

LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: GENERAL COUNTRY INFORMATION

C1 Basic Country Information

C1.1	Country Name:	Brazil	
C1.2	Information/Data for Year:		2012
C1.3	Budget Year (Central Government Budget):	Jan-Dec	
C1.4	Local Government Budget Year same?	Yes	
C1.5	Currency Name:	Real	
C1.6	Currency Unit (used in budget tables for this survey):	Millions	
C1.7	Exchange Rate (US\$ 1 = X Local Currency)		2
C1.8	Gross Domestic Product		4,402,537.11
C1.9	Total National Population		
C1.10	Population density (people per square kilometers)		
C1.11	Percent Urban Population		

C2 Central Public Sector Information

C2.1	Administrative tradition	Other	
C2.2	System of government	Presidential	
C2.3	Competitive elections at national level?	Yes	
C2.4	Parliament structure	Bi-cameral	
C2.5	Election of parliament (general assembly / lower house)	Proportional (Party List)	
C2.6	Election of parliament (upper house), if any	Single-Member Constituency (FPTP)	

C3 Framework guiding local public sector and intergovernmental relations

C3.1	Intergovernmental political structure?	Federal	
C3.2	Is the LPS structure uniform across urban and rural areas?	Yes	
C3.3	Are there (other) asymmetries in the structure of the LPS?	No	
C3.4	Recognition of principles of autonomy and subsidiarity?	Mixed/Other	
C3.5	Clear and consistent assignment of the powers?	Yes	
C3.6	Formal mechanism for intergovernmental coordination?	Mixed/Other	
C3.7	Experience with regular local elections?	Yes	
C3.8	Timing of central and local elections coincide?	No	
C3.9	Recent or ongoing decentralization reforms?	No	

C4 Name/year of the main law(s) guiding structure and finances of the local public sector

C4.1	Constitution, 1988		
C4.2	Fiscal Responsibility Law, 2000		
C4.3			

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: ORGANIZATIONAL STRUCTURE OF THE PUBLIC SECTOR

		(a) Main Structure	(b) Alternate Structure
S1	First administrative-territorial level/tier		
S1.1	Name of regional level/tier	Gobierno federal	
S1.2	Name of regional level/tier (in English)	Federal Government	
S1.3	Number of jurisdictions at this level:	1	
S1.4	Complete national coverage?	Yes	...
S2	Second administrative-territorial level/tier		
S2.1	Name of local level/tier	Gobierno estatal	
S2.2	Name of local level/tier (in English)	State Government	
S2.3	Number of jurisdictions at this level:	27	
S2.4	Complete coverage of higher level?	Yes	...
S3	Third administrative-territorial level/tier		
S3.1	Name of local level/tier	Prefectura	
S3.2	Name of local level/tier (in English)	Municipal Government	
S3.3	Number of jurisdictions at this level:	5568	
S3.4	Complete coverage of higher level?	Yes	...
S4	Fourth administrative-territorial level/tier		
S4.1	Name of alternate level/tier		
S4.2	Name of alternate level/tier (in English)		
S4.3	Number of jurisdictions at this level:		
S4.4	Complete coverage of higher level?	...	...
S5	Fifth administrative-territorial level/tier		
S5.1	Name of alternate level/tier		
S5.2	Name of alternate level/tier (in English)		
S5.3	Number of jurisdictions at this level:		
S5.4	Complete coverage of higher level?	...	...
S6	Sixth administrative-territorial level/tier		
S6.1	Name of alternate level/tier		
S6.2	Name of alternate level/tier (in English)		
S6.3	Number of jurisdictions at this level:		
S6.4	Complete coverage of higher level?	...	...

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: GOVERNANCE STRUCTURE OF THE PUBLIC SECTOR

Brazil 2012		LPS Level/Type 1 State Government	LPS Level/Type 2 Municipalities	LPS Level/Type 3 ...	LPS Level/Type 4 ...
G1	Main institutional features of local entities				
G1.1	Name of the local entity level/type	State Government	Municipalities	...	...
G1.1a	Are local entities at this level/type institutional units?	Yes	Yes	...	...
G1.2	Are local entities at this level/type (semi-)autonomous corporate bodies?	Yes	Yes	...	...
G1.3	Do local entities at this level/type engage in governance functions?	Yes	Yes	...	...
G1.4	Do local entities at this level/type have their own political leadership?	Yes	Yes	...	...
G1.5	Do local entities at this level/type prepare/adopt/manage their own budgets?	Yes	Yes	...	...
G1.6	Are local entities entitled to own assets and raise funds in own name?	Yes	Yes	...	...
G1.7	Are local entities able to incur liabilities by borrowing on their own account?	Yes	Yes	...	...
G1.8	Are local entities able to appoint their own officers?	Yes	Yes	...	...
G1.9	Are local entities able to employ, hire/fire/promote their own staff?	Yes	Yes	...	...
G1.10	Are local entities budgetary units or sub-units of the higher-level government?	No	No	...	...
G1.11	If (G1.10) yes, are local departments organized sectorally or territorially?	...	...	...	...
G1.12	If (G1.10) no, are local entities non-budgetary sub-units of the higher level?	...	...	...	...
G2	Governance of local entities				
G2.1	If (G1.4) yes, is the local political leadership (at least in part) locally elected?	Yes	Yes	...	...
G2.2	If (G2.1) yes, have elections been held in the past seven years?	Yes	Yes	...	...
G2.3	Does the local political leadership include elected local councils ?	Yes	Yes	...	...
G2.4	If (G2.3) no, is there a local advisory / supervisory council?	...	...	...	...
G2.5	Does the local governance structure include (in)directly elected executive ?	Yes	Yes	...	...

LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: FUNCTIONS & PUBLIC SERVICE DELIVERY RESPONSIBILITIES

Brazil 2012	Central Government	LPS Level/Type 1 State Government	LPS Level/Type 2 Municipalities	LPS Level/Type 3 ...	LPS Level/Type 4 ...
F1 Responsibility for performing functions and delivering public services					
	General Public Services (701)				
F1.1	Shared	Shared	Shared	...	...
	Public Order and Safety (703)				
F1.2	Shared	Shared	...	...	...
F1.3	...	Main	...	...	...
	Economic Affairs (704)				
F1.4	...	Main	...	...	...
F1.5	...	...	...	...	...
F1.6	...	...	...	...	...
F1.7	Main	...	...	...	...
F1.8	Shared	Shared	Shared	...	...
F1.9	...	...	Main	...	...
F1.10	...	...	...	...	...
	Environmental Protection (705)				
F1.11	...	Shared	Shared	...	...
F1.12	...	Shared	Shared	...	...
F1.13	Shared	Shared	...	...	...
	Housing and Community Amenities (706)				
F1.14	...	...	Main	...	...
F1.15	...	...	Main	...	...
F1.16	...	Shared	Shared	...	...
F1.17	...	...	...	...	...
	Health (707)				
F1.18	Shared	Shared	Shared	...	...
F1.19	Shared	Shared	Shared	...	...
	Recreation, culture, and religion (708)				
F1.20	...	...	...	...	...
F1.21	...	...	...	...	...
	Education (709)				
F1.22	...	...	Main	...	...
F1.23	...	...	Main	...	...
F1.24	...	Main	...	...	...
F1.25	Shared	Shared	...	...	...
F1.26	Main	...	...	...	...
	Social Protection (710)				
F1.27	Main	...	...	...	...

A1 Authority to regulate and plan physical space

A1.1	Land use planning and zoning	...	...	Main	...	...
A1.2	Land assignment, acquisition and transfer	Main	...	...	...	...
A1.3	Land conservancy; environmental protection	Shared	Shared	...	...	...
A1.4	Building and construction regulation; building permits	...	...	Main	...	...
A1.5	Traffic and parking	...	...	Main	...	...
A1.6	Local tourism promotion; regulation of hotels and guest houses	...	...	Main	...	...
A1.7	Billboards and the display of advertisements in public places	...	...	Main	...	...
A1.8	Cemeteries, funeral parlors and crematoria	...	...	Main	...	...
A1.9	Regulation of local markets and street vendors	...	...	Main	...	...
A1.10	Regulation of local businesses	...	...	Main	...	...

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR EXPENDITURES

Brazil 2012	Central Public Sector	Direct / Delegated Central Expend.	LPS Level/Type 1 State Government	LPS Level/Type 2 Municipalities	LPS Level/Type 3 ...	LPS Level/Type 4 ...	Total Public Sector
Total Expenditures (by Functional Classification)							
E701	64,659.6	3,381.3	84,569.1	49,409.3			202,019.4
E702	31,200.9	79.9	0.0	29.0			31,309.8
E703	5,629.1	57.4	45,192.9	2,793.4			53,672.8
E704	7,216.4	10,559.6	28,359.2	11,310.2			57,445.4
E7042	12,177.9	256.2	5,116.4	2,378.7			19,929.2
E705	1,853.5	786.2	2,947.4	2,893.4			8,480.6
E706	722.0	700.7	7,360.0	39,968.2			48,750.8
E7063	1.0	3.5	3,009.8	9,026.6			12,040.8
E707	16,034.7	4,137.9	59,583.2	76,295.4			156,051.1
E708	1,159.6	75.4	4,218.2	6,830.6			12,283.7
E709	11,393.5	24,427.3	41,670.9	10,714.7			88,206.4
E7092	1,729.9	196.0	48,707.8	74,295.3			124,929.0
E710	410,708.2	26,499.0	85,770.5	27,764.3			550,742.0
Total	564,486.2	71,160.3	416,505.5	313,709.0	0.0	0.0	1,365,861.1
Total Expenditures (by Economic Classification)							
E21	145,320.1	30,429.1	236,906.0	143,092.5			555,747.7
E22	46,827.2	8,685.1	89,751.9	120,395.1			265,659.4
E23	11,730.1	14,653.4	30,652.4	36,690.2			93,726.0
E24	180,553.1	0.0	43,656.9	9,273.3			233,483.2
E25	14,586.9	0.1	34.3	199.2			14,820.6
E26	252,874.8	0.0	96,605.8	10,289.8			359,770.4
E263	249,554.4	0.0	85,561.9	559.5			335,675.8
E27	346,981.3	17,154.9	1,569.8	1,524.1			367,230.2
E28	2,792.8	759.1	7,796.0	648.8			11,996.7
Total	1,001,666.4	71,681.7	506,973.2	322,112.9	0.0	0.0	1,902,434.1

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR REVENUES (INCLUDING TRANSFERS AND BORROWING)

Brazil 2012		Central Public Sector	LPS Level/Type 1 State Government	LPS Level/Type 2 Municipalities	LPS Level/Type 3 ...	LPS Level/Type 4 ...	Total Public Sector
Revenues							
R111	Taxes on income (111)	253,344.7	18,157.1	6,819.5			278,321.4
R112	Taxes on payroll and work force (112)	111,053.7	0.0	0.0			111,053.7
R113	Taxes on property (113)	568.0	26,872.8	26,703.1			54,143.9
R114	Taxes on goods and services (114)	329,022.9	316,308.6	48,008.3			693,339.8
R115	Taxes on international trade and transactions (115)	26,758.8	0.0	0.0			26,758.8
R116	Other taxes (116)	33,539.0	0.0	0.0			33,539.0
R12	Social Contributions (12)	245,446.8	14,325.3	6,023.2			265,795.4
R131	Grants from foreign govt and intl org (131, 132)	13.7					13.7
R133	Grants from other general govt units (133)						0.0
R14	Other [non-tax] revenue (14)	79,641.6	26,887.4	17,732.5			124,261.5
	Total Revenues	1,079,389.4	402,551.3	105,286.6	0.0	0.0	1,587,227.2
Intergovernmental Fiscal Transfers							
<i>General Transfers</i>							
R1331A	General Purpose Grants (incl General Revenue Sharing)		68,492.3	152,623.3			221,115.6
<i>Conditional Recurrent Transfers</i>							
R1331B	Conditional wage grants		7,656.6				7,656.6
R1331C	Conditional non-wage recurrent grants		18,271.4	38,049.4			56,320.8
R1331D	Other conditional recurrent grants		-857.4	36,151.6			35,294.2
<i>Conditional Capital Transfers</i>							
R1332A	Conditional capital grants		5,870.2	7,356.3			13,226.5
R1332B	Cross-sectoral capital grants						0.0
	Total Intergovernmental Fiscal Transfers	0.0	99,433.2	234,180.5	0.0	0.0	333,613.7
Fiscal Balance and Assets							
R99	Net Lending/Borrowing [GFS]	87,517.6	14,007.6	5,959.7			107,484.9

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: POLITICAL ASPECTS OF THE LOCAL PUBLIC SECTOR

Brazil 2012		LPS Level/Type 1 State Government	LPS Level/Type 2 Municipalities	LPS Level/Type 3 ...	LPS Level/Type 4 ...
P1	Local and intergovernmental political power structures				
P1.1	What is the local power structure?	Strong executive	Strong executive	...	...
P1.2	Does the local executive have veto power over council decisions?	Yes	Yes	...	...
P1.3	Can council remove local executive by no-confidence vote?	Yes	Yes	...	...
P1.4	Do local decisions require higher-level (central) confirmation?	No	No	...	...
P1.5	Can higher-level remove local officials without judicial intervention?	No	No	...	...
P1.6	Can local jurisdictions use legal system against higher-level government?	Yes	Yes	...	...
P2	Structure and quality of local electoral systems				
P2.1	How are local councilors elected?	Direct/PR	Direct/PR	...	...
P2.2	For what term are local councils elected (years)?	4	4	...	...
P2.3	What is the level of citizen participation in local elections?	High (>60%)	High (>60%)	...	...
P2.4	How are local (political) executives elected?	Direct/FPP (majority)	Direct/FPP (majority)	...	...
P2.5	For what term are local (political) executives elected (years)?	4	4	...	...
P2.6	Are local council elections party-based?	Yes	Yes	...	...
P2.7	Are there electoral quotas for women and/or minority candidates?	No	No	...	...
P2.8	Do recall provisions exist for local elected officials?	Yes	Yes	...	...
P2.9	Are there term limits for locally elected officials?	No	No	...	...
P3	Nature of political party systems				
P3.1	Can multiple parties run in elections?	Yes	Yes	...	...
P3.2	Can only national parties run in local elections?	Yes, national parties only	Yes, national parties only	...	...
P3.3	How are party candidates for local council elections selected?	Selected by party	Selected by party	...	...
P3.4	Are there established rules for local party financing?	No	No	...	...
P3.5	Does the ruling national party have a dominant position in local elections?	Partially	Partially	...	...
P4	Local participation and accountability				
P4.1	Are all executive or council meetings (required to be) open to the public?	No	No	...	...
P4.2	Are local records and documents (required to be) available to the public?	Partially	Partially	...	...
P4.3	Is the jurisdiction (required to) engage in a participatory planning process?	No	No	...	...
P4.4	Are alternative participatory mechanisms used, such as referendums?	Partially	Partially	...	...

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: ADMINISTRATIVE ASPECTS OF THE LOCAL PUBLIC SECTOR

Brazil 2012		LPS Level/Type 1 State Government	LPS Level/Type 2 Municipalities	LPS Level/Type 3 ...	LPS Level/Type 4 ...
A2.1	Local public financial management				
A2.1a	Local entity controls and manages own finances in own bank account(s)	Yes	Yes	...	...
A2.1b	Standardized local Chart of Account / local budget format?	Yes	Yes	...	...
A2.1c	Computerized financial management systems widely used?	Yes	Partial	...	...
A2.1d	Internal auditor / controller approval required for local transactions?	Yes	Partial	...	...
A2.1e	External or higher-level approval required for transactions?	No	No	...	...
A2.1f	Requirement for public budget transparency during execution?	Yes	Yes	...	...
A2.1g	Regular oversight over finances by local council (committee)?	Partial	Partial	...	...
A2.1h	Regular administrative oversight over financial management by higher level?	No	No	...	...
A2.1i	Local bodies required to make their budget accounts public?	Yes	Yes	...	...
A2.1j	Timely ex-post external audit of final accounts takes place	Yes	Yes	...	...
A2.1k	Audit of local accounts performed by higher-level audit institution?	No	No	...	...
A2.1l	Accounts reviewed by parliamentary accounts committee?	No	No	...	...
A2.2	Local procurement				
A2.2a	Authority to procure capital infrastructure / supplies?	Yes	Yes	...	...
A2.2b	Authority to engage in lease / concessions / mgmt contracts?	Yes	Yes	...	...
A2.2c	Is there a local procurement threshold / ceiling ?	No	No	...	...
A2.2d	Follows international competitive bidding standards?	Partial	Partial	...	...
A2.2e	Legal requirement to make procurement information public?	Partial	Partial	...	...
A3	Local human resource administration				
A3.1	Nature of the legal framework for local sector staff	National civil service	National civil service	...	...
A3.2	CAO, department heads and senior staff are locally appointed	Yes	Yes	...	...
A3.3	Wages paid/disbursed by local officials / from local treasury	Yes	Yes	...	...
A3.4	Determine staff numbers/type by department (establishment control)	Yes	Yes	...	...
A3.5	Authority to set wage rates?	Partial	Partial	...	...
A3.6	Authority to set local incentives, bonuses, top-ups?	Yes	Yes	...	...
A3.7	Authority to recruit/hire?	Yes	Yes	...	...
A3.8	Higher levels recruit/hire/transfer on jurisdiction behalf?	No	No	...	...
A3.9	Authority to dismiss staff (underperforming / surplus staff)	Partial	Partial	...	...
A4	Local public service delivery				
A4.1	Formal service delivery standards exist to guide local service delivery?	Partial	Partial	...	...
A4.2	Effective vertical coordination on (sectoral) public service delivery?	Partial	Partial	...	...
A4.3	Are there formal mechanisms for horizontal inter-jurisdictional cooperation?	Partial	Partial	...	...
A4.4	Do SDUs have a degree of administrative or managerial discretion?	Yes	Yes	...	...
A4.5	Do SDUs have their own public oversight mechanism?	Yes	Yes	...	...

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: FISCAL ASPECTS OF THE LOCAL PUBLIC SECTOR

Brazil 2012		LPS Level/Type 1 State Government	LPS Level/Type 2 Municipalities	LPS Level/Type 3 ...	LPS Level/Type 4 ...
F2	Nature of revenue assignment and subnational revenue administration				
F2.1	Local entity collects revenues?	Yes	Yes	...	...
F2.2	Local revenues retained in own accounts?	Yes	Yes	...	...
F2.3	Revenue assignment is 'closed-list'	Yes	Yes	...	...
F2.4	Local authority to establish own tax instruments	No	No	...	...
F2.5	Local authority to establish own non-tax instruments	Yes	Yes	...	...
F2.6	Local control over tax rate				
F2.6a	Taxes on income (111)	No	No	...	...
F2.6b	Taxes on property (113)	Yes	Yes	...	...
F2.6c	Taxes on goods and services (114)	Partial	Partial	...	...
F2.6d	Administrative fees (1422)	Yes	Yes	...	...
F2.7	Local control over tax base				
F2.7a	Taxes on income (111)	No	No	...	...
F2.7b	Taxes on property (113)	Yes	Yes	...	...
F2.7c	Taxes on goods and services (114)	No	No	...	...
F2.7d	Administrative fees (1422)	Yes	Yes	...	...
F3.1	Intergovernmental fiscal transfers: ruled-based vertical allocation of resources?				
F3.1a	General Purpose Grants or General Revenue Sharing	Yes	Yes	...	...
F3.1b	Conditional wage grants	No	No	...	...
F3.1c	Conditional non-wage recurrent grants	Partial	Partial	...	...
F3.1d	Other conditional recurrent grants	Partial	Partial	...	...
F3.1e	Conditional capital grants	No	No	...	...
F3.1f	Cross-sectoral capital grants	No	No	...	...
F3.2	Intergovernmental fiscal transfers: formula-based horizontal allocation of resources?				
F3.2a	General Purpose Grants or General Revenue Sharing	Yes	Yes	...	...
F3.2b	Conditional wage grants	No	No	...	...
F3.2c	Conditional non-wage recurrent grants	Partial	Partial	...	...
F3.2d	Other conditional recurrent grants	Partial	Partial	...	...
F3.2e	Conditional capital grants	No	No	...	...
F3.2f	Cross-sectoral capital grants	No	No	...	...
F3.3	Intergovernmental fiscal transfers: timeliness and completeness				
F3.3a	Transfers are provided in a complete, timely and consistent manner	Yes	Yes	...	...

F4 Subnational borrowing and debt

F4.1	Authority to borrow without higher-level approval?	No	No	...	...
F4.2	If F4.2 no, authority to borrow with higher-level approval?	Yes	Yes	...	...
F4.3	Local borrowing takes place extensively (more than one-third of LGs)?	Yes	No	...	...
F4.4	Subnational government bond issuance allowed/practiced?	Not allowed	Not allowed	...	...
F4.5	Higher-level constraints on borrowing (limits on size or use of resources)?	Yes	Yes	...	...
F4.6	Specific electoral or local accountability constraints on borrowing?	No	No	...	...
F4.7	Local borrowing institution exists?	Yes	No	...	...
F4.8	Vertical coordination on borrowing / fiscal rules?	No	No	...	...

LOCAL PUBLIC SECTOR COUNTRY PROFILE: PROFILE COMPLETION INFORMATION

Z1 Completion of Country Profile

- Z1.1 Name of researcher completing Country Profile
- Z1.2a Name of peer reviewer(s) / country expert(s)
- Z1.2b
- Z1.2c
- Z1.3 Country Profile submitted to LPSI Secretariat for review?
- Z1.4 Date Country Profile completed

SÉRGIO WULFF GOBETTI

Z2.1 Data / reference sources used for Fiscal Profile:

- Z2.1a
- Z2.1b
- Z2.1c

Z2.2 Reference sources used for Institutional Profile:

- Z2.2a
- Z2.2b
- Z2.2c
- Z2.2d

Z3 General Country Profile complete?

- Z3.1 General Country Information complete?
- Z3.2 Organizational Structure complete?
- Z3.3 Governance Structure complete?
- Z3.4 Functional Profile complete?

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Fiscal Profile complete?

- Z3.5 Expenditure Profile complete?
- Z3.6 Revenue Profile complete?

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Institutional Profile complete?

- Z3.7 Political Institutional Profile complete?
- Z3.8 Administrative Institutional Profile complete?
- Z3.9 Fiscal Institutional Profile complete?

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Z.4 Coverage of the LPS Fiscal Profile

Z4.1	Fiscal profile covers devolved finances?	...
Z4.2	Fiscal profile covers deconcentrated finances?	...
Z4.3	Fiscal profile covers central direct/delegated finances?	...
Z5	Fiscal Profile: Availability and quality of public finance data	
Z5.1	IMF GFS data available for central government?	...
Z5.2	IMF GFS data available for state government level?	...
Z5.3	IMF GFS data available for local government level?	...
Z5.4	Detail of deconcentrated exp (if any) in public budget?	Yes
Z5.5	Detail of devolved exp (if any) in national budget?	Yes
Z5.6	Capital expenditures reflect spending or UCC?	Spending
Z5.7	Capital expenditures include non-capital development?	No
Z5.8	Nature of central budget data	Consol. Central Gov
Z5.9	Budget estimates or actual expenditures?	Mixed or Other
Z5.10	Local expenditures: reported data or estimated?	Mixed or Other
Z5.11	Local own revenues: reported data or estimated?	Mixed or Other
