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


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)


Peer Reviewer
Opinion: Agree with Comments


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
**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.

**Sources:**

**Peer Reviewer**
**Opinion:** Agree with Comments
**Comments:** The release date is also available in an official message sent to the National Congress:

**Government Reviewer**
**Opinion:** Agree

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**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:**

**Sources:**

**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.


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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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**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.


**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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**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

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

- **a. Yes**
- **b. No**

**Answer:** b.

**Sources:** N/A

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**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


**Comments:** Researcher: Proposed Annual Budget Bill (PLOA)

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**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


**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 Guideliness 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.
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)


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


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 official documents “Presentation of Minister”.


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.


**Sources:** n/a

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

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**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)  

**Comments:** Researcher: All documents in _pdf_ format.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Disagree

**Suggested answer:** a.  
**Comments:** 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). 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).


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**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**
**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

**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).  

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

- a. Yes  
- b. No

**Answer:** a.  

**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
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-anuais/orcamento-anual-de-2016

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)


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

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

**Answer:** 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.


Peer Reviewer
**Opinion:** Agree

Government Reviewer
**Opinion:** Agree

EB-4: If the EB is published, what is the URL or weblink 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. If the document is not published at all, researchers should mark this question “n/a.”


Peer Reviewer
**Opinion:** Agree

Government Reviewer
**Opinion:** Agree

EB-5: If the EB is published, are the numerical data contained in the EB 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)

**Comments:** Researcher: Available only 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" (Executive Branch) or "Siga Brasil" (Federal Senate). Please check: https://www1.siop.planejamento.gov.br/QvAJAXZfc/opendoc.htm?document=IAS%2FExecucao_Orcamentaria.qvw&host=QVS%40pqlk04&anonymous=true. 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.siop.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

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).

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


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.”
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


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

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**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


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**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.


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.


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).


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


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

**Answer:**

- (100)


**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.ornamentofederal.gov.br/informacoes-ornamentarias](http://www.ornamentofederal.gov.br/informacoes-ornamentarias/despesas)

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**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


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**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 the document.


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**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.
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-resulto-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
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-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/despesas

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

a. Yes
b. No

Answer: b.

Sources: N/A

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-cumprimento-de-metas

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-cumprimento-de-metas](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

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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

**Peer Reviewer**
**Opinion:** Agree

**Government Reviewer**
**Opinion:** Agree

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**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-cumprimento-de-metas](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:** N/A

**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

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


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)

**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


**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.


**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.”


**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

**a.**
**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

---

**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

---

**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)

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

- **Yes**  
- **No**

**Answer:** No

**Sources:** N/A

**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


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

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

- **(100) Six months or less after the end of the budget year**
- **(67) 12 months or less, but more than six months, after the end of the budget year**
- **(33) More than 12 months, but within 18 months, after the end of the budget year**
- **(0) Does not release to the public, or is released more than 18 months after the end of the budget year**

**Answer:** (100)


**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.”
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.”


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.”


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

**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.”


| 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.

**Answer:**

<table>
<thead>
<tr>
<th>Source</th>
</tr>
</thead>
</table>

**Comments:**

Researcher: Additional government websites where some budget documents are published are:


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:


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.

**Answer:**

<table>
<thead>
<tr>
<th>Source</th>
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</thead>
<tbody>
<tr>
<td>Portal Orçamento Federal/Ministério do Planejamento, Orçamento e Gestão (Federal Budget Portal/ Ministry of Planning, Budget and Management)</td>
</tr>
</tbody>
</table>

**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.

**Answer:**

<table>
<thead>
<tr>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Portal Orçamento Federal/Ministério do Planejamento, Orçamento e Gestão (Federal Budget Portal/ Ministry of Planning, Budget and Management)</td>
</tr>
</tbody>
</table>

**Comments:**

Researcher: Additional government websites where some budget documents are published are:


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/ 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/
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/orca...
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.
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/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).

---

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").

---

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).

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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?

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

**Answer:** a. (100)

**Sources:** [file:///C:/Users/carmela/Downloads/2.%20PLOA%202017%20-%20%20Volume%20I.pdf](file:///C:/Users/carmela/Downloads/2.%20PLOA%202017%20-%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-pfmp-r-public-en](http://pefa.org/en/assessment/br-dec09-pfmp-r-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”).

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

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

**Answer:** a. (100)


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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)?

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

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.


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

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
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...


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...


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).
**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)?

<table>
<thead>
<tr>
<th>Answer</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. (100)</td>
<td>Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.</td>
</tr>
<tr>
<td>2. (67)</td>
<td>Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.</td>
</tr>
<tr>
<td>3. (33)</td>
<td>Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.</td>
</tr>
<tr>
<td>4. (0)</td>
<td>No, multi-year estimates for individual sources of revenue are not presented.</td>
</tr>
<tr>
<td>5.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>


**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

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**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?

<table>
<thead>
<tr>
<th>Answer</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. (100)</td>
<td>Yes, all three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>2. (67)</td>
<td>Yes, two of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>3. (33)</td>
<td>Yes, one of the three estimates related to government borrowing and debt are presented.</td>
</tr>
<tr>
<td>4. (0)</td>
<td>No, none of the three estimates related to government borrowing and debt are not presented.</td>
</tr>
<tr>
<td>5.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>


**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)


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)


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...

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 stills 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
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.


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; 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.

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)


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: infrastructure, citizenship, foreign relations and public management. Please check http://www.casacivil.gov.br/acesso-a-informacao/mensagem-presidencial/... (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 Budget 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)


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. 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.

**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)?

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

**Answer:** a. (100)


**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)?

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

**Answer:** a. (100)


**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?

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

**Answer:** a. (100)


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)


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)


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


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.

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)


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


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)


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)


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".

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)


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)

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.ornamentofederal.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-annual-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)


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)


Comments: Researcher: Some information on extra-budgetary funds for at least the budget year at EBP (PLOA 2017) is presented: Volume 1: 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)


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)


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).
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)


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.

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)


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 Ses, with a short narrative explanation.
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://orçamentofederal.gov.br/clientes/portaisof/portaisof/orcamentos-anuais](http://orçamentofederal.gov.br/clientes/portaisof/portaisof/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.

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.

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).
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...

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 items 2 (New Fiscal Regime) and 3 (pension reform) of Part 1 (Economical 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/acesso-a-informacao/mensagem-pre… (http://www.casacivil.gov.br/acesso-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%201%20-%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

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?
### 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?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. (100)</td>
<td>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.</td>
</tr>
<tr>
<td>b. (67)</td>
<td>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.</td>
</tr>
<tr>
<td>c. (33)</td>
<td>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.</td>
</tr>
<tr>
<td>d. (0)</td>
<td>No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

**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 discussion. 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 explicit in the Presidential Message ao PLOA-2017 (page 50) in a narrative way. Please check: [http://www.ornamentofederal.gov.br/clientes/portalsof/portal…](http://www.orcamentofederal.gov.br/clientes/portalsof/portal…)

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/accompanhe-planalto/mensagem-ao-…). The mentioned document is not part of the EBP, and was published only after the budget was approved by Congress.

**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.
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
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
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
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
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 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-congresso/mensagem-ao-congresso](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
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...
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: a. (100)
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...


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...

Comments: Researcher: There are few details about core information: - A discussion of revenue policies and priorities: PLDO2015(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);
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)


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)


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

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.

Answer: a. (100)
Sources: http://www orcamentofederal.gov.br/clientes/portalsof/portal...
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...
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...
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...

**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...

**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/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/publicas/respondeQuestionarioPlano.xhtml?idEnt=154058&cod=7101b6da575275b279f49963797642fd](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 acabando. 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 o URL abaixo: [http://eipps-gespublica.planejamento.gov.br/eIPPS/paginas/publicas/respondeQuestionarioPlano.xhtml?idEnt=154058&cod=7101b6da575275b279f49963797642fd](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)


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/OrcamentoFederal.asp](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)

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-execucao-oricamentaria](http://www.tesouro.fazenda.gov.br/-/relatorio-resumido-de-execucao-oricamentaria)

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 cannot 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 Painel 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)
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-result-do-tesouro-nacional)


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.zip/246bcfdb-9ea6-4e6b-895b-d386d703c567


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).
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).

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).
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

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)


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

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).
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.

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)

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)?
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_avaluacao/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.

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...

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?

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.</td>
</tr>
<tr>
<td>b</td>
<td>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.</td>
</tr>
<tr>
<td>c</td>
<td>Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.</td>
</tr>
<tr>
<td>d</td>
<td>No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.</td>
</tr>
<tr>
<td>e</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** a. (100)


**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)?

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).</td>
</tr>
<tr>
<td>b</td>
<td>Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.</td>
</tr>
<tr>
<td>c</td>
<td>Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.</td>
</tr>
<tr>
<td>d</td>
<td>No, the Year-End Report does not present expenditure estimates by any expenditure classification.</td>
</tr>
<tr>
<td>e</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** a. (100)


**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?

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Yes, the Year-End Report presents estimates for programs accounting for all expenditures.</td>
</tr>
<tr>
<td>b</td>
<td>Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.</td>
</tr>
<tr>
<td>c</td>
<td>Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.</td>
</tr>
<tr>
<td>d</td>
<td>No, the Year-End Report does not present expenditure estimates by program.</td>
</tr>
<tr>
<td>e</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Answer:** a. (100)


**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
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)


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)


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)


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
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)


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)


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.

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


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
**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.


**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.

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**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)


**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=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

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=8A8182A25843950C015844409444680D

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

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)


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


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

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)


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

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)


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/
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 Guideliness 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/orcamentobrasil/entenda/cartilha/cartilha.pdf](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

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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)


**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

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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/orcamentobrasil/entenda/cartilha/cartilha.pdf](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 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)


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)


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)
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/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… And the final report is dated 8/12/2015: http://www2.camara.leg.br/atividade-legislativa/orcamentobrasil/loa/loa-2016/ciclos/rel_setoriais/setorial15.html In 2017, the rapporteurs for sectoral budgets were appointed June 8, 2016.

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… 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.


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?

<p>| 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). |</p>
<table>
<thead>
<tr>
<th><strong>116:</strong> 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?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a.</strong> (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.</td>
</tr>
<tr>
<td><strong>b.</strong> (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.</td>
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<td><strong>c.</strong> (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.</td>
</tr>
<tr>
<td><strong>d.</strong> (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 seeking approval from the legislature.</td>
</tr>
<tr>
<td><strong>e.</strong> Not applicable/other (please comment).</td>
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**Answer:** a. (100)


**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?idProposicao=575644)

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<table>
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<tr>
<th><strong>117:</strong> 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?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>a.</strong> (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.</td>
</tr>
<tr>
<td><strong>b.</strong> (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.</td>
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<tr>
<td><strong>c.</strong> (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.</td>
</tr>
<tr>
<td><strong>d.</strong> (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.</td>
</tr>
<tr>
<td><strong>e.</strong> Not applicable/other (please comment).</td>
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</table>

**Answer:** a. (100)


**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?idProposicao=575644)
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.


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)


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
**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)


**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.”

**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)


**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”.

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?
<table>
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<tr>
<th>Question</th>
<th>Answer</th>
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<tbody>
<tr>
<td><strong>123:</strong> Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?</td>
<td>c. (33)</td>
</tr>
<tr>
<td><strong>124:</strong> 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?</td>
<td>a. (100)</td>
</tr>
</tbody>
</table>
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)


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?

**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)

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)


Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: b.


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.

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

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
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-publica-sobre-a-ldo-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.


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 ware not realized. And there is an digital consultation open to people send the amendments to EB (LOA).
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?

- (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.
- (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of how the inputs were used to assist in monitoring the annual budget.
- (33) Yes, the executive provides a written record which includes either the list of inputs received or a report or summary on how they were used.
- (0) The requirements for a “c” response or above are not met.
- 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?

- (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- (0) The requirements for an “a” response are not met.
- Not applicable (please comment).

Answer: b.


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?

- (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.
- (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- (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).
- (0) The requirements for a “c” response or above are not met.
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/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/comissoes-mistas/clp/reunioes/reunioes-da-clp-atas-e-notas-taquigraficas/reunioes-da-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).
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-annual-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 aperfeiçamento 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.
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

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 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.

Government Reviewer
Opinion: Agree
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)


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