

**TRANSPARENCY**  
(OPEN BUDGET INDEX)

**77**

The Government of Brazil provides the public with **substantial** budget information.

OUT OF 100

**PUBLIC PARTICIPATION**

**71**

OUT OF 100

The Government of Brazil provides the public with **substantial** opportunities to engage in the budget process.

**BUDGET OVERSIGHT**

**80**

OUT OF 100

**BY LEGISLATURE**  
Budget oversight by the legislature in Brazil is **adequate**.

**75**

OUT OF 100

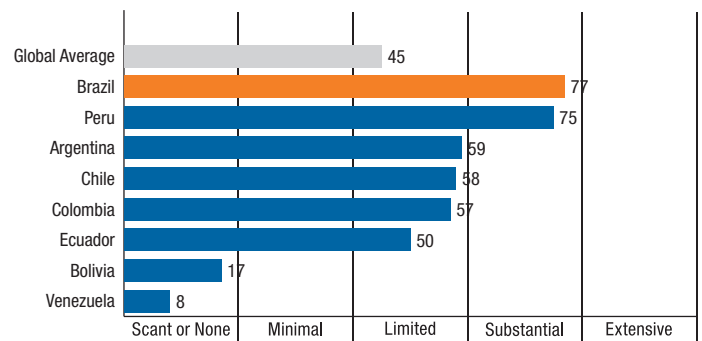
**BY AUDIT**  
Budget oversight by the supreme audit institution in Brazil is **adequate**.

**TRANSPARENCY (OPEN BUDGET INDEX)**

Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 indicators to measure budget transparency. These indicators are used to assess whether the central government makes eight key budget documents available to the public in a timely manner and whether the data contained in these documents are comprehensive and useful.

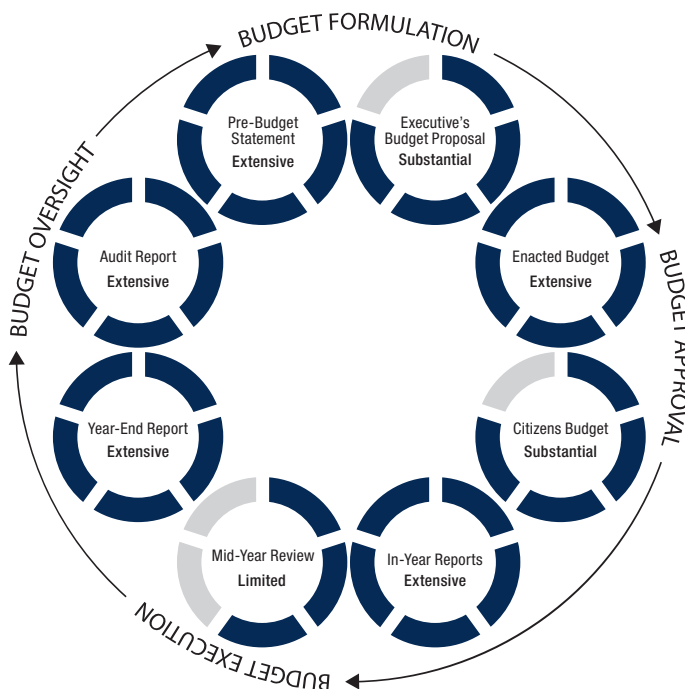
Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**Regional Comparison**

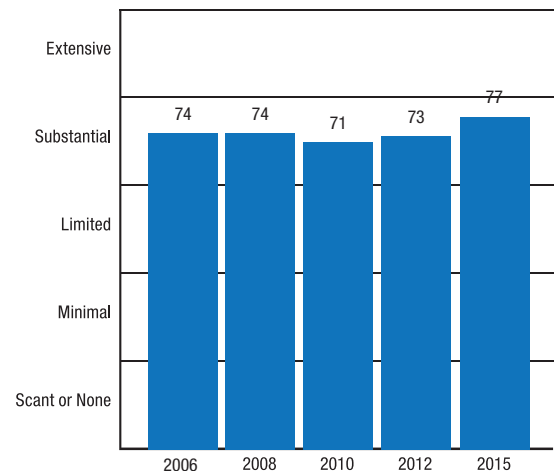


Brazil's score of 77 out of 100 is substantially higher than the global average score of 45 and is the highest in the region.

**Usefulness of Budget Information Throughout the Budget Cycle**



**Change in Transparency Over Time**



Note: The following categories are used to report the usefulness of each document:

Not produced, Published Late, Internal Use, Scant, Minimal, Limited, Substantial, or Extensive.

# TRANSPARENCY (OPEN BUDGET INDEX)

## The Availability of Budget Documents Over Time

Document	2006	2008	2010	2012	2015
Pre-Budget Statement	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●
Enacted Budget	●	●	●	●	●
Citizens Budget	●	●	●	●	●
In-Year Reports	●	●	●	●	●
Mid-Year Review	●	●	●	●	●
Year-End Report	●	●	●	●	●
Audit Report	●	●	●	●	●

● Not produced/published late ● Produced for internal use ● Published

Since 2012, the Government of Brazil has increased the availability of budget information by:

- Publishing the Mid-Year Review.
- Improving the comprehensiveness of the Year-End Report.

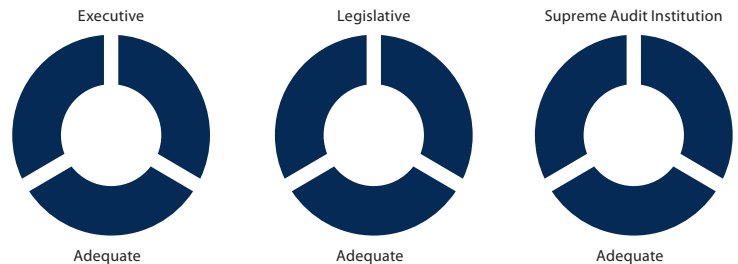
Brazil's score of 77 on the 2015 Open Budget Index is largely the same as its score in 2012.

# PUBLIC PARTICIPATION

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

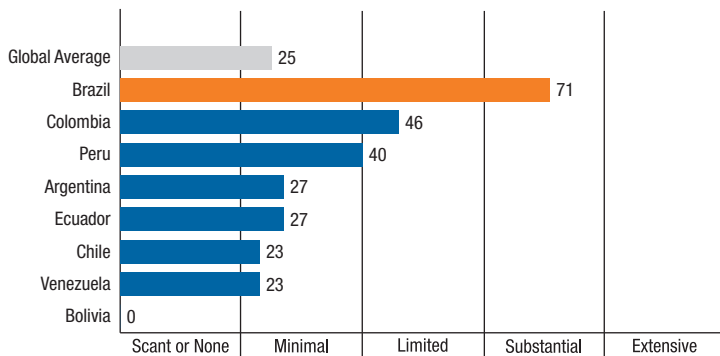
To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

## Elements of Public Participation



Brazil's score of 71 out of 100 indicates that the public is provided with **adequate** opportunities to engage in budget processes. This is higher the global average score of 25.

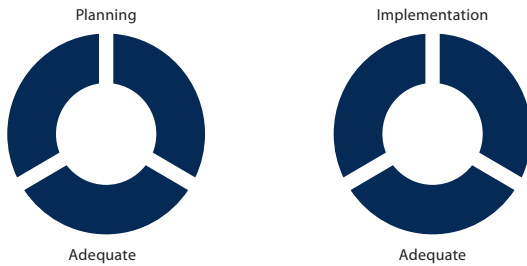
## Regional Comparison



# BUDGET OVERSIGHT

The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

## Oversight by the Legislature



The legislature provides **adequate** oversight during the planning stage of the budget cycle and **adequate** oversight during the implementation stage of the budget cycle. However, in both law and practice, the legislature is not consulted prior to spending contingency funds that were not identified in the Enacted Budget.

## Oversight by the Supreme Audit Institution



The supreme audit institution provides **adequate** budget oversight. Under the law, it has full discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate, but does not have a strong quality assurance system in place.

# RECOMMENDATIONS

## Improving Transparency

Brazil should prioritize the following actions to improve budget transparency:

- Increase the comprehensiveness of the Executive's Budget Proposal, for example by presenting more information on the classification of both revenues and expenditures for future years, or by including information on quasi-fiscal activities and financial and non-financial assets.
- Increase the comprehensiveness of the Mid-Year Review, for example by including an explanation of the differences between the original and updated expenditure estimates or by presenting expenditure estimates by administrative, functional, and program classification.
- Provide an official update for the Multi-Annual Plan (PPA) as a key document to influence and orient the annual budget, including budget allocations for specific programs.
- Respect the timeframe envisaged in the legislation regarding the budget cycle and the publication of budget documents.

## Improving Participation

Brazil should prioritize the following actions to improve budget participation:

- Provide detailed feedback on how public perspectives have been captured and taken into account.

- Create and institutionalize effective forms of participation for both the Multi-Annual Plan and the Annual Budget (not just informative meetings and public hearings, but arenas where society can influence decisions on policy priorities).

## Improving Oversight

Brazil should prioritize the following actions to strengthen budget oversight:

- In both law and practice, ensure the legislature is consulted prior to the spending of contingency funds that were not identified in the Enacted Budget.

# METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country's questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

The Government of Brazil provided comments on the draft Open Budget Questionnaire results.

Research to complete this country's Open Budget Survey was undertaken by:

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## Further Information

Visit [www.openbudgetsurvey.org](http://www.openbudgetsurvey.org) for more information, including:

- The Open Budget Survey 2015: Global Report
- Individual datasets for each of the 102 countries surveyed.
- A technical note on the comparability of the Open Budget Index over time.