

Brazil

1. Fair	
Regulatory framework	<p>Law 8730 of 1993 establishes the obligation of asset declarations, with indication of sources of income, for the President of the Republic, Vice-President of the Republic, Ministers of State and all those who run positions or functions of trust in the Federal Public Administration.</p> <p>Law 8.112 of 1990 establishes the obligation of asset declarations for federal civil servants when assuming and leaving office.</p> <p>Law 8429 of 1992 establishes the obligation of asset declarations for public agents (a broader category than public officials). The Decree 5483 of 2005 regulates the asset declarations among public officials of the federal executive government.</p> <p>Law 12.813 of 2013 sets forth the obligation of sending to the Public Ethics Commission or to the Office of the Comptroller General, in accordance with the mandate of each institution, a declaration with information on private wealth, stock ownership, economic or professional activities and indication on the existence of spouse, partner or relative performing activities that may lead to situations of conflict of interest.</p> <p>Secondary legislation also exists in the form of resolutions including the norm Instrução Normativa nº 67/2011-TCU which covers the procedure for accessing the tax forms as financial disclosures. There is also the 2000 Code of Conduct for High-Level Federal Administration which outlines the restrictions for certain public officials.</p>
Outreach to public officials about disclosure requirement	<p>Guidelines and information for high-ranking officials on who, what, when and how to disclose and the legal framework are available on the website of the Commission on Public Ethics:</p> <p>http://etica.planalto.gov.br/informacoes-de-interesse-de-altas-autoridades/declaracao-confidencial-de-informacoes</p> <p>Legislative:</p> <p>Chamber of Deputies: there are three websites that provide guidance, the first covers who, when and how to declare; the second provides a list of documents deputies must complete before assuming public office; and the third is a guidance note on how to fill in the tax form (which can be used as the financial disclosure):</p> <ul style="list-style-type: none"> • https://www2.camara.gov.br/edbr/inicio • http://www2.camara.leg.br/a-camara/estruturaadm/depes/secretariado-parlamentar/paraimprimirtodosformularios • http://www2.camara.leg.br/a-camara/estruturaadm/depes/secretariado-parlamentar/dirpf-declaracao-de-bens-e-direitos <p>Senate: the webpage lists all documents a senator needs to present to assume public office. The list include the financial disclosure form as well as a conflict of interest form:</p> <p>http://www.senado.gov.br/senadores/novaLegislatura/posse_dos_senadores.asp</p>

<p>Type of information disclosed</p>	<p>Content of financial disclosures focus on both financial and business interests.</p> <p>Depending on his/her functions, public official may be required to disclose the following:</p> <ul style="list-style-type: none"> • Properties: Movable and immovable (type of asset, country location and current value) • Investments and Liabilities: Stocks and securities, and business relationships with financial institutions (both in Brazil and abroad) • Incomes: Value and source of incomes • Positions: high-level positions (both current and for the previous two years) • Gifts and sponsored travels: Gifts • Other: Donations made (recipient’s name, tax ID number and value of gift); sponsorships and benefits received (value only); and difference in the value of overall assets and overall liabilities since the previous year. <p>Legislative: Senators must sign a document confirming they do not have a high-level position within a media broadcasting organization (http://www25.senado.leg.br/documents/11221/14066/doc7.pdf/2835c5f4-e269-4f26-9a42-4bf70261a6e3)</p> <p>Senators must also declare if they currently hold or have held high-level positions in public or private organizations abroad or in Brazil, as well as give details of the position within the last two years http://www25.senado.leg.br/web/senadores/posse</p>
<p>Other relevant information</p>	<p>Public official may either annually update his/her asset declaration on his/her own, or authorize the Office of Comptroller-General and Federal Court of Accounts to directly access the annual tax form (<i>Declaração de Ajuste Anual do Imposto de Renda da Pessoa Física</i>). The public official may therefore give permission to the Office of Comptroller-General and the Federal Court of Accounts to directly access the tax form from the Revenue Service, if he/she doesn’t find it convenient to proceed with the annual update before the HR unit of agency where she/he works.</p> <p>However, according to article 4 of Law 8730, administrators and officers responsible for public goods or values of government agencies, entities and foundations of any of the branches of the union, as well as any person who is obliged by law to report to the Federal Court of Accounts, shall hand a copy of the annual tax form, related to the base period of his/her administration, when leaving office.</p> <p>Finally, according to Law 12.813/2013, public officials are prohibited from performing activities that seem likely to present a conflict of interest and that must be reported to the Administration.</p>
<p>2. Transparent</p>	
<p>Public accessibility of disclosed information</p>	<p>The financial disclosure forms are not made available to the public.</p> <p>However, the <i>Tribunal Supremo Eleitoral</i> (Supreme Electoral Court) publishes on its website summaries of assets of electoral candidates. Candidates covered range from the president of the Republic to local council officials: http://divulgacand2012.tse.jus.br/divulgacand2012/ResumoCandidaturas.action</p> <p>The summaries are backdated so the public can access, for example, summaries of the 2010 presidential candidates: http://divulgacand2010.tse.jus.br/divulgacand2010/jsp/index.jsp</p>

Public access to information concerning disclosure system functioning	
Other relevant information	
3. Targeted at senior leaders and those in at-risk positions	
Legislative	Both members of the Senate and of the Chamber of Deputies must submit financial disclosures.
Executive	The President and Vice-President of the Republic, Ministers, and officials running positions of trust and positions where he/she may access to insider information must disclose.
Judiciary	Members of the Federal Judiciary must disclose.
Other	Members of the Federal Public Prosecutor's Office also must disclose. In addition, all public officials in elected office. Tax and custom officials are required to disclose their assets, liabilities, income source, and income amount. As public officials, procurement agents are also required to disclose their assets, liabilities, income source, income amount, paid and non-paid outside positions, and previous employment. The same applies for officials of the public financial authorities, who are required to disclose their assets, liabilities, income source, and income amount.
Risk-based approach to the disclosure requirement	The categories of public officials who must disclose are determined by whether they have senior and/or elected positions as well as their functions (ie positions of trust and positions where public official may access insider information).
Other relevant information	Depending on his/her functions, public officials must also declare the assets of dependent family members. Please note that this analysis is only applicable to federal public officials i.e. not at sub-national (state or municipal) level. At sub-national level, laws on financial disclosure requirements vary across states and municipalities.
4. Supported with adequate resources	
Main agency/agencies involved in disclosure	There are two main bodies handling the financial disclosures. The <i>Contraladoria Geral da União</i> , CGU, (Office of the Comptroller General) receives the disclosures of all federal public officials within the executive branch. The CGU is within the federal executive branch of government and linked to the Office of the President of the Republic. The head of the CGU is the Minister of State, Head of Office of the Comptroller General. There are approximately 700,000 federal public officials submitting their disclosure forms each year. These are handled by approximately 20 members of staff. The <i>Tribunal de Contas da União</i> , TCU, (Court of Accounts) also receives the financial disclosures of high level public officials (President of the Republic, Vice-President of the Republic, Ministers of State) and public officials in positions of trust within the executive branch, as well as public officials of the other branches, including Federal Prosecution Service. The TCU is a collegiate institution

	located within the legislative branch of government to audit the executive branch. At its head are nine Ministers appointed by Congress, the President and the Office of the Public Prosecutor. The TCU carries out audits, controls, and supervises the spending of public funds.
Other entities	The <i>Secretaria-Geral da Mesa</i> (Secretary General of the Senate), located within the Senate, receives the two conflict of interest declarations regarding media broadcasting organizations and high-level positions in public or private organizations. The Secretary General provides advice to the Senator on all aspects of Senate work including the financial disclosures: http://www.senado.gov.br/atividade/Conselho/scop.asp The Parliamentary Coordination Secretary of the Chamber of Deputies receives the tax form from the deputies, which is then passed on to the Revenue Service.

5. Useful

Frequency of filing requirement	All public officials subject to disclosure requirements must submit a financial declaration when taking and leaving office, as well as update their disclosures on an annual basis.
Validation & verification	The CGU (which receives and checks the forms of the Executive Branch) and the TCU (which receives and checks forms of high level federal public officials and public officials in positions of trust within Executive Branch, as well as public officials of other branches of government) are entitled to carry out verification on the financial disclosure forms. The internal HR office of each agency checks to ensure public officials have submitted their disclosure form.
Uses of disclosed information	The CGU carries out a systematic examination of forms and intelligence information that can lead up to wealth inquiry and dismissal. Disclosure forms can be made directly available and used as evidence by public prosecutors and judicial authorities involved in investigations.
Other relevant information	According to Law 12.813/2013, in addition to the disclosure form, Ministers and high-level federal public officials are obligated to submit to the Comissão de Ética Pública (Public Ethics Commission) information pertaining to potential conflict of interests and how they will be addressed. If there is an allegation of misconduct, the Public Ethics Commission can start an investigation. The Commission is an advisory body of seven members appointed by the President.

6. Enforceable

Types of applicable sanctions	Criminal (i.e, imprisonment), civil (i.e, fines) and administrative (i.e, suspension) sanctions may apply for non-submission or submission of false information. For both cases, the public official may lose his/her position. Additionally, a five year ban from any public office may be applied, according to article 3 of Law 8730.
Mechanism and entities	Decree 5483 of 2005 establishes that the Office of the Comptroller General (CGU), within the Federal Executive Branch, may analyze the evolution of wealth of a public agent whenever needed,

responsible for enforcing measures	<p>in order to verify the compatibility of his/her private wealth with the resources he/she officially earns. If there is any incompatibility, the Office of the Comptroller General shall file a wealth investigation proceeding or request the competent body or entity to do so. The proceeding is undertaken by a committee and its findings shall be transmitted to Federal Prosecution Service TCU, CGU, Revenue Service and the <i>Conselho de Controle de Atividades Financeiras</i> (Financial Intelligence Unit). The relevant agency then determines what sanctions should be applied to these public officials.</p> <p>The Public Ethics Commission may also apply sanctions depending on the misconduct of the Ministers or high-level public officials.</p>
Other relevant information	