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Regulamentado pelo art. 98 da Lei nº 8.443, de 16 de julho de 1992,
e pelos §§ 3º a 5º do art. 295 do Regimento Interno do TCU

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Continuação de: Boletim do Tribunal de Contas da União Administrativo Especial.

1 Ato administrativo - periódico - Brasil. I. Brasil. Tribunal de Contas da União
(TCU).

NORMATIVE INSTRUCTION - TCU 98, OF NOVEMBER 27, 2024 (*)

Regulates the initiation, organization, and submission of special rendering of accounts cases to the Brazilian Federal Court of Accounts (TCU).

The FEDERAL COURT OF ACCOUNTS, in the exercise of its constitutional, legal, and regulatory powers, and in accordance with the regulatory authority granted by Article 3 of Law No. 8,443, of July 16, 1992, which authorizes the issuance of acts and normative instructions regarding matters within its jurisdiction and the organization of cases subject to its review;

Considering that it is the responsibility of the Federal Court of Accounts to adjudicate the accounts of those who cause loss, misplacement, or other irregularities resulting in damage to the Treasury, as provided in Article 71, item II of the Federal Constitution; Articles 1, item I, 8, and 9 of Law No. 8,443, of 1992; and Articles 1, item I, and 197 of the Court's Bylaws;

Considering that it is the duty of federal public administrators to take all immediate measures to ensure the reimbursement of damages to the Treasury, regardless of the Federal Court of Accounts' intervention;

Considering that the Federal Court of Accounts, as the adjudicating body for cases involving damage to the Treasury, should only be engaged after the competent administrative authority has taken, unsuccessfully, all necessary administrative measures to characterize or remedy the damage;

Considering that reimbursement proceedings for damage to the Treasury must be guided by the principles of administrative rationality, due process, procedural economy, efficiency, broad defense, good faith, and the adversarial proceedings;

Considering the need to align regulations with the new understanding of the Brazilian Supreme Court (STF) regarding the statutes of limitation for punitive and reimbursement claims, as well as the studies and conclusions presented in case TC-008.462/2023-2;

Considering the necessity of swifter mechanisms for the processing and adjudication of special accounts proceedings within the new deadlines established by the STF;

INSTITUTES:

CHAPTER I
PRELIMINARY PROVISIONS

Article 1. The initiation, organization, and submission of special accounts cases to the Federal Court of Accounts shall comply with the provisions of this Normative Instruction.

Article 2. A special rendering of accounts is an administrative case duly formalized and with its own procedure, to determine responsibility for damage to the federal government, including fact-finding, damage calculation, identification of responsible parties, and obtaining the corresponding reimbursement.

Sole Paragraph. Accountable parties are considered to be individuals or legal entities that may be held accountable for reimbursing the Treasury.

Article 3. In cases of failure to render accounts, failure to prove the application of funds transferred by the Union through agreements, transfer contracts, or similar instruments, misappropriation, embezzlement, diversion, or disappearance of public money, assets, or values, or the commission of illegal, illegitimate, or uneconomical acts resulting in damage to the Treasury, the competent authority must immediately, before initiating the special accounts proceeding, take administrative measures to characterize or remedy the damage, in accordance with the guiding principles of administrative processes, including, where applicable, the adoption of the consensual resolution provided for in Article 24 of this Normative Instruction.

Sole Paragraph. In the event of serious irregularities or illegalities that do not result in damage to the Treasury, the administrative authority or internal audit body must report the facts to the Federal Court of Accounts.

CHAPTER II INITIATION

Article 4. Once the administrative measures referred to in Article 3 have been exhausted without remedying the damage, and if the conditions set forth in Article 5 of this Normative Instruction persist, the competent authority must immediately initiate a special accounts procedure by formally registering a specific case.

§ 1. The initiation of the special rendering of accounts referred to in the main provision of this article shall not exceed:

I - A maximum period of 120 days in cases of failure to render accounts, counted from the day following the date on which the accounts should have been submitted;

II - A period of 360 days in cases where the elements contained in the submitted accounts do not allow for a conclusion that the application of funds complied with relevant regulations and/or achieved the intended purposes, counted from the date of submission of the accounts;

III - A period of 360 days in all other cases, counting from the date the administration became aware of the fact.

§ 2. If the debt repayment is authorized in installments, the period referred to in § 1 of this article shall be suspended until the debt is fully paid or until early maturity due to payment interruption.

§ 3. The period defined in § 1 of this article is subject to the provisions of §§ 1 and 2 of Article 19 and Article 20 of this Normative Instruction.

§ 4. The Federal Court of Accounts may order the initiation of a special rendering of accounts regardless of the administrative measures taken.

§ 5. Failure to initiate the special rendering of accounts within the period specified in § 1 of this article, without just cause, may result in the imposition of the fine provided for in Article 58, II, of Law 8,443/1992 on the accountable authority, without prejudice to other penalties provided by law.

Section I Conditions

Article 5. A prerequisite for initiating a special rendering of accounts is the existence of factual and legal elements indicating failure to render accounts and/or damage or indication of damage to the Treasury.

Sole Paragraph. The act that determines the initiation of the special rendering of accounts must indicate, among other things:

I - The public agents who failed to act and/or the alleged accountable parties (individuals and legal entities) whose actions may have caused the identified damage or indication of damage;

II - The situation that allegedly caused the damage or indication of damage to be investigated, supported by documents, narratives, and other evidentiary elements that substantiate its occurrence;

III - An assessment of the adequacy of information contained in opinions issued by public agents regarding the identification and calculation of the damage or indication of damage;

IV - Evidence of the relationship between the situation that allegedly caused the damage or indication of damage to be investigated and the conduct of the individual or legal entity supposedly accountable for reimbursing the public funds.

Section II Exemption

Article 6. Unless otherwise determined by the Federal Court of Accounts, the initiation of a special rendering of accounts is exempt in the following cases:

I - When the debt amount is less than R\$ 120,000.00, as referenced in § 3 of this article;

II - When more than ten years have elapsed between the probable date of the damage and the first notification of the accountable parties by the competent administrative authority;

§ 1. The exemption from initiating a special rendering of accounts for amounts below the threshold established in item I of the lead sentence does not apply in cases where the total debts of a single accountable party reach the specified amount within the scope of the resource provider itself or, cumulatively, in other agencies or entities of the federal government.

§ 2. For the purpose of the total calculation mentioned in § 1, debts that, per accountable party, are below the threshold of R\$ 20,000.00, as established in Norm Regulation (Portaria Normativa) AGU No. 90, of May 8, 2023—which regulates Article 1-A of Law No. 9,469/1997 and Article 19-D of Law No. 10,522/2002—shall be disregarded.

§ 3. The exemption from initiating a special rendering of accounts, as provided in item I of the lead sentence, does not release the administrative authority from taking other administrative measures within its reach or requesting the relevant legal authority to adopt appropriate judicial and extrajudicial measures to recover the assessed debt, including filing a protest, if applicable.

§ 4. For the purposes of applying item I of the lead sentence, the following procedure shall be followed:

I - If the event causing the damage to the Treasury occurred on or before January 1, 2024, the amount to be compared with the threshold set in item I shall be the original amount, updated for inflation up to that date;

II - If the event causing the damage to the Treasury occurred after January 1, 2024, the amount to be compared with the reference value defined in item I of this article shall be the original debt amount, without monetary adjustment.

Section III Archiving

Article 7. Special renderings of accounts shall be archived, before being submitted to the Federal Court of Accounts, in the following cases:

I - Full repayment of the debt as provided in Article 15;

II - Proof that the alleged damage attributed to the accountable parties did not occur;

III - The remaining debt amount is below the R\$ 120,000.00 threshold established in item I of Article 6 of this Normative Instruction.

Sole Paragraph. The situations that justify registration in the Statute-Barred Cases Repository, stated in Article 9, do not authorize archiving within the agency itself, and the mandatory registration under Article 10 must still be carried out.

Section IV Statute-Barred Cases Database

Article 8. The initial time limits for the statute of limitations on reimbursement claims, as well as the interruptive and suspensive events, established in TCU Resolution No. 344/2022 or any subsequent regulation, shall apply to special renderings of accounts, even during their internal processing stage.

Sole Paragraph. The Federal Court of Accounts may fully assign liability for the damage to the Treasury to the party responsible for the statute of limitations, without prejudice to forwarding a copy of the relevant documentation to the Federal Prosecution Office for the filing of appropriate legal actions if there is evidence of a crime or an act of administrative misconduct.

Article 9. Granting agencies must register administrative procedures or special renderings of accounts that have remained dormant for more than five years at any point in time in the Statute-Barred Cases Database, except when the respective case files contain information on subsequent inspections conducted by other agencies or entities concerning the same subject matter.

§ 1. The registration in the Statute-Barred Cases Database does not preclude the Federal Court of Accounts' competence to analyze the statute of limitations based on TCU Resolution 344/2022 or the norm that replaces it.

§ 2. Cases are considered dormant when no significant actions have been recorded, such as notifications setting deadlines for account rendering, the submission of account renderings, reports, and technical notes related to accounts, fulfillment of the object, or identified irregularities, as well as any act showing Administration's involvement in the investigation of the facts.

§ 3. Non-significant actions include requests for and granting of access to the case files, issuing certificates, submitting information, attaching powers of attorney or sub-delegations, and other actions that do not affect the progress of the investigations.

§ 4. The registration in the Statute-Barred Cases Database does not prevent the future initiation of a special rendering of accounts or its reopening, nor does it bind the TCU's decision regarding definitive archiving, and does not confer any rights to the parties held responsible.

§ 5. Cases registered in the system mentioned in this article will be temporarily archived for three years, after which they must be considered definitively archived.

§ 6. The following cases cannot be registered in the system described in this article:

I - Those with a financial reporting deadline later than December 31, 2024;

II - Those where the financial impact exceeds 50 times the minimum threshold for initiating a special rendering of accounts;

III - Those involving inspections related to their subject matter, conducted by another agency or entity after their initiation;

IV - Those involving a Consensual Resolution Agreement, as provided in Article 24.

Article 10. The temporary archiving due to the statute of limitations, as addressed in the previous article, must be recorded in the e-TCE system, under the module Statute-Barred Cases Database, managed by the TCU. This module must include, in addition to any other requirements established by specific regulations, the following information:

I - The management unit (UG) responsible for analyzing the financial reporting and initiating the special rendering of accounts (name and code);

II - The beneficiary of federal funds (name, CNPJ/CPF);

III - The accountable parties (name, CPF/CNPJ);

IV - Dates, source, and amount of the funds, following the classification outlined in Annex III of TCU Norm Ruling No. 155/2016;

V - Identification of the transfer, including registration number in Siconv and/or Siafi in the case of voluntary transfers;

VI - The grounds for archiving, along with the relevant dates considered for determining the justification.

§ 1. The TCU shall regulate, through a Presidential Regulation, the implementation and operation of the Statute-Barred Cases Database, including the possibility of batch submission of cases, with the information mentioned in the main provision, in a format defined by the regulation, according to criteria such as time of inactivity, case stage, and other relevant factors.

§ 2. For the purposes of registration in the Statute-Barred Cases Database, cases may be categorized into three distinct stages:

I - Financial reporting or omission without initiated analysis, meaning cases in which the responsible management unit (UG) has not made any statements;

II - Financial reporting or omission with analysis, when there has been some administrative action or preliminary assessment by the responsible UG;

III - Special rendering of accounts initiated.

§ 3. The Secretariat for Government Audit, through its specialized unit for special rendering of accounts, shall establish a procedure for continuous monitoring of the data in the Statute-Barred Cases Database, mitigating risks of unauthorized case registrations and proposing audit measures to prevent recurring cases of expiration.

§ 4. Until the functionality that allows for the full implementation and operation of the Database is developed, special rendering of accounts will continue to be individually tracked by the TCU, with the statute of limitations handled in the internal stage.

§ 5. The provisions of TCU Norm Ruling No. 155/2016 and TCU Regulation No. 122/2018 shall apply to the Statute-Barred Cases Database as appropriate.

Section V

The Statute of Limitations Prevention System

Article 11. The Statute of Limitations Prevention System is hereby established, a functionality to be managed by the TCU with the objective of recording data related to federal resource transfers made by agencies and entities of the federal government and issuing preventive notifications to those responsible for financial reporting.

§ 1. The Statute of Limitations Prevention System shall contain, at a minimum, the following information about the transfers, to be provided by the transferring agencies:

I - Information about the transferring agency;

II - Information about the beneficiary or agreement holder;

III - Transferred amounts;

IV - Initial validity dates, renewal dates (if applicable), and the actual transfer date;

V - Purpose and objective of the transfer;

VI - Deadlines for interim and final financial reporting;

VII - Dates of actual financial reporting and its review;

VIII - Physical address, telephone, and electronic contact details of those responsible for financial reporting.

§ 2. The TCU shall regulate, through a Presidential Regulation, the procedures and deadlines for submitting and/or completing the information in the Statute of Limitations Prevention System.

§ 3. Transfers already registered in the *Transferegov* platform will be automatically imported into the Statute of Limitations Prevention System, eliminating the need to re-enter data for those transfers.

§ 4. For agencies and entities that do not use *Transferegov*, the system will require mandatory entry of the data listed in §1 of this article, ensuring that all necessary information for preventing the statute of limitations is available for timely analysis and action.

§ 5. The batch submission of cases to the Statute of Limitations Prevention System via standardized file formats shall be permitted and regulated by the regulation mentioned in § 2 of this article.

§ 6. The regulation mentioned in § 2 of this article shall also establish a transition rule, which will describe the gradual implementation of system-filling obligations, waiving the submission of data related to transfers whose financial reporting deadline ended more than five years ago.

§ 7. At the TCU's discretion, other systems, besides *Transferegov*, may be integrated into the system addressed in this article.

Article 12. The system shall include analytical functionalities that allow the TCU to map and identify cases at higher risk of incidence of the statute of limitations and other critical criteria, supporting the Court's preventive actions.

Article 13. The Statute of Limitations Prevention System shall include an automatic electronic notification mechanism, which will send alerts in cases of failure to fulfill the duty of financial reporting and in other situations where the risk of financial harm to the Treasury justifies it.

§ 1. The resource-transferring agency is responsible for keeping the system updated with the registration data of those accountable, as provided by them, to ensure the receipt of notifications.

§ 2. The transferring agency must include in its transfer agreements the electronic, physical, and telephone contact details of the managers responsible for the transfer within the agency, for the purpose of transmitting information and procedural documents electronically.

§ 3. Managers have a duty to keep their electronic, physical, and telephone contact details updated with the transferring agency, notifying it of any changes. Failure to do so may result in a loss of good faith, prevent them from claiming a lack of notice due to changes in contact details, and lead to a presumption of receipt of information and procedural documents.

§ 4. If there is a failure to fulfill the duty of financial reporting, a notification shall be automatically sent on the first business day following the deadline, informing the manager of the omission and requiring immediate compliance.

§ 5. If the omission persists for 30 days after the first notification, an alert shall be sent to the UG responsible for reviewing the financial report, requiring that a new and final notification be sent within 30 days to the physical addresses registered with the agency and the Internal Revenue Service of Brazil, as well as via electronic means and messaging, if the agency has not already done so.

§ 6. After the notifications have been sent to the physical, electronic, and telephone contacts, the special rendering of accounts must be initiated within a maximum period of 60 days.

§ 7. Whenever the system detects cases involving federal transfers where the financial report has remained unanalyzed for more than three years, it shall send an electronic notification to the responsible analyst, alerting them to the risk of prescription and requiring the immediate resumption of the review process.

Section VI

Debt Calculation

Article 14. The calculation of debt shall be carried out through:

I - Verification, when it is possible to precisely determine the actual amount owed; or

II - Estimation, when, through reliable means, an amount can be determined that certainly does not exceed the actual debt.

Article 15. The monetary adjustment and late-payment interest on the debt amount must be calculated in accordance with the provisions of the applicable legislation, starting from:

I - From the date the credit is deposited into the specific bank account, when known, or from the date of the transfer of funds – in cases of failure to provide accountability or when the submitted accounts do not prove the proper use of funds, except in the cases set forth in item II of this article;

II - From the date of payment – when there is a challenge to specific expenses, and the funds have been invested in the financial market, or when third-party responsibility is established.

III - From the date of the event, when known, or from the date the administration becomes aware of the fact – in all other cases.

Section VII

Omission in the Transition of Mandates

Article 16. In cases of omission, the successor's joint responsibility does not cover debts related to resources fully managed by their predecessor, without prejudice to the sanction on the successor when they are negligent in presenting, within the due time, the accounts concerning the actions of their predecessor.

Sole Paragraph. The successor may be held liable for the debt in the case described in this article when they cause the unjustified suspension of the execution of the object initiated by the predecessor, which results in the total unusability of the executed portion.

Article 17. When the period of full management of resources does not coincide with the mandate in which the account settlement deadline occurs, and there are doubts as to who caused the omission, both predecessor and successor will be notified to collect the debt, present accounts, or provide justifications for the omission. The predecessor will be notified for allegedly failing to leave the necessary documentation for the successor to present the accounts, and the successor will be notified for failing to present the accounts within the required timeframe.

Sole Paragraph. The successor may be exempted from responsibility for the omission if, cumulatively, they demonstrate the adoption of a legal safeguard measure to protect public assets and provide justifications that show the impossibility of presenting the accounts within the legal deadline, accompanied by evidence of the concrete actions taken to gather the documentation concerning the accounts.

CHAPTER III

ORGANIZATION

Article 18. The special rendering of accounts will consist of the following documents: I -

Report from the auditor, which must contain:

- a) Identification of the administrative case that originated the special rendering of accounts;
- b) Number of the special rendering of accounts case at the origin;
- c) Identification of those accountable, including the qualification and individualization of the actions of public agents who performed or contributed to the commission of the irregular act, as well as third parties who, as contractors or interested parties, have in any way contributed to the occurrence of the damage or benefited from it, in accordance with article 16, §2º, items "a" and "b" of Law No. 8,443/92;
- d) Calculation of the debt related to each of the accountable parties;
- e) Report of the situations and facts, with indication of the illegal, illegitimate, or uneconomic actions of each accountable party that led to the damage;
- f) Report of the administrative measures adopted to eliminate the damage;
- g) Information about any judicial actions related to the facts that led to the initiation of the special rendering of accounts;
- h) Final opinion of the special accounts auditor regarding the proof of the occurrence of the damage, its calculation, and the correct allocation of the obligation to repay to each of the accountable

parties;

i) Other information deemed necessary.

II - Audit certificate, accompanied by the respective report, in which the competent internal audit body must expressly express its position on:

a) The adequacy of the administrative measures taken by the competent authority to characterize or mitigate the damage; and

b) Compliance with the relevant regulations on the initiation and conduct of the special accounts settlement.

III - Conclusive opinion from the head of the internal audit body;

IV - Statement from the supervising Minister of State or an authority of equivalent hierarchical level, attesting to having acknowledged the special accounts review report and the opinion of the internal audit body.

§ 1. The report referred to in item I of this article must be accompanied by the following documents, whose location in the case file must be indicated when mentioned therein:

a) Documents used to demonstrate the occurrence of damage;

b) Notifications sent to those accountable, along with the respective acknowledgments of receipt or any other document proving that they were made aware of the matter;

c) Opinions issued by the technical areas of the agency or entity, including an analysis of the justifications presented by those accountable; and

d) Other documents deemed necessary for the proper adjudication of the special rendering of accounts by the Federal Court of Accounts.

§ 2. The identification of those accountable, as referred to in item c of section I of this article, must be accompanied by a qualification record of the accountable individual or legal entity, containing:

a) Name;

b) CPF (Individual Taxpayer Identification Number) or CNPJ (Employer Identification Number);

c) Updated residential address and phone number;

d) Professional and email addresses;

e) Position, role, and employee registration number, or registration in the Integrated Human Resources Administration System (SIAPE), if applicable;

f) Management period; and

g) Identification of the estate administrator or interim administrator, and/or the heirs/successors in the case of a deceased accountable party.

§ 3. The debt calculation referred to in item d of section I of this article must be accompanied by a financial statement indicating:

a) Those accountable;

b) A summary of the situation characterized as damage to the public treasury;

c) The historical value and the date of occurrence;

d) Reimbursed amounts and their respective payment dates.

§ 4. The provisions of this article do not apply to cases converted into a special accounts

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review by the Federal Court of Accounts under Article 47 of Law 8,443/1992, in which case the supervising Minister of State or equivalent authority must be formally notified.

CHAPTER IV SUBMISSION

Article 19. The special rendering of accounts must be submitted to the Federal Court of Accounts within 180 days from its initiation.

§ 1. A Norm Ruling may establish different deadlines from the one specified in the main provision.

§ 2. The deadlines set forth may be extended by the Plenary of the Federal Court of Accounts, in exceptional cases, upon a substantiated request made, as applicable, by the President of the Chamber of Deputies, the Federal Senate, the Brazilian Supreme Court (STF), the Superior Courts, the Federal Courts in the States and the Federal District, and the Federal Court of Accounts; the Attorney General; a Minister of State or other authorities of equivalent hierarchical level; and also by the President of a federal professional regulatory council.

§ 3. If the tasks under the responsibility of the internal audit body cannot be completed within the given time frame, its highest-ranking officer may request an extension, through a substantiated request, for the submission of the relevant documentation.

Article 20. Failure to meet the deadlines constitutes a serious violation of legal provisions and subjects the non-compliant administrative authority to legal sanctions.

Article 21. Special rendering of accounts cases must be submitted to the Federal Court of Accounts along with the documentation listed in Article 18 of this Normative Instruction.

§ 1. If the conditions specified in the main provision are not met, the Federal Court of Accounts will return the special rendering of accounts case to the internal audit body.

§ 2. In the event of a return, the internal audit body will have 60 days to take corrective measures and resubmit the case to the Federal Court of Accounts.

§ 3. The deadline set in § 2 of this article is subject to the provisions of §§ 1 and 3 of Article 19 and Article 20 of this Normative Instruction.

Article 22. At any stage of the internal phase, the debtor may fully settle the principal amount, duly adjusted for inflation, without the application of late-payment interest, pursuant to Article 12, § 2, of Law No. 8,443 of July 16, 1992.

§ 1. If the early settlement of the debt mentioned in the main provision occurs after the special rendering of accounts case has already been initiated, the reviewing officer must include in the case file the necessary information to verify good faith, the existence of other irregularities in the accounts, as well as proof of the debt settlement, and must immediately forward the special rendering of accounts for TCU's analysis.

§ 2. If the intention to settle the debt early is expressed before the special rendering of accounts procedure is initiated, the reviewing officer must register the special rendering of accounts case with the elements specified in § 1 and immediately forward it for TCU's analysis.

§ 3. If the intention to settle the debt early is expressed while the case is still within the internal audit body, the latter must return the case file to the originating body for the debt settlement and other necessary actions as outlined in § 1 of this article.

§ 4. The early settlement of the debt as described in the main provision will result in a provisional discharge in favor of the debtor, under a resolutive condition, in the event that TCU does not recognize the debtor's good faith or identifies other irregularities in the accounts.

§ 5; If the TCU recognizes the accountable party's good faith, confirms the settled amount, and finds no further irregularities, the special rendering of accounts case will be resolved, and the accounts will be deemed regular or regular with reservations, granting definitive discharge to the accountable party.

§ 6 If the TCU does not recognize the accountable party's good faith or identifies other irregularities, the case will proceed, and the accountable parties will be summoned or heard regarding the identified irregularities, with late-payment interest charged from the date of the infraction.

§ 7. If a discrepancy in the settled amount is found, the TCU may grant a deadline for the accountable party to pay the outstanding balance. If the additional payment is made on time, provided good faith is recognized and no other irregularities exist, the case will be resolved, and the accounts will be deemed regular or regular with reservations, granting definitive discharge to the accountable party.

§ 8. Once the TCU's ruling becomes final, reducing or eliminating the initially assessed debt, the accountable party may request a refund of any overpaid or wrongly allocated amounts from the entity that received the payment, submitting a copy of the TCU ruling acknowledging the correction or reduction of the debt.

§ 9. If there is insufficient information to evaluate good faith, the TCU may request additional details from the case handler or internal audit body.

§ 10. In cases of joint liability, payment by one accountable party benefits all others.

§ 11. The cases covered by this article will receive priority processing at the TCU for the evaluation of good faith compared to other special rendering of accounts cases.

Article 23. The special rendering of accounts case must be compiled and submitted to the Federal Court of Accounts electronically, unless a justified exception is provided.

CHAPTER VI CONSENSUAL RESOLUTION

Article 24. If the preliminary assessed damage results from the partial non-execution of a project or its total execution without achieving adequate functionality, and if good faith is present, a consensual resolution may be considered between the granting agencies/entities and the recipients of federal public funds, whether individuals or legal entities, within the framework of preliminary administrative measures.

§ 1. For the purposes of this Normative Instruction, a consensual resolution is an agreement, formalized through a term of consensual resolution, between granting agencies/entities and recipients of funds, aimed at resolving obstacles to policy implementation and ensuring the satisfactory completion of the project, without causing losses to the Treasury.

§ 2. The proposal for a consensual resolution must be submitted by any party involved before the special rendering of accounts is forwarded for internal audit review.

§ 3. If the consensual resolution is not viable, exceeds the 120-day deadline for formalization, or is not fulfilled as agreed, the special rendering of accounts must be immediately initiated as outlined in this Normative Instruction.

§ 4 The adoption of a consensual resolution does not exempt accountable parties from accounting obligations or from liability for potential financial losses to the Treasury.

§ 5 The Executive Power body responsible for the Federal Partnership Management System (SIGPAR) may issue supplementary regulations to govern the prior consensual resolution within the Executive Branch. This does not preclude the possibility for granting agencies and entities under the jurisdiction of this Court to establish internal procedures and mechanisms for seeking consensual solutions, provided they adhere to the guidelines set forth in this Normative Instruction, as well as the criteria and guidelines already established in laws and/or regulations on the subject.

CHAPTER VII
GENERAL AND TRANSITIONAL PROVISIONS

Article 25. The competent authority shall:

I - Record in debtor registries and accounting information systems, particularly those provided for in Law No. 10,522 of July 19, 2002, information regarding the debt amount and the identification of those accountable;

II - Inform the accountable party of the measure indicated in the previous item;

III - Record and properly organize information on the administrative measures adopted to characterize or eliminate the damage.

Article 26. The competent authority shall release liability for the debt if the Federal Court of Accounts:

I - Considers the liability for the initially attributed damage to be eliminated;

II - Determines that the occurrence of damage has not been proven;

III - Closes the case due to the lack of prerequisites for initiation or proper proceedings;

IV - Deems the accounts unquantifiable;

V - Grants clearance to the accountable party upon debt payment; or

VI - Closes the special rendering of accounts based on Article 7, item II, of this Normative Instruction.

Sole Paragraph. If the Federal Court of Accounts determines a debt amount different from the one originally assessed, the competent authority shall make the necessary adjustments regarding the measures indicated in Article 25 of this Normative Instruction.

Article 27. The Federal Court of Accounts may, through a Norm Ruling:

I - Regulate, for specific cases, the deadlines and components of special rendering of accounts;

II - Modify the amount referred to in Article 6, item I, and Article 7, item III, of this Normative Instruction;

III - Provide guidelines on the administrative measures referred to in Article 3 of this Normative Instruction, which may be followed on a subsidiary and optional basis at the discretion of the administrative authority, in compliance with the regulations specific to each agency or entity;

IV - Establish criteria for prioritizing special renderings of accounts;

V - Define procedures related to the implementation of an information system for the establishment, organization, and processing of special renderings of accounts;

VI - Determine the format for presenting special renderings of accounts instituted pursuant to Article 6, Paragraph 1, of this Normative Instruction.

Article 28. The annual Norm Ruling that establishes the format, content, and deadlines for the management reports to be submitted annually to the Federal Court of Accounts by those responsible for jurisdictional units shall require information on:

I - Cases of damage subject to internal administrative measures;

II - Special renderings of accounts whose initiation was waived under Article 6 of this Normative Instruction;

III - Special renderings of accounts initiated, highlighting those already submitted and those not yet forwarded for judgment by the Federal Court of Accounts.

Article 29. The provisions set forth in Article 6 of this Normative Instruction apply to special

renderings of accounts that are still pending valid notification and are currently being processed by the Federal Court of Accounts.

§ 1. Once a special rendering of accounts has been initiated and the accountable parties have been notified, it cannot be closed, even if the debt amount determined is below the limit established in Article 6 of this Normative Instruction.

§ 2. In cases where a special rendering of accounts is closed under the provisions of the lead sentence due to the limit established in Article 6, item I, of this Normative Instruction, the accountable party may request the reopening of the case for judgment by the TCU or settle the debt to obtain clearance.

Article 30. The submission to the TCU of special renderings of accounts referred to in Article 18 by the accountable agencies and entities does not apply to cases registered in the Statute-Barred Cases Database.

Article 31. The provision in Article 8, sole paragraph, shall not apply retroactively to special renderings of accounts in which the statute of limitations occurred before the enactment of TCU Resolution No. 344/2022, pursuant to Article 24 of Decree-Law 4,657/1942 (LINDB).

Article 32. Competent agencies and entities shall have a maximum period of 360 days from the enactment of this resolution to prevent the statute of limitations from affecting ongoing special rendering of accounts. After this period, those accountable shall be subject to the application of Article 8, sole paragraph.

Sole Paragraph. The provisions of this article do not apply to cases involving intent or gross negligence, which may be sanctioned from the date of entry into force of TCU Resolution No. 344/2022.

Article 33. Competent agencies and entities must, as a *sine qua non* condition for the transfer of public funds, collect the physical addresses, electronic addresses, and telephone numbers of those responsible for executing the funds, ensuring these details are included in transfer instruments, records, and any special rendering of accounts.

Article 34. The President of the Federal Court of Accounts is authorized to issue general guidelines on this Normative Instruction, which shall be published on the TCU Portal, as well as to issue a regulation to govern the systems referred to in Articles 9 and 11.

Article 35. This Normative Instruction shall enter into force on the date of its publication.

Article 36. TCU Normative Instruction No. 71, of November 28, 2012, is hereby revoked as of the effective date of this Normative Instruction.

Federal Court of Accounts, Minister Luciano Brandão Alves de Souza Session Hall, on November 27, 2024.

MINISTER BRUNO DANTAS
President

(* Republished due to an error in the original version in BTCU Especial No. 33, dated 11/28/2024, p. 1)