require from the administrative units of the federal government greater articulation and coordination capacity in order to rationalize and optimize the actions necessary for the implementation of public policies in which it is involved.

7. MONITORING AND EVALUATION

As initially recorded, the proper monitoring of the public policy would make it possible to verify the progress of the implementation and, given the continuous measurement of the results, adjust government performance in order to achieve the objectives and goals originally expected, or even adapt them to a new reality.

The results of the Life without Limits Plan were released in a book published by the SDH in 2014 (BRASIL, 2014b) and in the website of the secretariat entitled Observatory of Living Without Limit (BRASIL, 2016a). The Observatory, available to the public on the Internet, is “an information management tool that assists in the monitoring and transparency of the plan” and “allows easy access to the results of all actions” (BRASIL, 2014b, p. 145).

However, we can infer from some of the results published by SDH in these channels that the monitoring carried out by the management of the public policy was not suitable enough to correct the course of certain actions of the plan and, consequently, ensure the achievement of the targets set in previous publications of the secretariat, following the example of the first primer published by the federal government to disseminate the national plan (BRASIL, 2012a) and the primer updated in 2013 (BRASIL, 2013a).



As an illustration, within the “Access to Education” axis, initially the Life without Limits Plan had “as a goal to offer 150 thousand places of Training Grant to people with disabilities by 2014” (BRASIL, 2012a, p. 10). The Training Grant is one of the actions of the National Program of Access to Technical Training Grant (Pronatec) that offers technical courses and initial and continuing training, also known as professional qualification courses. However, only 17 thousand enrollments were carried out upon publication of the book *Living Without Limit* in 2014 (BRASIL, 2014b, p. 75) or “19,021 enrollments as of January 21st, 2015” (BRASIL, 2016b).

During the aforementioned public hearing in the Committee for the Defense of the Rights of Persons with Disabilities of the Chamber of Deputies, when asked about the failure of that Pronatec action, the Secretary of the then SNPD, in addition to confirming the unsatisfactory result, acknowledged the lack of interest of the qualifying entities to prepare courses tailored to the needs of persons with disabilities. According to the former secretary, “the qualifying entity prefers to tell the person with a disability that there is no vacancy, and open that vacancy to a person without disabilities (...) [a] leave the comfort zone and hire a sign language interpreter or provide Braille, even with the Ministry of Education paying more for this enrollment...” (DO NASCIMENTO, 2015).

While the secretary of the extinct SNPD recognizes the flaws in the qualifying action for people with di-

sabilities through Pronatec, the Life without Limits Plan was released in November 2011 and its targets should have been met by 2014. Therefore, there was enough time for a proper monitoring, by providing reliable and relevant information, to support the performance of adjustments in the action and, with that, to allow the best results. From the perspective of good governance, the monitoring carried out by the manager of the public policy was inappropriate, particularly with regard performance of the training action by offering initial training and technical and continuing courses through Pronatec.

Perhaps this was why the SDH preferred to abandon the initial goal and, instead, consider it as a mere “priority in filling vacancies with people with disabilities” (BRASIL, 2013a, p. 12), as contained in the primer on the Life without Limits Plan in 2013, replacing the previous primer. In its website, the SDH even informed that the program of technical training, rather than providing for “the creation of specific classes for people with disabilities or the allocation of exclusive vacancies to this audience,” seeks “to guarantee that all vacancies of the Technical Training Program can be accessed by people with disabilities, regardless of the supplier, the course and type of disability with preferential assistance in the filling of vacancies” (BRASIL, 2016b). However, besides being less transparent that the quantitative goal of 150 thousand vacancies, the new guideline was also far from being reached, as confirmed by the then secretary of the extinct SNPD in the public hearing.



Still within the “Access to Education” axis of the Life Without Limits Plan it was expected that there would be “the implementation of more than 17 thousand classrooms [with multifunctional resource]” (BRASIL, 2012a, p. 6) – later reduced to 15 thousand classrooms (BRASIL, 2013a, p. 12 and BRASIL, 2014b, p. 35) – as well as adaptation of those already in operation with the acquisition of “30 thousand update kits” (BRASIL, 2013a, p. 12 and BRASIL, 2014b, p. 35). According to the results published by SDH in its website, “13,360 schools received equipment to cater to the needs of a special group” and “14,999 schools received kits for upgrading its classrooms (from 2011 to 2014)” (BRASIL, 2016c). Based on these data, the results published by SDH would not have achieved the goals initially set.

On the other hand, according to the book published by SDH, “with the beginning of the Life Without Limits Plan in 2011, the financial and budgetary resources were increased; the goal was to reach 40 thousand schools with resource classrooms. The plan also provided for new kits to upgrade 30 thousand classrooms previously created” (BRASIL, 2014b, p. 68). According to that publication, “in 2010, there were already around 24,800 classrooms implemented in Brazilian public schools” and “currently there are nearly 42 thousand rooms that cater to 100% of Brazilian municipalities”, which would represent an increase of around 17,200 classrooms during the period of the Life Without Limits Plan (BRASIL, 2014b, p. 67 and 69). Therefore, by

signaling fulfillment of the goal of 42 thousand classrooms with the addition of around 17 thousand classrooms, the publication reinforces the lack of clarity of the results achieved and, mainly, the shortcomings in monitoring the Life Without Limits Plan.

At the same time they revealed inconsistencies in the monitoring of the national plan, the results published by SDH did not reflect the effectiveness of actions aimed at increasing accessibility and social inclusion in Brazilian public schools. This is because, although the data indicated the number of schools assisted with federal resources, they said nothing about the effects of the use of these multi-function features on school inclusion of students with disabilities.

The lack of an adequate assessment – which, in addition to mere quantitative data, provides data to assess the quality and impact of government action – compromises the effectiveness of actions within the public policy concerned. This aspect was also highlighted by a member of the Committee for the Defense of the Rights of Persons with Disabilities of the Chamber of Deputies in the aforementioned public hearing, in these words: “It is precisely the qualitative analysis of the [multifunction] resources classrooms that will be an important indicator for us of the success or lack thereof of school inclusion (...)” (BARBOSA, 2015).

On the same occasion, the lack of consistency of data on the implementation of inclusive residences was criticized – social assistance units intended for

institutional hosting of young people and adults with disabilities and in a situation of dependency. As disclosed by the SDH within “Social Inclusion” axis, out of the 200 inclusive homes planned for 2014, there were “74 units in operation” and with the “adherence of 155 municipalities and 6 State governments” a “total of 205 homes” would be achieved (BRASIL, 2016d). The numbers disclosed in the publication *Living Without Limits* are similar: “there was the adherence of 154 municipalities and six State governments” and, “overall, 205 residences were co-financed, of which 73 were already in operation” (BRASIL, 2014b, p. 108).

However, unlike what is reflected in the results reported by the secretariat, adherence of the municipalities does not necessarily mean the imminent implementation of residences, as highlighted in the public hearing aforementioned. According to a member of that committee, “despite the numbers (...) showing (...) that [the result] was close to the goal, this is not real, because what happened was the adherence of 155 municipalities, but these municipalities (...), when they were acquainted with the model of inclusive residence, (...) saw that the resources were not satisfactory” (BARBOSA, 2015).

In the case of inclusive households, in addition to inadequate evaluation, which allowed the disclosure of data that does not reflect the effectiveness of the action, we note that the municipalities did not participate in the definition of the proposed model for inclusive residences. According to the guidelines for governance evaluation in public policy, participation can occur at different times in the cycle of a public policy “because, although it is especially relevant during the planning and evaluation phases, it should also be encouraged in the decision-making and advisory processes, in addition to executive cooperation in the implementation of actions” (BRASIL, 2014c, p. 52). According to the model prepared by the TCU to evaluate governance in public policy, “there must be adequate space to facilitate the dialogue between stakeholders in order to enrich the discussion processes of diagnosis and analysis of alternatives” (BRASIL, 2014c, p. 52).

The lack of participation of municipalities raised at that public hearing – depending on the issues involved that needed to be better examined – could also be a reflection of a problem of vertical coordination, when actors are involved from other spheres of government and different hierarchical levels in the public administration (MARTINS, 2003 *apud* BRASIL, 2014c). Especially in Brazil, this aspect of governance related to vertical

coordination “is of fundamental importance to build more comprehensive evaluations about governmental action, in so far as the relationship between the federal government, State and municipalities often presents itself as a determining factor for the success of public policies”, as stressed in the TCU technical guidelines (BRASIL, 2014c, p. 31).

It is Important to note that this degree of overlap between the issues to be evaluated – in this case, between vertical coordination, participation and evaluation – was already expected by the model proposed by the Court. “Aspects that are strongly determined in a component can be observed, more indirectly, in another component”, since “the topics discussed are related” and “this overlap aims to give strength to each of the individual components considered” (BRASIL, 2014c, p. 42).

Therefore, in the actions analyzed herein, it was possible to verify that the monitoring and evaluation carried out by the agencies responsible for the implementation of the *Life Without Limits* Plan did not match what is expected in a situation where there is good governance in public policy, differing from the good examples indicated by the model drawn up by the Court of Accounts, as the examples below show (BRASIL, 2014c, p. 62):

Sufficient availability of reliable and relevant data to support the policy performance reports (ANAO, 2006);

(...)

Regular communications about the progress of the policy through implementation reports to key stakeholders (ANAO, 2006);

(...)

Internalization of lessons learned before the start of subsequent steps in the case of policies consisting of sequenced initiatives (ANAO, 2006);

(...)

Scheduled communication of the results of the evaluation, in order to promote the timely feedback within the public policy cycle (NAO, 2001; ANAO, 2006; EUROPEAN COMMISSION, 2009);

Development of mechanisms to monitor, evaluate and report results of collaborative efforts (GAO, 2005).

Although the analysis was limited to monitoring and evaluation of certain actions, the facts mentioned herein are sufficient to indicate the existence of weaknesses which, by its relevance, expose serious problems of governance in the Public Policy for the Promotion of the Rights of the Person with Disability.

8. CONCLUSION

Based on the evaluation model of public policies governance prepared by the TCU, relevant governance failures in the Public Policy for the Promotion of the Rights of the Person with disability were identified, notably in its structural aspects related to institutionalization, transparency, coordination and coherence, operational capacity and resources and monitoring and evaluation.

Based on the analysis of the current legislation, it can be concluded that the public policy concerned is not properly formalized through legal standards that identify, clearly and consistently, the functions and duties of the main actors involved in its formulation, implementation and evaluation. In addition, the lack of information on the budgetary enforcement of resources allocated to the implementation of public policy actions, such as those contained in the Life Without Limits Plan is not in accordance with transparency practices recommended for good governance.

Furthermore, the coordination and coherence problems in the implementation of the public policy under review made clear the difficulty of complying with the determination of the TCU that by targeting the solution of the problems of accessibility to public buildings and services, required coordinated involvement of different bodies and entities of the federal public administration. Based on the SDH management report for the year of 2014, which highlighted the lack of adequate personnel structure for the exercise of its powers, it was also possible to identify weaknesses in governance related to the operational capacity and the necessary resources for the effective implementation of the public policy. Finally, the critical analysis of the results of the Live Without Limits Plan disclosed by the federal government has identified gaps in the monitoring and evaluation processes of the Public

Policy for the Promotion of the Rights of the Person with Disability.

Although this work was based on the analysis and discussion of specific facts involving the formulation, implementation and evaluation of the public policy for the population with disabilities, the weaknesses highlighted reflect serious problems of governance, especially because the set of evidences was not limited to a specific evaluation component. On the contrary, the disagreements with the good governance practices were identified in various stages of the public policy cycle, since its institutionalization through its coordination and monitoring, and reaching its evaluation process, among other structural aspects.

Considering that the reflections presented herein indicated the existence of problems in structural aspects of the public policy concerned, it is appropriate that the external control bodies attempt to identify, based on performance audits to evaluate governance in public policies, the actions to be carried out by the government in order to overcome the difficulties that, as stated herein, have impaired the good governance of the Public Policy for the Promotion of the Rights of the Person with Disability.

Such measures are even more pertinent given the relevant change in the scenario involving the implementation of that policy. With the recent modifications of the federal public administration structure, with direct impact on the agency responsible for promoting the rights of the person with disability, there is a new situation in which the expressive reduction of financial resources and the need for rationalization of the administration will require from stakeholders an even greater capacity and coordination for actions whose scope and crosscutting aspect reflect the nature of the rights it intends to guarantee.

The rights of the person with disability will only be realized through the formulation and implementation of a public policy with a crosscutting nature that achieves, broadly and effectively, all areas essential to the dignity of the human being. To do so, only with good governance in the Public Policy for the Promotion of the Rights of the Person with Disability will it be possible to adapt the State performance to formulate and implement actions that are coordinated, perennial and truly able to intervene in reality and adapt it to the essential conditions for everyone to be entitled to a dignified and full life.

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Secretaria-Geral da Presidência
Setor de Administração Federal
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Edifício-Sede, Sala 153
CEP: 70042-900, Brasília – DF

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Mato Grosso

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Rondônia

Telephones: (69) 3223-1649 / 3223-8101 / 3224-5703 / 3224-5713 / 3301-3602 / 3301-3604
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São Paulo

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Sergipe

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Tocantins

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