










Brazil

Open Budget Index 2006



Open Budget Index Highlights

Brazil scores 73 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Brazil's performance indicates that the government provides citizens with **substantial information** on the central government's budget and financial activities, but that there is some room for improvement.

Public Availability of Key Budget Documents	
Budget Document	Availability
Pre-Budget Statement	
Executive's Budget Proposal	
Citizens' Budget	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Auditor's Report	
Available to the Public	Produced but for internal Use Only
	
	Not Produced
	

The **executive's budget proposal** is one of the most important documents released during the budget year. Brazil's proposal provides substantial information to the public, scoring 79 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This suggests that there is still some room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. Brazil provides extensive information in its in-year reports, but it would greatly strengthen public accountability by publishing a comprehensive **mid-year review**. This document should provide the public with updates on what can be expected for the second half of the budget year. A **year-end report** by the executive is released in a timely manner, but lack some details needed to facilitate comparisons between enacted levels and actual outcomes. Brazil does make its **audit report** public and does provide any information on whether the audit report's recommendations are successfully implemented; however, some details are excluded.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. Brazil's score on the *Open Budget Index* suggests that the public's access to information could be improved. The researcher also found that

opportunities for citizen participation could be increased. For example, the legislature does hold public hearings on the budget – but there are only a limited number of hearings in which the public can participate.

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2006, please visit www.openbudgetindex.org