



Overall score: **74%** Provides significant information to the public in its budget documents during the year.

## Highlights Information in Public Documents

Brazil's score on the Open Budget Index shows that the government provides the public with substantial information on the central government's budget and financial activities during the course of the budget year. This gives citizens some tools to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Brazil, the proposal provides substantial information to the public, meaning citizens have a comprehensive picture of the government's plans for taxing and spending for the upcoming year.

However, it is somewhat difficult to track spending, revenue collection and borrowing during the year. Brazil publishes fairly comprehensive in-year reports but does not publish a mid-year review. Publishing this document would greatly strengthen public accountability, since it would provide a more thorough update on how the budget is being implemented during the year.

It is fairly easy to assess budget performance in Brazil once the budget year is over, though there is room for improvement. A year-end report is produced, allowing comparisons between what was budgeted and what was actually spent and collected. But while Brazil makes its audit report public, there is limited information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains limited. Although the National Constitution assures citizens the right to information, additional regulation is needed to make this right effective.

## Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Brazil's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, while the legislature holds some public hearings on the budget, opportunities for citizens to participate could be expanded.

The independence of Brazil's Supreme Audit Institution is somewhat limited. The executive may remove the head of the SAI, and while the SAI has the discretion to decide which audits to undertake, it does not have a budget sufficient to fulfill its mandate.



### Availability of Key Budget Documents and Citizens Budget (in order of expected release)

|                             |                                      |
|-----------------------------|--------------------------------------|
| Pre-Budget Statement        | <input checked="" type="radio"/> Yes |
| Executive's Budget Proposal | <input checked="" type="radio"/> Yes |
| Citizens Budget             | <input type="radio"/> No             |
| Enacted Budget              | <input checked="" type="radio"/> Yes |
| In-year Reports             | <input checked="" type="radio"/> Yes |
| Mid-Year Review             | <input type="radio"/> No             |
| Year-End Report             | <input checked="" type="radio"/> Yes |
| Audit Report                | <input checked="" type="radio"/> Yes |

# Open Budget Index 2008



## Brazil

The Open Budget Index evaluates the quantity and type of information available to the public in a country's budget documents. A country's placement within a performance category was determined by averaging the response to 91 questions on the Open Budget Questionnaire related to information contained in the eight key budget documents that all countries should make available to the public.

Research to complete the Open Budget Questionnaire was undertaken by:

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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 2008, please visit [www.openbudgetindex.org](http://www.openbudgetindex.org)

