

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Brazil, September 2009**

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire*

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2009
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2007

** Government Comments for Table 1 are available at the end of the Questionnaire*

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Project of Budget Guidelines Law, 2009 (Projeto de Lei de Diretrizes Orçamentarias 2009) Text of the draft law: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/pldo09/Texto do Projeto de Lei.pdf April 22, 2008 Annexes: http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 At the bottom of the page
Budget Summary	Mensagem Presidencial: Projeto de Lei Orçamentária Anal para 2009, Date: 27/08/2008, http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf
Executive's Budget Proposal	Projeto de Lei Orçamentária para 2009, Date: 31 August 2008, http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8
Budget Document One in Support of the Executive's Budget Proposal	Lei de Diretrizes Orçamentárias [Budget Guidelines Law], Date: August 14, 2008, http://www.planalto.gov.br/ccivil_03/_Ato2007-2010/2008/Lei/L11768.htm
Budget Document Two in Support of the Executive's Budget Proposal	Not Produced
Budget Document Three in Support of the Executive's Budget Proposal	Not Produced
Citizens Budget	Not Produced
Enacted Budget	Lei Orçamentária Annual para 2009, Date: 30/12/2008 http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8

In-Year Reports	<p>RELATÓRIO DE AVALIAÇÃO DO TERCEIRO BIMESTRE DE 2009, covering May and June 2009. Date: July 2009, http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8</p> <p>Also the DIRECT link: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/relatorio_avaliacao/relatorio_avaliacao_3_bimestre_2009.pdf</p> <p>Monthly Reports on TAX REVENUE http://www.receita.fazenda.gov.br/Arrecadacao/ResultadoArrec/2009/default.htm Most recent: July 2009: http://www.receita.fazenda.gov.br/Publico/arre/2009/Analismensaljul09.pdf</p> <p>Monthly Reports on BORROWING: http://www.stn.fazenda.gov.br/hp/downloads/resultado/2009/Nimjul2009.pdf (July report made available in August)</p>
Mid-Year Review	<p>Not Produced, but a report is released twice a year (April and October, i.e. too early and too late), Créditos Adicionais, Abril e Outubro http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8</p>
Year-End Report	<p>Prestação de Contas do Presidente da República, Date: 31 March 2009, http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/</p> <p>http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Sumario.asp Presentation: http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Apresentacao.asp</p>
Audit Report	<p>Relatório e Pareceres Prévios Sobre as Contas do Governo da República Exercício de 2007, Data não identificada - Available on the web in June 2009. http://portal2.tcu.gov.br/portal/page/portal/TCU/comunidades/contas/contas_governo/contas_07/CG2007_B.htm</p>

Other Documents	<p>Technical Manual about the Budget http://sidornet.planejamento.gov.br/docs/mto2004/manual.htm</p> <p>Semester Review (*) http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8</p>
Relevant Ministries & Departments	<p>http://www.planejamento.gov.br/ http://www.fazenda.gov.br/ http://www.stn.fazenda.gov.br/ www.tcu.gov.br http://www.camara.gov.br/internet/orcament/principal/ http://www.senado.gov.br/sf/orcamento/siga/siga.asp</p>

Table 3. Distribution of Documents Related to the Executive's Budget Proposal*

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes					Yes	Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes		
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	NA	NA
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	Yes	NA	NA
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	NA	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	NA	NA
5. Free print copies available, limited distribution	No	No	No	Yes	NA	NA
6. Free print copies available, mass distribution	No	No	No	Yes	NA	NA
7. Readily available outside capital and/or big cities [†]	Yes	Yes	Yes	Yes	NA	NA
8. Written in more than one language	No	No	No	No	NA	NA
9. News conference is held to discuss release	Yes	Yes	Yes	Yes	NA	NA

* A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

* **Government Comments for Table 3 are available at the end of the Questionnaire**

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them ?.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	NA	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	Yes	NA	Yes	Yes

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+ 1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8</p> <p><u>Comment:</u> Fiscal Budget and Social Security Expenditure, by Power, Institution, Budget Unit, Sources of the Revenues, and Group of Expenditure, page 134. The institutional structure of the classification can be found in the Technical Manual of the Budget Department of the Federal Ministry of Planning, Budget and Management - SOF/MPOG. Available at: https://www.portalsof.planejamento.gov.br/bib/MTO See the MTO institutional classification - Page 95. The institutional classification is divided into: a) Institution, with 2-digit code and b) Budget Unit, with 3-digit code. For example: Institution: Ministry of Education – 26, and Budget Unit: National Fund for Development of Education – 298. The Law on Budget Directives (<i>Lei de Diretrizes Orçamentarias</i>) for the year was used as supporting budget document, given that it was sent to Congress on August 14, so more than one month prior to the determination of the International Budget Project. Without it, the answer is hampered because it is a central element of the budgetary process. The LDO is a guidance instrument and was subject to very few modifications by Congress (since the presentation of its draft in April), the majority of which related to targets that were of interest to Parliamentarians.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 Expenditures of the Fiscal Budgets and Social Security by Function and Sub-function, page 267.</p> <p><u>Comment:</u> The current structure of the functional classification was established by Decree No. 42/99 of the Ministry of Planning (which replaced Decree No. 09/74 of the Secretariat of Federal Budget - SOF). It can be found in the Technical Manual of the Budget Department of the Federal Ministry of Planning, Budget and Management - SOF/MPOG. Available at: https://www.portalsof.planejamento.gov.br/bib/MTO> See MTO functional classification, page 107.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 Annex I - Revenue from the Fiscal Budget and Social Security by economic category and source, page 1.</p> <p><u>Comment:</u> The classifications may be given in the Technical Manual of the Budget Department of the Federal Ministry of Planning, Budget and Management - SOF/MPOG. Available at: https://www.portalsof.planejamento.gov.br/bib/MTO> Annex II of the Ministerial Decree No 163 of 04.05.2001, the SOF/STN, establishes the Economic Classification of expenditure by category (Costing and Capital) and Item of expenditure (detailing the categories). Annex III of the Ordinance has the full breakdown of the Economic Classification. The budget proposal is drafted by the Executive with detailed classification, but only sent to the legislature with the economic categories. Budget execution in the Integrated Financial Management - SIAFI is made in detail to the level of <i>subelemento</i> (sub-elements are established by the National Treasury Secretariat - STN directly SIAFI).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The link http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcam ento_09/loa09/loa_VOL_II.pdf has Volume II of the LOA that presents the CONSOLIDATION OF THE GOVERNMENT PROGRAMS.</p> <p><u>Comment:</u> The expenditures, in the Functional classification, are detailed by program structure, consisting of programs and actions, as stipulated by Presidential Decree No. 2,829/99, consolidated annually by the Budget Guidelines Law (LDO) and registered in the MTO, page 33.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> In the link http://www.planejamento.gov.br/noticia.asp?p=not&cod=191&cat=155&sec=10 one can find the PPA (Multiannual Plan) 2008 to 2011 where estimates up until the <i>Action</i> level can be found.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The answer is correct but it would be important to mention that in Brazil the PPA (Multiannual Plan) is a law that integrates budget documentation, no matter that fact that it's being released once each four years, in the first year of each government term.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> There is an integration between the PPA and the Budget for the four years and it's not accidental for the next 3 years. The Federal Constitution in Article 165 establishes that for each new budget cycle there should be: Multi-year Plan - PPA (four years); Budget Guidelines Law - LDO (yearly); Yearly Budget Law – LOA. The accountability to the President of the Republic completes the cycle. By the model adopted since 2000, the PPA and the LOA include program level information (programmatic classification).</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> See answer to question 5.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8</p> <p><u>Comment:</u> Yes, in Volume I. Revenue and Expenditure of the Fiscal Budgets and Social Security by Economic Categories, page 56. Evolution of the National Treasury's Revenue, page 59. Summary of the Revenue of the Fiscal Budgets and Social Security by Economic Category, page 60 Own Resources and Earmarked Resources of All Sources by Institution and Budget Unit, page 62.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <p>a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8</p> <p><u>Comment:</u> See answer to question 7.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_1.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?

- a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.
- d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

<http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8>

Comment:

There is no breakdown of the revenues in the multi-year information.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The estimate differentiates the primary government revenue (tax) (item I) from the result of the state-owned companies (item IV) (see table below), so the most appropriate answer would be "b" or "c".

Discriminação	Preços Correntes					
	2009		2010		2011	
	R\$ milhões	% PIB	R\$ milhões	% PIB	R\$ milhões	% PIB
I. Receita Primária	757.456,2	24,33	831.117,2	24,33	911.576,9	24,33
II. Despesa Primária	688.958,2	22,13	755.958,2	22,13	829.141,9	22,13
III. Resultado Primário Governo Central (I - II)	68.498,0	2,20	75.159,0	2,20	82.435,0	2,20
IV. Resultado Primário Empresas Estatais Federais	20.245,2	0,65	22.214,0	0,65	24.364,5	0,65
V. Resultado Primário Governo Federal (III + IV)	88.743,2	2,85	97.373,0	2,85	106.799,5	2,85

Government Comment- SOF: "d". The revenues are presented in multi-year estimates (two years after) at an aggregate level.

https://www.portalsof.planejamento.gov.br/sof/2009/Ido2009/Anexo_IV.1.pdf

IBP Comment: the answer "d" does not change because there are only aggregate estimates (see SOF's comment and CGU's citation).

d

11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

d

- a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
- b. Yes, the data reflect the outstanding debt at the end of the budget year.
- c. Yes, the data reflect the outstanding debt at the start of the budget year.
- d. No, data on the outstanding debt are not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Every year the Federal Government publishes, through the National Treasury, the Annual Debt Report and Annual Financing Plan, which for 2009 can be viewed at:
http://www.tesouro.fazenda.gov.br/hp/downloads/PAF_Proposta_Divulgacao270808.pdf. It is not a budget document nor of support so the answer is not applicable (E).

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The appropriate option is really "d." There is no information regarding total debt outstanding in the executive's budget proposal, or any supporting budget documentation. The link presented above (by the researcher) refers to the Department of the Treasury.

Government Comment- CGU: Answer is different from the one presented in the 2008 assessment. See answer to question 12

The Budget Guidelines Law has an Annex VI, which deals with fiscal risks, in which, "With the objective of promoting greater transparency in the determination of fiscal results of the governments, contains an assessment of contingent liabilities and other risks that could affect the public accounts at the moment of elaborating the budget."

https://www.planalto.gov.br/ccivil_03/_ato2007-2010/2009/lei/Anexo/ANL12017-09-Anexo%20IV.6-VII.doc

Government Comment- SOF: "a". Yes, the initial value is foreseen in the Brazilian budget, check volume 2 of LOA 2009, pp. 165 to 171 - Programs 0995 (Domestic Debt - Interest and Amortization), 0996 (Foreign Debt - Interest and Amortization), 0997 (Domestic Debt Refinancing) and 0998 (Foreign Debt Refinancing) and the Public Debt Management is carried out by the National Treasury - see pg. 20 of the Annual Financing Plan of the Public Debt.

<https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/V2.pdf>
http://www.tesouro.fazenda.gov.br/hp/downloads/PAF_2009.pdf

IBP Comment: answer "d" does not change. The question refers specifically to whether there is information on debt at the beginning/end of the year. The CGU's comment mentions fiscal risk, which could be related to debt, but does not provide the evidence for changing the answer. Nor does the citation: debt is mentioned in the citation, but there are no numbers indicating the level of debt at the beginning/end of the year, which is what the question is asking for. As for the SOF's comment: the citation shows a column with numbers relative

<p>to debt, but it is not specified whether those numbers refer to the beginning or the end of the year.</p>	
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8</p> <p><u>Comment:</u> Volume I - Contractual Debt Service and Securities by Body and Budget Unit, page 419.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf

This is the Presidential Message on page 40.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- SOF: "a". Yes, check Annex VI of LDO 2009, pp. 28 and 32.

https://www.portalsof.planejamento.gov.br/sof/2009/ldo2009/Anexo_VI.pdf

IBP Comment: IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries. Some information on the composition of the debt is indeed shown in the citation of the SOF (pages 28 and 32), but it refers to BY-1 and not to BY, as required by the question.

d

<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf "Summary of the Government's Economic Policy," on page 11 of the Presidential Message, presents such information.</p> <p><u>Comment:</u> Extract: "Send message and government plan to National Congress when the legislative session is opening, presenting the country's situation and requesting the measures deemed necessary." The PLOA Message is a valid, legal document, foreseen in the CF and which supports the answer to this question.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See previous answer, and answer to the question below. The projections for the macroeconomic policy are references for revenue estimate, for the expansion of continued expenditures linked to the</p>	a

<p>minimum wage, for example. Moreover, the primary surplus for the payment of the public debt is linked to the GDP percentage.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	
<p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 look for the Annex of the LDO.</p> <p><u>Comment:</u> The LDO annexes, foreseen in the Tax Responsibility Law, deal with surplus goals and expenditures of continuous character (Social Security, assistance benefits).</p> <p>The LDO is a document that by provision of the FISCAL RESPONSIBILITY ACT: it includes a group of annexes that deal with fiscal goals and expenditures that are not repeated in the PLOA by composition, including a Law that is sent 4 months and half before to the National Congress as PLDO (Pre-Budget Statement). Thus there is no need for the same informatio to appear again on the PLOA (Executive's Budget Proposal).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

<p>17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> <u>See:</u> http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf Macroeconomic Projections for 2009. 23 Management of the Fiscal Policy and Scenario for 200. 25</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on previous years is made public, but it does not accompany the draft proposal, nor are they included in the LDO.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- CGU:</u> The expenditures for the year preceding the budget year are detailed in the budget guidelines at the administrative and sub-administrative levels. The answer should actually be better than "a", if possible. Volumes IV and V of the Yearly Budget Law: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_IV.pdf http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_V.pdf</p> <p><u>Government Comment- SOF:</u> "a". Yes, check volume III of LOA 2009. https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/V3.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer "a" in light of the citation provided by the SOF. Instead, the CGU's citation refers the Lei Orcamentaria Annual, which is the Enacted Budget: therefore it cannot be used as supporting evidence for this answer.</p>	a

19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?
- a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.
 - b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.
 - c. Some, but not all, expenditures are classified by function for BY-1.
 - d. No expenditures classified by function are presented for BY-1.
 - e. Not applicable/other (please comment).

Citation:

Comment:

See question 18.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The expenditures for the year preceding the budget year are detailed in the budget guidelines at the administrative and sub-administrative levels. The answer should actually be better than "a", if possible.

Volumes IV and V of the Yearly Budget Law:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_IV.pdf

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_V.pdf

Government Comment- SOF: "b". Yes, check volume III of the LOA 2009, but it is not an international standard.

<https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/V3.pdf>

IBP Comment: IBP editors chose answer "b" in light of the citation provided by the SOF. Instead, the CGU's citation refers the Lei Orcamentaria Annual, which is the Enacted Budget: therefore it cannot be used as supporting evidence for this answer.

b

20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?

- a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
- b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by economic classification for BY-1.
- d. No expenditures classified by economic classification are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

Comment:

See answer 18.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The expenditures of the year preceding the budget year are also classified in the budget by economic categories or in other words expense groups. The answer should be "a".

See:

Volumes IV and V of the Budget:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_IV.pdf (e.g., page 9, "Expenditure Group" and "Sources")

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_V.pdf

Government Comment- SOF: "b". Yes, it is presented by economic category (3 - current expenditures and 4 - capital expenditures), see pp. 11 of Vol 1 of the LOA 2009.

<https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/V1.pdf>

IBP Comment: answer "d" does not change. The CGU's citation refers the Lei Orcamentaria Annual, which is the Enacted Budget and therefore cannot be used as supporting evidence for this answer. The citation provided by the SOF (p.11, volume I of the PLOA) shows economic classification of expenditure, but only for BY and not for BY-1, which is the year the question refers to.

d

21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. Program-level expenditure data are presented for all expenditures for BY-1.
- b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.
- c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.
- d. No program-level expenditure data are presented for BY-1.
- e. Not applicable/other (please comment).

Citation:

Comment:

See answer 18.

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU The answer should be "a". Volume II of the budget, presented together with the budget law, is dedicated to CONSOLIDATION OF GOVERNMENT PROGRAMS. In addition, volumes IV and V of the budget present data on the programs of the previous year
https://www.portalsof.planejamento.gov.br/sof/2009/VOL_II.pdf
http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_IV.pdf (e.g. page 9, "Expenditure Group" and "Sources")
http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_V.pdf

Government Comment- SOF: "a". Yes, check volume III of LOA 2009.
<https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/V3.pdf>

IBP Comment: IBP editors agree to change the answer to "a" in light of the SOF's citation. Of the two documents cited by the CGU, the first (the LDO) is a supporting document to the Executive's Budget Proposal, so it is acceptable: it is very detailed information by program, but only for BY (2009) and not BY-1 (which is what the question is asking for). The second document is the Enacted Budget, so it cannot be used as evidence to support an answer to this question.

a

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "e." Budget values are not corrected based on actual expenditures of previous months.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> There is divergence between reviewers, therefore I'll keep the answer "a" that I had chosen.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a," to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>a</p>
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23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?

- Yes, such prior-year estimates of aggregate expenditure are presented.
- No, such prior-year estimates of aggregate expenditure are not presented.
- Not applicable/other (please comment).

Citation:

Comment:

Information about previous years is public, but does not accompany the draft budget proposal, nor is it included in the LDO.

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The answer should be "a". Volume I of the budget presents an aggregated value estimate for the expenditures by economic category and expense group as can be seen on page 132:

https://www.portalsof.planejamento.gov.br/sof/2009/VOL_I.pdf

a

Quadro 5 - Evolução da Despesa do Tesouro Nacional, segundo as Categorias Econômicas e Grupos de Natureza de Despesa

ESPECIFICAÇÕES	Execução	Execução	Orçamento	Revisão	Projeto	Autógrafo
	2006	2007	(LEI) 2008	Orçamento 2008	de Lei 2009	2009
DESPESAS CORRENTES	609.946.016.772	663.708.375.810	754.881.488.568	745.267.839.668	839.247.561.265	828.494.884.862
Pessoal e Encargos Sociais	112.859.935.327	123.258.883.432	136.785.061.561	136.852.498.646	168.327.797.575	167.929.206.189
Juros e Encargos da Dívida	143.332.246.289	135.833.091.244	152.219.630.485	148.630.280.109	127.081.954.195	124.710.971.425
Dívida Interna	126.813.465.823	121.825.889.711	138.990.333.413	135.400.807.049	114.008.962.761	111.635.979.991
Dívida Externa	16.518.760.466	14.207.221.533	13.229.297.072	13.229.473.060	13.074.991.434	13.074.991.434
Outras Desp. Correntes	363.753.835.156	404.816.421.134	465.876.806.522	459.786.080.913	543.837.800.495	535.854.707.288
DESPESAS DE CAPITAL	440.849.091.050	430.915.367.517	576.940.399.556	576.912.810.059	709.866.588.382	718.409.924.687
Investimentos	15.787.040.245	18.855.985.933	36.838.578.598	37.335.394.089	36.375.545.311	45.915.241.696
Inversões Financeira	25.360.920.322	22.873.352.900	35.785.703.318	35.076.332.923	41.813.291.271	40.816.931.191
Amortização da Dívida	399.711.130.483	389.186.048.684	504.516.119.640	504.501.083.047	631.677.751.800	631.677.751.800
Dívida Interna	357.960.149.713	368.504.421.121	478.371.921.101	478.367.935.471	615.611.309.304	615.611.309.304
Dívida Externa	41.760.980.770	20.681.627.563	26.144.198.539	26.133.147.576	16.066.442.496	16.066.442.496
RESERVAS			22.547.097.063	21.747.097.063	26.765.216.492	25.254.491.398
Contingência			22.547.097.063	21.747.097.063	26.765.216.492	25.254.491.398
TOTAL	1.050.795.107.822	1.094.623.743.327	1.354.368.985.187	1.343.927.746.790	1.575.879.366.139	1.572.159.300.947

Government Comment- SOF: "a". Yes, the data are presented at a detail level for each sector body (by Program, Function, Subfunction, and Source of Resources) - check volume III of LOA 2009.

<https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/V3.pdf>

IBP Comment: IBP editors chose answer "a" in light of both CGU and SOF comments and citations.

24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?
- Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Comment:

Information on previous years is available to the public, but it does not accompany the draft budget law, nor is it included in the LDO.

a

Researcher Response to this Question was “d”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The answer should be "a". Volumes IV and V of the budget present data for years preceding the budget year for all of the administrative sectors, and by programs, functions, and classifications.
http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_IV.pdf (e.g. page 9, "Expenditure Group" and "Sources")
http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_V.pdf

Government Comment- SOF: "a." Yes, answer similar to question 23 and look up volume III of the LOA 2009.
<https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/V3.pdf>

IBP Comment: IBP editors chose answer "a" in light of the SOF's citation. The CGU's citation instead refers the Lei Orcamentaria Annual, which is the Enacted Budget: therefore it cannot be used as supporting evidence for this answer

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> <u>See:</u> http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf Macroeconomic Projections for 2009.23 Management of the Fiscal Policy and Scenario for 2009. 25</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This information comes up in the whole budget; there is no specific link.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Expenditure estimates for years prior to the budget are not adjusted by inflation as they should to be comparable.</p> <p><u>Peer Reviewer Two Comment:</u> All data have to be comparable, so they are presented in current and in constant terms. The deflator is the Extended National Consumer Price Index (IPCA). Answer is “a.”</p> <p><u>Researcher Response:</u> The second commentator is correct in suggesting answer “a”. The correction for inflation is extremely simple, with a spreadsheet.</p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer “a.”</p>	<p>a</p>
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<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 Volume I - Evolution of the National Treasury's Revenue, page 59.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 Volume I - Evolution of the National Treasury's Revenue, page 59.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 Volume I - Evolution of the Social Security's Budget, broken down by source of revenue. Page 413.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf Presidential Message, page 164.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none">a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 Volume I, page 59.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> No link available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The link is the same as for the former notes. Budget, Treasure and Tax statistics for previous years (in this case 2008) are 95% accurate by March/April of the following year (2009) and can be used as input for the last months of the year included in the proposal (remarks on question 22 above).</p> <p><u>Researcher Response:</u> information on revenues can be viewed at link: http://www.receita.fazenda.gov.br/Arrecadacao/default.htm; the Ministry of Finance, which is the highest institution within the secretariat of revenue (secretaria da receita), works with revenue estimates in preparing the budget.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p> <p><u>IBP Comment:</u> The link provided by the researcher is not part of the executive's budget proposal. However, information on actual revenues is presented in the EBP here: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_1.pdf, page 56. Answer "a" remains applicable.</p>	<p>a</p>
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33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

Citation:

Presidential Message, page 40.

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf

Comment:

Researcher Initial Response to this Question was "a" but was modified to "b" after discussions with IBP, before receiving the Government's comments.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The answer should be "a". Volume III of the supplementary information submitted with the budget provides data on the composition of public debt in the 3rd year preceding the budget. See pages 131-134:

https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/infcomp_2009_III.pdf

Government Comment- SOF: "a". Yes, check volume I of PLOA 2010 - Table 5 - Evolution of Expenditure of the National Treasury, according to the Economic Categories and Expense Type Groups. p. 132.

https://www.portalsof.planejamento.gov.br/sof/2009/VOL_I.pdf

Researcher Response: If one considers 4 pages as the level of detail needed, then "a" answer would be acceptable, but the government publishes a monthly report of its debt with 19 to 20 pages that can be accessed at:

http://www.stn.fazenda.gov.br/hp/downloads/divida_publica/relatorio_mai10.pdf and tables available at

http://www.stn.fazenda.gov.br/hp/relatorios_divida_publica.asp which is actually the level of detail that would justify a response "a".

Therefore, we maintain the position "b".

IBP Comment: IBP editors chose to answer "b" in light of the researcher response to the Government's comments.

b

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> See above</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Considering, for example, the FGTS as extra-budgetary fund. In Brazil there is a Guarantee Fund for Length of Service [for Employees] (FGTS – Fundo de Garantia por Tempo de Serviço), which is a money inflow that the employer pays and serves as a kind of compensation in case of layoffs. It is collected in an official bank that uses it for housing financing and building projects for sanitation, housing, and town planning with states and municipalities. It is not part of the Federal Government's Budget, and there is only a residual payment of labor liabilities that appears as "budget revenue". According to the FGTS site: The FGTS asset consists of the resources available in the Fund itself and of loans in the areas of housing, sanitation, and infrastructure. From 2003 to 2006, its assets increased by 21.1% and reached the amount of R\$ 186.1 billion.</p> <p><u>Peer Reviewer One Comment:</u></p>	d

Peer Reviewer Two Comment: FGTS deposits may also be used by individual holder as savings for housing acquisition and finance; can be cashed on worker's retirement; and as of August 2000, may be used for investment in privatization fund shares (Petrobrás and Vale do Rio Doce.)

Government Comment- CGU: The answer should be "a". Brazil fits the case specified on page 29-30 of the Portuguese version of the Guide to the citizen budget questionnaire: social security is a public service provided by the government itself, but is organized as a separate budget entity, distinct from the regular or fiscal budget. Detailed information about the social security budget can be found in the first volume of the budget. See pages 10, 11, 56, 60, 133, 134, 267-282, 290, 413, 415, 428, 436, 462, 473:

https://www.portalsof.planejamento.gov.br/sof/2009/VOL_I.pdf

See also pages 120-126:

https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/infcomp_2009_I.pdf

A detailed summary of the social security budget can be found at:

https://www.portalsof.planejamento.gov.br/sof/2009/Ido2009/Anexo_IV.5.pdf

Regarding FGTS, even though its resources remain in a public bank, it is not considered a fiscal fund, and thus cannot be regarded as an extra-budgetary fund. FGTS funds are tied to the account of each individual and are administered by a joint board composed half of government officials, one fourth of employers, and one fourth of employees. See: <http://www.fgts.gov.br/> However, information concerning specific funds dedicated to economic development can be viewed at:

https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/infcomp_2009_II.pdf (page 57)

https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/infcomp_2009_IV.pdf (page 2)

Government Comment- SOF: "d". There is no information for Extra-budgetary Funds. What comes closest is the forecast for Credit Operations for next year.

Researcher Response: Our understanding is that FGTS really is an extra-budgetary fund, because it is managed by the *Caixa Econômica Federal* with a specific destination (housing, sanitation, and infrastructure). Information about the Funds is not effectively presented in the budget and can only be found by a researcher with knowledge on the theme. For this reason we maintain answer "d".

IBP Comment: answer "d" is still considered appropriate, in light of SOF's comment and researcher response.

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

<http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8>

Comment:

In Volume II, on page 121, there is a program that deals with the Constitutional Transfers and those deriving from specific legislation, but there are others that are not possible to identify, see answer: There is a specific program that details the intergovernmental transfers, but there is no narrative discussion. On the other hand, the resources of the National Health System are not detailed by state and city.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: Besides the citations identified by the researcher, there are also a lot of documents that support the budget called "Cost and Investment by State" that accompanies the appropriation law project of 2009. This documentation is available at:

https://www.portalsof.planejamento.gov.br/sof/2009/por_estado

Furthermore, Annex III of the Budget Guidelines Law provides a list of expenditures by state, classified by function and program where for each program listed there is a note explaining the amount spent. See:
http://www.camara.gov.br/internet/comissao/index/mista/orca/orcamento/OR2009/InformacoesComplementares/volume%20I/iv_gastos_UF.pdf

An interactive tool is also available to the public:

<http://www2.camara.gov.br/atividade-legislativa/orcamentobrasil/estadosemunicipios/investimentos-da-loa-por-uf>

<http://www2.camara.gov.br/atividade-legislativa/orcamentobrasil/estadosemunicipios/orcamentobrasil/fiscalize/transfereciauniao/estados>

Government Comment- SOF: "b". Yes, it can be found in the body 73000 in Annex II of LOA-2009, but there are no narrative discussions.

https://www.portalsof.planejamento.gov.br/sof/2009/loa2009_Anexo_II.pdf

b

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

- a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on transfers to public corporations is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Such question must deal with the concept of "public company", which includes 3 levels: a) companies such as *Embrapa* and *Serpro* that receive funding directly from the Treasury for their operation; b) Companies that receive transfers for investments such as BNDES or Banco do Brasil with the Constitutional Fund of the Midwest; and c) Companies operating without receiving regular resources, but who actually transfer resources to the Treasury, such as Petrobrás.

Therefore it would be necessary to identify each company as a Budget Unit, beginning on page 134 of Volume I, in order to support an answer "a". There is also a program that can be identified on page 120 of Volume II, "loans with return".

b

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8>

There are different kinds of corporations, agencies, etc. Some receive money directly from the federal government, which is transparently shown in the budget. As for others it is somewhat difficult to trace the money flow inside the government network. Example: Petrobras needs to increase its capital. The federal government makes its own capital apportion, PETROS, the pension fund of Petrobras redeems federal bonds (its assets) and buys Petrobras new stocks. The Treasury cashes the money and makes a special bond offer because of inflation control reasons. Petrobras buys those bonds.

Researcher Response: The government can provide resources from the National Treasury to state companies considering the demands placed by them. During the 1990s the Federal Government made a contribution of funds to private banks, but also to the *Banco do Brasil* and the *Caixa Econômica Federal* called PROER. In recent years the government has allocated funds for investments in BNDES, estimated at some R\$ 100 billion. It so happens that these resources are backed by Treasury securities, whose payment rate is higher than the amount of interest paid by borrowers, which characterizes this as 'subsidy'.

Government Comment: Government did not dispute researcher's answer.

38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

- a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
- b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

The draft budget law deals with the Fiscal and Social Security Budgets, and investments from state enterprises. It does not include resources such as FGTS or assistance and professional training systems such as the Social Service of Industry-SESI and others.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The answer could be "a" or "b". See answer to question 36. FGTS is not considered a fiscal fund.

https://www.portalsof.planejamento.gov.br/sof/2009/ploa2009/infcomp_2009_II.pdf Page 47

For FATI - Fund for Worker's Assistance, see:

https://www.portalsof.planejamento.gov.br/sof/2009/Ido2009/Anexo_IV.9.pdf

Government Comment- SOF: "d". The Federal Government's Budget does not provide resources from the "S" System (e.g. assistance for the training of a professional category), though it presents FGTS resources.

Researcher Response: As already mentioned, information about FGTS and System S, which have the characteristic of being quasi-fiscal, are not presented in the budget. We maintain the answer "d".

IBP Comment: IBP editors maintained answer "d" in light of SOF's comment and researcher response.

d

39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?
- a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.
 - b. Yes, information is presented, highlighting key information, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on financial assets is not presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:

The budget of state banks is not part of the draft budget law, but only those investments that are made such as construction, equipment, etc., are.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The answer should be "a". Despite the assertions made by the researcher, not only the banks have financial assets, but the government as well. General information about the evolution of the assets of the central government can be found at https://www.portalsof.planejamento.gov.br/sof/2009/Ido2009/Anexo_IV.3.pdf

Government Comment- SOF: "d". Brazil's budget does not measure financial and non-financial assets that the Federal government has since in all the years it has to do with a flow of funds and not stock.

Researcher Response: The document deals with the equity of the fiscal budget and social security, which is the difference between total assets and liabilities and involves not only the financial issue, but also properties, equipment, etc. Access this info at: http://www.camara.gov.br/internet/comissao/index/mista/orca/Ido/LDO2009/proposta/msg192_08_anexo4_3.pdf.

Our point is that there is an enormous financial asset in the state banks that is not dealt with in the referenced [budget] documents. BNDES is the biggest example of this. We maintain answer "d".

IBP Comment: IBP editors maintained answer "d" in light of SOF's comment and researcher response.

d

40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?

- a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.
- b. Yes, information is presented, highlighting key information, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on non-financial assets is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

There are assets of state companies that are not included in the budget. The Ministry of Planning, Budget and Management and the Department of Coordination and Control of State Companies present a consolidated balance sheet of the state-owned enterprises: (http://www.planejamento.gov.br/secretarias/upload/Arquivos/dest/Usos_Fontes.pdf). Consolidated data of the balance sheet of these companies is presented. They indicate that in 2007, total revenue from them was R\$ 292 billion for the group of the productive sector, whose main company is Petrobrás.

d

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: The answer should be "a". See answer to question 39.
https://www.portalsof.planejamento.gov.br/sof/2009/Ido2009/Anexo_IV.3.pdf

Government Comment- SOF: "d". Brazil's budget does not measure financial and non-financial assets that the Federal government has since in all the years it has to do with a flow of funds and not stock.

IBP Comment: the citation by the CGU is the same as for question 39, but there are no non-financial asset listed. IBP editors keep answer "d" also in light of SOFs comments.

41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

- a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on expenditure arrears is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

If we consider the issue of "arrears", concept created by Law 4320-64, there is detailed information on "delayed expenditures", but it so happens that they are not in the LOA-PLOA neither in the LDO.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." There is some information on arrears in the LDO but not in details, what actually available outside budget documentation (in the SIAFI – Financial Administration Integrated System).

Peer Reviewer Two Comment:

Researcher Response: Peer Reviewer One suggests that there is some information in the LDO, but s/he did not provide a link or a specific section where the information can be found. The information could not be found. Due to these particularities and given also that the questionnaire seeks to show budget transparency, the best answer is "d".

Government Comment- SOF: "d". The Brazilian budget only lists expenditures of the current year and not cash, so there are no overdue payments. Nevertheless, public accounting has records about the payments that were not made during the period stipulated.
http://www.tesouro.fazenda.gov.br/estatistica/est_contabil.asp

IBP Comment: IBP editors chose answer "d" as per the researcher's comment.

d

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on contingent liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Contingent liability (Annex LDO).</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key future liabilities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on future liabilities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> In the link: http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 , see the group of annexes from LDO. Annex IV.1: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_1.pdf Annex IV.2: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_2.pdf Annex IV.3: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_3.pdf Annex IV.4: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_4.pdf Annex IV.5: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_5.pdf Annex IV.6:</p>	a

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_6.pdf

Annex IV.7:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_7.pdf

Annex IV.8:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_8.pdf

Annex IV.11:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_9.pdf

Annex IV.10:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_10.pdf

Annex IV.11:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_11.pdf

Annex IV.12:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_12.pdf

Comment:

Annexes from LDO deal with actuarial calculations from Social Security (INSS, Civil and military servants) Assistance Benefits for elderly and disabled, among others.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- a. All sources of donor assistance are identified individually.
- b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
- c. Less than two-thirds of sources of donor assistance are identified individually.
- d. No sources of donor assistance are identified individually.
- e. Not applicable/other (please comment).

Citation:

<http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8>

Volume I - Sources of Resources of the Fiscal and Social Security Budgets by Expense Type Group, page 290.

Comment:

Since Brazil is a middle income country, there are not many donations to the government. They are classified in 3 sources: a) Grants to Fight Hunger, b) Donations from international entities, and c) Donations from Individuals and companies in the country.

In Volume I of the Yearly Budget Law Project it is possible to identify 4 sources of donation:

- Donations from international organizations, p. 195
- Donations from individuals or private national institutions, p. 196
- Donations from individuals or private national institutions, p. 296
- Donations to fight hunger, p. 194

Because the document is in PDF, it is possible to search it all, and figure out which institution they have been included into.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

a

<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Annex IV.11 LDO http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/pldo09/Pldo_2009_anexo_4_11.pdf This has to do with social security waivers and Annex IV.10 with fiscal waivers http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/LDO09/ldo_2009_anexo_4_10.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 Sources of Revenue from the Social Security Budget, by Expense Type Group, page 290.</p> <p><u>Comment:</u> Earmarked revenues are legal determinations, and identified in the LOA by source and its expenditure.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?

- One percent or less of expenditure is dedicated to secret items.
- Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
- Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
- More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
- Not applicable/other (please comment).

Citation:

Volume I, page 159:

20118 - AGÊNCIA BRASILEIRA DE INTELIGÊNCIA - ABIN	253.146.203	104.259.379	357.405.582
1 - PESSOAL E ENCARGOS SOCIAIS	208.731.726	100.089.379	308.821.105
100 - RECURSOS ORDINÁRIOS	208.731.726		208.731.726
153 - CONTRIBUIÇÃO PARA FINANCIAMENTO DA SEGURIDADE SOCIAL - COFINS		47.639.684	47.639.684
155 - CONTRIBUIÇÃO DO SERVIDOR PARA O PLANO DE SEGURIDADE SOCIAL DO SERVIDOR PÚBLICO		17.483.232	17.483.232
169 - CONTRIBUIÇÃO PATRONAL PARA O PLANO DE SEGURIDADE SOCIAL DO SERVIDOR PÚBLICO		34.966.463	34.966.463
3 - OUTRAS DESPESAS CORRENTES	39.077.477	4.170.000	43.247.477
100 - RECURSOS ORDINÁRIOS	39.077.477	4.170.000	43.247.477
4 - INVESTIMENTOS	5.337.000		5.337.000
100 - RECURSOS ORDINÁRIOS	5.037.000		5.037.000
150 - RECURSOS PRÓPRIOS NÃO-FINANCEIROS	300.000		300.000

a

Comment:

The budget of the Brazilian Intelligence Agency is less than R\$ 300 million, out of a budget of almost a trillion.
Page 64 of Volume 1.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

The Budget Narrative & Performance Monitoring

48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?

- Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.
- Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.
- Yes, some information is presented, but it lacks important details.
- No, information on the link between the budget and the government's stated policy goals is not presented.
- Not applicable/other (please comment).

a

<p><u>Citation:</u> Such relationship can be seen in the Presidential Message as shown in the Index below - link http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf.</p> <p><u>Comment:</u> The Government has developed the <i>Plan for Accelerated Growth</i> - PAC and its goals are presented in the Presidential Message.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	
<p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Link PPA http://www.planejamento.gov.br/noticia.asp?p=1st&cat=155&sub=175&sec=10</p> <p><u>Comment:</u> The Yearly Executive's Budget Proposal - PLOA is linked to the Multi-year Plan - PPA through its programs and actions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8</p> <p>In Volume II, programs are presented with targets.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- The non-financial data are very useful for assessing program performance.
 - The non-financial data are mostly useful for assessing program performance.
 - The non-financial data are somewhat useful for assessing program performance.
 - No non-financial data are provided or they are not useful for assessing program performance.
 - Not applicable/other (please comment).

Citation:

There is no link.

Comment:

Most of the data contribute to evaluations of public policies, but there are goals that are outlined [only] in a bureaucratic way, just to comply with determining the coordination of budget preparation.

Researcher Response to this Question was “b”

Peer Reviewer One Comment: there is information in the Budget documents on key programs like the PAC (Growing Acceleration Program), but considering the poor quality of indicators used, as mentioned. It is still difficult to government to work on results and not just show efforts.

Peer Reviewer Two Comment: program assessments focus mainly on fiscal criteria. Some policies and programs are evaluated by research institutions, planning agencies and courts of audit, but do not significantly influence budget allocations, which tend to be defined in political rather than technical terms. Program evaluation based, on its outcomes and the construction of indicators, is an exercise that takes place during the elaboration of PPA, the four-year Multi-year Plan (as mentioned by the researcher in question 52). I changed the letter from “b” to “c” to express the feeling (or my wishful thinking) that program evaluation is starting to become more outcome focused, especially in education. Overall, non-financial data are becoming more representative of reality (as well as more consequent) as a result of the introduction of non-fiscal criteria into the discussion.

Government Comment- CGU: The answer should be "a." Volume II of the Yearly Budget Law specifies each program of the federal government. In 237 pages of the government, each program contains its own assessment index made according to the characteristics of each program. See: https://www.portalsof.planejamento.gov.br/sof/2009/VOL_II.pdf

IBP Comment: Based on a review of comments, IBP editors chose answer “c.” Both the researcher and Peer Reviewer One initially supported option “b” while Peer Reviewer Two gave a reasonable explanation to support option “c”. The 237 pages cited by the CGU show the assessment of the programs in detail. Indeed this is a very significant amount of information: however, this question is not evaluating information *quantity*, though, but its *usefulness*. The answer remains “c”.

C

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> There is no link.</p> <p><u>Comment:</u> Performance indicators are set out in the PPA, not in the PLOA.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c,” based on the same argument used of the previous question.</p> <p><u>Peer Reviewer Two Comment:</u> See comment in question 51.</p> <p><u>Government Comment- CGU:</u> The answer should be "a". See question 51.</p> <p><u>IBP Comment:</u> Based on a review of comments and documents, IBP editors chose answer “a.”</p>	<p>a</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> There is no link.</p> <p><u>Comment:</u> See comment in question 52.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c,” because as mentioned in comments, despite we have indicators for some programs, for others they are under constructions, or are just bureaucratic, or as I already observed they are not well designed for measuring results.</p> <p><u>Peer Reviewer Two Comment:</u> See comment in question 51.</p> <p><u>Government Comment- CGU:</u> The answer should be “a.” See question 51.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer “c.” Peer Reviewers confirm that the indicators are not very well designed, and since this question is evaluating whether the indicators are well designed or not (and not their quantity) the answer remains “c”.</p>	<p>C</p>
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<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> There is no link.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” See my comment on answers to previous questions (51-53).</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- CGU:</u> The answer should be "a". See question 51. All programs have goals.</p> <p><u>IBP Comment:</u> Based on a review of comments and documents, IBP editors chose answer “a.” Indeed all programs have targets.</p>	<p>a</p>
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55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

In the Presidential Message

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf, page 89, there are policies to combat poverty and inequality and they are listed as programs and actions in the Budget such as "Aid to Low-income Families" (Volume II, page 191).

See below:

Programa: 1335 Transferência de Renda com Condiionalidades - Bolsa Família			
Objetivo	Indicador	Órgão	Total
Contribuir para a redução da fome, da pobreza, da desigualdade e de outras formas de privação vividas pelas famílias mais excluídas, considerando três dimensões: o alívio imediato da pobreza, por meio da transferência de renda diretamente às famílias pobres e extremamente pobres; a contribuição para a redução da pobreza da geração seguinte, por meio do reforço do direito de acesso aos serviços de saúde e de educação, com o cumprimento das condicionalidades nestas áreas; e a articulação de ações complementares, de forma a desenvolver as capacidades das famílias beneficiárias		Total do Programa ...	11.952.629
		55000 M.do Des.Social e Comb à Pove	11.952.629
Ação Título	Produto(unidade)	Meta	Unidade Orçamentária
2272 Gestão e Administração do Programa			Valor
			2.425
			55101-M.do Des.Social e Comb à Pove
			2.425
6414 Sistema Nacional para Identificação e Seleção de Público-Alvo para os Programas Sociais do Governo Federal - Cadastro Único	Cadastro válido (unidade)	9.324.000	55101-M.do Des.Social e Comb à Pove
			16.800
			16.800
6524 Serviços de Concessão, Manutenção, Pagamento e Cessação dos Benefícios de Transferência Direta de Renda	Benefício pago (milhar)	10.127	55101-M.do Des.Social e Comb à Pove
			218.954
			218.954
8442 Transferência de Renda Diretamente às Famílias em Condição de Pobreza e Extrema Pobreza (Lei nº 10.836, de 2004)	Família atendida (unidade)	11.101.923	55101-M.do Des.Social e Comb à Pove
			11.434.280
			11.434.280
8446 Serviço de Apoio à Gestão Descentralizada do Programa Bolsa Família	Ente federativo apoiado (unidade)	5.056	55101-M.do Des.Social e Comb à Pove
			280.170
			280.170

a

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Every month the Brazilian Secretary of Revenue discloses the collection of federal taxes by type, and does not include projects with the private sector. http://www.receita.fazenda.gov.br/Arrecadacao/ResultadoArrec/2009/default.htm</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See document Annex: Gross Tax Burden: http://www.receita.fazenda.gov.br/publico/estudoTributarios/estatisticas/CTB2008.pdf</p> <p><u>Peer Reviewer One Comment:</u> See also: http://www.ipea.gov.br/sites/000/2/comunicado_presidencia/09_07_07_ComunicaPresi_23_CargaTributaria.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Brazil currently does not depend on aid from IFIs, therefore there is no such information. In the past such information became institutional and was included on the fiscal targets linked to the LDO.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "e". Links of the agencies are given where those interested can find the conditions of each one. http://www.planejamento.gov.br/secretaria.asp?cat=14&sec=3</p>	e
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Volume I of the PLOA, Source 195.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "c". Source 195 - Donation from International Organizations. https://www.portalsof.planejamento.gov.br/sof/2009/VOL_I.pdf</p>	c

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> A presentation is disclosed with the PLOA by the Minister of Planning with a summary of the proposal. It can be considered a synthesis, but it is not a discursive text. It is a powerpoint presentation; link: http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8 Search: Minister's Presentation (Apresentação do Ministro).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "b". Yes, it is there, but in a technical language not exactly geared to the general public. http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf</p>	<p>b</p>
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61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?

- a. Yes, it publishes a citizens budget that is very informative.
- b. Yes, it publishes a citizens budget that is somewhat informative.
- c. Yes, but the citizens budget is not very informative.
- d. No, it does not publish a citizens budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: Should be "b". The LDO of 2009 (Law 11768/2008) orders to disclose the PLOA on the Internet, "including a simplified version".

This simplified version is seen in the "Presidential Message" available at: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/ploa09/080827_ploa_Mensagem09.pdf

The Open Budget criterion (emphasis added):

"Question 61 asks whether the budget has been popularized in the form of a "citizen budget". A citizen budget can take on many forms, but its distinctive characteristic is that it is designed to reach and be understood by a portion of the population as widely as possible. If the Citizen Budget is a simplified version of the Executive Budget Proposal, then it will be considered publicly available if it is published at the same time as the Executive Budget Proposal. If the Citizen Budget is a simplified version of the Enacted Budget, then it will be considered publicly available if it is published at the same time as the Enacted Budget. "

Government Comment- SOF: "d." No.

IBP Comment: The document cited by the Government is the President's speech. It is surely simpler (shorter) than all the volumes of the law, but it is still 223 pages long and does not comply with the requirements that a citizens budget should comply with. It is more of a budget summary. The answer remains "d".

d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> Yes, thorough definitions of budget terms are provided. Yes, definitions are provided, but some details are excluded. Yes, some definitions are provided, but it lacks important details. No, definitions are not provided. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The STN includes a glossary on its website. http://www.tesouro.fazenda.gov.br/servicos/glossario/glossario_a.asp</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> In the comment, the acronym STN should be described: Secretaria do Tesouro Nacional (National Treasure Office). The Fiscal Responsibility Law reports also help non experts to get a general view of national, states and municipalities budget execution: http://www.stn.gov.br/hp/lei_responsabilidade_fiscal.asp</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- CGU:</u> Should be "b". There are other glossaries: Transparency Portal: http://www.transparencia.gov.br/glossario/ Folders from the Federal Budget Department - MPOG: LRF - https://www.portalsof.planejamento.gov.br/bib/legislacao/lei_resp_fiscal/CARTILHA.pdf Public Budget Book - Aimed at children and their families: https://www.portalsof.planejamento.gov.br/sofinha</p> <p><u>IBP Comment:</u> of the links mentioned by the CGU, the first (transparency portal/glossary), does not seem to work. The second link has got 2 pages of definitions: it is not too extensive, but indeed should be taken into account. The third link is very original and innovative, and it does explain a few terms as well as the process. Change accepted from “c” to “b”.</p>	b
<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. 	c

- d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
- e. Not applicable/other (please comment).

Citation:

Comment:

Budget information is complex and requires technical expertise.
A specific law does not exist.

Researcher Response to this Question was “d”

Peer Reviewer One Comment: A more appropriate response to this question would be “b.” The National Constitution assures citizens the right to information, but additional regulation is needed to make it effective. The Fiscal Responsibility Law obliges government to publish the budget reports (see comment on previous question).

Peer Reviewer Two Comment:

Researcher Response: Agree with the letter "d".

On May 27, 2010, therefore not related with the referenced documents, the House of Representatives approved (to be still voted on by the Senate) the Complementary Law No. 131 that determines "the availability in real time of detailed information on the budgetary and financial execution of the Federal Government, State, Federal District, and Municipalities." This measure is an advance that should be included in the next OBI questionnaires.

Government Comment- CGU: Should be "c". Request "c".

The right of access to information is regulated by Law No. 8.159/1991 (Law of Public Archives) and takes place at the federal level through Law 9.784/1999 (Federal Law of Administrative Procedure).

The NGO Article XIX publishes a brochure with instructions for access to public information

<http://www.artigo19.org/site/publicacoes/Folder%20Jornalistas%20FINAL.pdf>, but the Bill on Access to Public Information, now at the National Congress, still has not been approved.

The obligation of publishing the budget reports already existed before the change made by Complementary Law 131/2009 on the Fiscal Responsibility Law (CL 101/2001). See article 49 of the Complementary Law 131/2009 on the Fiscal Responsibility Law (CL 101/2001). See article 49.

Government Comment- SOF: "a". Yes, the right is established in LDO 2009, Chapter III, art. 17 and in the Fiscal Responsibility Law in Art. 48A (Complementary Law No. 101 of 2000).

https://www.portalsof.planejamento.gov.br/sof/2009/ldo2009/Lei_11768_1_de_140808.pdf

IBP Comment: IBP editors chose answer “c” to maintain consistency of assumptions across countries. As Peer Reviewers suggests, additional regulation is needed to make the right to information effectively implemented, and a specific law to access government information does not exist.

<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Ministry of Planning makes data available from the Planning System-SIGPLAN, but its wording is geared toward technical people, it is not really for ordinary citizens. http://www.sigplan.gov.br/v4/appHome/, then open the Attachments on the left side.</p> <p><u>Peer Reviewer One Comment:</u> The information is available and it is public, easy or not to understand.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?</p> <p>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</p> <p>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</p> <p>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</p> <p>d. In practice, no highly disaggregated non-financial expenditure information is available.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> http://www.sigplan.gov.br/v4/appHome/, then open the Attachments on the left side.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Federal Constitution states that the PLOA should be sent by August 31 of the previous year. Below is the opening of the Presidential Message that comes with the budget: Message No. 635: "Honorable Members of Congress, Under art. 61 of the Constitution, I submit for your deliberation the text of the bill that estimates the revenue and sets the Federal government's expenditure for fiscal year 2009." Brasília - August 27, 2008</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>67. Does the executive release to the public its timetable for preparation of 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)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> A schedule of the internal process is public, but there is no room for the participation of entities other than the executive, legislative, and judiciary powers.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <p>a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The submission of the proposal is done within the deadline, but the release of new information placed in the LDO might be delayed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>

<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The comments given in 2008 continue to be valid. The LDO is covered by Article 165 of the Federal Constitution, which states that the LDO should contain:</p> <p>§ 2 - The budget guidelines law shall contain the targets and priorities of the federal public administration, including capital expenditures for the following fiscal year, and it shall guide the preparation of the yearly budget law, shall establish the changes in tax legislation, and establish the investment policy of the official financing agencies that support development.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The government requires that national conferences recommendations are incorporated, but there is no report on what exactly has been incorporated.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> Partly agree. There are reports of conferences and many policies are incorporated as was the process for creating the National Health System - SUS.</p> <p><u>Government Comment- SOF:</u> "d". Yes, the law is established in LDO 2009, Chapter III, Article 17. https://www.portalsof.planejamento.gov.br/sof/2009/ldo2009/Lei_11768_1_de_140808.pdf</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Draft LDO (i.e. the Pre-Budget Statement) is submitted to Congress on April 15 of the previous year. It is a constitutional determination, four and a half months before sending the PLOA to Congress, which is August 31.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Annex on fiscal targets presents macroeconomic data, as well as data on fiscal policy. The Annex of Fiscal Targets is a document attached to the LDO, and can be accessed at: http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8. From this page go to "Project of Budget Guidelines Law" (PLDO) and click on the link, which will open a PDF file.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Annex I deals with goals and priorities. The Annex on “goals and priorities” is a document attached to the LDO, which can be accessed at: http://www.planejamento.gov.br/secretaria.asp?cat=50&sub=213&sec=8. From this page go to Project of Budget Guidelines Law (PLDO) and click on the link, which will open a PDF file.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Federal Constitution states that the PLOA should be sent by August 31 of the previous year. If not sent, the President incurs into a criminal liability. The President has the following responsibility:</p> <p>XXIII - Submit to Congress the multi-year plan, the project of budget guidelines law, and the budget proposal set forth in this Constitution.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
 - Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
 - Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
 - No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
 - Not applicable/other (please comment).

Citation:

Comment:

The Joint Budget Committee of Congress holds hearings in which the Ministers of Finance and Planning are heard, along with other public authorities, but the electorate is not invited to present their views to the Commission.

The hearing on the macroeconomic policy is public and the electorate may sit in, but the debate is carried out only by members and the representatives of the executive.

C

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: We agree with "c". There is legal constitutional provision of the commissions in Congress to conduct public hearings with civil society organizations (Art. 58 § 2 item II), as well as the CMO is responsible for this (Internal Rules of the Joint Committee of Plans, Public Budgets, and Auditing - Art 1, § 2 item III). In practice it refers to article 398, item IX and X of the Bylaws of the Senate, which restricts the right to speak at the hearing to the Minister and parliamentarians (http://www.camara.gov.br/internet/comissao/index/mista/orca/atas/2008/RAP/04ror_nt.pdf)

Government Comment- SOF: "a". Yes, the right is established in LDO 2009, Chapter III, art. 17. Furthermore, the results of public hearings held by the Legislature are on the page of the Joint Budget Committee of Congress.

IBP Comment: IBP editors maintain answer "c". In order to provide an "a" answer, a wide range of constituencies must be heard in the public hearings, and neither the CGU nor the SOF comments provide evidence of this.

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Hearings are organized by various standing committees of the House of Representatives and the Senate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Committees upon which there is greater pressure from society, such as Education and Health, or those that deal with relevant issues such as land reform, children and adolescents, conduct [public] hearings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The notes that are recorded from these Congress hearings are almost all made public. Those considered secret are related to specific issues about national security, and must remain secret. The notes remain on the Internet, but since many hearings occur in certain committees, they end up leaving the page. An example is the Human Rights Commission of the House that has notes at the following link. Link: http://www2.camara.gov.br/comissoes/cdhm/notastag, but those from the outside can be requested via email.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none">a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Significant information is not disclosed on secret spending, but some information is available such as the budget of the Brazilian Intelligence Agency for Programs and Actions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

Changes to the Brazilian budget are quite difficult to make, due to budget commitments. According to the executive power, less than 10% of the budget is open for change, and it is called the *Discretionary Budget*. It should also be mentioned that even if individual amendments are possible, they can be cut by the Executive by presidential decree, after the budget approval in Congress. So far the individual amendments were an instrument of bargaining used by the Executive (amendments that have been cut can be reinserted into budget execution, according to political deals involving the consent to some projects that the Executive needs to get approval for in Congress).

The budget is quite rigid, but there is always some leeway. For example: when the budget proposal is debated in Congress, a subcommittee on Revenue usually recalculates the values sent by the Executive in order to increase the possibility of parliamentary amendments. In other times, Congress approves an increase for retirees who earn more than a minimum salary (greater than that foreseen in the Budget) as a populist measure that requires the presidents to veto it and suffer the consequences thereof.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

C

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals or the approved budget is not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is a significant level of detail. It reaches program level, its projects and activities, and subtitle (locator). Volume II of the LOA. Link: http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamento_09/loa09/loa_VOL_II.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The government publishes every two months a report on budget execution, but there are no details on economic classification, function, or administrative unit.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> Reports are released every two months by the National Treasure Office, besides the reports released to the public by the Federal Budget Office: https://www.portalsof.planejamento.gov.br/sof/orcamento_2009 The Congress</p>	a

also provides a data base for budget monitoring:

http://www9.senado.gov.br/portal/page/portal/orcamento_senado .

Peer Reviewer Two Comment:

Government Comment- CGU: It should be "a". Every month the STN issues the "Summary Report of Budget Execution of the Federal Government and Other Statements," available at

http://www.tesouro.fazenda.gov.br/contabilidade_governamental/gestao_orcamentaria.asp

Although the LRF specifies it to be bimonthly, STN issues it monthly.

Researcher Response: The answer was "b" due to the limitation of the report. Our response at the time was: *"The report does not allow estimating the volume of expenditure made because it aims to guide the removal of contingency of the resource and therefore its focus on expenditures is on mandatory spending."*

We believe that the government can have a more detailed report by using the database from Siafi. This is where the importance of the questionnaire comes in to show that government can move forward. It is worth keeping "b" for the government to generate a better report. The truth is that this data available in the databases of the House and Senate (Siga) generates these reports, so the information is already public.

IBP Comment: IBP editors chose answer "a" to maintain consistency of assumptions in the selection of answer across the countries. The information included in the Treasury's reports is detailed enough to support an "a" answer. Note - only documents released by the Executive can be used to respond to the questions related to the In-Year Reports.

83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

- a. Yes, in-year reports cover all expenditures.
- b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
- c. Yes, in-year reports cover less than two-thirds of expenditures.
- d. No in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

The report does not allow the estimation of the volume of expenditure made, because it aims at guiding the removal of contingency of the resource, and therefore its expenditure focus is on mandatory spending.

Researcher Response to this Question was “d” subsequently changed to “b” after discussions with IBP, before receiving the Government’s comments.

Peer Reviewer One Comment: A more appropriate response to this question would be “a.” See comment on previous questions.

Peer Reviewer Two Comment:

Researcher Response: we keep answer “b” because it does not detail all of the expenditures.

Government Comment- CGU: It should be “a”. Every month the STN issues the “Summary Report of Budget Execution of the Federal Government and Other Statements,” available at

http://www.tesouro.fazenda.gov.br/contabilidade_governamental/gestao_orcamentaria.asp

Although the LRF specifies it to be bimonthly, STN issues it monthly.

Government Comment- SOF: “a”. Yes, there's a full report on the Budget Execution required by the Fiscal Responsibility Law (LRF, LC 101 of 2000) - pg.78.

https://www.portalsof.planejamento.gov.br/sof/2009/Relatorio_Avaliacao_2_bimestre.pdf

http://www.tesouro.fazenda.gov.br/hp/downloads/lei_responsabilidade/RROjun2009.pdf

IBP Comment: Based on a review of comments, IBP editors chose answer “a.” See also comments for question 82.

a

84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/relatorio_avalicao/relatorio_avalicao_3_bimestre_2009.pdf

Comment:

See previous question.

Researcher Response to this Question was “d”

Peer Reviewer One Comment: A more appropriate response to this question would be “b.” Programs and actions are not detailed but information is available.

Peer Reviewer Two Comment:

Researcher Response: We maintain the letter “d” because there is no breakdown per unit.

Government Comment- CGU: Should be “b”. The monthly RREO available at: http://www.tesouro.fazenda.gov.br/contabilidade_governamental/gestao_orcamentaria.asp

Bring the totals per budget per unit and by program, but not interconnected between each other. There is a statement of the large programs (health and education) that are easily assigned to their respective ministries.

Government Comment- SOF: “a”. It is organized by Budget Unit and also by Programs.

http://www.tesouro.fazenda.gov.br/hp/downloads/lei_responsabilidade/RROjun2009.pdf

IBP Comment: Based on a review of comments, IBP editors chose answer “b.” See also comments in Q82.

b

85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Comment:

Since the most significant expenditures represent more than 2/3 of the budget, the answer is "b," and expenditures are as follows: Pensions and Benefits for elderly and disabled people on social welfare, unemployment insurance, transfers to states and municipalities, and funds for the primary surplus. These are produced by the executive branch.

a

Researcher Response to this Question was "b"

Peer Reviewer One Comment: the great expenditures cover more than 2/3 of the budget and comparison is available between actual budget execution and original estimates.

Peer Reviewer Two Comment:

Government Comment- CGU: Should be "a".

The monthly RREO available at:

http://www.tesouro.fazenda.gov.br/contabilidade_governamental/gestao_orcamentaria.asp

They bring totals compared in percentage of execution of the budget approved in the year.

IBP Comment: IBP editors chose answer "a" in light of the CGU's citation. See also comments in Q.82.

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Each month the Brazilian Secretary of Finance (SRB) announces its results about revenue collection compared with: a) previous month, b) same month of the previous year, and c) cumulated amount to the year with the same period of the previous year. An update of the data is done by the IPCA and the IGP-DI, and a discursive analysis is presented, focusing on the main elements that impacted revenues by type of tax. Report available at: http://www.receita.fazenda.gov.br/Arrecadacao/ResultadoArrec/2009/default.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Report available at: http://www.receita.fazenda.gov.br/Arrecadacao/ResultadoArrec/2009/default.htm</p> <p><u>Comment:</u> See answer to question 86.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In this case the comparison is not in the report of the SRB, but in the bimonthly report sent by the Federal Budget Department - SOF and by the National Treasury - STN. RESULTS FROM NATIONAL TREASURY Brasília, August. Link: http://www.tesouro.fazenda.gov.br/hp/downloads/resultado/2009/Nimago2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Every month the STN publishes the Fiscal Report with such relevant information, see: http://www.stn.fazenda.gov.br/hp/downloads/resultado/2009/Nimjul2009.pdf</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The report includes detail of the debt by type.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The expense report is that of the SOF-STN already mentioned. It is prepared every 2 months, and is released a month later (than the reporting period). That is why we chose answer "a": the question is asking about the deadline. If the focus of this question was the level of details of the information, then we would agree with "c", see the next question.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?
- Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
 - Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
 - Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
 - No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
 - Not applicable/other (please comment).

Citation:

Comment:

The study's methodology requires that for a document to be considered a Mid-Year Report, it must meet three criteria established under the OECD Best Practices for Budget Transparency for such documents. These three criteria are:

- it must report on actual expenditures for the first six months of the budget year,
- it must report on any unexpected macroeconomic or other developments the government encountered during the first six months of the budget year which caused it to depart from previously anticipated expenditures, revenue collection, or debt contained in the approved annual budget, and
- it must provide revised estimates of expenditure, revenues and debt for the remaining six months of the budget year.

A document that complies with all three criteria and is distinct from an In-Year Report, is not released in Brazil; therefore a "d" answer is appropriate here.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- SOF: "a." There is this analysis and its twice a year. https://www.portalsoft.planejamento.gov.br/sof/2009/Relatorio_avaliacao_1_bimestre.pdf

IBP Comment: answer "d" remains. The citation of the SOF does not refer to a Mid-Year Review.

d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment for Q92.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "a." There is this analysis and its twice a year. https://www.portalsof.planejamento.gov.br/sof/2009/Relatorio_avaliacao_1_bimestre.pdf</p> <p><u>IBP Comment:</u> answer "d" remains. The citation of the SOF does not refer to a Mid-Year Review.</p>	<p>d</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment for Q92</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "c". There is an analysis by the overall value and Powers (Executive, Legislative, and Judicial). https://www.portalsof.planejamento.gov.br/sof/2009/Relatorio_avaliacao_1_bimestre.pdf</p> <p><u>IBP Comment:</u> answer "d" remains. The citation of the SOF does not refer to a Mid-Year Review.</p>	<p>d</p>
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<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See comment for Q92</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "a." There is this analysis and its twice a year. https://www.portalsof.planejamento.gov.br/sof/2009/Relatorio_avaliacao_1_bimestre.pdf</p> <p><u>IBP Comment:</u> answer "d" remains. The citation of the SOF does not refer to a Mid-Year Review.</p>	d
<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> Yes, the executive seeks approval from the legislature before shifting funds between administrative units. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The transfer of resources between units can take place by decentralizations that do not require the participation of the legislature. Now when a cancellation of resources of a Body occurs in order to expand the resources of another, additional credit is necessary which</p>	d

requires legislative.

Actually the budget law sets a limit beyond which the legislative approval must be given for supplementary credits. The law reads:

“Art. 4: The opening of supplementary credits is authorized, as long as the provisions of the sole paragraph of Art. 8 of the Fiscal Responsibility Law and Art. 66 of the 2005 Budget Guidelines Law are observed, and providing that the alterations made to the budget schedule are compatible with achieving the primary balance established in the Fiscal Targets in Annex to said Budget Guidelines Law, as well as the limits and conditions stipulated in this Article, for the supplemental budget allocations:

I – at each subtitle, up to the limit of twenty percent of the respective amount specified in the Budget Law, by using funds originating from:

- a) the partial annulment of allocations, limited to twenty percent of the value of the subtitle to be annulled specified in the Budget Law;
- b) contingency reserve, including own and earmarked funds;
- c) excess collection of own funds; and
- d) up to ten percent of excess revenue collection by the National Treasury.”

Review of the Answer: the issue here is about transfers between funds—once again here we find the complexity of Brazilian legislation. Besides the issue of decentralization, transfers occur that *are* approved by Congress.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- SOF: "a". Yes, according to art. 4 of LOA 2009.
https://www.portalsof.planejamento.gov.br/sof/2009/Lei_11897_loa_de_30_12_08.pdf

IBP Comment: based on a review of comments, IBP editors chose to maintain answer “d”.

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There were complaints of favoritism to some bodies. The Joint Budget Committee of the Congress received from the Federal government's Court of Accounts a report on irregular building projects that should be looked at: into http://www.camara.gov.br/internet/comissao/index/mista/orca/orca_mento/or2009/par_cmo/vol1/07_0%20COI%20PLOA%202009.pdf The report included: History - Building projects inspected by TCU in 2008..... 7 - Building projects listed in Annex VI for more than three years..... - Building projects with recommendation of "precautionary detention" ..8</p> <p>We identified 61 irregular building projects and 29 of them in the Ministry of Transport (National Department of Transportation Infrastructure). These were the highlights of corruption charges in 2008.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Since supplements occur by Provisional Measures, expenses occur without legislative approval. In 2008 the cases of Credits through Provisional Measures, that were approved by the Congress only later, were exaggerated; some have not been approved until today, but I think the appropriate answer should be "b" because credits occur regularly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Supplemental budgets were approximately 7% of the original budget. The calculation is for 2008. In 2008 cases have been exaggerated by Credit Provisional Measures, that only later were sanctioned by Congress, some not event as of today. But I think that "b" is the appropriate answer, because credits occur regularly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>
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100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Comment:

The budget includes a contingency reserve that is used throughout the year, including funds for emergencies.

We can answer "d", but there are elements which support of "e," considering the Brazilian model. The value is clear: R\$ 23.5 billion.

Researcher Response to this Question was “e”

Peer Reviewer One Comment: As there is a pre-approval of a limit for this when the budget is approved in Congress, the government can reallocate resources under this limit without the need of Congress approval for each concrete reallocation. Amounts beyond this limit should receive Congress approval. So far, “e” is more appropriate.

Peer Reviewer Two Comment: I agree with option “e.” Some additional remarks: contingency funds compose the body of the budget law and intend to address two groups of expenditures: 1) liabilities of previous years (as defined by Law 4.320/64, art. 37 – also known as the Budget Law) which must be included in the fiscal risk annex of the PLDO. 2) resources to face unpredictable expenditures that might occur during the fiscal year. In this case, once the obligation is defined every disbursement requires a specific appropriation to be processed, and follows the standard budgetary methodology.

Government Comment- SOF: "e". The budgets should follow the principle of universality. The Federal Constitution of 1988 prohibits concession; there is a need for specification of budgets and specifying the expense. See also art. 5 of Law 4.320/64.

http://www.planalto.gov.br/ccivil_03/Leis/L4320.htm

IBP Comment: Based on a review of comments, IBP editors chose answer “e.”

e

Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Government has a constitutional obligation to send to Congress the accounts statement of the president up to two months after the start of the legislative work, which takes place in early February.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/ Arts. 84, inscribed in XXIV and 49, inscribed in IX, of the Constitution and in Art. 56 of the Complementary Law in 101, of May 4, 2000.</p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

102. In the year-end report have the data on the actual outcomes been audited?

- a. Yes, all data on actual outcomes have been audited.
- b. At least two-thirds, but not all, of the data on actual outcomes have been audited.
- c. Less than two-thirds of the data on actual outcomes have been audited.
- d. None of the data on actual outcomes has been audited, or a year-end report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

Part of the data was audited by the Brazilian Controller-General's Office, but it is not public what percentage of the total. The overall balance sheet (Balanço Geral da União) is not audited in terms of programme execution. The Controller-General's Office (Controladoria Geral da União) audits Programmes only when it receives complaints or randomly.

d

Researcher Response to this Question was "e"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- SOF: "a". Yes, look at this link:

<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Sumario.asp>

IBP Comment: IBP editors chose answer "d" to maintain consistency with the assumptions used to select answers across countries: the CGU is the internal audit office, while this question refers to whether the SAI (i.e. the external audit office) audits the year-end report. The citation provided by the SOF does not indicate whether the accounts are audited by the SAI or not, therefore does not provide evidence to support a different answer.

103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

The report follows an accounting model in which certain details are not clear. Link:

<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Su-mario.asp>

This is the page with the Initial Summary:

Publications> Presidential Accountability - PCPR> 2008

Report of the Government Performance and General Federal government's General Balance Sheet.

Part I - General Aspects

1. Preliminary Considerations

1.1. Organizational Structure of the Federal Government

1.2. Bodies and Entities in the Process of Extinction/Settlement

1.3. Guidelines for Preparation of Annual Accountability of the President

1.4. Guidelines for the Preparation of the Federal government's General Balance Sheet

1.5. Policy Adopted for the Financial Scheduling of the Year

As for its details, it is as follows: the report is an accounting document, so the budget classifications, function, program, etc. are not considered for the most part. The focus on financial issues made me reevaluate this question.

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- SOF: "a". Yes, look at this link:

<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/621.pdf>

IBP Comment: Based on a review of comments, IBP editors chose to maintain answer "b".

b

104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is a quantitative report of expenses, see:
[http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Su
mario.asp](http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Su
mario.asp).

The focus on the financial issue made me reevaluate this question.

b

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: Should be "a". The BGU also shows the financial execution at a level of programs, as well as budgetary units and functions.

[http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/
P3.pdf](http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/P3.pdf)

Government Comment- SOF: "c". Yes, look at this link:

[http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/
621.pdf](http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/621.pdf)

IBP Comment: based on a review of comments, IBP editors chose to maintain answer "b."

105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is a quantitative report of the revenues. See:
[http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Su
mario.asp](http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Su
mario.asp)
The focus on the financial issue made me reevaluate.

Researcher Response to this Question was “b”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: We agreed with "b". Much of the collection of details is explained in the report of the Ministry of Finance.
<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/518.pdf>

Since the MF is not responsible for 100% of the collection, it would not be possible to meet "a".

Also in:

<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/211.pdf>

Government Comment- SOF: "a". Yes, look at this link:

<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/621.pdf>

IBP Comment: Based on a review of comments, IBP editors chose to maintain answer “b.”

b

106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

There is a large document with 132 pages available at: <http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Partell/2.pdf> entitled: performance of Brazilian economy and the economic-financial policies of the federal government in its internal and external aspects, especially for the reflections on public finances, which deals with the topic.

<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2008/Sumario.asp>

One can access:

Part II - Economic Policy

2. Economic-Financial Policy and Performance of the Governmental Economic Sector.

2.1. Performance of the Brazilian Economy and the Economic-Financial Policy of the Federal Government

2.2. Currency and Credit

2.3. External Sector Performance

2.4. Assets of the Federal government of a Financial Nature in the States and Municipalities

2.5. Other Assets of the National Treasury

2.6. Public Debt Management

2.7. Fiscal Adjustment for States and Cities: Summary of Key Activities and Projects Developed

2.8. Credit Operations

2.9. Financial Responsibilities

2.10. Collection and Payment

2.11. Financing with External Resources

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

a

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The report's focus is the financial issue. The focus on the financial issue made me reevaluate.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "a". Yes, look at this link. http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/33.pdf</p>	<p>C</p>
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<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none">a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.c. Yes, some explanation is presented, but it lacks important details.d. No, an explanation is not presented, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See answer to the previous question. The focus on the financial issue made me reevaluate this question.</p> <p><u>Researcher Response to this Question was “d”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "a". Yes, see link (example of indicators monitored and their corresponding budget of the Ministry of Agriculture). http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/513.pdf</p> <p><u>IBP Comment:</u> after reviewing the SOF citation, IBP editors chose answer “c.” The Agriculture Ministry does present clear performance indicators. However not all ministries seem to have that same clarity of presentation and the indicators laid out.</p>	C
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109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

The resources that made up the Fund were exhausted in 2007. With the end of the Provisional Contribution on Financial Transactions, the actions that made up the fund continued to be implemented with other resources.

There is a National Social Welfare Fund that pays one minimum salary for poor elderly and disabled, and in 2008 R\$ 28.8 billion was spent on them.

However, even if the CPMF has been extinguished, the Social Development Department continues working on poverty and inequalities reduction and explanation on the existing fund is presented.

a

Researcher Response to this Question was "b"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- CGU: Should be "a". We considered that the MDS report that accompanies the BGU is satisfactory:
<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/5123.pdf>

Government Comment- SOF: "a". Yes, look at this link:
<http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/5123.pdf>

IBP Comment: based on a review of comments, IBP editors chose answer "a".

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, funds such as FGTS are not in the report about the fiscal budget, the social security budget, and of the investments of the state-owned companies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "d". There is no information for Extra-budgetary Funds. What comes closest is the evaluation of the Credit Operations made in 2009. http://www.cgu.gov.br/Publicacoes/PrestacaoContasPresidente/2009/Arquivos/28.pdf</p>	d
The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The only basis to answer this question, based on information available on the Internet, is the updating of the TCU webpage with the 2008 Report, dated April 29, 2009.</p> <p><u>Peer Reviewer One Comment:</u></p>	a

<p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	
<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> http://portal2.tcu.gov.br/portal/page/portal/TCU/publicacoes_instituiconais/relatorios/relatorios_gestao/TCU_Relatorio_Gestao_2009.pdf Data available in the 2008 Report refer (link above) to the stock of cases for the years 2004 to 2008. Nevertheless, variation between each year ranges from 7% to 20%. So, a conservative answer can be option "c."</p> <p><u>Peer Reviewer One Comment:</u> Most of programs are audited but it is not possible to identify percentage levels.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>C</p>

<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <p>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</p> <p>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Direct link to the Executive Summary: http://portal2.tcu.gov.br/portal/page/portal/TCU/comunidades/contas/contas_governo/contas_08/CG2008_A.htm Click on "Sintese."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> The TCU is the auxiliary body of the Legislative Power, hence its interest/requirements of being autonomous. Therefore, the dismissal of its chairman should be the role of the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Audits are conducted on funds such as the FGTS, but the information is not sufficient to provide an answer in terms of the total funds, because the extra-budgetary resources are not always included in this type of institution, such as the so-called system S. The S system was created over 50 years ago and collects extra budgetary resources, which are allocated to private social service entities.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment- SOF:</u> "a". Yes, look at this link: http://portal2.tcu.gov.br/portal/page/portal/TCU/comunidades/contas/contas_governo/contas_09/Textos/CG%202009%20Relat%C3%B3rio.pdf#page=80</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose to maintain answer "c".</p>	<p>C</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none">a. The SAI has full discretion to decide which audits it wishes to undertake.b. The SAI has significant discretion, but faces some limitations.c. The SAI has some discretion, but faces considerable limitations.d. The SAI has no discretion to decide which audits it wishes to undertake.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Article 71 of the CF defines that the role of external control, responsibility of the Congress, shall be exercised with the aid of the Federal Government's Court of Accounts (TCU) – role which is broad and allows the selection of answer "a".</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. 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. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget is approved by the Congress. See: LOA 2009. On page 136 the budget for the TCU by expenditure type is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The salary of the TCU staff is among the highest paid by the Federal Government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Comment:

The answer could be "a", but we do not have public information on the number of complaints.

Researcher Response to this Question was "e"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." There is the General Ouvidoria of the Union to perform this task.

Peer Reviewer Two Comment:

http://portal2.tcu.gov.br/portal/page/portal/TCU/publicacoes_institucionais/relatorios/relatorios_gestao/TCU_Relatorio_Gestao_2009.pdf

Article 74. section 2 of the Federal Constitution

- Any citizen, political party, association or union is a legitimate party to, according to the law, denounce irregularities or illegalities to the Federal Court of Audit.

The link to the annual 2008 report with all the statistics on TCU is:

http://portal2.tcu.gov.br/portal/page/portal/TCU/publicacoes_institucionais/relatorios/relatorios_gestao/TCU_Relatorio_Gestao_2009.pdf

as to the statistics, page 33 of the 2008 TCU's report says: "Since the establishment in 2004, TCU's Ombudsman received about 20 thousand manifestations. Of the more than six thousand registered in 2008, much was received through the electronic form available on the website of TCU. For 2009, the estimate is that the Ombudsman receives around eight thousand events."(my translation)

Government Comment: Government did not dispute answer "a."

IBP Comment: Based on a review of comments, IBP editors chose answer "a."

a

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Congressional committees examine the reports of the TCU audit, and use of them for assessments of the executive power.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some of the questions asked by the TCU turned into agreements for adjusting the path taken, which are public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation:

Comment:

The audit results are handled case by case, and may or may not require disclosure on the steps taken to address the recommendations. One that gets a lot of visibility is the report on irregular building projects that accompanies the annual Executive's Budget Proposal.

C

Researcher Response to this Question was “d”

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment- SOF: “c.” No because there is no comprehensive consolidated reporting, but there are some examples of monitoring.
http://portal2.tcu.gov.br/portal/page/portal/TCU/publicacoes_institucionais/relatorios/relatorios_atividades e
http://portal2.tcu.gov.br/portal/page/portal/TCU/comunidades/contas/contas_governo/contas_09/index.htm

IBP Comment: Based on a review of the SOF comments, IBP editors chose answer “c”. Some information is presented.

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none">a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.b. Yes, legislators are provided audit reports on secret items, but some details are excluded.c. Yes, legislators are provided audit reports on secret items, but they lack important details.d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The reports are financial [reports]: when it comes to national security, this is an important aspect, but there are [also] others. Some programs are audited, but important details are not taken into account.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C
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Government Comments: Section One

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2009
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	<p>Not Available</p> <p><u>Government Comment:</u> Simplified statistics: https://www.portalsof.planejamento.gov.br/bib/estatis_2010 Booklet: http://apache.camara.gov.br/portal/arquivos/Camara/internet/orcamentobrasil/cidadao/entenda/cartilha/cartilha.pdf Portal: http://www2.camara.gov.br/atividade-legislativa/orcamentobrasil/cidadao/entenda Expenditures by area: http://reports.camara.gov.br/Relatorios/Despesa_Cidadao_Funcao.pdf For children: https://www.portalsof.planejamento.gov.br/sofinha Social program topics: http://www9.senado.gov.br/portal/page/portal/orcamento_senado/_Programas_Sociais Computerized queries: http://www8.senado.gov.br/businessobjects/enterprise115/desktoplaunch/signa/abreSiga.do?docId=3640854&kind=Webi</p> <p>"A citizen budget can take on many forms, but its distinct characteristic is being designed to reach and be understood by a portion of population as broad as possible." Page 42 of the Guide.</p>
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2007

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes					Yes	Yes GC: No
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes		GC: Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	NA	NA GC: No
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	Yes	NA	NA GC: No
3. Released to public same day as official release to media	Yes	Yes	Yes	Yes	NA	NA GC: Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	NA	NA GC: Yes
5. Free print copies available, limited distribution	No	No	No	Yes	NA	NA
6. Free print copies available, mass distribution	No	No	No	Yes	NA	NA GC: Yes
7. Readily available outside capital and/or big cities [†]	Yes	Yes	Yes	Yes	NA	NA GC: Yes
8. Written in more than one language	No	No	No	No	NA	NA GC: No
9. News conference is held to discuss release	Yes	Yes	Yes	Yes	NA	NA GC: No

* A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

GC: Government Comment