

REPORT ON GOVERNMENT POLICIES AND PROGRAMS (RePP)





FEDERATIVE REPUBLIC OF BRAZIL
FEDERAL COURT OF ACCOUNTS - TCU

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**REPORT ON _____
GOVERNMENT POLICIES
AND PROGRAMS (RePP)**



National Congress

REPORT ON GOVERNMENT POLICIES AND PROGRAMS (RePP)

For good decisions to be made, it is important to have quality information. In the public policy cycle, such premise is especially relevant to enhance the outcome of government interventions and improve the allocation of resources.

In Brazil, the responsibility for proposing public policies and deciding on budget allocation is shared between the Executive and Legislative branches. The [National Congress](#), with the sanction of the President of the Republic, is responsible for the pluriannual plan, budget guidelines, annual budget, and national, regional and sectoral plans and programs of development, as well as for auditing and controlling the acts of the Executive Branch.

The [external control](#), under the responsibility of the National Congress, is carried out with the assistance of the Federal Court of Accounts (TCU). For this reason, the TCU, in compliance with [legal requirements](#), annually sends to the National Congress the summary table on the quality of implementation and the achievement of goals and objectives of government programs and actions that have been subject to performance audits. This initiative aims to support the budgetary discussion, supplying qualified data and information to help the decision-making process of the parliamentarians.

The Report on Government Policies and Programs ([RePP](#)) is the instrument used by the TCU to consolidate the results of the main performance audits carried out during the year and to communicate to Parliament risks and problems identified in governmental public policies, as well as the Court's recommendations to the identified situations.

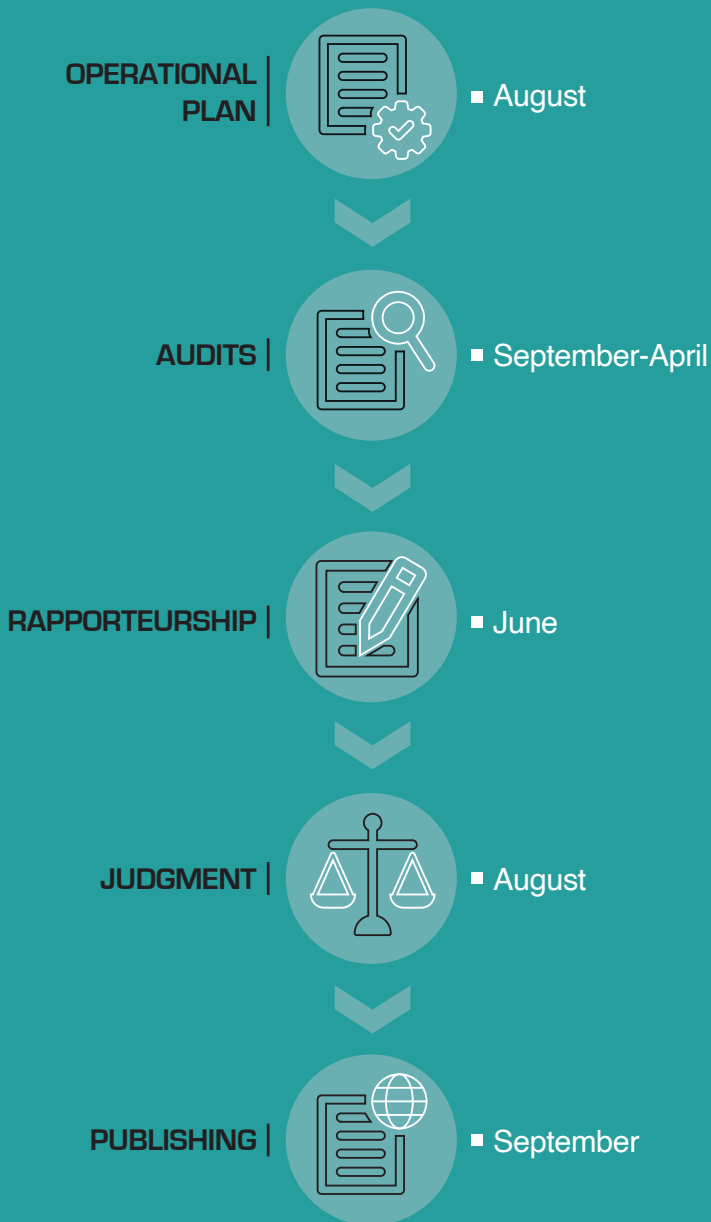
Aligned to the budget cycle, and as a way to potentiate its contribution to the debate in question, the RePP is forwarded annually to the Joint Committee on Planning, Public Budgets and Oversight ([CMO](#)) of the National Congress 30 days after the Executive Branch presents the Annual Budget Draft ([PLOA](#)), by August 31 of each year.

To contribute to this cycle, the process of developing the RePP begins a year earlier, with the identification and selection of public policies that, due to their materiality, risk and relevance, demand external control attention. This selection process is usually preceded by studies made by the specialized technical units of the TCU, which produce knowledge about the objects of control, identify the most significant problem situations, and suggest control actions to assess the compliance and performance of public policies. Subsequently, the audit proposals are forwarded to the appreciation of the ministers of this Court of Accounts, who are responsible, in the last instance, for authorizing, or not, their execution.



Federal Court of Accounts (TCU)

In the RePP cycle, performance audits begin to be planned and executed by audit teams in August of the year prior to submission. Once completed, they are forwarded to the rapporteur by June 30; judged by August 31; and finally published and delivered to Parliament by September 30.





Judgment at TCU



To provide transparency and contribute to governmental accountability, the TCU communicates the results of its audits both synthetically and analytically. Regarding the synthetic format, the [summary table of the audits](#) carried out is published in print and online, highlighting the main audit findings and referrals. As for the analytical format, the [court decisions](#) and audit reports associated with the RePP are available for consultation on the TCU's website.

The performance audits on public policies carried out by the Court, the report, and the prior opinion on the President of the Republic's accounts, as well as the efforts made by the Executive Branch, were important factors in the evolution of the elaboration and implementation of public policies. This joint effort resulted in the following initiatives by the Federal Government:

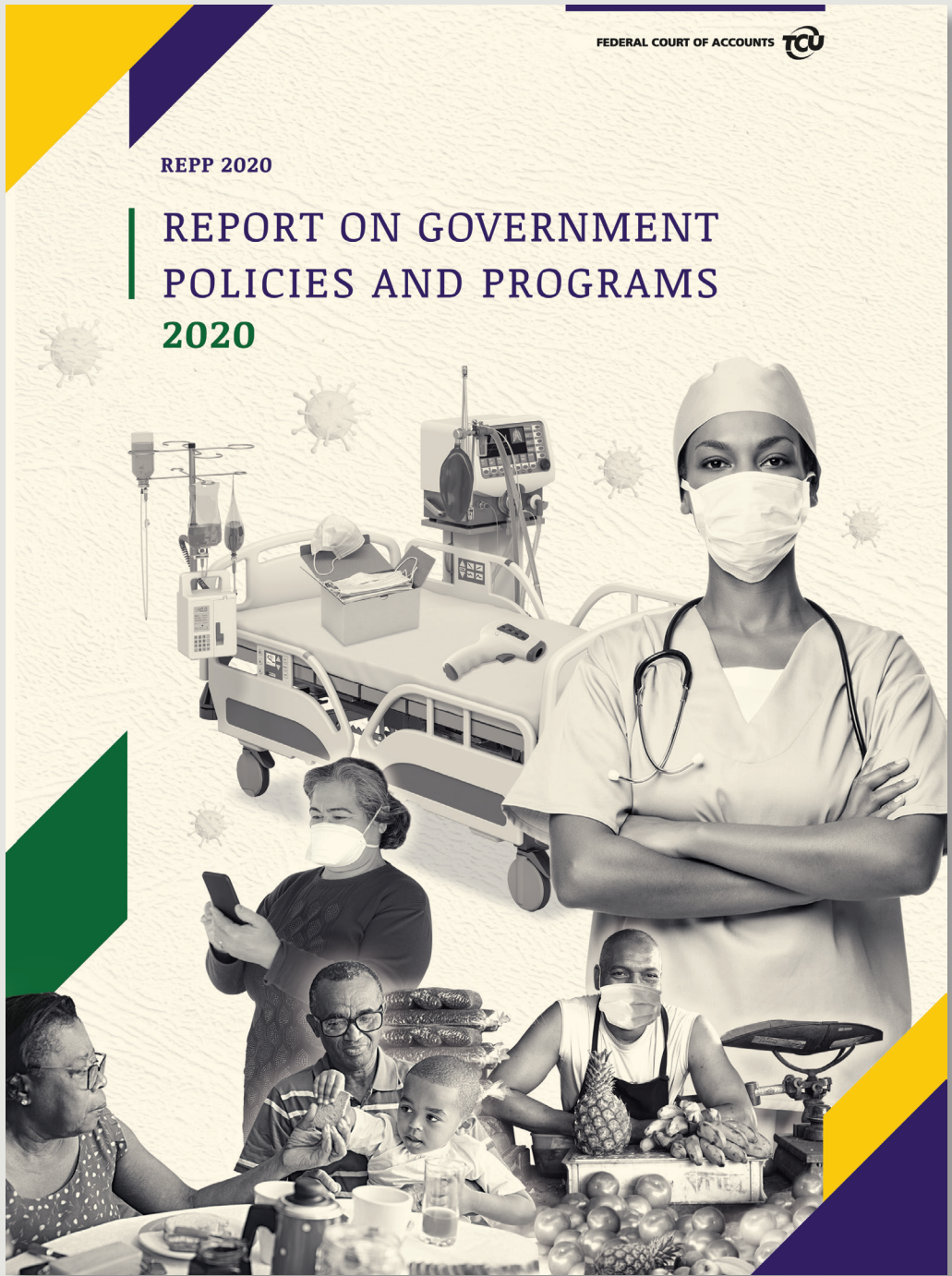
- i) institution, through [Decree 9,203, of 2017](#), of public governance guidelines related to performance monitoring and evaluation of the design, implementation and results of policies and priority actions on the evaluation of proposals for the creation, expansion or improvement of public policies and the granting of tax incentives;
- ii) definition, in 2018, of general guidelines and publication of [guides for the preparation of regulatory impact analysis, ex-ante analysis, and ex-post evaluation](#) of public policies;

- iii) update of the Methodological Guide to the Federal Pluriannual Plan (PPA) Indicators and development of tools such as the PPA Cidadão and the Planning Panel, aimed at increasing governmental transparency and accountability;
- iv) creation of the Digital Library of the Finance Ministry (ME), with the purpose of gathering, storing, organizing, preserving, recovering, and disseminating the information generated in the production of knowledge by the units integrating the ME;
- v) institution, through Decree no. 9,834, of 2019, of the Council for Monitoring and Evaluation of Public Policies - CMAP, for the purpose of evaluating a list of public policies that were previously selected and financed by direct expenditures or subsidies from the Federal Government;
- vi) establishment, through Decree no. 10,531, of 2020, of the Federal Development Strategy for Brazil for the period 2020 to 2031.

It should be noted that, due to the covid-19 pandemic, it was necessary to emphasize themes and cyclical issues of global relevance. For this reason, the 2020 and 2021 editions of the RePP were thematic and focused, respectively, on the performance of policies to address the health crisis and on the efficiency and effectiveness of social protection policies and emergency programs for access to credit, to address the covid-19 crisis.

REPP 2020

REPORT ON GOVERNMENT POLICIES AND PROGRAMS 2020



REPORT ON GOVERNMENT POLICIES AND PROGRAMS 2021



REPP EXECUTIVE SUMMARY 2021

FEDERAL COURT OF ACCOUNTS 

CONTENT RESPONSIBILITY

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EDITORIAL RESPONSIBILITY

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