

G20 Anti-Corruption Working Group
Accountability Report Questionnaire 2014



SUMMARY OF NATIONAL PROGRESS

1. Please provide a high-level summary of the most significant Anti-Corruption measures or initiatives that your country has introduced or implemented since the last progress report. (maximum 1 paragraph).

The 2013 Progress Report can be accessed at http://en.g20russia.ru/docs/g20_russia/materials.html

Brazil's President approved in late July Law N. 12.846/2013 which came into force on January, 2014. The bill creates corporate liability for bribery (vice liability only for natural persons) and provides for a cooperation credit for voluntary disclosure, a potential penalty reduction for the existence of a compliance program, and severe penalties for overseas bribery including significant fines, prohibition on receiving funding from state agencies / financial institutions, and in some circumstances, compulsory dissolution of the defendant firm. Brazil has also amended its law on money laundering in order to expand the list of entities required to provide financial information to Brazil's FIU and to eliminate the list of specific criminal offenses considered as predicates for a money laundering offences. In addition, it has enacted a law on conflict of interest governing its central government, and is now developing a system of consultations for the public servants regarding the existence of conflict of interests and the authorization to exercise private activities.

UNITED NATIONS CONVENTION AGAINST CORRUPTION (UNCAC)

2. Has your country ratified the UNCAC?

YES NO

If no, is there a process underway to ratify the Convention?

3. Since the last progress report, has your country proposed or implemented any changes to its legislation to comply with the UNCAC?

YES NO

If yes, please provide details.

4. Has your country begun the UNCAC peer review process as a country under review?

YES NO

If yes, please indicate what stage of review your country has completed and the date.

Brazil's evaluation process began in 2010. The country is currently on the final stage of reviewing its project of report, updating legislative and administrative measures that were presented by the time of the on-site visit, which took place in August 2011.

5. If yes, has your country made use of any of the UNCAC peer review voluntary options, or committed to do so (if the review is not already started)?

a. Publication of full report YES NO COMMITTED TO DO SO

b. Involvement of civil society YES NO COMMITTED TO DO SO

c. Involvement of business YES NO COMMITTED TO DO SO

d. Allowing country visits YES NO COMMITTED TO DO SO

If yes, please provide details (e.g., Web link for published report, how and when civil society / business was engaged during the review process, date of country visit)

The self-assessment report (<https://www.unodc.org/unodc/treaties/CAC/country-profile/profiles/BRA.html>) was sent to a number of NGOs and was also made publicly available to those who wanted to make comments on it. During the on-site visit, examiners were able to freely get in contact with several NGO members and a civil society review was also published in May 2012. In regard to the involvement of business, the participation of Ethos Institute should be highlighted. Ethos, which is a non-governmental organization created to mobilize, sensitize and help companies manage their business in a socially responsible way, was sent the self-assessment report and examiners met with representatives from the Institute during the on-site visit.

6. Has your country taken steps to respond to recommendations identified in its UNCAC peer review report?

YES YES TO SOME NO NOT YET RECEIVED THE REPORT

If yes, please indicate what steps your country has taken / is taking.

7. If you have responded to all or some of the recommendations, have you made those responses publicly available?

YES NO NOT YET

8. Has your country taken measures to promote, facilitate and support technical assistance in the prevention of and fight against corruption?

If yes, please provide a short overview indicating in which regions and topics you have provided technical assistance.

Since 2013/2014 Brazil has been providing technical assistance to El Salvador in topics such as financial

education and fiscal transparency. In December 2013, a delegation composed of three experts from the Office of the Comptroller General (CGU) and two experts from the School of Finance Administration (ESAF) went to San Salvador in order to show technical details from the Brazilian Transparency Portal and to better understand in which stage of development the Transparency Portal from El Salvador was. In March 2014, another team composed of two experts from CGU went back to El Salvador to see the improvements made since the last visit. In May 2014, a delegation from 7-8 public officials from El Salvador visited Brazil and learnt more about topics such as the Brazilian budgetary federal organization, the federal government payment cards and the social program "Bolsa Família". The project is supported by USAID.

In January 2014, Brazil also provided technical assistance to Colombia. A representative from CGU went to Bogota in order to share the Brazilian experience with the Pro-Ethics Company Register, a project that gives visibility to companies that invest in ethics, integrity and corruption prevention. The visit was supported by EuroSocial.

Brazil has also provided technical assistance regarding capacity building activities to Cabo Verde. Those activities were related to auditing and internal control and were developed by CGU.

BRIBERY

Note - questions relating to implementation of the *G20 Principles on the Enforcement of the Foreign Bribery Offence* endorsed by Leaders in 2013 and the *OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* are included in a separate questionnaire. The questions below concern other aspects of bribery not covered by this set of principles.

9. Has your country criminalized the domestic offer or payment of bribes (active bribery)?

YES NO

10. Has your country criminalized the domestic solicitation or acceptance of bribes (passive bribery)?

YES NO

11. If no, is your country taking steps to criminalize active and/or passive bribery?

YES NO

If yes, please provide details.

The Brazilian Penal Code (Decree-Law n. 2,848/40) establishes, in its Arts. 317 and 333, the crimes of passive and active bribery. The penalties were increased by Law n. 10,767, of November 2003.

12. Has your country instituted measures to discourage the solicitation of bribes?

YES NO

If yes, please provide details.

The federal government of Brazil has undertaken continuous reforms over the past decade to enhance integrity and prevent corruption within its public administration. These reforms focus on: (i) increasing transparency and direct citizen oversight over public service delivery, (ii) introducing risk-based approach to internal control within public organizations, and (iii) promoting high standards of conduct among federal public officials. These reforms have been shaped by earlier efforts to improve control over public expenditures and to modernize the public administration. Attention has also been directed at developing a coordinated approach as part of efforts to create a culture of integrity and prevent corruption. This has been demonstrated with the creation of national systems for administrative discipline, ethics management and organizational ombudsman (citizens' relations) function. This has been coupled with training of officials involved in ethics and administrative disciplinary investigations. In addition to administrative sanctions, acts of misconduct by federal public officials are subject to civil and criminal penalties. The various penalties may be cumulatively levied independently of one another.

13. Does your country provide support for/work with business in resisting solicitation?

YES NO

If yes, please provide details.

CGU is at the beginning of a partnership with Sebrae (Brazilian Service of Support for Micro and Small Enterprises), in which they intend to work on the dissemination of the terms of Law 12.846/13 (which sets forth the liability of legal entities) and of compliance programs for small enterprises. CGU is currently working on two booklets for Sebrae; one focusing on supplier companies and the other on municipalities buying from small enterprises. The supplier's booklet aims at helping micro and small companies to securely participate in government procurement proceedings, as well as gives them important information that could be used on risk analysis when taking part at a bidding process. The buyer's booklet aims at providing information for local governments to acquire goods and services at a reasonable price and quality and, by doing so, helping to foster the local social and economic development. Besides, CGU has developed, in partnership with Ethos Institute, the Pro-Ethics Company Register, which evaluates and publicizes the names of the companies that are voluntarily engaged in building an environment of integrity and trust in business relationships, including those involved with the public sector. There are currently 16 companies as part of the Register.

14. Has your country instituted measures to discourage facilitation payments?

YES NO

If yes, please provide details.

The Brazilian Criminal Code does not differentiate between facilitation payments and payments made to foreign public officials. Both are considered criminal offences in Brazil and can also in the future trigger civil and administrative liability to legal persons in regard to Law 12,846/2013.

ANTI-MONEY LAUNDERING

15. Since the 2013 progress report, has your country taken any measures to implement the revised FATF standards on anti-money laundering?

YES NO

If yes, please provide details.

The enactment of a new anti-money laundering law in July 2012 expanded the scope of predicate offences for the money laundering offence. In addition, Brazil's anti-money laundering supervisors issued new rules, including on customer due diligence (CDD), and increased their supervisory activities. Brazil has continued to implement obligations on designated non-financial businesses and professions (DNFBPs). The AML Law was extended to cover the remaining DNFBPs in July 2012 and the relevant supervisors commenced supervisory activity. In this context, the Federal Council of Accounting issued Resolution 1445 on 26 July 2013, and the Federal Council of Economy issued Resolution 1902 on 28 November 2013, establishing the AML/CFT obligations for accountants.

16. Since the last progress report, have changes to your country's anti-money laundering legislation been proposed or implemented?

YES NO

If yes, please provide details.

The Brazilian Anti-money Laundering Law (Law 9 613, of 3 Mar. 1998) was recently widely amended by Law 12 683, of 9 July 2012. Any criminal act (crimes and misdemeanours) may now be considered a predicate offence of money laundering. Article 2, II, of Law 9 613 was widened, so that the prosecution for money laundering does not depend on that of the predicate offence, whether or not it was committed abroad.

DENIAL OF ENTRY

17. Have any changes to your country's legislation, regulations or powers to deny entry to foreign officials charged with or convicted of corruption offences been proposed/implemented since the last progress report?

YES NO

If yes, please provide details.

If no, is such legislation under consideration?

YES NO

If yes, please provide details.

INTERNATIONAL COOPERATION

18. Is your country's administration of mutual legal assistance consistent with the G20 High Level Principles?

YES NO

If your country's approach is not yet consistent, are you taking steps to implement the Principles?

YES NO

If yes, please provide details.

19. Are you aware of your country having used one or more of the G20 country Guides to Mutual Legal Assistance?

If yes, please provide details.

The G20 guide to mutual legal assistance has been used in conjunction with a manual prepared by Brazil to guide the formulation of requests for legal assistance to be addressed to the other countries of the world. The Brazilian guide can be accessed at <http://portal.mj.gov.br/main.asp?View={D6765F39-FE1C-4810-A6EF-60E071C1DF02}&BrowserType=NN&LangID=pt-br¶ms=itemID%3D{8E959330-0262-4FBB-A873-3E0108007EE4}%3B&UIPartUID={2868BA3C-1C72-4347-BE11-A26F70F4CB26}>

20. Are you aware of non-G20 members having used the G20 Guide to Mutual Legal Assistance to request mutual assistance from your country?

If yes, please provide details.

21. Have any changes to your country's legislation related to international cooperation been proposed since the last progress report?

YES NO

If yes, please provide details.

Bill of Law n. 326/2007 is now ready to be voted by the Human Rights and Participative Legislation Commission in Senate. The report on the Bill of Law concluded for its approval. It regulates the international legal assistance in criminal matters and establishes mechanisms for prevention and blockage of suspicious operations regarding money laundering.

22. Has your country either used UNCAC, or stated that it will allow the use of UNCAC, as the treaty basis for mutual legal assistance (MLA) and/or extradition?

- | | | |
|---|---|-----------------------------|
| a. Has used as the treaty basis for MLA | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |
| b. Will allow use as the treaty basis for MLA | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |
| c. Has used as the treaty basis for extradition | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |
| d. Will allow use as the treaty basis for extradition | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |

23. Do domestic authorities in your country cooperate and share information with the integrity offices of international organizations?

- a. Cooperate and share information
- b. Could cooperate, but has not been asked
- c. Cannot cooperate

If you cannot cooperate, please provide details.

24. Has your country designated an appropriate authority responsible for mutual legal assistance and law enforcement requests relating to asset recovery (a point of contact)?

YES NO

If yes, to which organizations:

- a. UNODC
- b. StAR/Interpol Focal Point Initiative
- c. Camden Asset Recovery Network
- d. Other(s)

If yes to 'Other(s)', please provide details.

GAFISUD Assets Recovery Network – RRAG, The Hemispheric Information Exchange Network for Mutual Assistance in Criminal Matters of the OAS and the International Corruption Hunters Alliance. Brazil has also participated in CARIN meetings and would welcome an invitation to become a member.

ASSET RECOVERY

25. Does your country have legislation allowing for asset recovery by foreign authorities or is such legislation proposed?

YES NO

If yes, please provide details.

Art. 8 of Law n. 9,613/98 (anti-money laundering law) provides that in case there is an international treaty or convention (dealing with the matters encompassed by this law) and upon request by the foreign authority, the judge will order provisional matters over assets, rights and valuables resulting from crimes committed abroad (as listed on Art. 1). In the absence of a treaty or convention, the cited provision will be applied if the government of the foreign country in question grants reciprocity treatment to Brazil.

26. Has your country established a specialist/dedicated unit for the recovery of the proceeds of corruption?

YES NO

If yes, please provide the name of the specialist unit and contact details.

Department of Assets Recovery and International Cooperation (DRCI), responsible for the recovery of the proceeds of corruption by means of mutual legal assistance requests (drci@mj.gov.br).
International Department within the Office of the Attorney General of the Union, responsible for the recovery of the proceeds of corruption by means of legal actions filed in foreign courts (internacional@agu.gov.br).
Department of Public Property and Probity within the Office of the Attorney General of the Union, responsible for the recovery of the proceeds of corruption by means of civil legal actions filed by the Union in domestic courts (pgu.dpp@agu.gov.br).
General Coordination for the Recovery of Credits within the Office of the Federal Attorney General, responsible for the recovery of the proceeds of corruption by means of civil legal actions filed by federal agencies in domestic courts (pgf.cgcob@agu.gov.br).

27. Does your country publish or otherwise make publicly available details of amounts frozen, seized, recovered or returned?

YES NO

If yes, please provide details.

Brazil shares information on asset recovery cases and about their impact and outcomes especially in bilateral, regional and international settings. The country takes part in international for a where our cases are brought to table such as in UNCAC AR Working Group, FATF, FAFISUD, the Egmont Group of Financial Intelligence Units, OECD Working Group on Bribery, RRAG, IberRed and the Expert Group for the Control of Money Laundering/OAS. Besides, cases of great repercussion, which may be of public interest, are conveyed in press.

28. Is your country providing technical assistance to developing countries aimed at helping the recovery and return of proceeds of corruption?

YES NO

If yes, please provide details.

Tackling money laundering and transnational organized crime involves the promotion of asset recovery, which requires continuous training of law enforcement authorities by cooperating through structuring actions, technological innovations and intelligence. Brazil has signed an agreement with Bolivia to create a Working Group for Implementation of Anti-Money Laundering Laboratory in Bolivia, similar to the Brazilian model. The laboratories perform a task of information analysis in the cadastral, banking, tax, accounting, securities, property, telephone domain and other forms of telematic communication, which supports the authorities in law enforcement, thereby promoting proactive and multidisciplinary research. The AML Laboratories use a diverse range of information sources - open and closed - that allows crossing information that can help the detection of inconsistencies in the wealth increase of subjects under investigation. The AML Laboratories also use high-tech hardware and software for gathering, centralizing and analyzing information,

generating the possibility of developing an extensive network of AML technology laboratories at the national and international level.

TRANSPARENCY OF LEGAL ENTITIES

29. Does your country have transparency requirements for legal persons, including companies, bodies corporate, foundations and partnerships?

YES NO

If yes, please provide details.

Commercial (for-profit) companies are required to register at the Trade Board located in the state where they are doing business. Corporate registration requirements are largely similar in all 27 states, and apply equally to domestic and foreign companies.

30. Does your country require that the beneficial ownership and company formation of all legal persons organized for profit be reported by the legal person?

YES NO

If yes, to whom is it reported?

All legal entities doing business in Brazil are required to register with the Federal Tax Authority (RFB). Additionally, this requirement applies to individuals deemed to act as a business. Upon registration, the RFB issues, at the national level, a unique tax identification number—the National Register of Legal Persons (Cadastro Nacional da Pessoa Jurídica) (CNPJ). The RFB will only issue the CNPJ number if the legal person is duly registered at the Trade Board. The RFB then enters the information from the articles of incorporation into the CNPJ database. Likewise, all Brazilian citizens and residents must have a CPF number. All CNPJ numbers are registered on the CNPJ database which is managed by the RFB. All legal persons doing business in Brazil, including foreign legal persons who are physically located in Brazil, must obtain a CNPJ number. Foreign legal persons who wish to invest in a publicly-traded Brazilian company must also apply for and obtain a CNPJ number, even if they have no physical presence in Brazil, and must also appoint, as their representative, a natural person in Brazil who has a CPF number. The information held by the RFB in the CNPJ/CPF database is currently available to 536 entities, including: federal, state and municipal governments, including most of the Brazilian judiciary. These measures ensure that beneficial ownership information (where it exists) is available to the competent authorities on a timely basis. The information held by the Trade Boards is publicly available for a small fee, and freely available to the competent authorities.

31. If yes, is this information available to the public?

YES NO

32. If this information is not available to the public, is it available to law enforcement?

YES NO

WHISTLE BLOWER PROTECTION

33. Does your country have legislation to protect whistleblowers:

a. In the public sector YES NO

b. In the private sector YES NO

34. Have changes to whistle blower protection legislation been proposed or implemented since the last monitoring report?

YES NO

If yes, please provide details.

35. Since the last progress report, has your country implemented any measures to protect journalists reporting incidents of corruption?

If yes, please provide details

PROCUREMENT

36. Does your country publish online any of the following?

a. Procurement laws and policies including any legislation defining the use of exceptions YES NO

b. Selection and evaluation criteria YES NO

c. Awards of contracts and modifications of contracts YES NO

Please provide details.

Information on procurement by the federal public administration is made available through the federal procurement portal (www.comprasnet.gov.br), the Official Gazette of the Union (www.in.gov.br), the transparency pages of individual public organisations and the Transparency Portal of the Federal Public Administration (www.portaldatransparencia.gov.br).

37. Since the last progress report, have any new initiatives to promote public procurement transparency and integrity been proposed or implemented?

If yes, please provide details.

38. Are there regulations and procedures for public procurement officials to govern conflicts of interest?

YES NO

If yes, please provide details.

39. Are companies that have been found to be involved in corrupt contracting practices excluded from future participation in public tenders?

YES NO

If yes, please provide details.

Law n. 8,666/93 (public procurement law) establishes as administrative sanctions (Art. 87, III and IV):

III – Temporary suspension from participation in bidding and debarment from contracting with the Administration, for a term not exceeding two years;

IV – Declaration of unfitness to tender or contract with the Public Administration as long as the motives for punishment or until it is promoted to rehabilitation before the very authority that imposed the sanction (...).

40. If yes, is the debarment list of International Financial Institutions taken into account?

YES NO

41. Are the names of companies excluded from future participation in public tenders made publicly available?

YES NO

If yes, please provide details.

The establishment of the National Registry of Ineligible and Suspended Companies (CEIS), managed by the Office of the Comptroller General, makes it publicly available the names of companies sanctioned in the terms of Art. 87 and 88 of Law n. 8,666/93. With the approval of Law n. 12,846/13, it is now mandatory that public entities from Legislative, Executive and Judiciary branches of all spheres of Government keep this Registry updated.

DISCLOSURE BY PUBLIC OFFICIALS

42. Does your country require disclosure by public officials of:

- | | | |
|--------------------------|---|--|
| a. Income | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |
| b. Assets | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |
| c. Conflicts of interest | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |
| d. Gifts | YES <input type="checkbox"/> | NO <input checked="" type="checkbox"/> |
| e. Other | YES <input type="checkbox"/> | NO <input type="checkbox"/> |

If yes, please provide details.

There is a mandatory disclosure of assets and income for positions and functions in the executive, legislature and judiciary (as per Federal Law no. 8730/1993). The Code of Conduct for the Senior Government Officers at the Federal executive branch, which establishes basic rules regarding conflicts between public and private interests and limitations on professional activities undertaken after leaving public office, applies to: I Cabinet members and heads of federal government Secretariats; II those who hold senior level special positions, deputy Cabinet members or those in high-level managerial positions (DAS rank, level six); III presidents and directors of government agencies of the Federal Executive branch, including the special agencies, foundations maintained by the public sector, state-owned companies and companies with both private and public ownership. Gifts worth more than 100 BRL (Brazilian currency) are prohibited; gifts below this amount are not disclosed. Acceptance of gifts above this amount is permitted, however, in cases involving protocol, where there is reciprocity involved.

PUBLIC OFFICIALS' IMMUNITIES

43. Does your country provide immunities from prosecution to individuals holding public offices for corruption related offences?

- | | | |
|---|---|-----------------------------|
| a. All public office holders | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| b. Certain public office holders | YES <input checked="" type="checkbox"/> | NO <input type="checkbox"/> |
| c. No immunities available to public office holders | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| d. While in office | YES <input type="checkbox"/> | NO <input type="checkbox"/> |
| e. Permanently | YES <input type="checkbox"/> | NO <input type="checkbox"/> |

If yes, which public office holders are immune and if immunity is limited, please explain.

The 1988 Brazilian constitution grants parliamentary immunity to members of both the Lower and Upper Houses. There are two types of immunity: material immunity, which guarantees freedom of speech to Members of Parliament, and formal immunity, which prescribes that Parliamentarians are prosecuted and judged exclusively by the Supreme Court. In addition to that, the Supreme Court must, whenever a member of Parliament is indicted, inform the House that a procedure has been initiated. The affected House may then suspend the criminal proceeding by vote of the majority of

its members.

EDUCATIONAL INITIATIVES

44. Is your country involved in any of the following international anti-corruption educational initiatives?

International Anti-Corruption Academy YES NO

UNODC Anti-Corruption Academic Initiative YES NO

Other international anti-corruption educational initiative(s) YES NO

If yes, please provide details.

Brazil ratified the Agreement for the Establishment of IACA as an International Organization in July 2013. Brazilian-based universities are involved in the UNODC Anti-Corruption Initiative.

45. Does your country provide anti-corruption educational/training programs for officials, including public office holders?

YES NO

If yes, please provide details.

The Office of the Comptroller General of Brazil and the Federal Public Prosecutor Office, in partnership with the U.S. Securities and Exchange Commission (SEC), held a training session in Brazil in November 2013. The training was attended by several governmental agents, including 25 public officials of the CGU, 15 of the Federal Public Prosecutor's Office (MPF), 9 of the Federal Police (PF), 1 of the Administrative Council for Economic Defense (CADE), 1 of the Comptroller General of the City of São Paulo (CGM), 2 of the Council for Financial Activities Control (COAF), 4 of the Attorney's General Office (AGU), 1 of the Brazilian Securities and Exchange Commission (CVM), 3 of the Ministry of Justice (MJ), 1 of the Ministry of Foreign Affairs (MRE), 1 of the Brazilian Intelligence Agency (ABIN), 3 of the Superior Court of Justice (STJ) and 1 of the Federal Court of Audit (TCU). An employee of the "Ministerio de Justicia y del Derecho" of Colombia also participated at the event. During the event, an overview of the OECD Convention and of the new Brazilian law - which regulates civil and administrative liability of legal entities that carry out acts against national or foreign governments – were presented, along with other discussions, such as standards and systems of international bribery, roles played by national agencies in the identification of foreign bribery, following and freezing the money, and international cooperation.

46. Does your country or business associations in your country promote anti-corruption training for the private sector?

YES NO

If yes, please provide details.

With the support of CGU and UNODC, Ethos Institute promoted the course “ Integrity and Fight against Corruption in Small and Medium-sized Companies”. The course focus on specific issues, such as the offering of bribe, money laundering and tax evasion. It will now be offered to CGU so as to be made available in a more regular basis.

The Ethos Institute has hold several workshops in cooperation with private enterprises to raise awareness on anticorruption measures and on the related initiatives enterprises should adopt in response to the phenomenon. The events are founded on a unique approach: the Ethos Institute and the CGU invite major enterprises to take part in the events. For their part, large-scale enterprises are urged to invite their respective partners and suppliers – medium- and small-sized enterprises – to participate in the workshops, thereby consolidating a chain of private sector commitment and engagement in combating and preventing corruption.

47. Has your country disseminated G20 products and documents developed by the group with relevant domestic authorities?

YES NO

If yes, please provide details.

JUDICIARY

48. Has your country taken any measures to promote and disseminate the Bangalore Principles for Judicial Integrity?

If yes, please provide details

49. Has your country taken other measures to promote the accountability and independence of the Judiciary?

If yes, please provide details

The 1988 Brazilian Federal Constitution granted substantial independence to the judiciary. There are institutional guarantees (financial and administrative autonomies / self-

governance), functional guarantees (tenure, irremovability and irreducible salary) and protection of independence. Institutional arrangements brought by the creation of the National Council of Justice in 2004 have created mechanisms of control and accountability of the judiciary without restricting the decisional judicial independence.

SECTOR-SPECIFIC TRANSPARENCY INITIATIVES

50. Is your country supporting or implementing any sector-specific initiatives?

Extractive Industries Transparency Initiative (EITI)

Implementing

YES

NO

Support

YES

NO

Construction Sector Transparency Initiative (CoST)

Implementing

YES

NO

Support

YES

NO

Other (specify below)

Implementing

YES

NO

Support

YES

NO

Please provide details on other sectoral initiatives supported by your country, or domestic measures taken in relation to specific sectors.

51. Does your government have integrity pacts with the business sector?

YES

NO

If yes, please provide details.

FISCAL AND BUDGET TRANSPARENCY

52. Has your country taken steps to implement the IMF Good Practices in Fiscal Transparency?

YES

NO

If yes, please provide details.

Brazil has launched and has been a very active supporter of GIFT as a multistakeholder initiative to promote fiscal transparency. Since its inception, along with the IBP, World Bank, International Monetary Fund, the government of Philippines – Brazil has recognized the importance of improving fiscal transparency. . Brazil's score indicates that the government provides the public with significant information on the national government's budget and financial activities during the course of the budget year. This makes it possible for citizens to hold the government accountable

for its management of the public's money

53. Has your country taken steps to implement the OECD Best Practices on Budget Transparency?

YES NO

If yes, please provide details.

Brazil has long been recognised for the strength of its budget transparency in comparison to both OECD member countries and other emerging economies (see e.g. IBP (International Budget Partnership) (2006, 2008, 2010), Open Budget Survey, www.internationalbudget.org/what-we-do/open-budget-survey).

Thank your for your time in completing this questionnaire.