

Open Budget Survey 2017

Questionnaire

Brazil

January 2018

COUNTRY QUESTIONNAIRE: BRAZIL

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-2017/orcamentos_anuais_view?anoOrc=2017 (http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-2017/orcamentos_anuais_view?anoOrc=2017)

Comments: Researcher: Projeto de Lei de Diretrizes Orçamentárias - PLDO 2017 (Budget Guidelines Bill).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-2017/orcamentos_anuais_view?anoOrc=2017 (http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-2017/orcamentos_anuais_view?anoOrc=2017)

Comments: Researcher: Date: 2016/04/15 The date is available in a power point published on the website of Ministry of Planning, Budget and Management. <http://www.planejamento.gov.br/assuntos/orcamento/arquivos/2...> (http://www.planejamento.gov.br/assuntos/orcamento/arquivos/2016-04-15_projeto-de-lei-de-diretrizes-orcamentarias-de-2017.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: The release date is also available in an official message sent to the National Congress:

<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/mensagem-no-144-de-15-de-abril-de-2016-pldo-2017> (http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/mensagem-no-144-de-15-de-abril-de-2016-pldo-2017)

Government Reviewer

Opinion: Agree

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 15 April 2016

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/arquivos/2...>

(http://www.planejamento.gov.br/assuntos/orcamento/arquivos/2016-04-15_projeto-de-lei-de-diretrizes-orcamentarias-de-2017.pdf)

Comments: Researcher: The date is available in a power point published on the website of Ministry of Planning, Budget and Management.

Peer Reviewer

Opinion: Agree with Comments

Comments: The release date is also available in an official message sent to the National Congress:

<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...> (<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/mensagem-no-144-de-15-de-abril-de-2016-pldo-2017>)

Government Reviewer

Opinion: Agree

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The date is available in a power point published on the website of Ministry of Planning, Budget and Management.

<http://www.planejamento.gov.br/assuntos/orcamento/arquivos/2...> (http://www.planejamento.gov.br/assuntos/orcamento/arquivos/2016-04-15_projeto-de-lei-de-diretrizes-orcamentarias-de-2017.pdf)

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/arquivos/2...>

(http://www.planejamento.gov.br/assuntos/orcamento/arquivos/2016-04-15_projeto-de-lei-de-diretrizes-orcamentarias-de-2017.pdf)

Peer Reviewer

Opinion: Agree with Comments

Comments: The release date is also available in an official message sent to the National Congress:

<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...> (<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/mensagem-no-144-de-15-de-abril-de-2016-pldo-2017>)

Government Reviewer

Opinion: Agree with Comments

Comments: The Brazilian PBS (Budgetary directives - Projeto de Lei de Diretrizes Orçamentárias) must be submitted to the Legislative Branch until April, 15th of each year, according to a constitutional commandment: CONSTITUTION OF THE FEDERATIVE REPUBLIC OF BRAZIL TITLE VI - Taxation and Budget (...) Chapter II - Public Finances (...) Section II - Budgets Article 165. Laws of the initiative of the Executive Power shall establish: I - the pluriannual plan; II - the budgetary directives; III - the annual budgets (...) Paragraph 9. A supplementary law shall: I - make provisions for the fiscal year, effectiveness, terms, drawing up and organization of the pluriannual plan, of the law of budgetary directives and of the annual budget law; II - establish rules for the financial and property management of the direct and indirect administration, as well as conditions for the institution and operation of funds. TEMPORARY CONSTITUTIONAL PROVISIONS ACT Article 35. The provisions of article 165, paragraph 7, shall be complied with progressively, over a period of ten years, the funds being distributed among the macro-economic regions in proportion to their population, based on the situation verified for the 1986-87 period. (...) Paragraph 2. Until the supplementary law referred to in article 165, paragraph 9, I and II, comes into force, the following rules shall be complied with: I - the project of the pluriannual plan, to be in force until the end of the first fiscal year of the subsequent presidential term of office, shall be forwarded not less than four months before the end of the first fiscal year and returned for sanction before the end of the legislative session; II - the bill of budgetary directives shall be forwarded not less than eight and a half months before the end of the fiscal year and returned for sanction before the end of the first period of the legislative session; III - the budget bill of the Union shall be forwarded not less than four months before the end of the fiscal year, and returned for sanction before the end of the legislative session.

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.orcamentofederal.gov.br/orcamentos-anuais/orcament...> (http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-2017/orcamentos_anuais_view?anoOrc=2017)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais/orcament...> (http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-2017/orcamentos_anuais_view?anoOrc=2017)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: [http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamentos-anuais/orcamentos-anuais_view?anoOrc=2017](http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamentos-anuais_view?anoOrc=2017) (http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamentos-anuais_view?anoOrc=2017)

Comments: Researcher: It is published in .pdf format, no open format, no readable format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamentos-anuais_view?anoOrc=2017 (http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamentos-anuais_view?anoOrc=2017)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Projeto de Lei de Diretrizes Orçamentárias - PLDO 2017.

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais/orcament...> (http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-2017/orcamentos_anuais_view?anoOrc=2017)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Comments: Researcher: Proposed Annual Budget Bill (PLOA)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 31 August 2016

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Comments: Researcher: By law, the deadline for publication of the LDO is 17 July. In the year budget 2016, the Parliament has not complied with this deadline, publishing this law only in December. In 2017, the term has not yet expired. There are 2 important documents that should support the EBP, the Pluri-Annual Plan (PPA) and the Budget Guidelines Law (Lei de Diretrizes Orçamentárias - LDO). However, in the case of PPA, although the OBI recommended the official updating of the document every year, the government did not introduce that practice. The government has pledged to monitor its goals every year and perform deliveries to society, but this is not happening yet, at least not in a transparent manner. Besides that this document is a Plan for 4 years that previous all budget programming, but in reality not dialogue with the annual laws. So we will not consider that document as a “Support EBP document”. The other one, LDO 2017 (Budget Guidelines Law) was opened for digital public consultation from 23 January to 17 February (<http://www.participa.br/monitoramento/pldo-2017>) (<http://www.participa.br/monitoramento/pldo-2017>). After that the Executive sent to Congress on April 15 (<http://www.camara.gov.br/internet/comissao/index/mista/orca/...>) (<http://www.camara.gov.br/internet/comissao/index/mista/orca/ldo/LDO2017/proposta/MSG144-m.pdf>). Parliamentarians have the deadline for approval with all changes to the 17th of July.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 31 August 2016

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>) <http://www.planejamento.gov.br/assuntos/investimento-e-pac/n...> (<http://www.planejamento.gov.br/assuntos/investimento-e-pac/noticias/ploa-2017-reflete-realismo-transparencia-e-controle-de-gastos>) <http://www12.senado.leg.br/noticias/materias/2016/08/31/cheg...> (<http://www12.senado.leg.br/noticias/materias/2016/08/31/chega-ao-congresso-o-projeto-do-orcamento-para-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date is available in the oficial documents "Presentation of Minister" .

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>) <http://www.planejamento.gov.br/apresentacoes/2016/2017-08-31...> (http://www.planejamento.gov.br/apresentacoes/2016/2017-08-31-apresentacao-ploa-2017_v310816-12h.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> ([http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2017](http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2017))

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <https://www12.senado.leg.br/orcamento/sigabrasil> (<https://www12.senado.leg.br/orcamento/sigabrasil>)
<https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?...> ([https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?
document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true](https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true))

Comments: Researcher: All documents in .pdf format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Every citizen can access EBP's numerical data in a machine readable format on the site "Painel do Orçamento". Please check: <https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?...> ([https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?
document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true](https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true)).

Researcher response: As the Government reviewer provided a source, the answer is A. EBP's numerical data in a machine readable format on the site "Painel do Orçamento", but only with individual filters for budget program, action and administrative unit.

<https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?...> ([https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?
document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true](https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true).To) find the data about EBP, more specific for the entire original document it is possible to consult Siga Brasil (filters: LOA Elaboração; LOA Emendas; LOA Receitas; LOA Execução).
<https://www12.senado.leg.br/orcamento/sigabrasil> (<https://www12.senado.leg.br/orcamento/sigabrasil>)

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Projeto de Lei Orçamentária Anual - PLOA (Annual Budget Bill).

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: a.

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>) <http://orcamentofederal.gov.br/clientes/portalsof/portalsof/...> (<http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-orcamento-cidadao>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> ([http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2016](http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2016))

Comments: Researcher: While Congress approved the 2017 Budget Bill on 15 December 2016, it was only published as a law after ratification by the President on 10 January 2017 (<http://www2.camara.leg.br/atividade-legislativa/orcamentobra...> (<http://www2.camara.leg.br/atividade-legislativa/orcamentobrasil/loa/loa-2017>)). For this reason we consider the 2016 EB for the purpose of the OBS. The final EB documents are not yet available on the website of the Ministry of Planning, Budget and Management.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 14 January 2016

Sources: This is the date of publication in the Official Gazette (Diário Oficial da União-DOU), as described in the official document available on the website of the Ministry of Planning, Budget and Management. <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais/orcament...> ([http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-
2016/loa/lei-no-13-255_1401165.pdf](http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-
2016/loa/lei-no-13-255_1401165.pdf)) <http://www12.senado.leg.br/noticias/materias/2015/12/17/cong...> (<http://www12.senado.leg.br/noticias/materias/2015/12/17/congresso-aprova-orcamento-de-2016-com-cortes-de-gastos-e-previsao-de-cpmf>)

Comments: Researcher: The EB was approved by Congress on 17 December 2015, and published on 15 January 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 15 January 2016

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> ([http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2016](http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2016))

Suggested answer: a.

Comments: Every citizen can access EBP's numerical data in a machine readable format on the site "Painel do Orçamento" (Executive Branch) or "Siga Brasil" (Federal Senate). Please check: https://www1.siof.planejamento.gov.br/QvAJAXZfc/opendoc.htm?document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true. <https://www12.senado.leg.br/orcamento/sigabrasil> (<https://www12.senado.leg.br/orcamento/sigabrasil>)

Researcher response: EB numerical data in a machine readable format are available on the site "Painel do Orçamento", but only with individual filters for budget program, action and administrative unit. https://www1.siof.planejamento.gov.br/QvAJAXZfc/opendoc.htm?document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true. To find the data about EB, more specific for the entire original document it is possible to consult Siga Brasil (filters: LOA Elaboração; LOA Emendas; LOA Receitas; LOA Execução). <https://www12.senado.leg.br/orcamento/sigabrasil> (<https://www12.senado.leg.br/orcamento/sigabrasil>)

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Lei Orçamentária Anual - LOA (Annual Budget Law).

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2016> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: The citizen budget is prepared with respect to PLOA - Proposed Annual Budget Bill, not the Annual Budget Law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017

Sources: <http://orcamentofederal.gov.br/clientes/portalsof/portalsof/...> (<http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-orcamento-cidadao>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 31 August 2016

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Comments: Researcher: The CB is a document published with the EBP (PLOA).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question "n/a."

Answer: There is only the year of publication, 2016. But the CB is a document consider as an "annex" of PLOA (EBP), that was published 2016-08-31

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://orcamentofederal.gov.br/clientes/portalsof/portalsof/...> (<http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-orcamento-cidadao>)

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> (<http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Orçamento Cidadão: Projeto de Lei Orçamentária Anual - PLOA 2017. (Citizens Budget - Budget Bill 2017).

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> ([http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2017](http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2017))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: EBP (PLOA 2017).

Sources: <http://www.planejamento.gov.br/assuntos/orcamento/orcamentos...> ([http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2017](http://www.planejamento.gov.br/assuntos/orcamento/orcamentos-
anuais/orcamento-anual-de-2017))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015 and FY 2016

Sources: <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> ([http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-
tesouro-nacional](http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-
tesouro-nacional))

Comments: Researcher: Additional In-Year Reports called "Relatório de Avaliação Fiscal" are published on a bi-monthly basis:
<http://orcamentofederal.gov.br/clientes/portalsof/portalsof/...> ([http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-
anuais/orcamento-2016/relatorio-de-avaliacao-fiscal/](http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-
anuais/orcamento-2016/relatorio-de-avaliacao-fiscal/))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) At least every month, and within one month of the period covered

- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> (<http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-tesouro-nacional>)

Comments: Researcher: In addition to the IYR (Results of National Treasury), there are also the bi-monthly reports of the National Bureau of Budget and Finance - SOF, in the last survey was regarded as "Additional IYR Report". For 2016, they are available at: <http://www.orcamentofederal.gov.br/informacoes-orcamentarias...> (<http://www.orcamentofederal.gov.br/informacoes-orcamentarias/despesas>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 26 December 2016

Sources: The calendar of publication is available on internet: <http://www.tesouro.fazenda.gov.br/documents/10180/398851/Cro...> (<http://www.tesouro.fazenda.gov.br/documents/10180/398851/Cronograma+Anual+2016.pdf/2049eead-44e8-4fa9-94af-9b52c76e8441>) By 31 December, the last report published was for November 2016, presented on 26 December.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: The date is available in an official calendar and inside de document.

Sources: Calendar: <http://www.tesouro.fazenda.gov.br/documents/10180/398851/Cro...> (<http://www.tesouro.fazenda.gov.br/documents/10180/398851/Cronograma+Anual+2016.pdf/f89c6f62-3f0f-4551-9e1e-133d1827ce06>) <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> (<http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-tesouro-nacional>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> (<http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-tesouro-nacional>)

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> (<http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-tesouro-nacional>)

Comments: Researcher: There is an annex with the information in Excel format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Resultado do Tesouro Nacional - Novembro de 2016. (Results of the National Treasury - November 2016.)

Sources: <http://www.tesouro.fazenda.gov.br/resultado-do-tesouro-nacio...> (<http://www.tesouro.fazenda.gov.br/resultado-do-tesouro-nacional>)

Comments: Researcher: In addition to the IYR (Results of National Treasury), there are also the bi-monthly reports of the National Bureau of Budget and Finance - SOF, in the last survey was regarded as "Additional IYR Report". For 2016, they are available at:

<http://www.orcamentofederal.gov.br/informacoes-orcamentarias...> (<http://www.orcamentofederal.gov.br/informacoes-orcamentarias/despesas>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprim... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprimento-de-metas)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprim... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprimento-de-metas)

Comments: Researcher: The Brazilian MYR (Relatório de Avaliação do Cumprimento das Metas Fiscais) is published every four months. The first one of 2016 was published in May, covering the period Jan-Apr 2016, and the second one in September. Although they do not assess budget execution at the mid-point, they provide updates that are consistent with the scope and content of an MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: May 2016 and September 2016

Sources: http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprim... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprimento-de-metas)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: Available only the month and year, not the exact day

Sources: http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprim... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprimento-de-metas)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprim... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprimento-de-metas)

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Relatório de Avaliação do Cumprimento das Metas Fiscais

Sources: http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprim... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprimento-de-metas)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 02 April 2016

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)
<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2015>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The publication date is provided on the website itself.

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2015>) <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2015>)

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2015>) <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: All information in .pdf format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Prestação de Contas da Presidenta da República 2015 (Accountability of the President of the Republic)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2015>) <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)

Comments: Researcher: There is also a video: <https://www.youtube.com/watch?v=q6RMrWtfuPU> (<https://www.youtube.com/watch?v=q6RMrWtfuPU>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>) They have a video of the launch event dated 15/6/2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: Wed Jun 15 2016 00:00:00 GMT+0000 (UTC)

Sources: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The 2015 AR has been published here: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...>
(<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>) They have a video of the launch event dated 15/6/2016.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: N/A

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Relatório Preliminar Contas do Governo da República - Exercício de 2015 (Preliminary Report Accounts of the Government of the Republic - 2015)

Sources: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

- a. Yes
- b. No

Answer: b.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: Portal da Transparência (Transparency Portal): <http://www.portaldatransparencia.gov.br/> (<http://www.portaldatransparencia.gov.br/>) Site do Ministério do Planejamento, Orçamento e Gestão (Webiste of Ministry of Planning, Budget and Management): <http://www.planejamento.gov.br/assuntos/orcamento> (<http://www.planejamento.gov.br/assuntos/orcamento>) Portal Orçamento Federal/Ministério do Planejamento, Orçamento e Gestão (Federal Budget Portal/ Ministry of Planning, Budget and Management): <http://www.orcamentofederal.gov.br/> (<http://www.orcamentofederal.gov.br/>) Siga Brasil (Federal Senate): <https://www12.senado.leg.br/orcamento/sigabrasil> (<https://www12.senado.leg.br/orcamento/sigabrasil>) Portal Brasileiro de Dados Abertos (Open Data Brazilian Portal): <http://dados.gov.br/> (<http://dados.gov.br/>)

Comments: Researcher: Additional government websites where some budget documents are published are: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao>) <http://portal.tcu.gov.br/inicio/index.htm> (<http://portal.tcu.gov.br/inicio/index.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Federal Budget Portal/ Ministry of Planning, Budget and Management ("Portal Orçamento Federal/Ministério do Planejamento, Orçamento e Gestão"): <http://www.orcamentofederal.gov.br/> (<http://www.orcamentofederal.gov.br/>) will soon be replaced by this other site: <http://www.planejamento.gov.br/assuntos/orcamento-1> (<http://www.planejamento.gov.br/assuntos/orcamento-1>).

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Portal da Transparência (Transparency Portal): <http://www.portaldatransparencia.gov.br/> (<http://www.portaldatransparencia.gov.br/>) Portal Orçamento Federal/Ministério do Planejamento, Orçamento e Gestão (Federal Budget Portal/ Ministry of Planning, Budget and Management) Siga Brasil (Federal Senate): <https://www12.senado.leg.br/orcamento/sigabrasil> (<https://www12.senado.leg.br/orcamento/sigabrasil>) Portal Brasileiro de Dados Abertos (Open Data Brazilian Portal): <http://dados.gov.br/> (<http://dados.gov.br/>)

Comments: Researcher: All these portals provide revenue and expenditure filters to prepare queries and download fiscal data.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Portal da Transparência (Transparency Portal): <http://www.portaldatransparencia.gov.br/> (<http://www.portaldatransparencia.gov.br/>) Portal Orçamento Federal/Ministério do Planejamento, Orçamento e Gestão (Federal Budget Portal/ Ministry of Planning, Budget and Management) Siga

Brasil (Federal Senate): <https://www12.senado.leg.br/orcamento/sigabrasil> (<https://www12.senado.leg.br/orcamento/sigabrasil>) Portal Brasileiro de Dados Abertos (Open Data Brazilian Portal): <http://dados.gov.br/> (<http://dados.gov.br/>)

Comments: Researcher: All these portals provide open data and the possibility to do queries filtering by revenues and expenditures for at least the past 15 years (2001), and the possibility of downloading the information searched. In almost all cases the information is available not only in Excel format but also in free formats as .CSV and .JSON

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Portal da Transparencia (Transparency Portal) provides a tab for "graphic visualization", but was not working when this researcher consulted the webpage: <http://www.portaldatransparencia.gov.br/graficos/> (<http://www.portaldatransparencia.gov.br/graficos/>) Portal do Orçamento (Budget Portal) doesn't provide. Siga Brasil (Senate Portal) doesn't provide, but they inform the CSOs that they are building a session with infographics, graphics and interactive queries inside the portal (this researcher participated of the new tools' test). Brazilian Open Data Portal provides apps made by government and civil society: <http://dados.gov.br/aplicativos/> (<http://dados.gov.br/aplicativos/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Organic Law of National Court of Accounts (Tribunal de Contas da União) http://www.planalto.gov.br/ccivil_03/leis/L8443.htm (http://www.planalto.gov.br/ccivil_03/leis/L8443.htm) Complementary Law 131/2009 - Establishes public finance rules to ensure responsible fiscal management http://www.planalto.gov.br/ccivil_03/leis/LCP/Lcp131.htm (http://www.planalto.gov.br/ccivil_03/leis/LCP/Lcp131.htm) Lei de Responsabilidade Fiscal (Fiscal Responsibility Law), 2000: http://www.planalto.gov.br/ccivil_03/leis/LCP/Lcp101.htm (http://www.planalto.gov.br/ccivil_03/leis/LCP/Lcp101.htm) *All the Fiscal Responsibility Law regarding transparency and control of public spending.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Other laws worth mentioning: Law 4320/1964 - General rules on Public Finances. Law 10180/2001 - organizes systems: planning, budgeting, accounting and comptrolling (article 24, IX). Law 12527/2011 - Access to information (article 3º, IV; 5º, 6º, I; 8º, § 3º, I; 31; 41, I e II)

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

a. Yes

b. No

Answer: a.

Sources: All Legislation for Transparency in Brazil can be founded here: http://www.planalto.gov.br/ccivil_03/leis/LCP/Lcp101.htm (http://www.planalto.gov.br/ccivil_03/leis/LCP/Lcp101.htm)

Comments: Researcher: Laws • Lei nº 12.527, de 18 de novembro de 2011 Regula o acesso a informações previsto no inciso XXXIII do art. 5º, no inciso II do § 3º do art. 37 e no § 2º do art. 216 da Constituição Federal; altera a Lei nº 8.112, de 11 de dezembro de 1990; revoga a Lei nº 11.111, de 5 de maio de 2005, e dispositivos da Lei nº 8.159, de 8 de janeiro de 1991; e dá outras providências. • Lei Complementar nº 131, de 27 de maio de 2009 - Lei Capiberibe Acrescenta dispositivos à Lei Complementar nº 101, de 4 de maio de 2000, que estabelece normas de finanças públicas voltadas para a responsabilidade na gestão fiscal e dá outras providências, a fim de determinar a disponibilização, em tempo real, de informações pormenorizadas sobre a execução orçamentária e financeira da União, dos Estados, do Distrito Federal e dos Municípios. • Lei Complementar nº 101, de 4 de maio de 2000 - Lei de Responsabilidade Fiscal (LRF) Estabelece normas de finanças públicas voltadas para a responsabilidade na gestão fiscal e dá outras providências. Decretos • Decreto nº 7.724, de 16 de maio de 2012 Regulamenta a Lei nº 12.527, de 18 de novembro de 2011, que dispõe sobre o acesso a informações previsto no inciso XXXIII do caput do art. 5º, no inciso II do § 3º do art. 37 e no § 2º do art. 216 da Constituição. • Decreto nº 7.592, de 28 de outubro de 2011 Determina a avaliação da regularidade da execução dos convênios, contratos de repasse e termos de parceria celebrados com entidades privadas sem fins lucrativos até a publicação do Decreto nº 7.568, de 16 de setembro de 2011, e dá outras providências. • Decreto nº 7.505, de 27 de junho de 2011 Altera o Decreto nº 7.257, de 4 de agosto de 2010, que regulamenta a Medida Provisória nº 494, de 2 de julho de 2010, convertida na Lei nº 12.340, de 1º de dezembro de 2010, para dispor sobre o Cartão de Pagamento de Defesa Civil - CPDC, e dá outras providências. • Decreto nº 7.257, de 4 de agosto de 2010 Regulamenta a Medida Provisória nº 494 de 2 de julho de 2010, para dispor sobre o Sistema Nacional de Defesa Civil - SINDEC, sobre o reconhecimento de situação de emergência e estado de calamidade pública, sobre as transferências de recursos para ações de socorro, assistência às vítimas, restabelecimento de serviços essenciais e reconstrução nas áreas atingidas por desastre, e dá outras providências. • Decreto nº 7.185, de 27 de maio de 2010 Dispõe sobre o padrão mínimo de qualidade do sistema integrado de administração financeira e controle, no âmbito de cada ente da Federação, nos termos do art. 48, parágrafo único, inciso III, da Lei Complementar nº 101, de 4 de maio de 2000, e dá outras providências. • Decreto nº 7.034, de 15 de dezembro de 2009 Dispõe sobre a divulgação, por meio do Portal da Transparência do Poder Executivo Federal, de dados e informações relativos à Copa do Mundo de 2014. • Decreto nº 7.033, de 15 de dezembro de 2009 Dispõe sobre a divulgação, por meio do Portal da Transparência do Poder Executivo Federal, de dados e informações relativos aos Jogos Olímpicos e Paralímpicos de 2016. • Decreto nº 6.170, de 25 de julho de 2007 Dispõe sobre as normas relativas às transferências de recursos da União mediante convênios e contratos de repasse, e dá outras providências. • Decreto nº 5.482, de 30 de junho de 2005 Dispõe sobre a divulgação de dados e informações pelos órgãos e entidades da administração pública federal, por meio da Rede Mundial de Computadores - Internet. Portarias • Portaria Interministerial nº 262, de 19 junho de 2012 Esta Portaria disciplina o modo de divulgação de informações relativas aos imóveis residenciais de propriedade da União, situados no Distrito Federal e administrados pela Secretaria do Patrimônio da União - SPU. • Portaria Interministerial nº 233, de 25 de maio de 2012 Disciplina, no âmbito do Poder Executivo Federal, o modo de divulgação da remuneração e subsídio recebidos por ocupante de cargo, posto, graduação, função e emprego público, incluindo auxílios, ajudas de custo, jetons e quaisquer outras vantagens pecuniárias, bem como proventos de aposentadoria e pensões daqueles que estiverem na ativa. • Portaria nº 548, de 22 novembro de 2010 Estabelece os requisitos mínimos de segurança e contábeis do sistema integrado de administração financeira e controle utilizado no âmbito de cada ente da Federação, adicionais aos previstos no Decreto nº 7.185, de 27 de maio de 2010. • Portaria nº 516, de 15 de março de 2010 Institui o Cadastro Nacional de Empresas Inidôneas e Suspensas (CEIS) e dá outras providências. • Portaria Interministerial nº 140, de 16 de março de 2006 Disciplina a divulgação de dados e informações pelos órgãos e entidades da Administração Pública Federal, por meio da rede mundial de computadores - internet, e dá outras providências.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.planejamento.gov.br/assuntos/planeja/orcamento/or...> (<http://www.planejamento.gov.br/assuntos/planeja/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)
<file:///C:/Users/carmela/Downloads/PLOA%202017%20-%20Anexo%20II.pdf>

Comments: Researcher: The administrative units are included for all expenditures (National Treasure and other sources), especially at Annex II, classified by Ministries and other agencies of the Parliament and Judiciary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.planejamento.gov.br/assuntos/planeja/orcamento/or...>
(<http://www.planejamento.gov.br/assuntos/planeja/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Comments: Researcher: Expenditures are presented by functional classification at EBP, specifically in Volume 1, Table 6A "Expenses of Fiscal and Social Security Budgets by function and subfunction" (page 161).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <file:///C:/Users/carmela/Downloads/2.%20PLOA%202017%20-%20Volume%20I.pdf>

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <file:///C:/Users/carmela/Downloads/2.%20PLOA%202017%20-%20Volume%20I.pdf>

Comments: Researcher: At EBP, expenditures are presented by economic classification, as can be verified in Volume 1, Table 5 "Expenses of Fiscal and Social Security Budgets, by Power, Administrative Units (Ministry, for example), Budget Units, Sources of Resources and Nature of Expenses." (page 85).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: file:///C:/Users/carmela/Downloads/2.%20PLOA%202017%20-%20Volume%20I.pdf

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

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.planejamento.gov.br/assuntos/planeja/orcamento/or...>

(<http://www.planejamento.gov.br/assuntos/planeja/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

file:///C:/Users/carmela/Downloads/3.%20PLOA%202017%20-%20Volume%20II.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.planejamento.gov.br/assuntos/orcamento-1/orcament...> (<http://www.planejamento.gov.br/assuntos/orcamento-1/orcamentos-anuais/orcamento-anual-de-2017#PLOA2017>)

Comments: Researcher: Multi-year expenditure estimates are presented in the Pluri Annual Plan (PPA) which is not considered a valid EBP supporting document because is not officially updated every year.

Peer Reviewer

Opinion: Agree with Comments

Comments: In the EPB there are no multi-year estimates presented by expenditure classification (They are presented in the PPA - Pluri-Annual Plan 2016-2019, which updating does not integrate the official budget cycle). <http://www.planejamento.gov.br/secretarias/upload/arquivo/sp...> (<http://www.planejamento.gov.br/secretarias/upload/arquivo/spi-1/ppa-2016-2019/ppa-2016-2019-ascom-3.pdf>) <http://www.planejamento.gov.br/assuntos/planeja/plano-pluria...> (<http://www.planejamento.gov.br/assuntos/planeja/plano-plurianual>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: According to the Federal Constitution (Art. 165) The Pluriannual Plan is part of the official budgetary cycle: Article 165. Laws of the initiative of the Executive Power shall establish: I – the pluriannual plan; II – the budgetary directives; III – the annual budgets. Paragraph 1. The law which institutes the pluriannual plan shall establish, on a regional basis, the directives, objectives and targets of the federal public administration for the capital expenditures and other expenses resulting therefrom and for those regarding continuous programmes. Moreover, according the Constitution (art. 167), the investments must be previously included in the Pluriannual Plan: Article 167. (omissis) Paragraph 1. No investment whose execution exceeds one fiscal year may be implemented without prior inclusion in the pluriannual plan, or without a law to authorize such inclusion, subject to crime of malversation. The Pluriannual Plan presents to the period 2016-2019: • Administrative classification (<http://www.planejamento.gov.br/assuntos/planeja/plano-pluria...> (<http://www.planejamento.gov.br/assuntos/planeja/plano-plurianual>)) –Annex I • Economic classification (<http://www.planejamento.gov.br/assuntos/planeja/plano-pluria...> (<http://www.planejamento.gov.br/assuntos/planeja/plano-plurianual>)) – Annex II • Program classification (<http://www.planejamento.gov.br/assuntos/planeja/plano-pluria...> (<http://www.planejamento.gov.br/assuntos/planeja/plano-plurianual>)) – Annex II

Researcher response: Although the PPA is cited in the Federal Constitution as part of the budget cycle, neither the LDO nor the PLOA or LOA cite this document as a basis for the annual budget.

IBP comment: Answer D is correct. The PPA document is not mentioned in annual budget documentation. Besides, it does not provide yearly multi-year estimates, but only aggregate ones.

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.planejamento.gov.br/assuntos/orcamento-1/orcament...> (<http://www.planejamento.gov.br/assuntos/orcamento-1/orcamentos-anuais/orcamento-anual-de-2017#PLOA2017>)

Comments: Researcher: Multi-year expenditure estimates are presented in the Pluri Annual Plan (PPA) which is not considered a valid EBP supporting document because is not officially updated every year.

Peer Reviewer

Opinion: Agree with Comments

Comments: In the EBP there are no multi-year estimates presented by program (They are presented in the PPA - Pluri-Annual Plan 2016-2019, whose updating does not integrate the official budget cycle). <http://www.planejamento.gov.br/secretarias/upload/arquivo/sp...> (<http://www.planejamento.gov.br/secretarias/upload/arquivo/spi-1/ppa-2016-2019/ppa-2016-2019-ascom-3.pdf>) <http://www.planejamento.gov.br/assuntos/planeja/plano-pluria...> (<http://www.planejamento.gov.br/assuntos/planeja/plano-plurianual>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the Federal Constitution (Art. 165) The Pluriannual Plan is part of the official budgetary cycle: Article 165. Laws of the initiative of the Executive Power shall establish: I – the pluriannual plan; II – the budgetary directives; III – the annual budgets. Paragraph 1. The law which institutes the pluriannual plan shall establish, on a regional basis, the directives, objectives and targets of the federal public administration for the capital expenditures and other expenses resulting therefrom and for those regarding continuous programmes. Moreover, according the Constitution (art. 167), the investments must be previously included in the Pluriannual Plan: Article 167. (omissis) Paragraph 1. No investment whose execution exceeds one fiscal year may be implemented without prior inclusion in the pluriannual plan, or without a law to authorize such inclusion, subject to crime of

malversation. The Pluriannual Plan presents to the period 2016-2019: • Program classification (<http://www.planejamento.gov.br/assuntos/planeja/plano-pluria...> (<http://www.planejamento.gov.br/assuntos/planeja/plano-plurianual>)) – Annex II;

Researcher response: Although the PPA is cited in the Federal Constitution as part of the budget cycle, neither the LDO nor the PLOA or LOA cite this document as a basis for the annual budget.

IBP comment: Answer D is correct. The PPA documents do not present yearly multi-year estimates, but only aggregate ones, and are not cited in the annual budget documentation.

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.planejamento.gov.br/assuntos/planeja/orcamento/or...>
(<http://www.planejamento.gov.br/assuntos/planeja/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Comments: Researcher: Volume 1: Table 2: "Revenue of Fiscal and Social Security Budgets", in "Consolidated Revenue Frames" (Page 17). Detailed tables on pages 313. Annex I: Revenue of Fiscal Budget and Social Security by Category and Source AnnexIII: Funding sources of investment budget (included: taxes, credit, national treasure).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.planejamento.gov.br/assuntos/planeja/orcamento/or...>
(<http://www.planejamento.gov.br/assuntos/planeja/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Comments: Researcher: Volume 1: Table 2: "Revenue of Fiscal and Social Security Budgets", in "Consolidated Revenue Frames" (Page 53). Detailed tables on pages 349. Annex I: Revenue of Fiscal and Social Security Budgets by Economic and Power Categories AnnexIII: Funding sources of investment budget (include: taxes, credit, national treasure).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.planejamento.gov.br/assuntos/planeja/orcamento/or...>

(<http://www.planejamento.gov.br/assuntos/planeja/orcamento/orcamentos-anuais/orcamento-anual-de-2017>)

Comments: Researcher: In the EBP (PLOA 2014) there are no revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year). This information is contained in the Lei de Diretrizes Orçamentais (LDO), Annex IV, but with very limited details about future revenue projections only for some revenue sources. Also, the LDO cannot be used as source as it was not approved until November 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portals...>

(http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/Volume_2017_01_Incisos01a03.pdf)

Comments: Researcher: There are some information in EBP (PLOA 2017) - "Complementary Information - Volume 1".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orc...

(http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file)

Comments: Researcher: There is information on government debt in EBP (PLOA-2017) - 'Presidential Message': - "Macroeconomic Results - 2015 and first semester of 2016" (Page 10); - "Fiscal policy management and scenario for 2016, 2017" (page 23); - "Management of Public Debt" (page 24); - Table 5 "Results and projections of federal debt": limits for 2016 - internal and external debt/DPF (page 26).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.planejamento.gov.br/assuntos/orcamento-1/orcamentos-anuais/2017/ploa/mensagem-presidencial.pdf <http://orcamentofederal.gov.br/clientes/portalsof/portalsof/...> (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/Volume_2017_03_Incisos13a30.pdf)

Comments: Researcher: "Presidential Message": interest rates on the debt - pages 25-26 maturity profile of the debt - pages 25-30 whether the debt is domestic or external - page 26 Complementary information: Volume 3: "XIII - plan for the application of the resources of the official financial Including the amounts realized in the years 2014 and 2015, the Probable execution for 2016 and estimates for 2017, consolidated and Broken down by agency, region, unit of the Federation, sector of activity, Of the borrower and the sources of funds, Methodology for preparing the requested tables, as follows: (A) loans and financing, including non-repayable loans, shall be Presented showing the previous balances, the concessions, the Receipts in the period with the breakdown of depreciation and charges and Current balances; B) the methodology should explain, both for the flow of applications and for The loans and financing effectively granted, the resources Resources of the National Treasury and resources from other sources; and (C) the definition of the size of the borrower shall take into account the Classification currently adopted by the BNDES." "XVII - stock and collection of the Active Debt of the Union, in the year 2015, and The estimates for the 2016 and 2017 fiscal years, segregating by item of And identifying, separately, the information of the General Regime of Social Security".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file)

Comments: Researcher: The information is available at: EBP- Presidential Message: • nominal GDP level: page 9-19; • inflation rate: page 24-27; • real GDP growth: page 15; • interest rates: no Core information is available at EBP - Presidential Message (1. Mensagem Presidencial - PLOA 2017-1.pdf) including Brazil Central Bank base rate estimates (p. 20). *In 2017, there is one document that was not produced, the "Presentation of Minister", where the interest rates and other details used to be presented.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Core information is available at EBP - Presidential Message (1. Mensagem Presidencial - PLOA 2017-1.pdf) including Brazil Central Bank base rate estimates (p. 20). http://www.planalto.gov.br/CCIVIL_03/Projetos/PLN/2016/Anexo... (http://www.planalto.gov.br/CCIVIL_03/Projetos/PLN/2016/Anexos/1.%20Mensagem%20Presidencial%20-%20PLOA%202017.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer should be A, as it used to be, because the supporting document to this question - The Presidential Message - contains the same information of the previous years. The non-existence in this year of the "Presentation of Minister" does not compromise the transparency of macroeconomic forecasts, since its aim of reflecting the core information that the Presidential Message conveys still prevails. Actually, the Presidential Message contains all the core information required in this question- which includes the interest rates, called Taxa Selic in Brazil (table 4 in page 20 of

Message of PLOA 2017). Besides this, the Presidential Message presents information that goes beyond the minimum required, for instance, exchange rates (table 4 in page 20 of Message of PLOA 2017) and Public Debt (page 29 of Message of PLOA 2017). Please, check <http://www.orcamentofederal.gov.br/clientes/portals/portal...> (<http://www.orcamentofederal.gov.br/clientes/portals/portal/portal/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/view>). Besides, there is a supporting budget document that shows the impact of different macroeconomic assumptions on the budget - Mensagem ao Congresso Nacional - 2017 (Message to National Congress - 2017) - through which the President, at the beginning of the year, addresses himself to the Parliament to describe the state of the nation and to present the necessary actions. This is the way, in a narrative form, the President accomplishes his constitutional duty expressed in the article below: Constitution of the Federative Republic of Brazil (1988) Article 84. The President of the Republic shall have the exclusive power to: (...) XI – upon the opening of the legislative session, send a government message and plan to the National Congress, describing the state of the nation and requesting the actions he deems necessary; It presents information on the macroeconomic forecast upon which the budget projections are based (especially page 15 - 79)

Researcher response: Considering the sources and justification presented by the independent reviewer and the government reviewer, the answer has been changed to A.

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: [orcamentofederal.gov.br/clientes/portals/portal/portal/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file](http://www.orcamentofederal.gov.br/clientes/portals/portal/portal/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file)

Comments: Researcher: The discussion of macroeconomic projections on page 27 of the Presidential Message does not include any sensitivity analyses for the various assumptions, neither in Complementary Information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer should be "A". There is a supporting budget document that shows the impact of different macroeconomic assumptions on the budget - Mensagem ao Congresso Nacional - 2017 (Message to National Congress - 2017) - through which the President, at the beginning of the year, addresses himself to the Parliament to describe the state of the nation and to present the necessary actions. This is the way, in a narrative form, the President accomplishes his constitutional duty expressed in the article below: Constitution of the Federative Republic of Brazil (1988) Article 84. The President of the Republic shall have the exclusive power to: (...) XI – upon the opening of the legislative session, send a government message and plan to the National Congress, describing the state of the nation and requesting the actions he deems necessary; The first part of the Message to National Congress - 2017 describes how different macroeconomic assumptions affect the budget ("sensitivity analysis"). Besides the considerations on inflation rate, real GDP growth and interest rates, this first part presents the impact that comes from New Fiscal Regime, Pension reform, New Labour legislation, among others. The impact of macroeconomic indexes are also presented throughout the Message to National Congress - 2017, concerning infrastructure, citizenship, foreign relations and public management. Please check: <http://www.casacivil.gov.br/aceso-a-informacao/mensagem-pre...> (http://www.casacivil.gov.br/aceso-a-informacao/mensagem-presidencial/mc_2017_book.pdf/view)

Researcher response: The document indicated by the government reviewer, "Message to the National Congress", is not among the documents presented as part of the budget proposal by the Ministry of Planning, Development and Management. It is a document that - according to the sources available on the official websites -, was sent on February 2nd 2017 by the Presidency to Congress, that is, after Congress approved the budget. See: <http://www2.planalto.gov.br/acompanhe-planalto/noticias/2017...> (<http://www2.planalto.gov.br/acompanhe-planalto/noticias/2017/02/em-carta-ao-congresso-temer-defende-aprovacao-de-reformas-para-tirar-o-pais-da-crise>)

IBP comment: Answer D is correct. The information provided by the government reviewer refers to a document that is not part of the EBP.

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file)

Comments: Researcher: "Presidential Message" - Page 50-53, "New Tax Regime on Annual Budget 2017", presents some information about cuts and its impacts in the budget plus assumptions in how that will impact the fiscal context, but not all information about how this new policy will impact the expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer should be "A" as it used to be. The grade A achieved in the previous research was based on the section II of the Presidential Message of 2014. That section still remains, but named as "Sectorial Highlights" (page 31 - 36). Its previous title was "Challenges for 2014". Nowadays, the question should be evaluated in a context of economic restraint in which the most difficult challenge to overcome is achieving fiscal balance in Brazil. From this perspective, instead of registering new policies, the Section II of Presidential Message (page 31-36) lists the priorities on investments and their impact on expenditures. They aim at reflecting on economic development, the promotion of social welfare and the guarantee of rights, and are structured in the following Areas: nursery school, Basic Health Units (BHU), housing, urban mobility, sanitation, water resources, prevention in risky areas, urban equipment and historical cities. Please, check <http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/view>.

Besides, there is another budget supporting document that shows how new policy proposals (New Fiscal Regime), as distinct from existing policies, affect expenditures. It is the Mensagem ao Congresso Nacional - 2017 (Message to National Congress - 2017) - through which the President, at the beginning of the year, addresses himself to the Parliament to describe the state of the nation and to present the necessary actions. This is the way, in a narrative form, the President accomplishes his constitutional duty expressed in the article below: Constitution of the Federative Republic of Brazil (1988) Article 84. The President of the Republic shall have the exclusive power to: (...) XI – upon the opening of the legislative session, send a government message and plan to the National Congress, describing the state of the nation and requesting the actions he deems necessary; The first part of the Message to National Congress - 2017 describes how different macroeconomic assumptions affect the budget ("sensitivity analysis"). Besides the considerations on inflation rate, real GDP growth and interest rates, this first part presents the impact that comes from New Fiscal Regime, Pension reform, New Labour legislation, among others. The impact of macroeconomic indexes are also presented throughout the Message to National Congress - 2017, concerning infrastructure, citizenship, foreign relations and public management. Please check: <http://www.casacivil.gov.br/acao-a-informacao/mensagem-pre...> (http://www.casacivil.gov.br/acao-a-informacao/mensagem-presidencial/mc_2017_book.pdf/view)

Researcher response: Considering the justification of the government reviewer on the document "Presidential Message", the answer should be A. However, the document "Message to Congress", sent after the publication of the Annual Budgetary Law, cannot be considered.

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file)

Comments: Researcher: "Presidential Message" - Page 50-53, "New Tax Regime on Annual Budget 2017", presents some information about cuts and its impacts in the budget plus assumptions in how that will impact the fiscal context, but not all information about how this new policy will impact the revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer should be "A". Besides the "Presidential Message", there is a supporting budget document that shows the impact of different macroeconomic assumptions on the budget - Mensagem ao Congresso Nacional - 2017 (Message to National Congress - 2017) - through which the President, at the beginning of the year, addresses himself to the Parliament to describe the state of the nation and to present the necessary actions. This is the way, in a narrative form, the President accomplishes his constitutional duty expressed in the article below: Constitution of the Federative Republic of Brazil (1988) Article 84. The President of the Republic shall have the exclusive power to: (...) XI – upon the opening of the legislative session, send a government message and plan to the National Congress, describing the state of the nation and requesting the actions he deems necessary; The first part of the Message to National Congress - 2017 describes how different macroeconomic assumptions affect the budget ("sensitivity analysis"). Besides the considerations on inflation rate, real GDP growth and interest rates, this first part presents the impact that comes from New Fiscal Regime, Pension

reform, New Labour legislation, among others. The impact of macroeconomic indexes are also presented throughout the Message to National Congress - 2017, concerning infrastructure, citizenship, foreign relations and public management. The Message to National Congress - 2017 estimates the impact on revenue that comes from, for instance, auctions, concessions (page 86 – 96) Please check: (<https://www2.planalto.gov.br/acompanhe-planalto/mensagem-ao-...> (<https://www2.planalto.gov.br/acompanhe-planalto/mensagem-ao-congresso/mensagem-ao-congresso>)) Please check: <http://www.casacivil.gov.br/acesso-a-informacao/mensagem-pre-...> (http://www.casacivil.gov.br/acesso-a-informacao/mensagem-presidencial/mc_2017_book.pdf/view) .

Researcher response: Considering the justification of the government reviewer on the document "Presidential Message", the answer should be A. However, the document "Message to Congress", sent after the publication of the Annual Budgetary Law, cannot be considered.

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iii/at_download/file orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-i/at_download/file

Comments: Researcher: EBP-Volume III and Volume IV: detailed budget of 2015, 2016, 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iii/at_download/file orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-i/at_download/file orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-ii/at_download/file

Comments: Researcher: EBP-Volume III and Volume IV: detailed budget of 2015, 2016, 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iii/at_download/file http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-i/at_download/file orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-ii/at_download/file

Comments: Researcher: There is no information updated for 2016. In Volume IV and others of the EBP (PLOA), BY-1 figures are cited as LOA (approved budget law), which means that they have not been updated from their originally approved value.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iii/at_download/file http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-i/at_download/file orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-ii/at_download/file

Comments: Researcher: At Volume III and IV of EBP there is information about executed budget of 2015 by administrative, economic, and functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iii/at_download/file http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-i/at_download/file orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-ii/at_download/file

i/at_download/file) orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamen...

(http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-ii/at_download/file)

Comments: Researcher: At Volume III and IV of EBP there is information about executed budget of 2015 by program classification for BY-2 (2015).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamen... (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iii/at_download/file) orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamen... (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-i/at_download/file) orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamen... (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-ii/at_download/file)

Comments: Researcher: Volumes III, IV, V and VI, "Detailed Actions" (by administrative unit), with information of actual outcomes) there are information about budget executed of 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamen... (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file)

Comments: Researcher: Presidential Message, page 38 (Table 7).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/Volume_2017_02_Incisos04a12.pdf)

Comments: Researcher: Presidential Message, page 38 (Table 7). Complementary Information - Volume 1, page 27: "V - expenditure on personnel and social charges, by Power, body and total, Executed in 2014 and 2015, the probable execution in 2016 and the Programmed for 2017, indicating the percentage representativeness of the Total and by Power in relation to net current revenue, as defined in Law of Fiscal Responsibility, demonstrating the calculation memory."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file

Comments: Researcher: EPB (PLOA 2017). "Presidential Message - Table 7: Statement of the Primary and Nominal Results of the Central Government" (revenue; Net revenue; Sovereign Fund and other revenues for 2015, 2016, 2017). Discussion pages 40-45. Supporting EBP (LDO - Guideline Law): "Art. 11 The Message to send the Draft Budget Law 2017 should be contains: (...) III - Review of the financing needs of the Central Government on the Fiscal Budgets and Social Security, detailing revenues and expenses and the primary results and nominal implicit in the Draft Budget Law 2017, the Budget Law of 2016 and its nominal reprogramming and made the in 2015".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file

Comments: Researcher: EPB (PLOA 2017). "Presidential Message - Table 7: Statement of the Primary and Nominal Results of the Central Government" (revenue; Net revenue; Sovereign Fund and other revenues for 2015, 2016, 2017). Discussion pages 40-45.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file (http://orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/Volume_2017_02_Incisos04a12.pdf)

Comments: Researcher: EPB (PLOA 2017). "Presidential Message - Table 7: Statement of the Primary and Nominal Results of the Central Government" (revenue; Net revenue; Sovereign Fund and other revenues for 2015, 2016, 2017). Discussion pages 40-45 Also, Complementary Information - Volume 2 - page 59: "VIII - statements: A) of offset revenues, per item of revenue managed by Secretariat of the Federal Revenue of Brazil, and respective amounts, collected in 2014, 2015 and 2016, this month to month, until June".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/Volume_2017_02_Incisos04a12.pdf

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file

Comments: Researcher: EBP (PLOA2016 - Presidential Message - pages 22-31) provides information on debt. Table 5: Results and Projections - Federal Public Debt, page 26, and related narrative covers total debt outstanding at the end of BY-1. Table 7 - Interest payments and net new borrowing required during BY-1, BY-2; GRAPH 1 - Net Debt of the Public Sector - Primary and Nominal Result. FIGURE 1 - Composition of FPD in the medium term

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer should be A, as it used to be. Information on government borrowing and debt follows the usual methodology. The Presidential Message of PLOA 2017 (page 22-30) presents information that goes beyond the minimum required, such as the trajectory of Brazilian debt (page 23). Please check <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/view>). Besides this, there is detailed information on public debt of 2016 on the reports of National Treasury Secretariat

(<http://www.tesouro.fazenda.gov.br/en/relatorio-anual-da-divi...> (<http://www.tesouro.fazenda.gov.br/en/relatorio-anual-da-divida>)).

(<http://www.tesouro.fazenda.gov.br/en/relatorio-anual-da-divi...> (<http://www.tesouro.fazenda.gov.br/en/relatorio-anual-da-divida>)).

Researcher response: Considering the justification of the government reviewer on the document "Presidential Message", the answer should be A. However, the document "Message to Congress", sent after the publication of the Annual Budgetary Law, cannot be considered.

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file

Comments: Researcher: Table 7 - Statement of the Primary and Nominal Results of the Central Government, with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-i/at_download/file

Comments: Researcher: Some information on extra-budgetary funds for at least the budget year at EBP (PLOA 2017) is presented: Volume1: Table 3 "Resources of all sources - Revenue from All Sources, by Administrative Unit and Budget Unit", including national sovereign fund, national health fund, fund support for workers and others. But there is no core information or narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-i/at_download/file (http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-i/at_download/file)

Comments: Researcher: At EBP (PLOA2017), Volume 1, "Consolidated budget framework" : there is consolidated information of all government finances. II - CONSOLIDATED BUDGETARY CHARTS 1 - CONSOLIDATED TABLES OF REVENUE AND EXPENDITURE 2 - CONSOLIDATED TABLES OF THE REVENUE 3 - CONSOLIDATED EXPENSE TABLES 4 - MAINTENANCE AND DEVELOPMENT OF TEACHING 5 - PRIMARY AND NOMINAL RESULT 6 - SERVICE OF CONTRACTUAL AND FURNITURE DEBT 7 - SOURCES OF FINANCING OF EXPENDITURE ON SOCIAL SECURITY BUDGET 8 - SOCIAL SECURITY ACTIONS

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-anexo-ii/at_download/file orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-i/at_download/file orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-ii/at_download/file

Comments: Researcher: Volume IV_I : transfer between federal administrative units. Volume IV_II: "Transfers to States, Federal District e Municipalities" Annex 2: total values of transfers, including to states, Federal District and municipalities. The answer should be b), because there is not a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-i/at_download/file orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-iv-tomo-ii/at_download/file

Comments: Researcher: Some examples: Function 241: Assistance for Elderly Function 242: Assistance for Disable People Function 243: Assistance for Childhood and Adolescents Program 2012, Budgetary Action 210w: Support to the Economic Organization and Promotion of the Rural Women Citizenship Program 2012, Budgetary Action 200y: Support for the Sustainable Development of Quilombola Communities, Indigenous People and Traditional Communities

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/at_download/file orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-volume-vi/at_download/file

Comments: Researcher: The aggregate transfers from National Treasury to public corporations can be seen in the Presidential Message - "Table 10, Primary Result of the Public Corporations"; "Table 11 - Sources of Financing of Investment Budget", with a narrative discussion; Page 54 - "Primary Result of the Public Corporations/Calculation Methodology". On the other hand, only aggregate transfers from the National Treasury are included. At Volume 6 - "Investment Budget", contains a lot of detail on the investment budget for public corporations, although with no narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/Volume_2017_02_Incisos04a12.pdf

Comments: Researcher: For instance, expenditures with resources from FGTS (for housing financing and infrastructure investments) and "S System" (Senai, Sesc, Sesi), for training and leisure of workers, are not all in the Budget Proposal. Both have characteristics of quasi-fiscal activities. Additionally, Budget Proposal did not give complete information concerning National Treasury's loans to BNDES (Banco Nacional de Desenvolvimento Econômico e Social) to subsidize investments, which are quasi-fiscal activities. At Complementary Information, Volume II, there is some information about Government loans to BNDES, but without a narrative discussion. In the same document, page 440, there is some information about Sesi, with a short narrative explanation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://orcamentofederal.gov.br/clientes/portals/portalsof/portalsof/...> (<http://orcamentofederal.gov.br/clientes/portals/portalsof/portalsof/orcamentos-anuais>)

Comments: Researcher: Information on financial assets is not presented in the EBP (PLOA2017). Info on financial assets is included in another document (LDO-2017), which cannot be accepted as a supporting document as it was not approved until the survey closing. The NationalTreasure publishes quarterly reports with info on assets held by the Brazil Sovereign Fund (Fundo Soberano Brasil) on line.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: The Lei de Diretrizes Orçamentais (LDO) brings some information on non-financial assets, but cannot be accepted as a Supporting Document, as it was not approved until the survey closing.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais>)

Comments: Researcher: No information on expenditure arrears is presented in the Budget Proposal or any supporting budget documentation. Payments concerning expenditure arrears are monthly available in the "Results of National Treasury" , but this document is considered an In-Year Report for the purpose of this research. Some expenses from previous exercises are identified in the budget proposal through a classification named "Previous exercises expenses", but is not sufficiently detailed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/Volume_2017_01_Incisos01a03.pdf)

Comments: Researcher: There are some information presented in "Complementary Information - vol 1", that include information related to PBS (PLDO).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <file:///C:/Users/carmela/Downloads/7.%20PLOA%202017%20-%20Volume%20V.pdf>

Comments: Researcher: There is some information at EBP (PLOA2017), Volume V: "Retired employees and pensioners", but not for a 10 years period.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer should be "A". There is a supporting budget document that shows the impact of different macroeconomic assumptions on the budget - Mensagem ao Congresso Nacional - 2017 (Message to National Congress - 2017) - through which the President, at the beginning of the year, addresses himself to the Parliament to describe the state of the nation and to present the necessary actions. This is the way, in a narrative form, the President accomplishes his constitutional duty expressed in the article below: Constitution of the Federative Republic of Brazil (1988) Article 84. The President of the Republic shall have the exclusive power to: (...) XI – upon the opening of the legislative session, send a government message and plan to the National Congress, describing the state of the nation and requesting the actions he deems necessary; Especially the itens 2 (New Fiscal Regime) and 3 (pension reform) of Part 1 (Economic Axis) of the Message to National Congress - 2017 (pages 20 to 33) presents projections that assess the government's future liabilities and the sustainability of its finances over the longer term, which cover a period of more than 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections. Please check: <http://www.casacivil.gov.br/aceso-a-informacao/mensagem-pre...> (http://www.casacivil.gov.br/aceso-a-informacao/mensagem-presidencial/mc_2017_book.pdf/view)

Researcher response: The document indicated by the government reviewer is not part of the EBP, and is published after the budget has been approved by Congress.

IBP comment: Answer D is correct, based on the researcher's response.

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: file:///C:/Users/carmela/Downloads/2.%20PLOA%202017%20-%20Volume%20I%20(2).pdf

Comments: Researcher: EBP (PLOA2017-Volume1): The donations are presented by kind of source: Donations of International Entities; Donations from Individuals and Institutions Public and Private National; Donations to Combat Hunger

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: Complementary Information - Volume 2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: The earmarked revenues are presented at EBP (PLOA 2017) Volume 1, Table 3 "Own and Related Resources of All Sources, by Organ and Budget Unit". It contains quantitative estimates but no a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: Some information are presented in Presidential Message with a narrative discusssion. Also, in Volume 6, there are detailed information about goals, but without a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer should be "A". There is a supporting budget document that shows the impact of different macroeconomic assumptions on the budget - Mensagem ao Congresso Nacional - 2017 (Message to National Congress - 2017) - through which the President, at the beginning of the year, addresses himself to the Parliament to describe the state of the nation and to present the necessary actions. This is the way, in a narrative form, the President accomplishes his constitutional duty expressed in the article below: Constitution of the Federative Republic of Brazil (1988) Article 84. The President of the Republic shall have the exclusive power to: (...) XI – upon the opening of the legislative session, send a government message and plan to the National Congress, describing the state of the nation and requesting the actions he deems necessary; Nowadays, the main political goal is to achieve fiscal balance in order to grant the implementation of public policies. This main concern was explicated in the Presidential Message ao PLOA-2017 (page 50) in a narrative way. Please check: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/mensagem-presidencial-ploa-2017/view>) Besides, information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year can be found in the mentioned Presidential Message to Congress 2017. Please check: (<https://www2.planalto.gov.br/acompanhe-planalto/mensagem-ao-...> (<https://www2.planalto.gov.br/acompanhe-planalto/mensagem-ao-congresso/mensagem-ao-congresso>)) (page 20-26).

Researcher response: The document indicated by the government reviewer is not part of the EBP, and was published only after the budget was approved by Congress.

IBP comment: Answer C is correct. Information available in EBP documents is not sufficient to justify answer A.

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: The multi-year policy goals are not presented in the EBP (PLOA 2017) for years beyond 2017, but only for previous years (2014, 2015 and 2016). More information is provided in the PPA (Plano Pluri Anual 2016-2019), but this document cannot be accepted as a supporting document, and only provides aggregate budget estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: There is no information about the structure of administrative units, as number of employees or buildings, and equipment. The information that is presented is about expenditures related with employees. This data exist, because all is measured by Ministry of Planning, Budget and Management, and all patrimony is registered, but this information is not included in the EBP documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: Non-financial data on results are presented for all programs. In the EBP (PLOA2017) Volume 4, information about target beneficiaries or number of buildings constructed is presented. Example: Program 2014 - Action 20Y7 - "Development of the Agro-Food Supply - Product: Chain of organized / maintained supply (unit): 16043" (page 66).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: Performance targets are assigned to nonfinancial data on results in the Executive's Budget Proposal, Volume III and IV.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: Unfortunately, differently of the previously budgets, the poorest people or most vulnerable groups are not mentioned in Presidential Message, wich used of the narrative discussion in that subject. Some groups are mentioned in other volummes, but without a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The answer should be A, as it used to be. There is a supporting budget document that shows the impact of different macroeconomic assumptions on the budget - Mensagem ao Congresso Nacional - 2017 (Message to National Congress - 2017) - through which the President, at the beginning of the year, addresses himself to the Parliament to describe the state of the nation and to present the necessary actions. This is the way, in a narrative form, the President accomplishes his constitutional duty expressed in the article below: Constitution of the Federative Republic of Brazil (1988) Article 84. The President of the Republic shall have the exclusive power to: (...) XI – upon the opening of the legislative session, send a government message and plan to the National Congress, describing the state of the nation and requesting the actions he deems necessary; This supporting document estimates the expenditures on policies that are intended to benefit directly the country's most impoverished populations in at least the budget year (especially pages 115-169). Please check: (<https://www2.planalto.gov.br/acompanhe-planalto/mensagem-ao-...> (<https://www2.planalto.gov.br/acompanhe-planalto/mensagem-ao-congresso/mensagem-ao-congresso>))

Researcher response: The document indicated by the government reviewer is not part of the EBP, and is published only after the budget is approved by Congress.

IBP comment: Answer C is correct. There is less detail in the 2017 EBP on pro-poor policies when compared to the 2014 EBP.

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais> (<http://www.orcamentofederal.gov.br/orcamentos-anuais>)

Comments: Researcher: In the Budget Technical Manual, published by the Ministry of Planning, Budget and Management, there are very detailed instructions on budget formulation, but with few elements of a timetable. Some information is available on the Fiscal Responsibility Law, which establishes some deadlines

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/4-1_anexo-iv-1_anexo-de-metas-fiscais-v2.pdf) <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/anexo_vi_objetivos_das_politicas_monetaria_credencia_e_cambial.pdf)

Comments: Researcher: PBS (PLDO2017): The "Presentation", "Annex IV.1" (Annual Fiscal Targets) and "Annex VI" (Objectives of monetary, credit and exchange rate policies) present information on the macroeconomic forecast upon which the budget projections are based - discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, interest rates, minimum wages and others.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>) (<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>) (<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>)

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>) (<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>)

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>) (<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>)

Comments: Researcher: Comparing with 2015, there is no a "Presentation" document, with priorities and targets. There are few details about core information: - A discussion of expenditure policies and priorities: PBS "Law": Chapter 1 "Goals and Priorities of Federal Public Administration"; An estimate of total expenditures: Annex IV_1: "Goals 2015-2017" (page 6); Annex IV_12: "Statement of Margin Expansion of Mandatory Expenses by Continued Character".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>) (<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>)

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>) (<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>)

Comments: Researcher: There are few details about core information: - A discussion of revenue policies and priorities: PLD02015(Bill): all document presented information about how the Government has to specify the revenue details at the budget (EBP and EB). And also, at page 13, there is a specific orientation about percents of contingency reserve. About priorities: AnnexIV4: evaluation of revenues from sale - An estimate of total revenue and information about primary revenue as expenses for 2017, 2018, 2019 (page 6);

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>

(<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>) (<http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>)

(http://www.orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/4-1_anexo-iv-1_anexo-de-metas-fiscais-_v2.pdf)

Comments: Researcher: Core Information: The amount of net new borrowing needed in the upcoming budget year: AnnexIV1, Page 6: "Federal Government Net Debt" for 2017, 2018 and 2019. The central government's total debt burden at the end of the upcoming budget year: the trajectory of debt is missing (use to be in "Presentation" document, that was not produced for 2017 budget). There are some information in Annex 5 - fiscal risks.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/4-1_anexo-iv-1_anexo-de-metas-fiscais-_v2.pdf

(http://www.orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2017/anexos-pldo-2017/4-1_anexo-iv-1_anexo-de-metas-fiscais-_v2.pdf)

Comments: Researcher: Page 6b of Annex IV - 1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2016/loa/loa-2016-volume-i.pdf>

(<http://www.orcamentofederal.gov.br/clientes/portalsf/portalsf/orcamentos-anuais/orcamento-2016/loa/loa-2016-volume-i.pdf>)

Comments: Researcher: Volume 1 annexed to the budget law (LOA) contains all three classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>
(<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2016/loa/loa-2016-volume-i.pdf>)
Comments: Researcher: Volume 1 annexed to the budget law (LOA).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>
(<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2016/loa/anexo-i-receitaorcamentosfiscalesseguridadesocialcategoriaeconomicaorigem.pdf>)
Comments: Researcher: Annex I - Revenue from Tax and Social Security Budgets by Economic Category and Origin.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>
(<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2016/loa/loa-2016-volume-i.pdf>)
Comments: Researcher: Volume 1 attached to the budget law (LOA).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.

- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>
(http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2016/loa/lei-no-13-255_1401165.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orc...
(http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamentos-anuais/orcamento-2017/ploa/ploa-2017-orcamento-cidadao/at_download/file)

Comments: Researcher: Core information: Expenditure and revenue totals: pages 12. The main policy initiatives in the budget: pages 19-46. The macroeconomic forecast upon which the budget is based: page 10 (with a narrative discussion and infographic). Contact information for follow-up by citizens: page 4.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>
(<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamento-cidadao>)

Comments: Researcher: This year the CB was only published on internet, at the official page of Planning and Budget Ministry. (Was not found news or videos).

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: This year the CB was only published on internet (as above mentioned, other means were not found).

Government Reviewer

Opinion: Agree

Researcher response: Considering the comment of the peer reviewer and the sources previously presented, the answer should be C.

IBP comment: Answer C accepted.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://eipps-gespublica.planejamento.gov.br/eIPPS/paginas/pu...> (<http://eipps-gespublica.planejamento.gov.br/eIPPS/paginas/publicas/respondeQuestionarioPlano.xhtml?idEnt=154058&cod=7101b6da575275b279f49963797642fd>)

Comments: Researcher: The Federal Budget Secretariat conducted a survey of opinion on the citizen's budget aiming to improve the process, but the results are not available to the public. Follows the message that Secretariat sent to Inesc's institutional e-mail: "De: pesquisa@planejamento.gov.br (mailto:pesquisa@planejamento.gov.br) Para: carmela@inesc.org.br (mailto:carmela@inesc.org.br) Enviadas: Segunda-feira, 10 de outubro de 2016 17:37:25 Assunto: Orçamento Cidadão PLOA 2017 Prezado (a), O prazo para participar da pesquisa de opinião sobre o Orçamento Cidadão PLOA 2017 está se esgotando. Acesse e conheça o documento: <http://goo.gl/IXt2Xy> (<http://goo.gl/IXt2Xy>) Depois da leitura, participe da pesquisa no link abaixo e ajude a aperfeiçoar as futuras edições do Orçamento Cidadão. O tempo estimado para completar o questionário é de aproximadamente 2 minutos. Atenciosamente, Secretaria de Orçamento Federal - SOF Para continuar respondendo a pesquisa a partir da questão salva, por favor, acesse a URL abaixo: <http://eipps-gespublica.planejamento.gov.br/eIPPS/paginas/pu...> (<http://eipps-gespublica.planejamento.gov.br/eIPPS/paginas/publicas/respondeQuestionarioPlano.xhtml?idEnt=154058&cod=7101b6da575275b279f49963797642fd>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.orcamentofederal.gov.br/clientes/portalsof/portal...>
(<http://www.orcamentofederal.gov.br/clientes/portalsof/portalsof/orcamento-cidadao>)

Comments: Researcher: There is only one "Citizen Budget". The "Federal Budget for Everyone" is an annual publication but is not being published since 2013. <http://www.portaldatransparencia.gov.br/controleSocial/Orcam...>
(<http://www.portaldatransparencia.gov.br/controleSocial/OrcamentoFederal.asp>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/informacoes-orcamentarias> (<http://www.orcamentofederal.gov.br/informacoes-orcamentarias>)
<http://www.tesouro.fazenda.gov.br/-/historico-resultado-do-t...> (<http://www.tesouro.fazenda.gov.br/-/historico-resultado-do-tesouro-nacional>)

Comments: Researcher: Monthly reports published by the Treasury include information on economic and administrative classification. The website of the Federal Budget Secretariat also provides regularly updated tables by economic, administrative and functional classification. There is also a bimonthly report more specifically focused on the respect of fiscal objectives and on necessary adjustments in fiscal projections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tesouro.fazenda.gov.br/-/relatorio-resumido-de-ex...> (<http://www.tesouro.fazenda.gov.br/-/relatorio-resumido-de-execucao-orcamentaria>)

Comments: Researcher: The Federal Constitution requires in Article 165, paragraph 3, the Executive branch, within thirty days after the close of each quarter, the Summary Report of Budget Execution (RREO). The Fiscal Responsibility Law, establishes rules for drawing up and publishing. The actual expenditures for individual programs can not be found - there are information by function, not by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Actually, the methodology of reporting expenditures by program has been changed. It used to be part of RREO (Table 7), But nowadays every citizen can search the information he wants - including expenditures by program - through many sites of open data, such as Paineis do Cidadão (<https://www1.siop.planejamento.gov.br> (<https://www1.siop.planejamento.gov.br>)) and Siga Brasil (<https://www12.senado.leg.br/orcamento/sigabrasil> (<https://www12.senado.leg.br/orcamento/sigabrasil>)).

Researcher response: Considering the justification of the government reviewer, and the existence of program information on official open data websites, the answer should be A.

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.tesouro.fazenda.gov.br/pt_PT/resultado-do-tesouro... (http://www.tesouro.fazenda.gov.br/pt_PT/resultado-do-tesouro-nacional)

Comments: Researcher: Treasure Results - page 5. www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zi...
(<http://www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zip/246bcfdb-9ea6-4e6b-895b-d386d703c567>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> (<http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-tesouro-nacional>)

Comments: Researcher: Treasure Results: pages 5-10 www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zi...
(<http://www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zip/246bcfdb-9ea6-4e6b-895b-d386d703c567>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zi...

(<http://www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zip/246bcfdb-9ea6-4e6b-895b-d386d703c567>)

<http://www.tesouro.fazenda.gov.br/documents/10180/509183/CPU...>

(http://www.tesouro.fazenda.gov.br/documents/10180/509183/CPU_MDF_II_RREO_ATP_2016.pdf/b66c3050-6248-481f-87bb-d954c66e4e22)

Comments: Researcher: Treasury Report: tables (excel) - 1.1. to 1.3A. Report of Budget Execution (RREO).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> (<http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-tesouro-nacional>)

Comments: Researcher: Results of National Treasury - table 1.1. (excel).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> (<http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-tesouro-nacional>) www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zi... (<http://www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zip/246bcfdb-9ea6-4e6b-895b-d386d703c567>)

Comments: Researcher: Information on debt is available both in the Treasury's monthly budget execution reports and in more detailed monthly public debt reports. These include very detailed information on debt stock, debt composition, new financing, etc. (Table 3 and 3.1. - excel).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tesouro.fazenda.gov.br/web/stn/-/historico-result...> (<http://www.tesouro.fazenda.gov.br/web/stn/-/historico-resultado-do-tesouro-nacional>) www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zi... (<http://www.tesouro.fazenda.gov.br/documents/10180/314885/Set2016.zip/246bcfdb-9ea6-4e6b-895b-d386d703c567>)

http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-mensal-da-... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-mensal-da-divida)

<http://www.tesouro.fazenda.gov.br/documents/10180/562647/Texto...>

(http://www.tesouro.fazenda.gov.br/documents/10180/562647/Texto_RMD_Nov_16.pdf/60dcceb3-2770-470e-a8be-a33511d14a66)

Comments: Researcher: Information on debt is available both in the Treasury's monthly budget execution reports and in more detailed monthly public debt reports. These include very detailed information on debt stock, debt composition, new financing, etc. For example, in the debt report: - interest rates on the debt: Page 10; - maturity profile of the debt: Page 16; - whether the debt is domestic or external: 69

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprim... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprimento-de-metas)

Comments: Researcher: As required by fiscal responsibility legislation (LRF) the Government of Brazil produces a report every four months to report to Congress on its compliance with fiscal objectives and on the necessary corrective measures it is taking. For all purposes, although it is produced and published every 4 months rather than six months, these documents serve the same purpose as Mid-Year Reviews, as they update the macroeconomic scenario, assess and propose necessary changes in revenue and expenditure policies. The 2014 document covering the period Jan-April, includes in Annex 3 an updated macroeconomic forecast (page 25). Some explanations are provided for the first two months of the year (page 8), but these are not complete.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.planejamento.gov.br/secretarias/upload/arquivo/so...>
(http://www.planejamento.gov.br/secretarias/upload/arquivo/sof/160922_relatorio-4bimestre.pdf)

Comments: Researcher: The bi-monthly assessment report of income and expenses (4th quarter) presents some of the differences between the original and updated expenditure estimates

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprim... (http://www.tesouro.fazenda.gov.br/pt_PT/relatorio-de-cumprimento-de-metas) <http://www.tesouro.fazenda.gov.br/documents/10180/446753/DPF...> (http://www.tesouro.fazenda.gov.br/documents/10180/446753/DPF_Relatorio_Quadrimestral+++2%C2%BAQ+2016.pdf/cd8d6578-752e-4237-a038-691a73d92c77)

Comments: Researcher: Information is presented by economic classification only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.tesouro.fazenda.gov.br/documents/10180/38240/2014...> (http://www.tesouro.fazenda.gov.br/documents/10180/38240/2014_I_Quadrimestral.pdf)

Comments: Researcher: No estimates for individual programs are presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.planejamento.gov.br/secretarias/upload/Arquivos/s...> (http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/relatorio_avaliacao/relatorio-de-avaliacao-de-receitas-e-despesas-primarias_-3o-bimestre_2016.pdf)

Comments: Researcher: Analysis of primary revenues' estimates, pages 13-17.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.planejamento.gov.br/secretarias/upload/Arquivos/s...>
(http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/relatorio_avaliacao/relatorio-de-avaliacao-de-receitas-e-despesas-primarias_-3o-bimestre_2016.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.planejamento.gov.br/secretarias/upload/Arquivos/s...>
(http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/relatorio_avaliacao/relatorio-de-avaliacao-de-receitas-e-despesas-primarias_-3o-bimestre_2016.pdf)

Comments: Researcher: Annex 2 on pages 32-44 presents information on some but not all revenue sources.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.tesouro.fazenda.gov.br/documents/10180/38240/2014...>
(http://www.tesouro.fazenda.gov.br/documents/10180/38240/2014_I_Quadrimestral.pdf)

Comments: Researcher: Annex 4 - "Federal government debt service, comparison that observed at the end of the four-month period and the beginning of implementation".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2015>)

Comments: Researcher: See 2.1. "Financial Programming" for a narrative discussion, 2.2. "Results for Social Security and Fiscal Budget"; and 4 - Results by program for each policy, with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: The Annexes to the YER present information by the three main classifications, alongside some others.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: See Part IV of the YER. Annexes to the YER also provide a detailed breakdown by program and by region.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: See the relevant Annexes and Section 2.2.1 of the YER: "Analysis of Revenue Budget Execution".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: Report of the President: "2.2.1: Analysis of Revenue Budget Execution".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: See section 2.2.1 of the YER: "Analysis of Revenue Budget Execution"; Annexes to the YER also have a much more detailed breakdown for individual revenue sources, covering all revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: See YER sections: 1.6: "Public Debt Management" ; 1.3.6: "External Debt Service of the National Treasury"; 1.3.7. "External Debt"; 1.3.8. "Debt Indicators".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: See various sections of the YER - Estimates of the nominal GDP level; Inflation rate;; Real GDP growth; Interest rates; Many other aspects of the macroeconomic forecast are considered, such as the price of oil.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: Even though the original estimates are not available, the Year-End Report includes extensive details of inputs delivered in the discussion of many government programs in Part IV - "Actions by governmental sector". For example, the discussion of the Basic Education program includes details of number of training courses provided, school textbooks delivered, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: See YER, Part IV: "Action by Administrative Units", presenting physical targets of budget actions based on PPA 2015-2019; An example of original estimate and actual outcome can be seen at pages 106 and 199-203, with result of "Bolsa Família" Program, or at page 243, with results of "Family Farm" Programs (credit access, buying food - measure by tonnes - for example).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: In the YER, the government details targets related with National Funds, as percentage of jobs created by the National Program of Regional Development (page 86-176); In Part IV: "Action by Thematic Axis", it presents physical targets of budget actions based on PPA 2016-2019, including all actions to fight poverty and improve the lives of the poorest populations in rural and urban areas; and also provides information on public policies targeted towards more vulnerable groups, such as women, youth, seniors, LGBT, policies of racial equality, for indigenous peoples, people with disabilities, etc. (page 304).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/arquivos/2016/pcpr2015.pdf>)

Comments: Researcher: See YER, page 327-328 (Table "Implementation of Budget Initiatives with Extra-budgetary Funding") and page 411,412 ("Extra-budgetary Results").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: During consistency checks, the answer has been changed to D. The data presented on extrabudgetary spending has some (limited) narrative, but it only covers actual outcomes, with no comparison or explanation of the differences with original estimates. This is different from information available in previous YERs.

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/aval...> (<http://www.cgu.gov.br/assuntos/auditoria-e-fiscalizacao/avaliacao-da-gestao-dos-administradores/prestacao-de-contas-do-presidente-da-republica/contas-2015>)

Comments: Researcher: financial statement is presented as part of the Year-End Report AND released as a separate report, in more detailed format: "Additional Information - 3". Financial Statements: Superior Administrative Units" (Documents: "Financial Statement", "Budget Balance", "Balance Sheet" and "Statement of Changes in Equity").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: portal.tcu.gov.br/lumis/portal/file/fileDownload.jsp?fileId=... (<http://portal.tcu.gov.br/lumis/portal/file/fileDownload.jsp?fileId=8A8182A25843950C015844409444680D>)

Comments: Researcher: Report and Prior Opinion on the Accounts of the President of the Republic for the financial year 2015: 3. FISCAL PLANNING, BUDGET AND MANAGEMENT; 4. GOVERNMENT'S SECTORAL ACTION; 5. AUDIT OF THE UNION GENERAL BALANCE SHEET

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: portal.tcu.gov.br/lumis/portal/file/fileDownload.jsp?fileId=... (<http://portal.tcu.gov.br/lumis/portal/file/fileDownload.jsp?fileId=8A8182A25843950C015844409444680D>) <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...>

(<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)

Comments: Researcher: The audit reports are annual and cover all government spending (in this case attached, of 2015).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)

Comments: Researcher: The audit report considered the extra budgetary sources and expenditures, as National or International Funds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)

Comments: Researcher: There are short summaries of various sections, on revenues, expenditures, debt and general performance of the economy, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)

Comments: Researcher: In the Year-End Report (attached) - "Part VI: Action on the recommendations of TCU, year 2015". (pag 421-440)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/contas/contas-do-governo-da-republi...> (<http://portal.tcu.gov.br/contas/contas-do-governo-da-republica/>)
portal.tcu.gov.br/lumis/portal/file/fileDownload.jsp?fileId=... (<http://portal.tcu.gov.br/lumis/portal/file/fileDownload.jsp?fileId=8A8182A25843950C015844409444680D>)

Comments: Researcher: See Chapter 7: 7. ANALYSIS OF THE TECHNICAL UNIT ON THE COUNTERPARTS TO THE INDICATIONS OF IRREGULARITIES REFERRED TO IN THE PRELIMINARY REPORT ON THE PRESENTATION OF ACCOUNTS OF THE PRESIDENT OF THE REPUBLIC EXERCISE 2015.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** N/A**Comments:** Researcher: The Fiscal Responsibility Law (FRL), art. 67, provides an independent fiscal institution: it is the Fiscal Management Council (CGF). The Brazilian Senate has approved creation, after a long delay, on 1st November 2016:<http://legis.senado.leg.br/legislacao/ListaTextoIntegral.action?id=250965&norma=270367> However the IFI only started functioning in 2017. Its first report is published here:http://www12.senado.leg.br/ifi/pdf/RAF_fev2017/ (http://www12.senado.leg.br/ifi/pdf/RAF_fev2017/)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI, or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** N/A**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo>)

Comments: Researcher: According to the Federal Constitution of Brazil (Section II, Article 165), the Parliament can supervise, amend and make suggestions at the budget, but the Executive Power is not obliged to accept. The Congress debates budget policy as part of its discussion and approval of the Budget Guidelines Law (LDO) - or the Pre-Budget Statement - which happens a few months before the discussion on the budget proposal. In Parliament there is also the Joint Committee on Planning, Public Budgets and Oversight (CMO).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Technical Manual <http://www2.camara.leg.br/atividade-legislativa/orcamentobra...> (<http://www2.camara.leg.br/atividade-legislativa/orcamentobrasil/entenda/cartilha/cartilha.pdf>)

Comments: Researcher: The Government is obliged to forward the Draft Annual Budget Law to the National Congress until August 31 of each year (4 months before the end of the legislative session).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.planejamento.gov.br/secretarias/upload/Arquivos/s...>
(http://www.planejamento.gov.br/secretarias/upload/Arquivos/sof/orcamentos-anuais/2016/160114_lei_13255_loa.pdf)

Comments: Researcher: The budget proposal can be approved until December, but this practice is not mandatory. The 2016 Budget was approved in January, 14, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Budget Technical Manual: <http://www2.camara.leg.br/atividade-legislativa/orcamentobra...> (<http://www2.camara.leg.br/atividade-legislativa/orcamentobrasil/entenda/cartilha/cartilha.pdf>)

Comments: Researcher: Federal Constitution establishes that the legislature can amend the budget proposal, although the Constitution establishes exceptions too (see Article 166, paragraph 2 and paragraph 3). Also, the executive can veto alterations and it is not obliged to execute all. It is important to highlight that, in practice, amendments are an instrument of bargaining between the Executive and the Legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www2.camara.leg.br/atividade-legislativa/orcamentobra...> (<http://www2.camara.leg.br/atividade-legislativa/orcamentobrasil/loa/loa-2017>)

Comments: Researcher: The documents produced by CMO are available on line (link above) such as: general and sectoral technical analysis, technical notes and amendments.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.camara.leg.br/internet/comissao/index/mista/orca/...>
(<http://www.camara.leg.br/internet/comissao/index/mista/orca/orcamento/OR2017/crono-19-10-2016.pdf>)

Comments: Researcher: There is a schedule and the Joint Committee had 4 months to analyse the budget proposal.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.camara.leg.br/internet/comissao/index/mista/orca/...>

(http://www.camara.leg.br/internet/comissao/index/mista/orca/orcamento/OR2016/rel_setoriais.pdf) <http://www2.camara.leg.br/atividade-legislativa/orcamentobra...> (http://www2.camara.leg.br/atividade-legislativa/orcamentobrasil/loa/loa-2016/ciclos/rel_setoriais/setorial15.html) <http://www2.camara.leg.br/camaranoticias/noticias/ADMINISTRA...> (<http://www2.camara.leg.br/camaranoticias/noticias/ADMINISTRACAO-PUBLICA/510183-COMISSAO-DE-ORCAMENTO-DIVULGA-LISTA-DE-RELATORES-SETORIAIS-DO-ORCAMENTO-DE-2017.html>)

Comments: Researcher: There are sector committees that elaborate specific reports. In 2015, for the YB 2016, were presented 16 different reports, including health, education, tourism, social security and energy. <http://www.camara.leg.br/internet/comissao/index/mista/orca/...> (http://www.camara.leg.br/internet/comissao/index/mista/orca/orcamento/OR2016/rel_setoriais.pdf) For example, the Education Committee spent two months analysing the EBP (PLOA). Their first meeting on the PLOA 2016 was on 7/10/2015: <http://www.camara.leg.br/internet/ordemdodia/integras/139419...> (<http://www.camara.leg.br/internet/ordemdodia/integras/1394193.htm>) And the final report is dated 8/12/2015: <http://www2.camara.leg.br/atividade-legislativa/orcamentobra...> (http://www2.camara.leg.br/atividade-legislativa/orcamentobrasil/loa/loa-2016/ciclos/rel_setoriais/setor03.html) In 2017, the rapporteurs for sectoral budgets were appointed June 8, 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/projetos-de-lei-e-outras-proposicoes/projetos/proposicoes/qtom.html>)

Comments: Researcher: The Budget Joint Commission receives a number of reports on budget execution, including In-Year Reports and Mid-Year Reviews for assessment and consideration, as can be seen in the link provided above. In 2016, however, there were no reports published summarizing the Commission's deliberations on these reports. For example, the three links below correspond to the three MYRs for 2016, published every four months and sent to Congress, but for which no reports are available. The reports were simply archived.

<http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?id...> (<http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?idProposicao=2078507>) <http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?id...> (<http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?idProposicao=2086622>) <http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?id...> (<http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?idProposicao=2112982>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamentos-2017/anexos-pldo-2017/0-3_texto-do-pldo-2017.pdf

Comments: Researcher: According to the Federal Constitution, Article 167: "The following are forbidden: VI - transposition, relocation or transfer funds from one category to another program or from one agency to another without prior legislative authorization." Section VII of the Annual Budget Law further regulates this procedure. The Pre-Budget Statement in Brazil is an annual law, so the PLDO 2017 (Executive's Budget Proposal for Budget Guidelines Law), provides that the executive is authorized to make some changes as long as the budget structure (function, program, sphere, nature of expenditure) as follows: Page 34: "Art. 50. O Poder Executivo poderá, mediante decreto, transpor, remanejar, transferir ou utilizar, total ou parcialmente, as dotações orçamentárias aprovadas na Lei Orçamentária de 2017 e em créditos adicionais, em decorrência da extinção, transformação, transferência, incorporação ou desmembramento de órgãos e entidades, bem como de alterações de suas competências ou atribuições, mantida a estrutura programática, expressa por categoria de programação, conforme definida no § 1o do art.5o, inclusive os títulos, descritores, metas e objetivos, assim como o respectivo detalhamento por esfera orçamentária, grupos de natureza de despesa, fontes de recursos, modalidades de aplicação e identificadores de uso e de resultado primário. Parágrafo único. A transposição, a transferência ou o remanejamento não poderá resultar em alteração dos valores das programações aprovadas na Lei Orçamentária de 2017 ou em créditos adicionais, podendo haver, excepcionalmente, adequação da classificação funcional e do Programa de Gestão, Manutenção e Serviço ao Estado ao novo órgão."

Peer Reviewer

Opinion: Agree with Comments

Comments: According to Art. 50, the executive has discretion, but it is required to obtain legislative approval for large shifts between budget lines.

Government Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.orcamentofederal.gov.br/informacoes-orcamentarias...> (http://www.orcamentofederal.gov.br/informacoes-orcamentarias/manual-tecnico/mto_2017-1a-edicao-versao-de-06-07-16.pdf)

Comments: Researcher: The law requires the executive to consult the legislature in case of a surplus of revenues, similar to what occurred recently with the royalties of oil, "Pré-Sal". <http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?id...> (<http://www.camara.gov.br/proposicoesWeb/fichadetramitacao?idProposicao=575644>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.planejamento.gov.br/assuntos/planeja/orcamento/or...>

(<http://www.planejamento.gov.br/assuntos/planeja/orcamentos-anuais/orcamento-anual-de-2017>)

Comments: Researcher: It depends on the level of the cuts: if the case is cancellations of expenses, it must be submitted to Parliament (as for example the cuts of mandatory expenses). If the case are adjustments ('contingency spending') legislature authorizes in the own budget law that the President of the Republic, by decree, within certain limits, spending on supplement allocations of resource insufficiency. In practice, the law gives to government too much power: the PBS 2017 (a law) provides that the Executive can cut until 20% of the budget of the Enacted Budget by decree. ""3o Os saldos negativos eventualmente apurados entre o Projeto de Lei Orçamentária de 2017 enviado ao Congresso Nacional e a respectiva lei serão ajustados, considerando-se a execução prevista neste artigo, por decreto do Poder Executivo, após a sanção da Lei Orçamentária de 2017, por intermédio da abertura de créditos suplementares ou especiais, mediante remanejamento de dotações, até o limite de 20% (vinte por cento) da programação objeto de cancelamento, desde que não seja possível a reapropriação das despesas executadas.".

<http://www.inesc.org.br/biblioteca/publicacoes/artigos/ppa-d...> (<http://www.inesc.org.br/biblioteca/publicacoes/artigos/ppa-da-crise-bonito-no-papel-inviavel-na-pratica>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www12.senado.leg.br/noticias/materias/2016/10/05/tcu-...> (<http://www12.senado.leg.br/noticias/materias/2016/10/05/tcu-entrega-ao-senado-parecer-pela-rejeicao-das-contas-do-governo-de-2015>) <http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-co...>

(<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/projetos-de-lei-e-outras-proposicoes/projetos/proposicoes-contas-do-governo-federal>)

(<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/projetos-de-lei-e-outras-proposicoes/projetos/proposicoes-contas-do-governo-federal>)

(<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/projetos-de-lei-e-outras-proposicoes/projetos/proposicoes-contas-do-governo-federal>)

Comments: Researcher: The audit report on the 2015 final government accounts was submitted to the Senate on 05 October 2016 (see first link above), but until today the Joint Budget Committee has not analyzed it (see second link above).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/normativos/regimentos-internos/> (<http://portal.tcu.gov.br/normativos/regimentos-internos/>)

Comments: Researcher: The appointment of ministers of TCU, among them will hold the office of president (head), is shared between the Executive and the Senate. Federal Constitution: "Section IV - Section 52 is incumbent upon the Senate: III - prior approval, by secret ballot, after public hearing, the choice of: b) Ministers of the Court of Audit indicated by President of the Republic. (...) 2 The Justices of the Court of Audit shall be chosen: I - one-third by the President with the approval of Senate, two alternately among auditors and members of the Public Prosecutor at the Court indicated in triple list by the Court, according to the criteria of seniority and worthiness; II - two-thirds by Congress." The Brazilian SAI (Tribunal de Contas da

União – TCU) is a collegiate institution with nine ministers. Six of them are appointed by the National Congress, one by the president and two chosen from among auditors and prosecutors (Ministério Público Federal). So we can affirm that is independent of the Executive. The president of SAI is elected among the 9 ministers. <http://g1.globo.com/politica/noticia/2014/12/aroldo-cedraz-e...> (<http://g1.globo.com/politica/noticia/2014/12/aroldo-cedraz-e-eleito-presidente-do-tcu-para-o-ano-de-2015.html>) *There is still controversy regarding the independence of the body itself: some legal experts argue that the Federal Audit Court is independent of the three powers (executive, legislative and judicial), with this information on the official website of the institution (<http://portal.tcu.gov.br/ouvidoria/duvidas-frequentes/autono...> (<http://portal.tcu.gov.br/ouvidoria/duvidas-frequentes/autonomia-e-vinculacao.htm>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/normativos/regimentos-internos/> (<http://portal.tcu.gov.br/normativos/regimentos-internos/>)

Comments: Researcher: Article 24 of Internal Regiment: "The President and Vice-President of the Court of Auditors of the Union shall be elected by their peers for a term of one calendar year, reelection being permitted for a single term only."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) 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. (33) 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. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamen...> (<http://www.orcamentofederal.gov.br/orcamentos-anuais/orcamento-2016/ploa/volumeiii.pdf>)

Comments: Researcher: The SAI's budget is determined by Executive during the elaboration of EBP (PLOA) 2016: V.3: "Detailed actions: Bodies Legislature, Court of Audit, the Judiciary, the Public Prosecution of the Union".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www12.senado.leg.br/orcamento/legislacao> (<http://www12.senado.leg.br/orcamento/legislacao>)

Comments: Researcher: Federal Constitution (Article 71); and Law 8443/1992, "Treats of the Organic Law of the Court of Audit " ("II - proceed on its own initiative or at the request of Congress, their houses or their commissions, accounting, financial, budgetary, operational and equity units of the powers of the Union and other entities referred to in the preceding item").

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://portal3.tcu.gov.br/portal/page/portal/TCU/planejament...>

(http://portal3.tcu.gov.br/portal/page/portal/TCU/planejamento_gestao/planejamento2011/index.html)

Comments: Researcher: The audit agency produced a Strategic Planning with forecast management and outcome indicators and performance process, but only plan is available to the public, the results are in a restricted area of the institution's website. There are a "Management Report" available to the public, but it is outdated (2010), not external produced, and the outcome indicators are not presented (<http://portal.tcu.gov.br/publicacoes-institucionais/relatori...> (<http://portal.tcu.gov.br/publicacoes-institucionais/relatorios/relatorios-de-gestao.htm>)).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/publicacoes-institucionais/relatori...> (<http://portal.tcu.gov.br/publicacoes-institucionais/relatorios/relatorios-de-gestao.htm>) <https://contas.tcu.gov.br/ords/f?p=1438:1:107320351233904> (<https://contas.tcu.gov.br/ords/f?p=1438:1:107320351233904>):::

Comments: Researcher: In 2015 Management Report of SAI there is a record of more than 50 appearances in public hearings. Also, there is an area of the official website with the information of the Court's participation in Parliament, with the legislators' requirements for the President of the Court to provide clarification about many specific issues related to accounts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: <http://www.participa.br/monitoramento/blog/aberta-consulta-p...> (<http://www.participa.br/monitoramento/blog/aberta-consulta-publica-sobre-a-ldo-2017>)

Comments: Researcher: For the 2017 Annual Budget Guidelines Bill (LDO), Government provided digital mechanisms to hear the public and the possibility to send amendments' proposals. The problem is the participation mechanisms is only advisory not deliberative. <http://www.participa.br/monitoramento/blog/aberta-consulta-p...> (<http://www.participa.br/monitoramento/blog/aberta-consulta-publica-sobre-a-ldo-2017>) <http://www.participa.br/monitoramento/pldo-2017/relatorio-en...> (<http://www.participa.br/monitoramento/pldo-2017/relatorio-encaminhado-ao-ministerio-do-planejamento-sof/texto-do-relatorio-enviado-ao-mpog>) For PBS (PLOA), only the Parliament website open space for consultation: <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-permanentes/clp/noticias/aberto-o-prazo-para-recebimento-de-sugestoes-de-emendas-a-de-lei-orcamentaria-anual-2017>) *The Inter Council Forum, the one which received a prize of UN as a "best practice" of participation, is not fulfilling the "dialogue agenda" on the Annual Budget Law as defined in 2015. This forum used to open the discussion about the Pluri Annual Plan - the document in which annual budget laws have to refer to - and in 2015, after many meetings with civil society councilors that represent specific sectors of policies, was defined an agenda for participation in budget, but that is not being implemented. <http://www.secretariadegoverno.gov.br/noticias/2015/marco/11...> (<http://www.secretariadegoverno.gov.br/noticias/2015/marco/11-03-2015-governo-federal-inicia-debates-sobre-participacao-social-na-construcao-do-ppa-2016-2019>) <http://www.participa.br/portal/blog/brasil-recebe-da-onu-o-p...> (<http://www.participa.br/portal/blog/brasil-recebe-da-onu-o-premio-mais-importante-em-gestao-publica-do-mundo>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: There is no evidence of concrete steps to include the most vulnerable and under-represented parts of the population - in Brazil, that means include poorest groups, black women and indigenous territories.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met
e. Not applicable (please comment)

Answer: c. (33)

Sources: <http://www.participa.br/monitoramento/blog/aberta-consulta-p...> (<http://www.participa.br/monitoramento/blog/aberta-consulta-publica-sobre-a-ldo-2017>) <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-permanentes/clp/noticias/aberto-o-prazo-para-recebimento-de-sugestoes-de-emendas-a-de-lei-orcamentaria-anual-2017>)

Comments: Researcher: Mostly for social spending policies and public services. *There are three types of participation in budgeting in Brazil: 1. Indirect Participation through the Interconucl Forum meetings: a forum composed of several national councils of public policy, but main social policies (education, health, food security, social development, land reform, etc.). Unfortunately, for the budget 2017 the Forum was not consulted (consultations were being made since 2004). 2. Direct participation through public consultation online: Consultation was held on the LDO 2017: <http://www.participa.br/monitoramento/blog/aberta-consulta-p...> (<http://www.participa.br/monitoramento/blog/aberta-consulta-publica-sobre-a-ldo-2017>) 3. Direct participation by submitting amendments (deadline October 17, for civil society): [http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-permanentes/clp/noticias/aberto-o-prazo-para-recebimento-de-sugestoes-de-emendas-a-de-lei-orcamentaria-anual-2017](http://www2.camara.leg.br/atividade-legislativa/comissoes/co...)) There was also an on line survey to consult the public about the citizen budget (a brief on line evaluation about the format, language and contents) : <http://eipps-gespublica.planejamento.gov.br/eIPPS/paginas/pu...> (<http://eipps-gespublica.planejamento.gov.br/eIPPS/paginas/publicas/respondeQuestionarioPlano.xhtml?idEnt=154058&cod=7101b6da575275b279f49963797642fd>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: 1. Macroeconomic issues Art. 9º, § 4º, LRF: "Até o final dos meses de maio, setembro e fevereiro, o Poder Executivo demonstrará e avaliará o cumprimento das metas fiscais de cada quadrimestre, em audiência pública na comissão referida no § 1º do art. 166 da Constituição ou equivalente nas Casas Legislativas estaduais e municipais." Prevê a realização de audiência pública para tratar do cumprimento da meta fiscal (macroeconomia). <http://www.camara.leg.br/internet/ordemdodia/integras/144269...> (<http://www.camara.leg.br/internet/ordemdodia/integras/1442694.htm>) 2. Revenue forecasts, policies, and administration 3. Social spending policies Assistência social: <http://www.mds.gov.br/cnas/conferencias-nacionais/x-conferencia-nacional/x-conferencia-nacional/> Assistência social: <http://www.mds.gov.br/cnas/legislacao/resolucoes/arquivos-20...> (<http://www.mds.gov.br/cnas/legislacao/resolucoes/arquivos-2015/cnas-2015-013-26-11-2015.pdf/download>) 4. Deficit and debt levels 5. Public investment projects 6. Public services Saúde: <http://www.conselho.saude.gov.br/> (<http://www.conselho.saude.gov.br/>) Educação: <http://fne.mec.gov.br/> (<http://fne.mec.gov.br/>)

IBP comment: On macroeconomic issues, the government reviewer refers to a mechanism that belongs to the Legislature, and not to the Executive (public hearings). Therefore, answer C remains correct.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: There are no overall mechanisms for citizens participation in monitoring budget implementation. There are some initiatives at sector level to promote the participation of National Councils in budget monitoring but only the Health Council provided that by law. In health policy there is a Committee for Budget and Finance and the council has to approve the accounts at the end of the year. The Brazilian government has many open data websites with full information of budget that can be consulted by the public, but still has a few tools that make these more friendly to a larger number of people. There are still some agencies that promote external evaluation surveys of public policies (as Ministry of Social Development), in which some questions regarding the perception of society about the programs can be identified. Citizens can also use the open data to monitoring budget and try to advocacy among the Executive, but this is not a "mechanism" of participation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: The National Council of Health has the composition with 50% of beneficiaries of public health system, but we can't consider this case as representative of the national budget policy of participation, this council policy of participation is an exception.
<http://conselho.saude.gov.br/apresentacao/composicao.htm> (<http://conselho.saude.gov.br/apresentacao/composicao.htm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Repete a contestação 127.

IBP comment: The government reviewer refers to another comment on a previous question that related to a mechanism put in place by the Legislature (public hearings) rather than the Executive. Answer C remains correct.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (Please comment).

Answer: b. (67)

Sources: <http://www.participa.br/portal/blog/aberta-a-consulta-public...> (<http://www.participa.br/portal/blog/aberta-a-consulta-publica-sobre-a-lido-2017-no-participa.br>)

Comments: Researcher: The information are available. But the participation is very small and when it happens there is no friendly format for a wide audience, it restricts for experts and organizations' adviser.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.participa.br/monitoramento/pldo-2017/relatorio-en...> (<http://www.participa.br/monitoramento/pldo-2017/relatorio-encaminhado-ao-ministerio-do-planejamento-sof/texto-do-relatorio-enviado-ao-mpog>) <http://www.participa.br/monitoramento/pldo-2017/priorizacao-...> (<http://www.participa.br/monitoramento/pldo-2017/priorizacao-de-propostas-para-envio-ao-siop/qual-proposta-voce-prefere>)

Comments: Researcher: For this budget cycle, only the digital consultation was held until now, for the PBS (LDO) and the report sent to Ministry of Planning, Budget and Management. The meetings with Intercouncil Forum were not realized. And there is an digital consultation open to people send the amendments to EB (LOA).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: n/a

Comments: Researcher: There are no overall mechanisms for citizens participation in monitoring budget implementation.

Peer Reviewer

Opinion: Agree with Comments

Comments: Reports on citizens proposals during 2107 national budget building and previous editions are available at: <http://www.participa.br/> (<http://www.participa.br/>)

Government Reviewer

Opinion: Agree

Researcher response: The results of the virtual public hearing on the Budget Guidelines Law - LDO (which is a document supporting the Annual Budget Law) were published on the internet - 'contributions from civil society' - which was sent to the Ministry of Planning and Budget. However, there is no document that shows which proposals of the society were incorporated by the government.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.orcamentofederal.gov.br/informacoes-orcamentarias...> (http://www.orcamentofederal.gov.br/informacoes-orcamentarias/manual-tecnico/mto_2017-1a-edicao-versao-de-06-07-16.pdf) <http://www.camara.leg.br/internet/comissao/index/mista/orca/...> (<http://www.camara.leg.br/internet/comissao/index/mista/orca/orcamento/OR2017/crono.pdf>)

Comments: Researcher: The Budget Technical Manual, which lays down the rules and procedures for the preparation of the Annual Budget Law does not provide civil society participation, only the role of public agents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: c. (33)

Sources: http://conselho.saude.gov.br/Web_comissoes/composicao/COFIN...
(http://conselho.saude.gov.br/Web_comissoes/composicao/COFIN.pdf)

Comments: Researcher: The National Health Council has civil society members, alongside professional associations, beneficiaries and public servants from the Ministry of Health. It discusses budget priorities for the health sector and monitors budget implementation, but it is not open to all members of the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

a. (100) Yes, public hearings are held, and members of the public/CSOs testify.

b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: b. (67)

Sources: <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-permanentes/clp/noticias/aberto-o-prazo-para-recebimento-de-sugestoes-de-emendas-a-de-lei-orcamentaria-anual-2017>)

Comments: Researcher: The budget cycle does not provide these public hearings in a mandatory way. The legislature can call a hearing and invite civil society - in this scenario, the CSOs could manifest -, but in this last budget cycle wasn't done face to face public hearings about budget, only digital one. Public hearings set out in the Joint Committee on Planning, Public Budgets and Oversight were all held to hear members of the Executive, as the Minister of Planning. <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/reunioes/reunioes-da-cmo-atas-e-notas-taquigraficas/reuniao-de-audiencia-publica-rap/rap-2016>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

a. (100) The legislature seeks input on all six topics

b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics

c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: b. (67)

Sources: <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-permanentes/clp/noticias/aberto-o-prazo-para-recebimento-de-sugestoes-de-emendas-a-de-lei-orcamentaria-anual-2017>)
<http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/noticias/LOA_2017_Emendas_de_Bancada_Estadual) <http://www.camara.leg.br/internet/comissao/index/mista/orca/...>
(<http://www.camara.leg.br/internet/comissao/index/mista/orca/comites/2016/CAE/LOA/Relatorio-CAE-17-10-2016.pdf>)

Comments: Researcher: In October 2016 amendment proposals to the 2017 proposed annual budget could be presented by civil society organizations to Parliament. The official document that oriented this process indicated various thematic areas, such as health, education, transport, and others, including receipts. Items 1 and 4 of this question did not seem to be contemplated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-permanentes/clp/noticias/aberto-o-prazo-para-recebimento-de-sugestoes-de-emendas-a-de-lei-orcamentaria-anual-2017>)

Comments: Researcher: By law, all proceedings of public hearings and other public meetings should be recorded and made available to the public. Detailed transcripts of committee meetings are available on the internet: <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (<http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-mistas/cmo/reunioes>) As mentioned in the previous questions, however, the most recent budget cycle did not provide spaces for citizens participation on budget matters in public hearings. The only mechanism was the possibility of presenting budget amendments through an online platform (see source). The Committee on Participative Legislation published a brief summary of the amendments that it approved in its 2016 Annual Report: <http://www2.camara.leg.br/atividade-legislativa/comissoes/co...> (http://www2.camara.leg.br/atividade-legislativa/comissoes/comissoes-permanentes/clp/documentos/Ebook_relatorio_23_0304.pdf) See page 7: "A CLP aprovou emendas ao Orçamento de 2017 sugeridas pelas entidades civis, como a destinação de verba para o pagamento de bolsa ao trabalhador com contrato de trabalho suspenso; à capacitação de mão de obra e instalações de energia solar e eólica; à implantação de laboratórios públicos de fabricação digital; ao aparelhamento de órgãos de segurança pública – essas emendas foram encaminhadas à Comissão Mista de Planos, Orçamentos Públicos e Fiscalização".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: IBP revised the answer to this question from E to C after additional research during cross-country checks.

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: N/A

Comments: Researcher: There is no procedure for participation in this regard, the public can access the meeting but not testify or contribute. There is also broadcast on television.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: https://camara.custhelp.com/app/utils/login_form/redirect/home... (https://camara.custhelp.com/app/utils/login_form/redirect/home)

Researcher response: The link provided by the government reviewer is a general one for comments and questions by citizens to the Congress, with no specific reference to deliberations on the Audit Report.

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: <http://portal2.tcu.gov.br/portal/page/portal/TCU/ouvidoria> (<http://portal2.tcu.gov.br/portal/page/portal/TCU/ouvidoria>)

Comments: Researcher: The Audit Ombudsman (Ouvidoria), easily reachable through its web portal and contact details, "has the responsibility to receive suggestions for improvement, criticisms, complaints or information about the services provided by TCU, and also about the actions of public officials who administer federal funds. Furthermore, the Ombudsman shall also receive and catalog information regarding evidence of irregularities in the use of these resources." (from the website)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: N/A

Comments: Researcher: This information is not available in the website, at least not open to the public.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Court of Auditors of the Union publishes an annual report with limited details and with no feedback.

<http://portal.tcu.gov.br/lumis/portal/file/fileDownload.jsp?...> (<http://portal.tcu.gov.br/lumis/portal/file/fileDownload.jsp?>

[fileId=8A8182A157A9BAD70157B54A50973E3B](http://portal.tcu.gov.br/ouvidoria/relatorios/)) <http://portal.tcu.gov.br/ouvidoria/relatorios/> (<http://portal.tcu.gov.br/ouvidoria/relatorios/>)

Government Reviewer

Opinion: Agree

Researcher response: Considering the sources presented by peer reviewer, the correct answer should be C.

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: <http://portal.tcu.gov.br/ouvidoria/duvidas-frequentes/denunc...> (<http://portal.tcu.gov.br/ouvidoria/duvidas-frequentes/denuncia-como-formalizar.htm>) https://contas.tcu.gov.br/pls/apex/f?p=sisouv_web:13 (https://contas.tcu.gov.br/pls/apex/f?p=sisouv_web:13)

Comments: Researcher: "Register of demands". It is not possible to know if it is widely used by the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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