

Open Budget Survey 2021

Questionnaire

Brazil

May 2022

Country Questionnaire: Brazil

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2021

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Comment:

The Budget Guidelines Bill 2021 (Projeto de Lei de Diretrizes Orçamentárias PLDO).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Comment:

The PLDO 2021 (PBS) was sent to National Congress on April 15, 2020 and PLOA (EBP) was forwarded by the Government to the National Congress on August 31, 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments:

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

15/4/2020

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Comment:

According to the document "Exhibition of Reasons 145/2020", addressed by the Presidency of the Republic to the National Congress, the PBS (PLDO 2021) was sent on April 15, 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: According to the "Writing Manual of the Presidency of the Republic", Explanatory Memorandum (Exposicao de Motivos) is the document issued by a Minister of State and addressed to the President to: a) propose some measure; b) submit to his consideration a draft of a normative act; or c) inform of a particular issue (item 6.2). Message, on its turn, is the official communication means Heads of Powers (item 6.3). So, the project of Budget Guidelines Law 2021 was sent to the Congress by the President through the Message 179, on 15/04/2020, which includes the Explanatory Memorandum 145/2020 signed by the Minister of Finance on the same date. It is also worthy mentioning that on 15/04/2020, broadcasted a live of almost 2 hours to explain the project that had just been sent to the Congress. Sources: a) Writing Manual of the Presidency of the Republic <http://www4.planalto.gov.br/centrodeestudos/assuntos/manual-de-redacao-da-presidencia-da-republica/manual-de-redacao.pdf> b) Message 179/2020 <https://www.camara.leg.br/internet/comissao/index/mista/orca/ldo/LDO2021/proposta/Mensagem.pdf> c) EM 145/2020 <https://www.camara.leg.br/internet/comissao/index/mista/orca/ldo/LDO2021/proposta/EM.pdf> d) Live about the Project of Budget Guidelines Law <https://www.youtube.com/watch?v=oNU7Pv-yeKI>

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

We refer to the document "Exhibition of Reasons 145/2020", part of PBS (PLDO 2021), addressed by the Presidency of the Republic to the National Congress, dated April 15, 2020.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2020>

https://www.gov.br/economia/pt-br/canais_atendimento/imprensa/pautas/2019/04/ministerio-da-economia-divulga-projeto-de-lei-de-diretrizes-orcamentarias-pldo-2020

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: In addition to the sources listed above, it is worthy mentioning that on 15/04/20 the Ministry of Economy has released a video entitled

"Divulgação do Projeto de Lei das Diretrizes Orçamentárias - PLDO" on its Youtube channel (MP streaming) in which the main aspects of the PBS were presented. Source: <https://www.youtube.com/watch?v=oNU7Pv-yeKI>

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Comment:

All documents available in PDF format.

Peer Reviewer

Opinion: Agree

Comments: Although the Brazilian PBS presents the guidelines to prepare the Budget Act and does not discuss any budget authorization. However, the Annex of the Budget Guidelines present some calculations, such as actuarial forecast of Public Pension, that could be available in a machine readable format.

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Projeto de Lei de Diretrizes Orçamentárias PLDO 2021

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2021

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
31/8/2020

Source:
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.congressonacional.leg.br/ploa-2021>

Comment:
Message 331/2020, from the Executive addressed to the National Congress, attached to the EBP, is dated August 31, 2020.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: The date is correct. However, the Executive Branch has sent the EPB (PLOA) to the National Congress through the Message 487, in 31/08/20, in which was attached the explanatory Memorandum (Exposição de Motivos) 331/2020 of 31/08/20. Source: <https://in.gov.br/web/dou/-/despacho-do-presidente-da-republica-274972921>

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:
a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

Source:
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:
31/8/2020

Source:
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
We consider message 331/2020/ME, from the Executive addressed to the National Congress, attached to the EBP, dated August 31, 2020.

Source:
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: The date is correct. However, the Executive Branch has sent the EPB (PLOA) to the National Congress through the Message 487, in 31/08/20, in which was attached the explanatory statement (Exposição de Motivos) 331/2020 of 31/08/20. Source: <https://in.gov.br/web/dou/-/despacho-do-presidente-da-republica-274972921>

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

As the government websites have undergone major changes, and are still unstable with updates, I will always be attaching the link for the executive (Ministry of Economy) and the Chamber of Deputies.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

All documents are available in pdf format, not machine readable. In other hand, the information about the bill is available in open data format at Portal Siga Brasil, marked as "PL" (Projeto de Lei).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless

produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Projeto de Lei Orçamentária PLOA 2021

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Projeto de Lei Orcamentaria Anual 2021 (PLOA 2021) Source: <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa> <https://www.congressonacional.leg.br/ploa-2021>

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2020

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-cap/loa>

<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa>

Comment:

There is no Enacted Budget for 2021, that is why we will use the EB of 2020 (LOA 2020).

<https://valorinveste.globo.com/mercados/brasil-e-politica/noticia/2021/02/09/com-atraso-comissao-de-orcamento-de-2021-sera-instalada-nesta-quarta.ghtml>

Peer Reviewer

Opinion: Agree

Comments: Although the EB was enacted in April 2021

Government Reviewer

Opinion: Agree

Comments: The 2021 Budget was enacted in 22/4/21 (Law 14.144). Source: http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2021/lei/L14144.htm It is worthy mentioning that the yearly EB laws have been traditionally approved on January: 2020 EB - 17/01/20 - Law 13.978 - http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/L13978.htm 2019 EB - 15/01/19 - Law 13.808 - http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2019/Lei/L13808.htm 2018 EB - 02/01/18 - Law 13.587 - http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2018/Lei/L13587.htm 2017 EB - 10/01/17 - Law 13.414 - http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2017/Lei/L13414.htm 2016 EB - 14/01/16 - Law 13.255 - http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2016/lei/L13255.htm

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

17/1/2020

Source:

<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

Comment:

As the government websites have undergone major changes, and are still unstable with updates, we will consider the date of the published law, January 17, 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

17/1/2020

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

We consider the date of publication of the law, present in the Official Gazette of the Union online, as well as on the websites of the Ministry of Economy and Chamber of Deputies.

Source:

<https://www.camara.leg.br/internet/comissao/index/mista/orca/orcamento/or2020/Lei/Lei13978-2020.pdf>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.camara.leg.br/internet/comissao/index/mista/orca/orcamento/or2020/Lei/Lei13978-2020.pdf>

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa>

Comment:

Peer Reviewer

Opinion: Agree

Comments: But I prefer the link below: http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/l13978.htm

Government Reviewer

Opinion: Agree

Comments: In addition to the sources listed above, it is worth mentioning the site of the Executive Branch:
http://www.planalto.gov.br/ccivil_03/_Ato2019-2022/2020/Lei/L13978.htm#view

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

Comment:

The Budget Law (EB) itself is published through pdf documents. However, it is possible to access the open data of the authorized budget and execution on the official portals: Portal da Transparência, Siop, Siga Brasil. It should be noted that not all data are available on these portals, such as tax incentives, macroeconomic data, debt, etc.

Peer Reviewer

Opinion: Agree

Comments: The link below has the main data in Access Data Base format <https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa/2021/tramitacao/consulta-autografo>

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format

Comments: Open data about EB from 2001 onwards can be found on the site

https://www1.sioip.planejamento.gov.br/siopdoc/doku.php/acesso_publico:dados_abertos,

IBP Comment

The portal mentioned by the government reviewer is not part of the Enacted Budget.

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Lei Orçamentária Anual (LOA) 2020

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>
<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: LEI Nº 13.978, DE 17 DE JANEIRO DE 2020, Lei Orcamentaria Anual 2020 (LOA 2020)

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>
<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:
2021

Source:
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:
e. Not applicable (the document is publicly available)

Source:
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

Comment:
Produced, made available to the public along with EBP, on the internet.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:

31/8/2020

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

CB is produced, made available to the public together with EBP, on the internet - it is one of the annexes to EBP, so we consider the same date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

CB is produced, made available to the public together with EBP, on the internet - it is one of the annexes to EBP, so we consider the same date.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

Orçamento Cidadão - Projeto de Lei Orçamentaria Anual 2021

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: Orçamento Cidadão: Projeto de Lei Orçamentária Anual - PLOA 2021
Comments: It is on page 3 of the document in the link above.

Government Reviewer
Opinion: Agree
Comments: Orçamento Cidadão 2021 - Projeto de Lei Orçamentaria Anual 2021 Source: <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

EBP (PLOA 2021)

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2020

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>
<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>
<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Three documents can be considered as IYR:

1. National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal)
2. Primary Income and Expenses Evaluation Report (bimonthly) - Relatório de Avaliação de Receitas e Despesas Primárias (bimestral)
3. Summary Report on Budget Execution - RREO (bimonthly) - Relatório Resumido de Execução Orçamentária - RREO (bimestral)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three

months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:

a. At least every month, and within one month of the period covered

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Three documents can be considered as IYR:

1. National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal)
2. Primary Income and Expenses Evaluation Report (bimonthly) - Relatório de Avaliação de Receitas e Despesas Primárias (bimestral)
3. Summary Report on Budget Execution - RREO (bimonthly) - Relatório Resumido de Execução Orçamentária - RREO (bimestral)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

Three documents can be considered as IYR:

1. National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal): all published (January to December)

Bulletin November: published on Dec 29, 2020

Bulletin October: published on Nov 26, 2020

Bulletin September: published on Oct 29, 2020

Bulletin August: published on Sept 29, 2020

Bulletin July: published on Aug 28, 2020

Bulletin June: published on July 30, 2020

Bulletin May: published on June 29, 2020

2. Primary Income and Expenses Evaluation Report (bimonthly) - Relatório de Avaliação de Receitas e Despesas Primárias (bimestral) - published for 5 bimonths

3. Summary Report on Budget Execution - RREO (bimonthly) - Relatório Resumido de Execução Orçamentária - RREO (bimestral) - all published (January to December)

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 1. Monthly 29 December 2020 26 November 2020 29 October 2020 29 September 2020 28 August 2020 30 July 2020 29 June

2020 2. bimonthly

Government Reviewer
Opinion: Agree

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The reports have dates on their first pages, we consider the months as they are monthly and bimonthly.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Peer Reviewer
Opinion: Disagree

Suggested Answer: https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/12?ano_selecionado=2020 https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/17?ano_selecionado=2020 <https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Government Reviewer
Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: Only one of the three documents considered is available in a machine readable format - Resultado do Tesouro Nacional - the other two documents are available only in pdf format.

Government Reviewer

Opinion: Agree

IBP Comment

Brazil is a atypical country, where we can found 3 different budget documents that present budget execution data. Considering that the monthly report " Boletim com o Resultado do Tesouro Nacional" is available in a machine readable format, the better answer is "a".

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

Three documents can be considered as IYR:

1. National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal)
2. Primary Income and Expenses Evaluation Report (bimonthly) - Relatório de Avaliação de Receitas e Despesas Primárias (bimestral)
3. Summary Report on Budget Execution - RREO (bimonthly) - Relatório Resumido de Execução Orçamentária - RREO (bimestral)

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now

evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2020

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: -

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

a. Six weeks or less after the midpoint

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Comment:

The Fiscal Goals Compliance Assessment Report is published every four months

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: To support the reasercher's answer, I just want to list the three documents considered as MYR for the year 2020: 1) Jan. to Apr. - published in 29/05/20 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:33108 2) May to Aug. - published in 29/09/20 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:34421 3) Sep to Dec. - published in 25/02/21 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:37603

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

29/5/2020

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Comment:

The date of publication can be found in the website: <https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Considering this source, the date of publication of the first report was 29/05/2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: To support the reasercher's answer, I just want to list the three documents considered as MYR for the year 2020: 1) Jan. to Apr. - published in 29/05/20 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:33108 2) May to Aug. - published in 29/09/20 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:34421 3) Sep to Dec. - published in 25/02/21 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:37603

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of publication can be found in the website: <https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Considering this source, the date of publication of the first report was 29/05/2020

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: To support the reasercher's answer, I just want to list the three documents considered as MYR for the year 2020: 1) Jan. to Apr. - published in 29/05/20 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:33108 2) May to Aug. - published in 29/09/20 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:34421 3) Sep to Dec. - published in 25/02/21 - https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO:37603

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2021/27>

<https://www.tesourotransparente.gov.br/temas/estatisticas-fiscais-e-planejamento/resultado-do-tesouro-nacional-rtn-conteudos-relacionados>

<http://www.tesourotransparente.gov.br/ckan/dataset/resultado-do-tesouro-nacional>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: The MYR is only available in pdf format. The link above is to the document presented as IYR.

Government Reviewer

Opinion: Agree

IBP Comment

Considering the peer reviewer's comment, the answer was changed from "a" to "c".

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Relatório de Avaliação do Cumprimento de Metas Fiscais

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
2019

Source:
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

Comments: The Executive Branch sent the YER 2020 to the National Congress in 31st March 2021, through the Message 116 of the same date.
Source: <https://www.in.gov.br/web/dou/-/despacho-do-presidente-da-republica-311666269> The entire document was made accessible along with the news published in 09/04/2021. Source: <https://www.gov.br/cgu/pt-br/assuntos/noticias/2021/04/cgu-divulga-prestacao-de-contas-do-presidente-da-republica-de-2020> So, if the researcher was answering the questionnaire before 09/04/21, it would not be possible to refer to 2020 YER and, therefore, choosing to refer to 2019 YER is a good solution.

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:
a. Six months or less after the end of the budget year

Source:
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:
There is a news from the CGU website from 13/04/2020 informing on the publication of the document
<https://www.gov.br/cgu/pt-br/assuntos/noticias/2020/04/cgu-divulga-prestacao-de-contas-do-presidente-da-republica-de-2019>
The CGU webpage where the document can be found says it was published on 09/04/2020
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2019>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
9/4/2020

Source:
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2019>
<https://www.gov.br/cgu/pt-br/assuntos/noticias/2020/04/cgu-divulga-prestacao-de-contas-do-presidente-da-republica-de-2019>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree
Comments: The YER 2019 was sent to the Congress through the Message 148, 02/04/2020. Source: <https://www.in.gov.br/web/dou/-/despachos-do-presidente-da-republica-251068932>

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:
We used the information provided by the CGU website.

Source:
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2019>
<https://www.gov.br/cgu/pt-br/assuntos/noticias/2020/04/cgu-divulga-prestacao-de-contas-do-presidente-da-republica-de-2019>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2019-1/pcpr-2019-livro.pdf>

Source:
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:
c. No

Source:
<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Prestação de Contas do Presidente da República 2019

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

2019

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

a. Six months or less after the end of the budget year

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

The report has no date, and neither does the post on the website. Using the wayback machine. (<https://archive.org/web/>); and also Javascript code, the early date that we can find the document published online is on 02 September 2020

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: In the document in the link below the date the audit court assessed the Accounts of the President of the Republic for the 2019 fiscal year. <https://portal.tcu.gov.br/data/files/FD/34/91/65/0D8A2710BBAB5927F18818A8/PARECER-PREVIO-CONTAS-GOVERNO.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six months or less after the end of the budget year

Comments: The Audit Report about YER 2019 is issue by the Brazilian ISA (Tribunal de Contas da Uniao - TCU) in the process 018.177/2020-4. Actually, two documents must be considered as parts that make up the yearly audit report: "Parecer Prévio sobre as Contas do Governo" (Prior Opinion about the Government Accounts) and "Relatorio" (Report). They are both accessible on the main page of TCU (<https://portal.tcu.gov.br/inicio/>) through a box named "Consulta". Searching the above mentioned process should direct to: https://pesquisa.apps.tcu.gov.br/#/documento/processo/*/NUMEROSOMENTENUMEROS%253A1817720204/DTAUTUACAOORDENACAO%2520desc%252C%2520NUMEROCOMZEROS%2520desc/0/%2520 In "Pecas Recentes - Transparencia Ativa", please check the documents that have been considered as AR: a) Peça 21 - Parecer Prévio sobre as Contas do Governo (Prior Opinion about the Government Accounts) b) Peça 20 - Relatório (Acórdão) (Report) The digital versions of the documents that can be downloaded simply pressing on the title of each one will show a way to verify not only the date, but also the authenticity of the signatures. On the footnote of every page of each document, you will find a message saying that "To verify the signatures, access www.tcu.gov.br/autenticidade, informing the code XXXXXX". By this means you should find these dates: a) 10/06/2020 - Prior Opinion (Code 64827090) b) 11/06/2020 - Report (Code o 64827084) The dates can also be confirmed on Youtube "Sessão Extraordinária de Apreciação das Contas do Presidente de República" streamed alive on 10/06/2020. Source <https://www.youtube.com/watch?v=cGH23bDzuul>

IBP Comment

Considering the comments provided by the peer reviewer and the government reviewer, the answer was changed from "b" to "a".

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

10/06/2020

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

<https://portal.tcu.gov.br/contas-do-governo/Contas-do-Presidente-da-Republica-2019.pdf>

Comment:

The report has no date, and neither does the post on the website. Using the wayback machine. (<https://archive.org/web/>); and also Javascript code, the early date that we can find the document published online is on 02 September 2020

Peer Reviewer

Opinion: Disagree

Suggested Answer: 10/06/2020

Comments: In the document in the link below the date the audit court assessed the Accounts of the President of the Republic for the 2019 fiscal year. <https://portal.tcu.gov.br/data/files/FD/34/91/65/0D8A2710BBAB5927F18818A8/PARECER-PREVIO-CONTAS-GOVERNO.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: 10/06/2020

Comments: Source: <https://portal.tcu.gov.br/imprensa/noticias/parecer-previo-do-tcu-propoe-aprovacao-com-ressalvas-das-contas-do-presidente-da-republica.htm>

https://pesquisa.apps.tcu.gov.br/#/documento/processo/*/NUMEROSOMENTENUMEROS%253A1817720204/DTAUTUACAORDENACAO%2520desc%252C%2520NUMEROCOMZEROS%2520desc/0/%2520 <https://www.youtube.com/watch?v=cGH23bDzuul>

IBP Comment

Considering the comments provided by the peer reviewer and the government reviewer, the answer was changed.

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

<https://portal.tcu.gov.br/imprensa/noticias/parecer-previo-do-tcu-propoe-aprovacao-com-ressalvas-das-contas-do-presidente-da-republica.htm>

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

<https://portal.tcu.gov.br/contas-do-governo/Contas-do-Presidente-da-Republica-2019.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: In the document in the link below we can see the date the audit court assessed the Accounts of the President of the Republic for the 2019 fiscal year. <https://portal.tcu.gov.br/data/files/FD/34/91/65/0D8A2710BBAB5927F18818A8/PARECER-PREVIO-CONTAS-GOVERNO.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer: 10/06/2020

Comments: Source: <https://portal.tcu.gov.br/imprensa/noticias/parecer-previo-do-tcu-propoe-aprovacao-com-ressalvas-das-contas-do-presidente-da-republica.htm> <https://www.youtube.com/watch?v=cGH23bDzuul>

https://pesquisa.apps.tcu.gov.br/#/documento/processo/*/NUMEROSOMENTENUMEROS%253A1817720204/DTAUTUACAORDENACAO%2520desc%252C%2520NUMEROCOMZEROS%2520desc/0/%2520

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://portal.tcu.gov.br/contas-do-governo/Contas-do-Presidente-da-Republica-2019.pdf>

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Relatorio sobre as contas do Presidente da República 2019

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Parecer Previo e Sintese do Relatorio sobre as Contas do Presidente da Republica - 2019 <https://sites.tcu.gov.br/contas-do-governo-2019/>

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

<http://www.portaltransparencia.gov.br/>
<https://www.siop.planejamento.gov.br/modulo/login/index.html#/>
<https://www12.senado.leg.br/orcamento/sigabrasil>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

<http://www.portaltransparencia.gov.br/>
<https://www.siop.planejamento.gov.br/modulo/login/index.html#/>
<https://www12.senado.leg.br/orcamento/sigabrasil>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

<http://www.portaltransparencia.gov.br/>
<https://www.siop.planejamento.gov.br/modulo/login/index.html#/>
<https://www12.senado.leg.br/orcamento/sigabrasil>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

<http://www.portaltransparencia.gov.br/>
<https://www.siop.planejamento.gov.br/modulo/login/index.html#/>
<https://www12.senado.leg.br/orcamento/sigabrasil>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the

Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

<https://www12.senado.leg.br/orcamento/documentos/legislacao/lei-complementar-no-101/view>
<http://www.acaoainformacao.gov.br/assuntos/conheca-seu-direito/a-lei-de-acesso-a-informacao>

Comment:

The main laws are the Fiscal Responsibility Law (101/2000) and the Law on Access to Information (12.527/2011).

Peer Reviewer

Opinion: Agree

Comments: However, I would include other two laws: Lei 4.320/1964 which is considered part of the Public Finance Act

http://www.planalto.gov.br/ccivil_03/leis/l4320.htm Lei 8.443/1992 the Organic Law of the Federal Court of Accounts

http://www.planalto.gov.br/ccivil_03/leis/l8443.htm

Government Reviewer

Opinion: Agree

Comments: In addition to the sources mentioned by the researcher, it is worthy mentioning: 1) Constitution of the Federative Republic of Brazil Many articles throughout the text, specially: 24, II; 48, I e II; 57, § 2º; 62, § 1º, d; 68, § 1º, III; 70 to 75 (auditing); 84, XXIII; 85, VI; 99; 100; 127, §§ 3º to 6º; 134; § 2º; 145 to 162 (revenue); 163 to 169 (public finance planning and budgeting); 195; 218, § 5º. Also the article 35 of The Temporary Constitutional Provisions Act states the calendar for the budgetary cycle. The articles mentioned above can be read in an English version of the Brazilian Constitution available in PDF format on the site of the lower Chamber of the National Congress:

<https://bd.camara.leg.br/bd/handle/bdcamara/36019> 2) Law 4320, 17th March 1964 It establishes general rules for planning, budgeting and auditing the public finances. Source: http://www.planalto.gov.br/ccivil_03/Leis/L4320.htm 3) Law 8443, 16th July 1992. It establishes the structure and functions of the Supreme Auditing Court. Source: http://www.planalto.gov.br/ccivil_03/Leis/L8443.htm

GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncss.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

<http://www.acaoainformacao.gov.br/assuntos/conheca-seu-direito/a-lei-de-acesso-a-informacao>
http://www.planalto.gov.br/ccivil_03/LEIS/LCP/Lcp101.htm

Comment:

The Fiscal Responsibility Law "Establishes public finance standards for fiscal responsibility and provides other measures."

The Law of Access to Information "regulates the constitutional right of access to public information."

There is no law that regulates the constitutional right to participate in what concerns the public budget. There are some public policy boards that do budget monitoring on the execution side (expenses), but they are few.

In 2014, the government published a decree to regulate the participation of civil society, the National Policy of Social Participation, including in the budget (article 5 of Decree 4283/2014), but the same was suspended by the National Congress that same year.

http://www.planalto.gov.br/ccivil_03/_ato2011-2014/2014/decreto/d8243.htm

<http://www2.camara.leg.br/camaranoticias/noticias/POLITICA/476677-DEPUTADOS-DERRUBAM-DECRETO-DOS-CONSELHOS-POPULARES.html>

The current government closed more than 200 public policy councils with the participation of civil society.

<https://www.conjur.com.br/2019-abr-14/presidente-jair-bolsonaro-extingue-centenas-conselhos-federais>

The current government has also acted to limit the Access to Information Law.

<https://www12.senado.leg.br/noticias/materias/2020/04/30/stf-confirma-decisao-que-impede-restricoes-na-lei-de-acesso-a-informacao>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Anexo II: Expenditure on Fiscal and Social Security Budgets by Budgetary Unit

Volume 1, Table 5. Expenditure on Fiscal and Social Insurance Budgets by Power, Body, Budgetary Unit, Sources of Expense Resources and Nature of Expenditure Groups (page 89)

Volume 2 - Consolidation of government programs

Volume 3 - Details of Legislative, Judiciary, MPU (public prosecutors) and DPU (public defenders) branches' budgetary actions

Volume 4.I and 4.II - Details of the Executive branch's budgetary actions

Volume 5 - Details of Ministry of Education's budgetary actions

Volume 6 - Details of State-Owned Enterprises' budgetary actions (investments)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Expenditures are presented by functional classification at EBP, specifically in Volume 1, Table 6A, 6B and 6C "Expenses of Fiscal and Social Security Budgets by function and subfunction" (page 177-184).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

At the EBP, the functional classification is compatible with international standards, what can be verified in Volume 1, Table 6A "Expenses of Fiscal and Social Security Budgets by function and subfunction". According to PEFA (Public Expenditure and Financial Accountability), Brazil is considered compatible with international standards. Source: [http://pefa.org/en/assessment/br-dec09-pfmppublic-\(http://pefa.org/en/assessment/br-dec09-pfmppublic-\)en](http://pefa.org/en/assessment/br-dec09-pfmppublic-(http://pefa.org/en/assessment/br-dec09-pfmppublic-)en) (Page 28: "While all the above classification structures have been amended to suit the specific nature of fiscal management in Brazil, for example covering transfers to sub-national entities, they are generally in line with the international standards outlined in the 2001 Government Finance Statistics (GFS) manual produced by the IMF").

Peer Reviewer

Opinion: Agree

Comments: I would just like to send another link to the document mentioned in the comment above:

<https://www.pefa.org/sites/pefa/files/assessments/reports/BR-Dec09-PFMPR-Public.pdf>

Government Reviewer

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

At EBP, expenditures are presented by economic classification, as can be verified in:

Volume 1 - Table 4 - Summary of Expenditure on Fiscal and Social Insurance Budgets by Economic Categories and Expense's Nature Group (page 85)

Volume 1, Table 5 "Expenses of Fiscal and Social Security Budgets, by Power, Administrative Units (Ministry, for example), Budget Units, Sources of Resources and Expenses Nature Groups." (page 89).

Volume 3 - Details of Legislative, Judiciary, MPU (public prosecutors) and DPU (public defenders) branches' budgetary actions

Volume 4.I and 4.II - Details of the Executive branch's budgetary actions

Volume 5 - Details of Ministry of Education's budgetary actions

Volume 6 - Details of State-Owned Enterprises' budgetary actions (investments)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

In the EBP, the economic classification of expenditures is compatible with international standards, as can be verified in Volume 1, Table 5 "Expenses of Fiscal and Social Security Budgets, by Power, Administrative Units (Ministry, for example), Budget Units, Sources of Resources and Nature of Expenses." (Page 95). According to PEFA (Public Expenditure and Financial Accountability), Brazil is considered compatible with international standards. Source: <http://pefa.org/en/assessment/br-dec09-pfmp-public-en> (<http://pefa.org/en/assessment/br-dec09-pfmp-public-en>) (Page 28: "While all the above classification structures have been amended to suit the specific nature of fiscal management in Brazil, for example covering transfers to sub-national entities, they are generally in line with the international standards outlined in the 2001 Government Finance Statistics (GFS) manual produced by the IMF").

Peer Reviewer

Opinion: Agree

Comments: I would just like to send another link to the document mentioned in the comment above:

<https://www.pefa.org/sites/pefa/files/assessments/reports/BR-Dec09-PFMPR-Public.pdf>

Government Reviewer
Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Volume 2: Consolidation of Government Programs

Volume 3 - Details of Legislative, Judiciary, MPU (public prosecutors) and DPU (public defenders) branches' budgetary actions

Volume 4.I and 4.II - Details of the Executive branch's budgetary actions

Volume 5 - Details of Ministry of Education's budgetary actions

Volume 6 - Details of State-Owned Enterprises' budgetary actions (investments)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_IV.pdf

Comment:

In Complementary Information - Volume 4 (Informacoes complementares relacionadas no Anexo II do PLOA para 2021), section XXXII (demonstrativo dos subtítulos de projetos orçamentários relativos a obras e serviços de engenharia constantes do Projeto de Lei Orçamentária), there are information about 2022 and 2023 by Administrative Unit.

Peer Reviewer

Opinion: Agree

Comments: It is important to highlight that it is only budget projects related to engineering works and services included in the EBP, with an estimated total cost exceeding R\$ 50,000,000.00 (fifty million reais), per administrative unit. For the total Budget, multi-year expenditure estimates are presented in the Pluri Annual Plan (PPA), cited in the Federal Constitution as part of the budget cycle. However, the documentation (Annex I) present expenditures for individual programs for the first and second budget year, plus an estimate for the last two years. (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/plano-plurianual-ppa/arquivos/anexo-i-lei.pdf>)

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_IV.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/plano-plurianual-ppa/arquivos/Anexol.pdf>

Comment:

In the EBP there are no multi-year estimates presented by program (They are presented in the PPA - Pluri-Annual Plan 2020-2023, whose updating does not integrate the official budget cycle).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

Comments: Supplementary Information - Volume IV of EBP 2021 (PLOA 2021) (p. 506 to 544) presents multi-year estimates for projects concerning engineering works with total cost above R\$ 50.000.000,00 (fifty million reais).#. Source: https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_IV.pdf

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Mensagem%20Presidencial%20PLOA2021.pdf>

Comment:

Table 3 in Presidential Message (page 37)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Mensagem%20Presidencial%20PLOA2021.pdf>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume%20I%20PLOA%202021.pdf>

Comment:

Presidential Message - Table 3 (page 37)

Volume I - Quadro 3: Recursos próprios e vinculados de todas as fontes por órgão e unidade orçamentária (page 21 onwards)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Supplementary Information

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Supplementary Information - Volume III - Revenue evolution (2021, 2022, 2023) - page 357

Additional information:

Supplementary Information - Volume II - Revenues estimates by unit and group of nature of revenue (2021, 2022, 2023) - pages 489 to 789.

- a) Primary Revenue: gross and net contribution revenue 3. Financial Compensation; 4. Own Revenue (source 50) and Covenants (source 81), by Body; and 5. Other Primary Revenue; and
b) Financial Revenue: 1. Credit Operations (borrowings); 2. Own Revenue (source 80), by Body; and 3. Other Financial Revenue.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments,

or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Supplementary Information, Volume III, Debt Stock Estimates: (page 337 to 341):

- the central government's total debt burden at the end of the budget year;
- the interest payments on the outstanding debt for the budget year;
- debt modality: contractual, securities and agrarian debt securities - TDA;
- whether the debt is domestic or external;
- interest rates are fixed or variable: index (exchange, prefixed, IGP-DI, IGP-M, IPCA, SELIC, TR);
- profile of the creditors: market and Central Bank.

The information of the amount of net new borrowing required during the budget year is not presented.

Volume I - Quadro 10 (Serviço da Dívida Contratual e Mobiliária por Órgão e Unidade Orçamentária), on pages 253 to 258.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Besides the information above, we can include the Presidential Message of PLOA 2021, table 3, pages 37-39

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Mensagem%20Presidencial%20PLOA2021.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The initial assessment to questions 13 and 13b considered that the amount of net new borrowing required during the budget year is not presented. However, this piece of information can be found in EBP 2021 (PLOA) - Volume I - Table 9-A: "Primary Result of Central Government - Financial (Resultado Primário do Governo Central - Financeira), item XII.2, named " Issuance of Bonds" (Emissao de Titulos). As a matter of fact, in Table 9-A, the item XII.1 - "Debt Refinancing" (Refinanciamento da divida) refers to the payment of the principal debt plus monetary restatement (R\$ 1,603,521.7 million) , whereas the item XII.2 "Issuance of Bonds" (Emissao de Titulos) estimates the increase of the debt (R\$ 827,892.7 million), in other words, the net new borrowing required during the budget year. Therefore, the item "Issuance of Securities" corresponds to the information that was allegedly omitted in the EBP (PLOA 2021) according to the preliminary result of the OBS-2021. It is also worthy mentioning that the same information can be found in Presidential Message EBP 2021 (PLOA 2021) - Table 3, page 39. Finally, it should be registered the methodology explained above has been applied to the Federal Government Budget for a long time. Actually it has granted mention "A" in this question to the Brazilian EBP in the last editions of the survey (OBS 2019, 2017, 2015). Sources: a) EBP 2021 (PLOA 2021) - Volume I, Table 9-A. Item XII, p. 249 (page 305 of the electronic archive) <https://www.congressonacional.leg.br/materias/materias-orcamentarias/ploa-2021> (ir em "Volume I – Quadros orçamentários e legislação da receita e despesa") <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa> (ir em "Volumes", "Volume I") b) Presidential Message EBP 2021 (PLOA 2021) - Table 3, page 39 <https://www.congressonacional.leg.br/materias/materias-orcamentarias/ploa-2021> (ir em "Mensagem Presidencial") <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa> (ir em "Mensagem Presidencial")

IBP Comment

Considering the arguments and new information/evidences provided by the peer and government reviewers, the original answer was changed from "b" to "a".

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
The amount of net new borrowing required during the budget year

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year

Government Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year

Comments: The answer proposed is based on the government comment (including sources) to question 13, that I kindly ask you to check.

IBP Comment

See previous comment.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Supplementary Information, Volume III, Debt Stock Estimates: (page 337 to 341):

- the central government's total debt burden at the end of the budget year;
- the interest payments on the outstanding debt for the budget year;
- debt modality: contractual, securities and agrarian debt securities - TDA;
- whether the debt is domestic or external;
- interest rates are fixed or variable: index (exchange, prefixed, IGP-DI, IGP-M, IPCA, SELIC, TR);
- profile of the creditors: market and Central Bank.

*there is no information about public debt maturity.

** there is no clear information on the interest rates on the debt

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the composition of the total debt outstanding.

Comments: As mentioned, although there is no information about debt maturity, the other two core elements are present, and there is additional information. Therefore, answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: Information about public debt maturity can be found in EPG 2021 (PLOA 2021). Supplementary Information - Volume IV, item 3.3.2 - Refinancing Risk (Risco de Refinanciamento) (pages 6 e 7 or 551/552 of the digital archive). Source: https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_IV.pdf Páginas 06 – 07 (paginação do documento, sendo a interna do arquivo eletrônico: 551/552) The other two core pieces of information: interest rates and type of debt (domestic of external) have been mentioned in the researcher's comment along with other aspects to describe Brazilian public debt. Based on the information provided by the EPB 2021 (PLOA 2021) and according to the guidelines above, probably the best answer would be "A"

IBP Comment

The pages 6 and 7 of the document mentioned by the government reviewer present information on the maturity profile of the debt. Considering both comments from reviewers, the answer was changed from "c" to "a".

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

Whether the debt is domestic or external

Information beyond the core elements (please specify)

Interest rates on the debt

Maturity profile of the debt

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Information beyond the core elements (see previous question):

- debt modality: contractual, securities and agrarian debt securities - TDA;
- interest rates are fixed or variable: index (exchange, prefixed, IGP-DI, IGP-M, IPCA, SELIC, TR).

Peer Reviewer

Opinion: Disagree

Suggested Answer: Interest rates on the debt Whether the debt is domestic or external Information beyond the core elements (please specify)

Government Reviewer

Opinion: Disagree

Suggested Answer: Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external Information beyond the core elements

Comments: (please check previous answer): - debt modality: contractual, securities and agrarian debt securities - TDA; - interest rates are fixed or variable: index (exchange, prefixed, IGP-DI, IGP-M, IPCA, SELIC, TR).

IBP Comment

See previous comment.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential message (table 1 and 6)

Supplementary Information, Volume III, Item XXII (pages 328 to 335) presents forecast parameters:

- real and nominal GDP
- the payroll of formal employees
- average price per barrel of oil
- exchange rates
- long term interest rates
- Selic interest rates
- inflation rates (IGP-DI, IPCA, INPC)

Peer Reviewer

Opinion: Agree

Comments: And sometimes the macroeconomic forecast is updated during the debate of the Budget in the Parliament.

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements (please specify)

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Additional information: Exchange rate and employment data.

Peer Reviewer

Opinion: Agree

Comments: Information beyond the core elements: - the payroll of formal employees - average price per barrel of oil - exchange rates - imports, except fuels, - volume of financial investments, - sales volume of gasoline and diesel - industrial production: manufacturing, beverages, tobacco and vehicles whose updates should have been sent by November 22, 2020 https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_III.pdf (pages: 329 - 335)

Government Reviewer

Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential Message: Macroeconomic scenario for 2021 (pages 12-13; 49-55)

Supplementary Information, Volume III - Macroeconomic parameters (page 329)

Supplementary Information, Volume IV - XXIII: Fiscal risks (546-587)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Some narrative discussion about specific public policies, for example, to deal with the Covid-19 pandemic (page 8).

Supplementary Information, Volume III, Item XIX (page 323), shows the increase in revenues and expenses due to the increase of the minimum wage by 1 percentage point and by R\$ 1.00.

Peer Reviewer

Opinion: Agree

Comments: The Presidential Message also presents some narrative discussion about sectoral policies but covers only ten sectors.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

Comments: Although consistent with the information and documents collected by the researcher, mention C does not take into account a supporting EBP document which states how new policy proposals affect revenues and expenditures. Had it been considered, the mention would probably be higher. As a matter of fact, the Presidential Message of the EBP 2021 (PLOA 2021) provides: (a) the estimate of revenues and their form of calculation that includes the variation of tax waivers considered in the EPB., along with a narrative discussion (pgs. 42 to 45); b) the setting of expenditures, along with a depth discussion, in which the main aggregates such as expenditures with personnel and social security benefits (pages 47 to 49; 64 to 73). c) Furthermore, ten public policies are highlighted in Chapter 2 of the Message, where it is also possible to find the narratives for each sector: Health, Education, Social Assistance, Science and Technology, Environment, Public Security, Defense, Regional Development, Infrastructure, and Investments (pages 15 to 35). Source: <https://www.gov.br/economia/pt-br/assuntos/planejamento-e->

IBP Comment

a) It is not possible to determine if the information/narrative provide by the Presidential Message (pages 15 to 35) are related to existing or new policies. There is no clear information on new policy proposals and how they will affect expenditures. b) Pages 42 to 45 present information on revenues c) It is not possible to assess if estimates for all new policy proposals affect expenditures are presented. The answer suggested by the researcher is correct.

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

No information that shows how new policy proposals affect revenues is presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Comments: The EBP (PLOA 2021), Supplementary Information, Volume II, Item XII (page 158), shows the estimates of budget revenue and includes the effects of variation in price indices, changes in legislation, including proposals for changes in legislation, which are being discussed in the National Congress, at the initiative of the Executive Branch, and other factors influencing the estimates.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

Comments: Information that shows how new policies affect revenues are presented in EBF 2021 (PLOA 2021) presented in some supporting budget documents, especially in "Supplementary Information" (Informacoes Complementares) - Volume II: (p. 68 onwards of the digital archive): a) many tables which shows the effects of new policies on revenues, including displays by geographical region, function, taxes among other types. b) explanatory notes on the methodology according to which the figures were estimated (p. 174 onwards of the digital archive). c) estimation of the

impact new legislation would have on revenues (p. 165 of the digital document, column "EFEITOS BÁSICOS (Média)/ Leg. (6)" d) effects of other tax waivers (p. 150 of the digital document). Source: https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamentos-anuais/2021/ploa/Volume_II.pdf Another supporting budget document worthy mentioning is the Presidential Message to PLOA 2021, in which a narrative discussion can be found about the impact on revenues (p. 42 to 45) Source: <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Mensagem%20Presidencial%20PLOA2021.pdf> .

IBP Comment

This question asks about how new policy proposals in the budget affect revenues. The documents and evidence mentioned by the reviewers bring very complex estimates of revenues that are not clearly linked with the adoption of new policies. Some information can be found in the pages 42 to 45 of the Presidential Message, particularly table 4. The answer was changed from "d" to "c".

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

PLOA - Volume III, Volume IV and Volume V (Education): expenditures estimates for 2019 and 2020 by three expenditures classifications, following the information displayed by administrative units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Although displayed by administrative unit and not consolidated by programs, it is possible to access the information for individual programs for the BY-1 and BY-2 (2020 and 2019): PLOA - Volume III, Volume IV and Volume V (Education).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential Message, Table 03, pg 47: Statement of Primary and Nominal Results of the Central Government, presents original expenditure's projections for BY-1 (LOA 2020) and updated ones (Reprogramação 2020 e Realizado 2019).

Volume 1, demonstrates in TABLE 9A: STATEMENT OF PRIMARY AND NOMINAL RESULTS OF THE CENTRAL GOVERNMENT (page 249), the updated expenditure for BY-1, column "Reprogramação 2020".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the

expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

At Volume III, IV.1. and V of EBP (PLOA 2021) there is information about executed budget of 2019 (empenhado) by administrative, economic, and functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

At Volume III, IV and V of EBP there is information about executed budget of 2019 by program classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Volumes III, IV, V and VI, "Detailed Actions" (by administrative unit), with information of actual outcomes) there are information about budget executed of 2019.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential Message (table 3, page 37): Statement of the Primary and Nominal Results of the Central Government, presents the revenues of 2019 and 2020, by categories.

Peer Reviewer

Opinion: Agree

Comments: The EBP (PLOA 2021), Supplementary Information, Volume II, Item XII (page 158), shows the estimates of budget revenue and includes the revenues for 2019 and 2020 (up to June and estimates for the entire year) by category.

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential Message (table 3, page 37): Statement of the Primary and Nominal Results of the Central Government, presents individual sources of revenues of 2019 and 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential Message (table 3, page 37): Statement of the Primary and Nominal Results of the Central Government, presents original projections for 2020 (BY-1) and updated ones (reprogramado).

Peer Reviewer

Opinion: Agree

Comments: The EBP (PLOA 2021), Supplementary Information, Volume II, Item XII (page 158), shows budget revenue estimates and includes the updated one for 2020.

Government Reviewer

Opinion: Agree

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential Message (table 3, page 37): Statement of the Primary and Nominal Results of the Central Government, presents the revenues of 2019 and 2020, by categories.

Peer Reviewer

Opinion: Agree

Comments: The EBP (PLOA 2021), Supplementary Information, Volume II, Item XII (page 158), shows budget revenue estimates and includes the revenues of 2019 and 2020, by categories.

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential Message (table 3, page 37): Statement of the Primary and Nominal Results of the Central Government, presents the revenues of 2019

and 2020, by individual sources of revenues.

Supplementary Information (informacoes complementares)- Volume 2 (pages 59-74): "VIII - statements: A) of offset revenues, per item of revenue managed by Secretariat of the Federal Revenue of Brazil, and respective amounts, collected in 2018, 2019 and 2020, this month to month, until June".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Presidential Message (table 3, page 37) presents past revenue information for 2019 (BY-2) as "realizado", which means it reflects actual outcomes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial

banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
file:///C:/Users/Admin/Downloads/Volume_III.pdf

Comment:

EBP (PLOA 2021), Complementary Information, Volume III:
XXIII: About public debt (338-341) present information only on:
- total debt outstanding at the end of BY-1;
- interest rates on the debt instruments (partially) and
- whether it is domestic or external debt.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for government debt.

Comments: Additional source: Presidential Message Tabel 3 pages 37-39 <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Mensagem%20Presidencial%20PLOA2021.pdf>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: Information about public debt in BY-1 can be found in the same sources mentioned for the current budget, since the figures and discussion were displayed in a comparative way, both in tables and texts. Please, check government review to question 13 and 14 and also Supplementary Information to PLOA 2021 (Volume IV - p. 551 onwards of the digital archive) Sources: a) EBP 2021 (PLOA 2021) - Volume I, Table 9-A. Item XII, p. 249 (page 305 of the electronic archive) <https://www.congressonacional.leg.br/materias/materias-orcamentarias/ploa-2021> (ir em "Volume I – Quadros orçamentários e legislação da receita e despesa") <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa> (Ir em "Volumes", "Volume I") b) Presidential Message EBP 2021 (PLOA 2021) - Table 3, page 39 <https://www.congressonacional.leg.br/materias/materias-orcamentarias/ploa-2021> (ir em "Mensagem Presidencial") <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa> (Ir em "Mensagem Presidencial") c) PLOA 2021 - Volume IV - Supplementary Information , item 3.3.2 - Refinancing Risk (pages 551-557 of the digital archive) https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_IV.pdf

IBP Comment

Considering the extra information provided by the reviewers, the answer was changed from "c" to "a" total debt outstanding at the end of BY-1 (also in the Presidential message - table 3) amount of net new borrowing required during BY-1 (also in Presidential message - table 3) interest payments on the debt (also in Presidential message - table 3) maturity profile of the debt (Volume IV - Supplementary Information , item 3.3.2 - Refinancing Risk - pages 551-557 of the digital archive)

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

EBP (PLOA 2021), Complementary Information, Volume III - XXIII: About public debt (336-370): The inventory and percentage composition, by index, of the domestic securities debt and the public debt with the market and the Central Bank in the last 3 years and expected for the end of 2020 and 2021 are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Some information on extra-budgetary funds for at least the budget year at EBP (PLOA 20021) is presented: Volume1: Table 3 (quadro 3 - pages 21-79) "Resources of all sources - Revenue from All Sources, by Administrative Unit and Budget Unit". But there is no core information or narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

a. Yes, central government finances are presented on a consolidated basis.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

At EBP (PLOA 2021), Volume 1, Part 3 "Quadros Consolidados da Despesa" (pages 81 - 196) provides consolidated information of all government spending, including both fiscal and social security budgets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that

exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Volume IV_I : transfer between federal administrative units. Volume IV_II: "Transfers to States, Federal District e Municipalities. The narrative discussion is presented in Presidential Message (pages 46-48).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf).
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

There is no information about impacts on specific groups.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

b. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

The aggregate transfers from National Treasury to public corporations can be seen in the Presidential Message - Section "Primary Result of State Enterprises Federal - Calculation Methodology" (page 60), with some narrative discussion.

Pages 76 to132: "SYNTHETIC DEMONSTRATION OF THE GLOBAL DISPENSES PROGRAM OF STATE COMPANIES - USES AND SOURCES", with no narrative discussion.

Volume VI - "Investment Budget", contains a lot of detail on the investment budget for public corporations, although with no narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

At Presidential Message there are some information about loans of BNDES.

Additionally, Executive Budget Proposal did not give complete information concerning National Treasury's loans to BNDES (Banco Nacional de Desenvolvimento Econômico e Social) to subsidize investments, which are quasi-fiscal activities.

At Complementary Information, Volume II, there is some information about Government loans to BNDES, but without a narrative discussion.

Peer Reviewer

Opinion: Agree

Comments: However, I would add item XIV of Complementary Information, Volume III, that presents the plan for the application of resources from official funding agencies, with the effective values for fiscal years 2018 and 2019, the likely execution for 2020, and the estimates for 2021, consolidated and broken down by agency, region, Federation unit, sector of activity, size of the borrower and sources of funds: own resources, National Treasury resources, and resources from other sources.

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

The information is not presented at EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

The EBP (PLOA) don't present information on nonfinancial assets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

No information on expenditure arrears is presented in the EBP or any supporting budget documentation. Payments concerning expenditure arrears are monthly available in the "Results of National Treasury", but this document is considered an In-Year Report for the purpose of this research. Some expenses from previous exercises are identified in the budget proposal through a classification named "Previous exercises expenses", but is

not sufficiently detailed. The adequate information about expenditure arrears are presented at open data website Portal Siga Brasil.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

b. Yes, the core information is presented for all contingent liabilities.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

Comment:

The contingent liabilities is presented in Annex V - Fiscal Risks of the PBS (PLDO 2021) -4.1. Contingent Liabilities, but no information was found in the PLOA 2021 and its annexes.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, the core information is presented for all contingent liabilities.

Comments: The contingent liabilities is presented in Annex V - Fiscal Risks of the PBS (PLDO 2021) -4.1. Contingent Liabilities, and in

Complementary information, volume IV, item XXXIII, there is an update of the Fiscal Risks, including contingent liabilities, therefore, I understand that it is also part of the PLOA 2021. https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_IV.pdf

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for all contingent liabilities.

Comments: Extensive information about contingent liabilities can be found in EBP 2021 (PLOA 2021) - Volume IV of PLOA 2021, Supplementary Information: a) Table 1 - Base de Atuação dos Riscos Fiscais Específicos Consolidados, specifically line 1,2 and 3 .(p. 546 to 547 of the digital archive) b) Item 4 - Specific Risk Analysis - 4.1 Contingent Liabilities .(p. 557 to 587 of the digital archive) Source: https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_IV.pdf Endereço eletrônico: <https://www.congressional.leg.br/materias/materias-orcamentarias/ploa-2021> (ir em "Volume IV – Quadros orçamentários e legislação da receita e despesa")

IBP Comment

Considering the extra information and arguments provided by the reviewers, the answer was changed from "d" to "b"

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

The information is not presented in the PLOA (EBP).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

EBP (PLOA 2021), Volume 1, presents estimates of all sources of donor assistance in Table 3 - Revenue from All Sources, by Body and Budget Unit (page 21). The donations are presented by kind of source: Donations of International Entities (Doações de Entidades Internacionais); Donations from Individuals and Institutions Public and Private National; Donations to Combat Hunger.

Peer Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Comments: In the reference presented above, EBP (PLOA 2021), Volume 1, Table 3 - Revenue from All Sources, by Body and Budget Unit (page 21), presents estimates of all sources of donor assistance. However, there is no narrative discussion.

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

Comments: As mentioned in the researcher's comment, "the donations are presented by kind of source: Donations of International Entities (Doações de Entidades Internacionais); Donations from Individuals and Institutions Public and Private National; Donations to Combat Hunger". They cover all the donations and can be identified by a 3-digit classification: 194 - Donations to combat Hunger 195 - Donations of International Entities (Doações de Entidades Internacionais); 196 - Donations from Individuals and Institutions Public and Private National; Please, check Budget Technical Manual (Manual Técnico do Orçamento MTO), item 10.1.4 on pages 227-229. Source:

<https://www1.siof.planejamento.gov.br/mto/lib/exe/fetch.php/mto2021:mto2021-atual.pdf> Table 3 - Revenue from ALL Sources, by Body and Budget Unit (page 21) of Volume I of EBP (PLOA 2021) presents estimates of all sources of donation and so, answer B (the mention Brazil received in OBS-2019) is likely to be more adequate to the Guideline of the question. Source: <https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume%20I%20PLOA%202021.pdf> However, the kind of information alluded to in question 44 can be found in the receipts classified by "source", as there are three codes for recording donations: 194 - Donations for Combating Hunger, 195 - Donations from International Entities, 196 - Donations from Individuals and National Public and Private Institutions. In Volume I of PLOA 2021, this information is shown in Table 3 - "Revenues from All Sources, by Agency and Budget Unit" (p. 77), in which it is possible to evaluate the estimated revenue in the three types of donations, broken down by agency and budget unit. It should be clarified that, according to the evaluation guidelines in question 44, Grade C should be adopted when estimates cover part but not all of the donations, or when the total amount is presented under a single item. On the other hand, from the analysis of Table 3 of Volume I of PLOA 2021, it appears that there is complete coverage of donations and the estimates are not condensed into a single item, justifying a Note "B" in this item.

IBP Comment

Considering the extra information and arguments provided by the reviewers, the answer was changed from "c" to "b"

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

b. Yes, the core information is presented for all tax expenditures.

Source:

https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Volume_II.pdf

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

The information about tax expenditures is presented in Complementary Information - Volume 2. It mostly covers estimates of revenue foregone, by tax expenditure, by type of tax, by function and by region, for example (page 75). While there is no clear statement of the purpose or policy rationale, includes a table where various details are provided for each tax expenditure, including a description, legal basis, duration, etc. and some information about intended beneficiaries.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked

revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

The earmarked revenues are presented at EBP (PLOA 2021) Volume 1 - Detailed Revenue, Revenue Legislation.

Specific in: Table 3 (from page 21 onwards) “Own and Related Resources of All Sources, by Organ and Budget Unit” . It contains quantitative estimates but no a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Some information are presented in Presidential Message with a narrative discusssion. Also, in Volume 6, there are detailed information about goals on ‘investment budget’, but without a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

The multi-year policy goals are not presented in the EBP (PLOA 2021) for years beyond 2021. The PPA (Plano Pluri Anual 2020-2023) was elaborated in a very short version comparing with previous years. There is some information, but this document cannot be accepted as a supporting EBS document, and only provides aggregate budget estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Nonfinancial data on inputs are not presented in the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

a. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Non-financial data on results are presented for all programs. Volume 4 (I and II), information about target beneficiaries or number of buildings constructed (for example) is presented, by program/actions (outcome/ produto).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

a. Yes, performance targets are assigned to all nonfinancial data on results.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.congressonacional.leg.br/ploa-2021>

Comment:

Performance targets are assigned to nonfinancial data on results in the Executive's Budget Proposal (PLOA 2021), Volume III and IV.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.congressonacional.leg.br/ploa-2021>

Comment:

There are a number of government programs meant to benefit the poor, (students, elderly, youth and others), although with the constitutional amendment that established the "spending cap" these programs are all underfunded. The main one mentioned in the Presidential Message is Programa Bolsa Família (cash transfer for extremely poor groups).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

<https://www1.siop.planejamento.gov.br/mto/doku.php/mto2021>
<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>
<https://www.congressonacional.leg.br/ploa-2021>

Comment:

In the Budget Technical Manual (MTO), published by the "Secretaria de Orçamento Federal - SOF", there are detailed instructions on budget formulation, but with few elements of a timetable. Some information is available on the Fiscal Responsibility Law, which establishes some deadlines.

Peer Reviewer

Opinion: Agree

Comments: However, the best source is Portaria SOF 4.512 of February, 19th, 2020, which sets all the deadlines for EBP 2021.

<https://www.in.gov.br/web/dou/-/portaria-no-4.512-de-19-de-fevereiro-de-2020-244300671>

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

Comment:

The information is available in Annex IV.1 (Fiscal Goals) of the PBS (PLDO 2021).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government’s expenditure policies and priorities in the Pre-Budget Statement, asking whether “core” information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s expenditure policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s expenditure policies and priorities is presented.

Answer:

b. Yes, the core information is presented for the government’s expenditure policies and priorities.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

Comment:

There are some information at PBS (PLDO):

- a discussion of expenditure policies and priorities: PBS "Law": Chapter 2 'Goals and Priorities of Federal Public Administration'; and in Chapter 4 "guidelines for formulation and execution of the Central Government Budget"
- Annex IV.1 'Fiscal Goals'; and Annex VI: but only for a few programs and policies.
- an estimate of total expenditures: Annex IV_1: 'Fiscal Goals'

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

Comment:

There are details about core information:

- A discussion of revenue policies and priorities: see mostly Chapter 2 and 4 of the text of the law (LDO) and in Annex IV.1 'Fiscal goals', which includes a review of tax benefits, pension reform, etc.
- An estimate of total revenue and information about primary revenue, Annex IV.1

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

Comment:

PBS, Annex IV1 - Metas Fiscais (Fiscal Goals)

Information on net new borrowing is provided in Table 3 on page 7 that includes information on total government debt but only as % of GDP. Some nominal debt figures however are provided in Annex IV.1.a. Annual Fiscal Goals.

No estimates of interest payments is included in the PBS as far as we can see.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Although it is not explicit, the interest payment can be estimated, since table 3, mentioned by the researcher, present both primary and nominal budget surplus.

Government Reviewer

Opinion: Agree

IBP Comment

As peer reviewer said, the information is not explicit. The answer suggested by the researcher is kept.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/pldo>

Comment:

PBS - Annex IV.1.a - Annual Targets Annex 2021 to 2023 (Primary Expenditures).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

Comment:

Volume 1 annexed to the budget law (LOA 2020) contains all three classifications.

*The government only approved LOA 2021 in April 2021, 4 months after the survey deadline of December 2020, so we will consider LOA 2020 for this survey. We note that the ideal would be to cancel all questions regarding the enacted budget in this survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

Comment:

*The government only approved LOA 2021 in April 2021, 4 months after the survey deadline of December 2020, so we will consider LOA 2020 for this survey. We note that the ideal would be to cancel all questions regarding the enacted budget in this survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

Comment:

Volume II annexed to the budget law (LOA) "Consolidacao dos programas de governo"

*The government only approved LOA 2021 in April 2021, 4 months after the survey deadline of December 2020, so we will consider LOA 2020 for this survey. We note that the ideal would be to cancel all questions regarding the enacted budget in this survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/loa/anexo-i.pdf>

Comment:

Annex I - Revenue from Tax and Social Security Budgets by Economic Category and Origin.
Volume 1 - LOA 2020

*The government only approved LOA 2021 in April 2021, 4 months after the survey deadline of December 2020, so we will consider LOA 2020 for this survey. We note that the ideal would be to cancel all questions regarding the enacted budget in this survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/loa/ANL13978Vol1.pdf>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

Comment:

Volume 1 attached to the budget law (LOA).

VOLUME I. TEXT OF THE DRAFT LAW / CONSOLIDATED BUDGETARY CHARTS / DETAILS OF REVENUE / LEGISLATION OF REVENUE AND EXPENDITURE

*The government only approved LOA 2021 in April 2021, 4 months after the survey deadline of December 2020, so we will consider LOA 2020 for this survey. We note that the ideal would be to cancel all questions regarding the enacted budget in this survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/L13978.htm

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/loa/ANL13978Vol1.pdf>

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2020/paginas-da-capa/loa>

Comment:

· the amount of net new borrowing required during the budget year, included in the Fiscal Budget: Budget law text (articles 2 and 3) and volume 1 (quadros 1A, 1B and 1C - pages 41 a 43)

· the total debt outstanding at the end of the budget year: no.

· the interest payments on the outstanding debt for the budget year: Volume 1 annexed to LOA presented interest amount (quadros 1A and 1C)

*The government only approved LOA 2021 in April 2021, 4 months behind the deadline of December 2020, so we will consider LOA 2020 for this survey. We note that the ideal would be to cancel all questions regarding the enacted budget in this survey.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>

Comment:

1. expenditure and revenue totals: page 7 and 20
2. the main policy initiatives in the budget: page 20 onwards
3. the macroeconomic forecast upon which the budget is based: page 09
4. contact information for follow-up by citizens: page 3

Additional elements include, for example, an explanation of the budget process and links to various documents and institutions that might be of interest to citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

No press releases or official videos on the citizen budget 2021 were found, only the document at website of Ministry of Economy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

file:///C:/Users/Admin/Downloads/Orcamento%20Cidadao%20PLOA2021(1).pdf
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa/Orcamento%20Cidadao%20PLOA2021.pdf>
<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

No public consultation mechanisms were found before drawing up the citizen budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento/orcamentos-anuais/2021/ploa>

Comment:

The citizen budget accompanies the EBP (PLOA).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Three documents can be considered as IYR, and all of them include information on economic, functional and administrative classification:

1. National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal)
2. Primary Income and Expenses Evaluation Report (bimonthly) - Relatório de Avaliação de Receitas e Despesas Primárias (bimestral)
3. Summary Report on Budget Execution - RREO (bimonthly) - Relatório Resumido de Execução Orçamentária - RREO (bimestral)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

[http://www9.senado.leg.br/QvAJAXZfc/opedoc.htm?](http://www9.senado.leg.br/QvAJAXZfc/opedoc.htm?document=Senado%2FSigaBrasilPainelEspecialista.qvw&host=QVS%40www9&anonymous=true&select=LB137,2019)

[document=Senado%2FSigaBrasilPainelEspecialista.qvw&host=QVS%40www9&anonymous=true&select=LB137,2019](http://www9.senado.leg.br/QvAJAXZfc/opedoc.htm?document=Senado%2FSigaBrasilPainelEspecialista.qvw&host=QVS%40www9&anonymous=true&select=LB137,2019)

<https://www.siop.planejamento.gov.br/modulo/login/index.html#/>

Comment:

Three documents can be considered as IYR in which information on actual expenditures is provided by functional, economic and administrative unit classification, but not by program:

1. National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal)
2. Primary Income and Expenses Evaluation Report (bimonthly) - Relatório de Avaliação de Receitas e Despesas Primárias (bimestral)
3. Summary Report on Budget Execution - RREO (bimonthly) - Relatório Resumido de Execução Orçamentária - RREO (bimestral)

However, citizens can access information on actual expenditures for individual programs through various government portals, such as SIOP and Siga Brasil (see links above).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Yes, comparisons are made with the same period in the previous year.

Peer Reviewer

Opinion: Agree

Comments: Comparisons are made both with original estimates and the same period in the previous year in the RARDP.

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

Government Reviewer

Opinion: Agree

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

The revenues by category are presented in the three documents considered in this survey as IYR. In one of them: National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal) it is also possible to access an excel with open data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

The information on individual sources of revenue is provided in the Annex tables of the Summary Report on Budget Execution - RREO (bimonthly) - Relatório Resumido de Execução Orçamentária - RREO (bimestral).

The information is also presented monthly in a excel spreadsheet (table 1.2 - receitas primarias do governo central) - one of the annexes of the "Resultado do Tesouro Nacional" (RTN)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Comparisons are made with the same period in the previous year.

* Three documents can be considered as IYR:

1. National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal)
2. Primary Income and Expenses Evaluation Report (bimonthly) - Relatório de Avaliação de Receitas e Despesas Primárias (bimestral)
3. Summary Report on Budget Execution - RREO (bimonthly) - Relatório Resumido de Execução Orçamentária - RREO (bimestral)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

Comment:

Information on debt is available both in the National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal). Include detailed information on debt stock, debt composition, new financing, etc. in Excel format (table 3.1. and 4.1): https://sisweb.tesouro.gov.br/apex/f?p=2501:9::::9:P9_ID_PUBLICACAO_ANEXO:10542

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/13>

<https://www.tesourotransparente.gov.br/temas/contabilidade-e-custos/relatorio-resumido-da-execucao-orcamentaria-rreo-uniao>

https://www.tesourotransparente.gov.br/publicacoes/relatorio-mensal-da-divida-rmd/2020/12?ano_selecionado=2020

Comment:

1. Some information on debt is available in the National Treasury Results (monthly) - Resultados do Tesouro Nacional (mensal):

- interest rates on the debt: Excel document (Annex): Table 4.1.: Net Debt of the National Treasury - Brazil - Monthly;

<https://www.tesourotransparente.gov.br/publicacoes/boletim-resultado-do-tesouro-nacional-rtn/2020/10>

2. Complete information is available in Debt Monthly Report

- maturity profile of the debt: 2.1. (Evolution, Composition) - page 10-13

- whether the debt is domestic or external: page 6-9

https://www.tesourotransparente.gov.br/publicacoes/relatorio-mensal-da-divida-rmd/2020/12?ano_selecionado=2020

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/27>

Comment:

Fiscal Goals Compliance Assessment Report (quarterly) - Relatório de Avaliação de Cumprimento de Metas Fiscais (quadrimestral)

Annex 3 - Evolution of macroeconomic parameters - an updated macroeconomic forecast, with narrative discussion throughout all document.

*As required by fiscal responsibility legislation (LRF) the Government of Brazil produces a report every four months to report to Congress on its compliance with fiscal goals and on the necessary corrective measures it is taking. This reports update the macroeconomic scenario, assess and propose necessary changes in revenue and expenditure policies.

For this survey we will consider the first and second quarterly reports of 2020, because the third one was published in 2021.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Chapter 1. Evolution of Budgetary and Financial Programming (Evolução das Programações Orçamentária e Financeira) but also brings information and narrative in chapter 2 (Avaliação do Cumprimento da Meta Fiscal) and 3 (Justificativa dos Desvios).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Information is presented by economic classification and administrative unit (tables 1, 3 and 4).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Economic classification

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

No estimates for individual programs are presented.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: As commented in the government review in OBS-2019, Social Security benefits represents a budgetary program that usually corresponds to around 40% of the primary expenditures. This program has been reestimated along 2020, as it can be seen in Line 1 of Table 6 of "Primary Revenues and Expenses Assessment Report", which is bimonthly published: 24/03/20, 22/05/20, 22/07/20, 22/09/20, 20/11/20, all accessible on <https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-de-receitas-e-despesas-primarias-rardp/2020/16>. Besides, the MYR itself - Relatorio de Avaliacao de Cumprimento de Metas Fiscais - presents a reestimation of the same program in each of its issues (table 3, item 4.1) during 2020: 29/05/20, 30/09/20 and 27/20/21, all accessible on <https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/29>

IBP Comment

The information present in the MYR "Relatorio de Avaliacao de Cumprimento de Metas Fiscais" on social security benefits is too aggregate and shouldn't be considered. Brazil has a program-based budget, so all expenditures could be found by programs and presented in the MYR.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Fiscal Goals Compliance Assessment Report (quarterly) - Relatório de Avaliação de Cumprimento de Metas Fiscais (quadrimestral): Table 1 - Evolution of revenue and expenditure programming ; Table 3 - Deflection of revenues and expenditures ; Empoçamento de recursos; Revenue of Credit's operations; all with narrative discussion.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Revision of primary revenue and expenditure
Revenues from credit operations
Evolution of revenues and expenditures 2020
Revenues administered by the Federal Revenue Service

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A “c” answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer “d” applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Table 1. Evolution of Revenues and Expenditures 2020
Table 11. Primary Results (relatorio primeiro quadrimestre) and Table 14 (Relatorio segundo quadrimestre)
Page 6: narrative discussion of total revenues and sources (Relatorio segundo quadrimestre)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

<https://www.tesourotransparente.gov.br/publicacoes/relatorio-de-avaliacao-do-cumprimento-das-metas-fiscais/2020/28>

Comment:

Fiscal Goals Compliance Assessment Report - Relatório de Avaliação de Cumprimento de Metas Fiscais (quadrimestral)
Annex 4 - Monitoring of public debt

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

See chapters 2 and 4 presenting various kinds of analyses on the difference between enacted levels and actual outcomes for spending, including reprogramming decrees that shifted allocations during execution.

Chapter 3 discusses program implementation in various policy areas, by thematic programs, with reference to performance and low budget execution.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

The YER present information by the three main classifications (for example, pages 61, 62, 83, 86 and 87), alongside some others.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Chapter 3 - Implementation by thematic areas.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

The information is presented at YER (Prestação de Contas do Presidente da República): Chapter II: Implementation of the Union budget and 2.3. Performance of revenue collection.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

The information is presented at YER (Prestação de Contas do Presidente da Republica) - Chapter II Implementation of the Union budget, 2.3. performance of revenue collection

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

republica

Comment:

- 2.3. Performance of revenue collection (table on page 97)
- Chapter VI (6.2), page 584 onwards "Consolidated analysis of the budgetary and financial execution".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

- 1.1. Performance of the Brazilian economy and the economic-financial policy 2017
- 1.1.4.4. Fiscal Policy and 1.1.5. Management of the Public Debt (pages 36-57)
- 2.5. Analysis of legal constitutional limits

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The amount of net new borrowing required during the budget year
The central government's total debt burden at the end of the budget year
The interest payments on outstanding debt for the budget year
Interest rates on the debt
Maturity profile of the debt
Whether the debt is domestic or external

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

1.1.4.4. Fiscal Policy and 1.1.5. Management of the Public Debt (pages 36-57)
2.3.5.Active debt of National Government
and also: 2.3.6., 2.3.7., 2.3.8., 2.3.9

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

See various sections of the YER - Estimates of the nominal GDP level; Inflation rate; Real GDP growth; Interest rates; Many other aspects of the macroeconomic forecast are considered, such as the price of oil and soy.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Interest rates

Information beyond the core elements

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Even though the original estimates are not available, the Year-End Report includes information about nonfinancial data: the multi-year policy targets by thematic programs (2016-2019) indicated in the PPA 2016-2019.

Chapter 3: Results by thematic area (atuacao por area tematica). One example can be found on pages 181 and 182.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

Chapter 3: Results by thematic area (atuacao por area tematica)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

a. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

The Year-End Report did an assessment of the policies and targets of the Multi-Annual Plan (PPA 2016-2019).
3.2. Finalistic programs

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

The information about actual outcomes related to extra budgetary funds was not found.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica>

Comment:

4.1. Accounting statements (also 4.2. explanatory notes)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

The audit report published by the TCU on the Annual Accounts includes different kinds of audit. The overall opinion on the Accounts is in line with a financial audit and further elements are provided in Chapter 5.

Chapter 4 provides an overall compliance audit, based on constitutional and legal requirements, including fiscal rules.

Chapter 3 includes a superficial evaluation of government performance and of the soundness of the Executive's performance management system.

The TCU also carries out other performance audit activities.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource

some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

a. All expenditures within the SAI's mandate have been audited.

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

The audit reports are annual and cover all government spending.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

a. All extra-budgetary funds within the SAI's mandate have been audited.

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

The audit report considered the extra budgetary sources and expenditures, as National or International Funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Comments: On the website, there are summaries by themes: <https://sites.tcu.gov.br/contas-do-governo/index.html>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Comments: RA about YER 2019 (PCPR 2019) issued by Brazilian ISA (Tribunal de Contas da Uniao) presents executive summaries (aka Fichas-Sintese) which highlight the most important aspects found during the Presidential accounts analysis in order to make it easier to understand the whole report. The executive summaries (Fichas-Sintese) can be accessed on <https://sites.tcu.gov.br/contas-do-governo-2019/>. If they do not automatically appear on the left side of the screen, click on the little three bars just below the "Menu". It must be stressed the summaries are not in the PDF document, but are accessible on the web. The executive summaries (Fichas-Sintese) are: - Introduction and Prior Opinion - Financial and Budgetary compliance - Economic situation - GDP - Economic situation - Public Debt - Fiscal Policy - Tax and financial benefits - Public Budget - Result of Social Security - "Golden Rule" - Governmental Action Results - Irrigation and Priorities of the Pre Budget Statement (PBS) - Staff contingency and Net consolidated debt - among others Source <https://sites.tcu.gov.br/contas-do-governo-2019/>

IBP Comment

Considering the extra information and arguments provided by the reviewers, the answer was changed from "b" to "a".

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

<https://www.gov.br/cgu/pt-br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2019-1/pcpr-2019-livro.pdf>

Comment:

The Chapter V of the YER (Prestacao de Contas do Presidente da Republica 2019) details steps taken to address past audit recommendations (2015, 2016, 2017, 2018). It was elaborated by the executive (CGU).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.

To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.

Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

Comment:

Chapter 6 - Recommendations and alerts

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking ex ante diagnostic task”. In practice, they come in two main forms:

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

For more information, see von Trapp et al. ‘Principles for Independent Fiscal Institutions and Case Studies’, OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer “a,” there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to

carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

a. Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.

Source:

<https://www12.senado.leg.br/ifi>

<https://www12.senado.leg.br/ifi/relatorio-de-acompanhamento-fiscal>

Comment:

According to Resolution No. 42, from 2016, which creates the IFI:

"Article 2. The structure necessary for the functioning of the Independent Fiscal Institution shall be provided by the Federal Senate by means of the relocation of existing servants and services, and at least 60% (sixty per cent) of the professionals appointed to it shall hold an academic master's or doctor degree in thematic areas compatible with the Institution's object of action, in accordance with the regulations.

Single paragraph. Act of the Steering Committee of the Federal Senate shall provide for the structure and functioning of the Independent Fiscal Institution, as well as its budgetary sources, and the contingency of its resources shall be prohibited."

There is also an Act (10/2016), that deals with the structure, operation and budgetary sources of the Independent Fiscal Institution - IFI, within the scope of the Federal Senate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

Source:

<https://www12.senado.leg.br/ifi/relatorio-de-acompanhamento-fiscal>

Comment:

The IFI publishes monthly Fiscal Monitoring Reports (RAF), which usually contain both macroeconomic and fiscal forecasts. The Fiscal Monitoring Report from December 2020, for example, contains parts on:

Macroeconomic Context
Fiscal situation
2021 Budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

b. Yes, the IFI publishes its own costings of major new policy proposals.

Source:

https://www2.senado.leg.br/bdsf/bitstream/handle/id/580954/RAF47_DEZ2020_3_Orcamento.pdf
<https://www12.senado.leg.br/ifi/relatorio-de-acompanhamento-fiscal>

Comment:

The IFI published monthly reports in 2020, with information on the main new policies, such as emergency aid for vulnerable people in the Covid-19 pandemic, vaccine purchases, among other actions created for this context. (page 3 of the report quoted at source)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the

legislature, or if there is no IFI.

Answer:

b. Sometimes (i.e., three times or more, but less than five times).

Source:

<https://www12.senado.leg.br/ifi/proximos-eventos>

Comment:

According to the agenda available online, the IFI participated in 4 public hearings in the legislature.

Audiência Pública para instruir a PEC 187, de 2019 - CCJ, em fevereiro de 2020;

Reunião da Comissão Parlamentar Mista da Covid-19, em maio, agosto e novembro de 2020.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

LDO 2021 (PBS):

<https://www12.senado.leg.br/noticias/materias/2020/12/14/proposta-da-ldo-recebe-2-205-emendas-e-deve-ser-votada-na-quarta>

https://www.youtube.com/watch?v=Xt7_NsU6mkA

Comment:

Usually, the Congress debates budget policy as part of its discussion and approval of the Budget Guidelines Law (LDO) - or the Pre-Budget Statement

- which happens a few months before the discussion on the Executive Budget Proposal (PLOA). In Parliament there is also the Joint Committee on Planning, Public Budgets and Oversight (CMO). However, in the year 2020, PLOA 2021 was not voted according to the legal rule until December (and it was not yet voted until March 1, 2021), a huge delay in the budget cycle. This happened precisely because the National Congress discussed, but also politicized, the budget law.

Peer Reviewer

Opinion: Agree

Comments: It is important to highlight that this would be the usual schedule: to approve the Budget Guidelines in the Congress by June and send the EBK only at the end of August. However, in particular years, such as 2020, this did not happen.

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

https://www2.senado.leg.br/bdsf/bitstream/handle/id/579003/Informativo_PLOA_2021.pdf?sequence=1&isAllowed=y (report from the Parliamentary Budget Consultancy - September 2020)

Comment:

The executive is obliged to send the Executive Budget Proposal (PLOA) to the National Congress until August 31 of each year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

c. The legislature approves the budget less than one month after the start of the budget year.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

<https://www.cnnbrasil.com.br/business/2020/12/09/brasil-ainda-nao-sabe-qual-sera-o-orcamento-de-2021-e-por-que-isso-e-ruim>

<https://www.apufsc.org.br/2021/03/18/com-tres-meses-de-atraso-relatorio-final-do-orcamento-2021-deve-ser-votado-na-proxima-semana/>

<https://www12.senado.leg.br/noticias/materias/2021/03/25/orcamento-2021-foi-aprovado-sob-pesadas-criticas>

Comment:

The EBP (PLOA 2021), sent to the legislature in August 2020, should have been approved by December 2020. However, it was approved by the Legislature on March, 25, 2021.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The legislature approves the budget less than one month after the start of the budget year.

Comments: It is true that the EBP 2021 (PLOA 2021) was enacted in 22/4/21 (Law 14.144 - http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2021/lei/L14144.htm) However, the yearly EB laws have been traditionally approved on January: 2020 EB - 17/01/20 - Law 13.978 -

http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/L13978.htm 2019 EB - 15/01/19 - Law 13.808 -

http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2019/lei/L13808.htm 2018 EB - 02/01/18 - Law 13.587 -

http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2018/lei/L13587.htm 2017 EB - 10/01/17 - Law 13.414 -

http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2017/lei/L13414.htm 2016 EB - 14/01/16 - Law 13.255 -

http://www.planalto.gov.br/ccivil_03/_ato2015-2018/2016/lei/L13255.htm Moreover, since the EB that has been considered in this survey is LOA

2020 (according to question EB 1a), answer C would be more appropriate not only to this specific budgetary document but also to the usual month for the Executive proposal coming into force.

IBP Comment

Due to the cut-off date of the OBS 2021 (December, 2020), we should consider the 2020 EBP (LOA 2020). It was approved on 17/1/2020 (vide question EB-1b). The answer was change from "d" to "c".

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:
http://www.planalto.gov.br/ccivil_03/Constituicao/Constituicao.htm

Comment:
Federal Constitution establishes that the legislature can amend the budget proposal, although the Constitution establishes exceptions too (see Article 166, paragraph 2 and paragraph 3). Also, the Executive can veto alterations and it is not obliged to execute all, but there are parliamentary amendments that are compulsory to execute. It is important to highlight that, in practice, amendments are an instrument of bargaining between the Executive and the Legislature, specially within the austerity context facing by the country.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:
a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:
<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa/2020/tramitacao/emendas-ao-projeto-de-lei-exceto-as-da-receita>
<https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa/2020/tramitacao/emendas-ao-projeto-de-lei-exceto-as-da-receita/recibos.html>

Comment:
As if its possible to see in the source link, numerous amendments were made and several of them were accepted. There are individual (by parliamentary) and collective amendments.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance

committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

<https://www12.senado.leg.br/noticias/materias/2019/04/10/senador-marcelo-castro-e-eleito-presidente-da-comissao-mista-de-orcamento>
https://www.congressonacional.leg.br/materias/pesquisa/-/materia/138432/relatorio_preliminar

Comment:

The CMO (Comissão Mista de Orçamento) was formed in April 2019 and presented the report in December 2019.

Peer Reviewer

Opinion: Agree

Comments: However, for the 2021 Budget, the Budget Committee published a report only on March 2021, almost 3 months after the Budget was already being adopted, as approved by the Budget Guidelines.

https://www.camara.leg.br/internet/comissao/index/mista/orca/orcamento/OR2021/rel_final/consolidado.pdf (Published Report)

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

Source:

https://www.congressonacional.leg.br/materias/pesquisa/-/materia/138432/pareceres_setoriais

Comment:

The Joint Commission on Plans, Budget and Inspection (CMO - Comissão Mista de Orçamento) examine spending in the Executive's Budget Proposal related to many sectors: Infrastructure, Health, Regional Development, Education, Citizenship, Sports and Culture, Agriculture, Tourism, Science, Technology and Communication, Justice and Public Security, Economy, Environment, Presidency and Foreign Affairs, Powers, Defense, Women, Family and Human Rights.

Peer Reviewer

Opinion: Agree

Comments: For the 2021 Budget, the sector committees only finished their report by March 2021. <https://www2.camara.leg.br/orcamento-da-uniao/leis-orcamentarias/loa/2021/tramitacao/relatorios-setoriais>

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

<https://www.congressonacional.leg.br/materias/pesquisa/-/materia/141146>

<https://www.congressonacional.leg.br/materias/pesquisa/-/materia/143613>

<https://www.congressonacional.leg.br/materias/pesquisa/-/materia/145522>

Comment:

The Primary Income and Expenses Evaluation Report (bimonthly) - Relatório de Avaliação de Receitas e Despesas Primárias (bimestral) was presented to the Parliament were submitted to the Parliament in 2020. Although amendments to this report can be made by the Legislature, no document evaluating these reports has been found. The CMO assessment schedule and the date of filing by this Commission are available, but no its opinion.

Peer Reviewer

Opinion: Agree

Comments: Although the committee received the in-year reports, it cannot be certain that the committee did examine them.

Government Reviewer
Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>
http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/l14116.htm

Comment:

According to the Federal Constitution, Article 167: "The following are forbidden: VI - transposition, relocation or transfer funds from one category to another program or from one agency to another without prior legislative authorization." Section VII of the Annual Budget Law further regulates this procedure.

The Pre-Budget Statment in Brazil is an annual law, so the LDO 2021 (Executive's Budget Proposal for Budget Guidelines Law), provides that the executive is authorized to make some changes as long as the budget structure (function, program, sphere, nature of expenditure) as follows:

"Art. 55. Ato do Poder Executivo federal poderá transpor, remanejar, transferir ou utilizar, total ou parcialmente, as dotações orçamentárias aprovadas na Lei Orçamentária de 2021 e nos créditos adicionais, em decorrência da extinção, da transformação, da transferência, da incorporação ou do desmembramento de órgãos e entidades, e de alterações de suas competências ou atribuições, mantida a estrutura programática, expressa por categoria de programação, conforme definida no § 1º do art. 5º, inclusive os títulos, os descritores, as metas e os objetivos, assim como o detalhamento por esfera orçamentária, GND, fontes de recursos, modalidades de aplicação e identificadores de uso, e de resultado primário.

Parágrafo único. A transposição, a transferência ou o remanejamento não poderá resultar em alteração dos valores das programações aprovadas na Lei Orçamentária de 2021 ou nos créditos adicionais, hipótese em que poderá haver, excepcionalmente, adequação da classificação funcional, da esfera orçamentária e do Programa de Gestão, Manutenção e Serviço ao Estado ao novo órgão."

"Art. 61. As dotações destinadas à contrapartida nacional de empréstimos internos e externos e ao pagamento de amortização, juros e outros encargos, ressalvado o disposto no parágrafo único, somente poderão ser remanejadas para outras categorias de programação por meio da abertura de créditos adicionais, por projeto de lei ou medida provisória."

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

Source:

<https://www1.siof.planejamento.gov.br/mto/lib/exe/fetch.php/mto2021:mto2021-versao9.pdf>

<https://www.in.gov.br/web/dou/-/portaria-no-5.509-de-21-de-fevereiro-de-2020-244807136>

Comment:

1. The law requires the executive to consult the legislature in case of a surplus of revenues, similar to what have occurred recently with the royalties from oil production, "Pré-Sal".

2. The so-called additional credits opened because of surplus (Superávit) are the subject of a specific law. One of the types of supplementary credit is Additional Credits Using Financial Surplus (Créditos Adicionais Abertos com Utilização de Superávit Financeiro).

"Art. 3oA abertura de créditos suplementares e especiais, bem como a reabertura de créditos especiais e demais alterações orçamentárias, quando couber, deverão ser compatíveis com a obtenção da meta de resultado primário fixada na LDO-2020 e não poderão ampliar o montante total autorizado de despesa primária sujeita aos limites individualizados de despesas primárias de que trata o art. 107 do Ato das Disposições Constitucionais Transitórias - ADCT." (PORTARIA No 5.509, DE 21 DE FEVEREIRO DE 2020)

<https://www.in.gov.br/web/dou/-/portaria-no-5.509-de-21-de-fevereiro-de-2020-244807136>

3. There is also a surplus by area, for example, in Social Security, on which there is a debate about where to invest this resource, whether in social security itself or in another area.

<https://valor.globo.com/brasil/noticia/2021/03/02/seguridade-social-tem-supervit-de-r-955-bilhes-em-janeiro.ghtml>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case,

then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.

Source:

<https://www.congressonacional.leg.br/materias/materias-orcamentarias/pldo-2021>

http://www.planalto.gov.br/ccivil_03/leis/lcp/lcp101.htm

http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/l14116.htm

Comment:

Although, the executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it doesn't so in practice. There are exceptions and discretion. See: Fiscal Responsibility Law (article 9) and Budget Guidelines Law, annual (LDO 2021, article 65, paragraph 2).

Peer Reviewer

Opinion: Agree

Comments: Fiscal Responsibility Law (article 9) allows the executive to reduce spending below the levels in the Enacted Budget in response to revenue shortfalls. However, this is mandatory only for the executive branch. The other powers might implement the reduction by their own act, as approved in the Budget Guidelines.

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

<https://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>

<https://portal.tcu.gov.br/imprensa/noticias/parecer-previo-do-tcu-propoe-aprovacao-com-ressalvas-das-contas-do-presidente-da-republica.htm>

Comment:

The Court is essentially responsible for the technical-legal analysis of the accounts and the presentation of the result to the Legislative Branch. Accordingly, after the assessment and issuance of the prior opinion, the accounts are forwarded to the National Congress, which is responsible for the judgment, as provided in art. 49, item IX, of the Constitution of the Republic.

*No information about examination by the Legislature was found, for example from the Joint Budget Committee (CMO), on the latest published TCU

account report, year 2019.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

<http://portal.tcu.gov.br/normativos/regimentos-internos/>

Comment:

The appointment of ministers of TCU, among them, the head of the Tribunal, is shared between the Executive and the Legislature. Federal Constitution: "Section IV - article 52: The Senate is responsible for approving the appointment of the Ministers of the Federal Court of Accounts (TCU) made by President of the Republic (one third of the total). The other two-thirds are chosen by the National Congress. The Brazilian SAI (Tribunal de Contas da União – TCU) is a composed by nine ministers. Therefore, six of them are appointed by the National Congress, one by the president and two chosen from among auditors and prosecutors (Ministério Público Federal). So we can affirm that is independent of the Executive. The president of SAI is elected among the 9 ministers. *There is still controversy regarding the independence of the body itself: some legal experts argue that the Federal Court of Accounts is independent of the three powers (executive, legislative and judiciary), with this information on the official website of the institution. (<http://portal.tcu.gov.br/ouvidoria/duvidas-frequentes/autonomia-e-vinculacao.htm>).

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

<http://portal.tcu.gov.br/normativos/regimentos-internos/>

Comment:

Article 24 of Internal Regiment: "The President and Vice-President of the Court of Auditors of the Union shall be elected by their peers for a term of one calendar year, reelection being permitted for a single term only."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

<https://www.congressonacional.leg.br/ploa-2021>

Comment:

The SAI's budget is determined by Executive during the elaboration of EBP (PLOA 2021): V.3: "Detailed actions: Bodies Legislature, Court of Audit, the Judiciary, the Public Prosecution of the Union".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Comments: The Budget Guidelines Law sets the monetary limits to the budget of each power. SAI is part of the legislative power. Article. 25 sets the schedule for each body to send its proposal: "The bodies of the Legislative and Judicial Powers, the Federal Public Ministry and the Union Public Defender's Office shall forward it to the Federal Budget Secretariat of the Special Finance Secretariat of the Ministry of Economy, through the Integrated Planning and Budget System - Siop, until August 15, 2019, its budget proposals, to consolidate the 2020 Budget Law Project, subject to the

provisions of this Law". And article 26 defines the budgetary limit to each branch. http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2019/lei/L13898.htm http://www.planalto.gov.br/ccivil_03/_ato2019-2022/2020/lei/l14116.htm

Government Reviewer
Opinion: Agree

IBP Comment
The peer reviewer is right. The answer was changed from "b" to "a".

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

<http://www12.senado.leg.br/orcamento/legislacao>
http://www.planalto.gov.br/ccivil_03/leis/l8443.htm

Comment:

Federal Constitution (Article 71); and Law 8443/1992, "Treats of the Organic Law of the Court of Audit " ("II - proceed on its own initiative or at the request of Congress, their houses or their commissions, accounting, financial, budgetary, operational and equity units of the powers of the Union and other entities referred to in the preceding item").

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

<https://portal.tcu.gov.br/institucional/ministerio-publico-junto-ao-tcu/>
<https://portal.tcu.gov.br/tcu/paginas/planejamento/2021/index.html>

Comment:

We can consider the Prosecutor's Office at TCU (MPTCU) as the unit indicated in the answer. The TCU shall hear the MPTCU in the accounting, staffing, retirement and pension granting processes. The MPTCU is competent to bring legal remedies among other things.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

https://contas.tcu.gov.br/ords/f?p=ANEXO_SGT:ANEXOS:0::NO:1:P1_COD_ITEM:41

Comment:

On page 101 of the 2020 Annual Report, it can be found a table with the information of 07 public hearings held by various committee of the legislature which members of the Federal Court of Accounts (TCU) were invited to testify.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No information was found about public hearings for PBS (PLDO) and EBP (PLOA) for 2020 budget cycle.

Peer Reviewer

Opinion: Agree

Comments: There use to be public hearing for PBS, but not for PLOA.

Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No information was found about any participation mechanism related to the implementation of the annual budget for 2020 budget cycle.

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget

implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Source:

<http://conselho.saude.gov.br/comissoes-cns/cofin>

<http://conselho.saude.gov.br/ultimas-noticias-cns/1297-peticao-publica-o-sus-merece-mais-em-2021-cns-reivindica-manutencao-de-piso-emergencial-no-valor-de-r-168-7-bilhoes>

Comment:

The Budget and Finance Committee of the National Council of Health, which is the council that traditionally carries out actions of participation in the elaboration of the health budget, and there is a "public petition" to increase the health budget available for EBP 2021 since August 2020.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: This is a public petition, which has not been considered by the government.

Government Reviewer

Opinion: Agree

IBP Comment

The National Council of Health is a permanent participatory space in the health policy. Members of CSOs are elected to integrate the Council for a period of time. Among its responsibilities is the oversight of the health policy and the budget. It is a branch of the Ministry of Health. They held discussions on the health budget in 2020.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;*
- Testimony is not allowed from members of the public or CSOs; but*
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;*
- Testimony is not allowed from members of the public or CSOs;*
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: In 2020, there was no public hearing in the budget committee. <https://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/reunioes/reunioes-da-cmo-atas-e-notas-taquigraficas/reuniao-de-audiencia-publica-rap/rap-2019>

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Comments: During its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages), the Joint Commission of Plans, Budget and Inspection (CMO), invites public officials to address themes such as Education, Infrastructure, Science and Technology, deficit and debt levels. <https://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/reunioes/reunioes-da-cmo-atas-e-notas-taquigraficas/reunioes-da-cmo-atas-e-notas-taquigraficas/reuniao-de-audiencia-publica-rap>

IBP Comment

The link mentioned by the government reviewer is related to 2021. The cut-off date of the OBS 2021 was on December 31 2020.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: In 2020, there was no public hearing in the budget committee. <https://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/reunioes/reunioes-da-cmo-atas-e-notas-taquigraficas/reuniao-de-audiencia-publica-rap/rap-2019>

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The legislature seeks input on at least one (but less than three) of the above-mentioned topics.

Comments: 5. Public investment projects Public audiences conducted by the Joint Commission of Plans, Budget and Inspection (CMO) are reported in "Relatorio nº 2/COI/CMO, DE 2021 - Comite de Avaliacao das Informacoes sobre obras e servicos com indicios de irregularidades graves - COI, Source: https://www.camara.leg.br/internet/comissao/index/mista/orca/comites/2020/COI/LOA/Relatorio_COI_2.pdf

IBP Comment

See previous comment.

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation

mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

Source:

<https://portal.tcu.gov.br/ouvidoria/>

<https://jeduca.org.br/texto/forum-questiona-tcu-por-nao-receber-denuncias-sobre-transparencia>

<https://www.bocater.com.br/publicacao/resolucao-tcu-n-323-restricao-dos-documentos-autuados-como-denuncia-ou-representacao-com-base-na-lei-de-acesso-a-informacao/559>

Comment:

The Audit Ombudsman (Ouvidoria), easily reachable through its web portal and contact details, "has the responsibility to receive suggestions for improvement, criticisms, complaints or information about the services provided by TCU, and also about the actions of public officials who administer federal funds. Furthermore, the Ombudsman shall also receive and catalog information regarding evidence of irregularities in the use of these resources." (from the website)

*However, it is important to note that civil society questioned Resolution 323 (December 2020) of the TCU, which establishes that the Court no longer receives complaints about active transparency, under the terms of the LAI (Access to Information Law). In practice, the measure leaves out of TCU's attributions the investigation of complaints and representations related to the compliance with the rules of transparency by the Executive Power.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

<https://portal.tcu.gov.br/ouvidoria/relatorios/>

Comment:

The Court of Auditors of the Union publishes an annual report with limited details and with no feedback.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

Source:

https://contas.tcu.gov.br/ords/f?p=SISOUV_GERENCIAMENTO_DEMANDAS:170

Comment:

"Register of demands". It is not possible to know if it is widely used by the public. You can register complaints by identifying yourself or not.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree