

# BRAZIL'S FEDERAL PLANNING AND BUDGET

## Federal Planning and Budget System: Institutional Aspects June, 2018

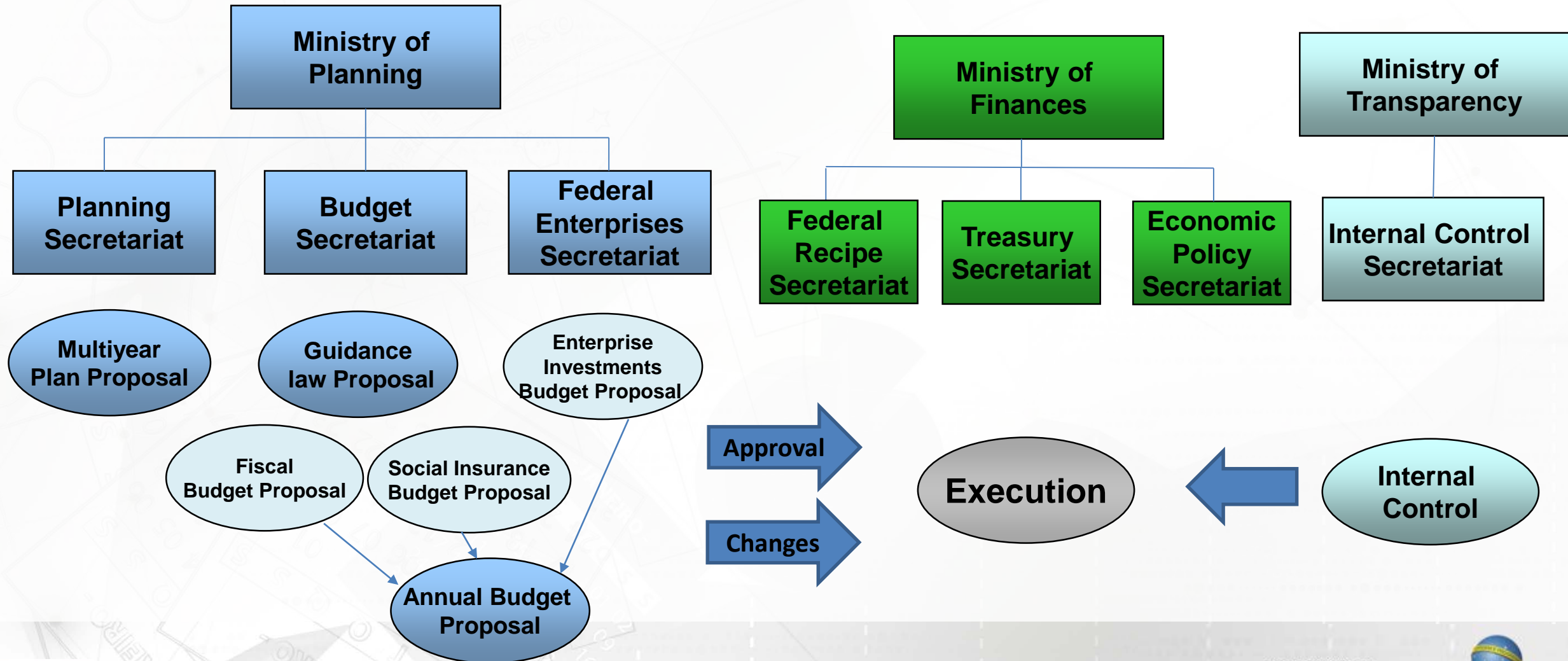
**GEORGE SOARES**

Secretary of Federal Budget

Ministry of Planning, Development and Management

# INSTITUTIONAL ASPECTS: PLANNING AND BUDGET SYSTEM

## Executive Branch

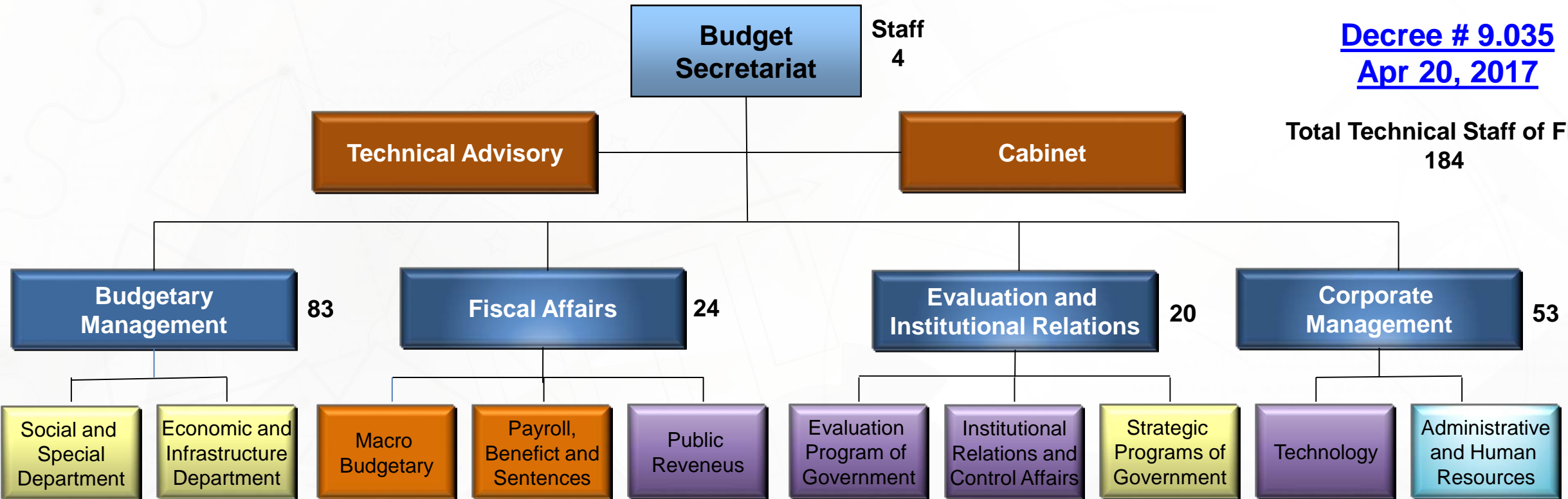




# INSTITUTIONAL ASPECTS: FEDERAL BUDGET SECRETARIAT

**Decree # 9.035**  
**Apr 20, 2017**

**Total Technical Staff of FBS**  
**184**



 **Micro Analisis (non mandatory expenditures)**

 **Macro Analisis (mandatory expenditures)**

 **Cross-Section (procedure for all)**

 **Management Staff and Administrative**

 **High Staff**

 **Advisory of Secretary**



# LEGAL FRAMEWORK

 **Permanent Rules**  
(\* ) until 2036 with review in 2026

 **Transitional Rules**

## **NFR** **New Fiscal Rule\*** **(CA # 95/2016)**

- (1) Lists the government macro challenges, identifying the strategic view that will be pursued in the period of 4 years. It brings Programmatic elements.
- (2) Annual budget drafting and execution guidelines, PPA Goals and Priorities for the following year
- (3) Estimates revenue, establishes spending, authorizes additional credits, details organizations budgeting programming. Thematic Programmes, Management and Special Operations; Budget Actions

## **FRL – Fiscal Responsibility Law**

Multi-year (4) investment framework - PPA<sup>1</sup>

3-year macro framework & fiscal targets - LDO<sup>2</sup>

Annual Budget Law - LOA<sup>3</sup>

Expenditure Limits & Programing Decree  
(art 8-9 FRL)

# BUDGET INFORMATION DISCLOSURE

Ministry of Planning	Ministry of Finances
<b>Evaluation Report</b>	
Evaluation Report of Multiyear Plan (Annual)	Report on Federal Public Debt (Annual)
	Structural Fiscal Result Report (Annual)
	Fiscal Management Report (RGF) and Evaluation Report of Compliance with Fiscal Targets (Quarter)
Evaluation Report of Revenues and Expenditures (Bi-month)	Evaluation Report of Revenues and Expenditures (Bi-month)
	Summary Report on Budget Execution - RREO (Month)
<b>Citizen Version and Web Panels</b>	
Citizen Multiyear Plan and Citizen Annual Budget Proposal	
Budget Panel: Ministry of Planning web site (statistical staff, public bids and procurement, prices, administrative expenditure, public investment, etc)	Transparent Treasure Portal (Fiscal Data of State and Municipalities, Ceiling for Expenditure - NFR, etc)
<b>Open Data</b>	
Brazilian Open Data Portal and Budget Open Data	
<b>Fiscal Education</b>	
Virtual Government School Portal (budget introduce, relationship fiscal of federation, budget guidance law for municipalities, etc) / National Fiscal Education Award / Treasury and Budget Institutions Award	

# BRAZILIAN STATE ORGANIZATION

Population: 208 millions	Brazilian State Branches					
	Executive		Legislature		Judiciary	
Union (National Government)	Presidency		Chamber of Deputies	Senate	Court of Accounts	Supreme Court
	Ministries Regulatory Agencies	Enterprises Autarchies (Central Bank) Foundations	513 Federal Deputies	81 Senators	9 Ministers	Federal Court Expert Courts (Labor, Electoral, Military)
26 States and the Federal District (FD)	State and FD Government		Legislative Assembly		State Courts of Accounts	State Courts
	State and FD Secretaries State Regulatory Agencies	State Enterprises, Autarchies, Foundations	State and FD Deputies			
5.570 Counties	City Hall		Chamber of Councilors		City Courts of Accounts	
	City Secretaries	City Enterprises, Autarchies, Foundations	Councilors			

# Thank you!

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