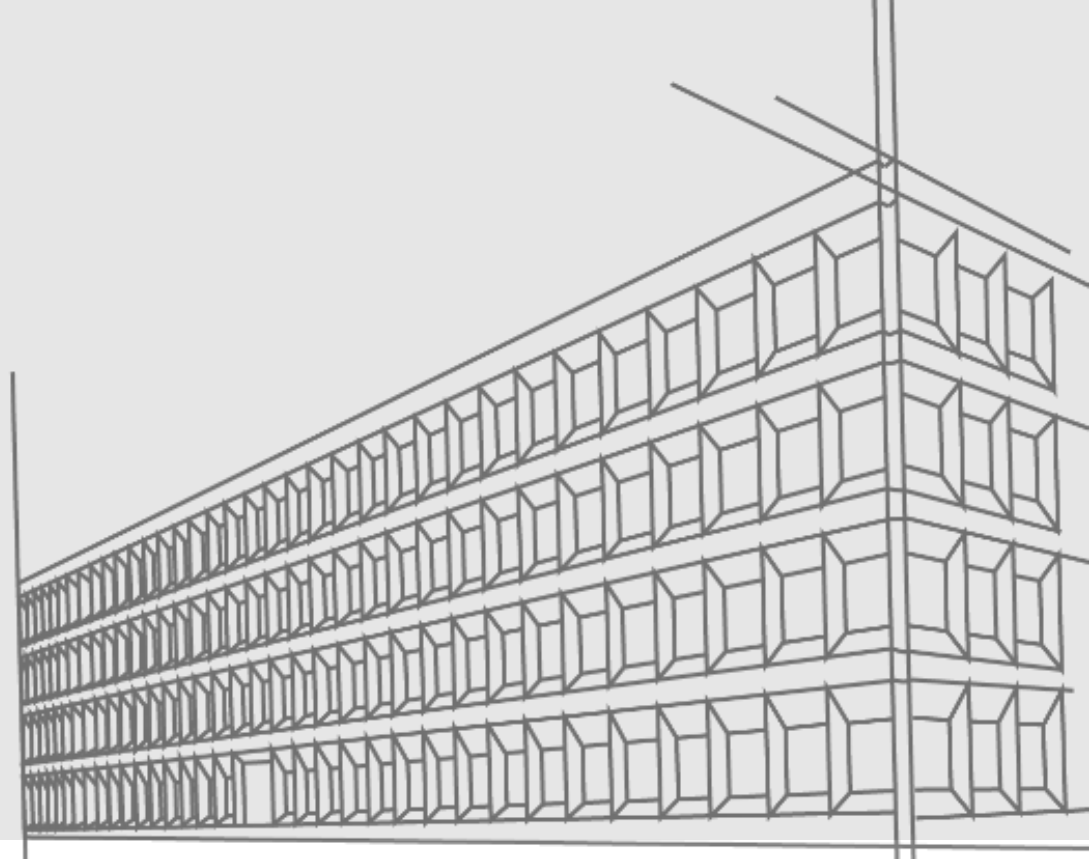


The Public Financial Management Reporting Framework (PFM-RF): The brazilian experience



Paulo Malheiros da Franca Júnior
SAI Brazil auditor

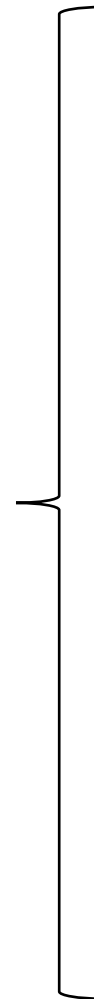


PFM SYSTEM

Demanda da sociedade
(Social demanda)



Política pública
(Public policy)



Sustentabilidade fiscal
(Fiscal sustainability)

Alocar recursos para prioridades estratégicas
(Allocate resources to strategic priorities)

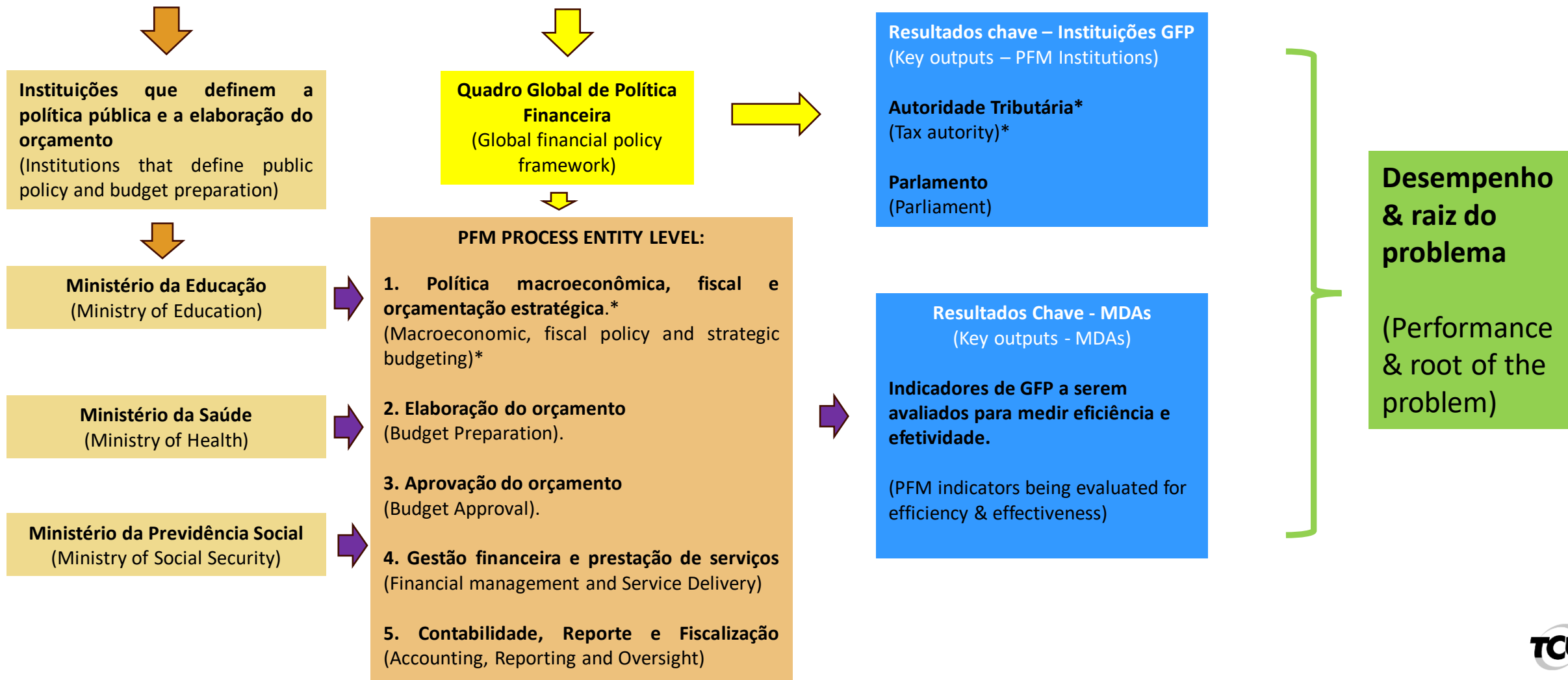
Garantir uma boa relação custo-benefício na prestação de serviços
(Ensure value for Money in servisse delivery)

Transparência e accountability
(transparency and accountability)

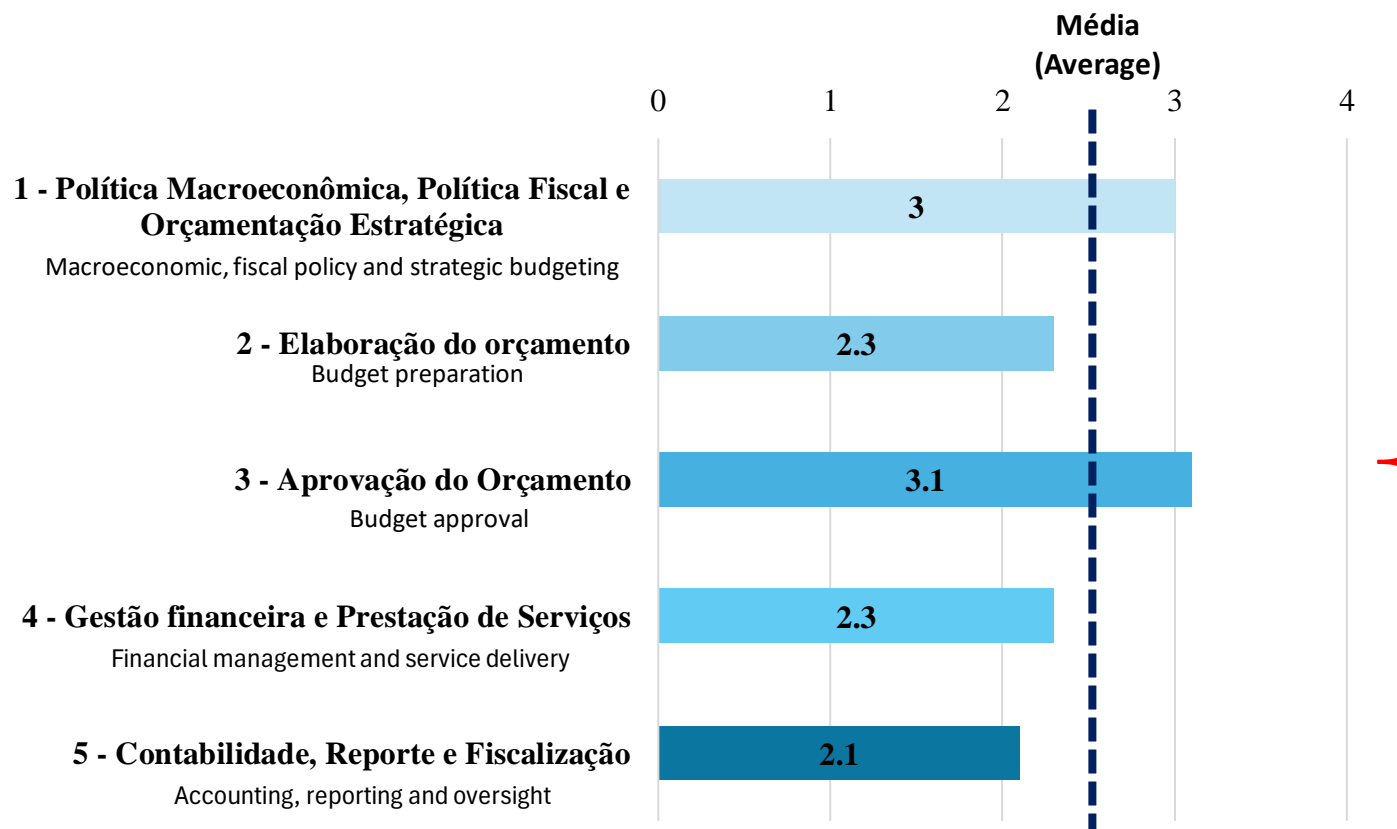
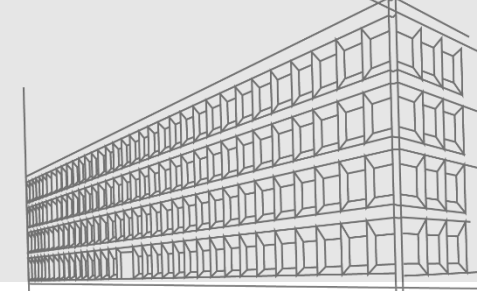
AVALIAÇÃO E REPORTE DE GFP (PFM ASSESSMENT AND REPORTING)

Papel do Parlamento em termos de Desenvolvimento de Políticas, Plano Nacional de Desenvolvimento (alinhado aos tratados e compromissos internacionais), Quadro macroeconômico (impactos) e aprovação em prol da prestação de serviços aos cidadãos.

(Role of Parliament in terms of Policy Development, National Development Plan, (in line with international commitments), macroeconomic framework (impacts) and approval in favor of providing services to citizens).



Brazilian government performance by processes

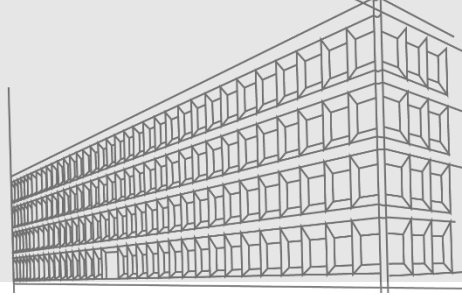


Principal causa identificada:
Governança e Supervisão

(Main cause identified:
Governance and Supervision)

Risco Extremo (acima do limite de exposição) – Monitoramento indispensável	$0 \leq \text{Nível de Desempenho} < 1$
Risco Alto – Monitoramento exigido	$1 \leq \text{Nível de Desempenho} < 2$
Risco Médio - Monitoramento necessário	$2 \leq \text{Nível de Desempenho} < 3$
Risco baixo – Monitoramento dispensável	$3 \leq \text{Nível de Desempenho} \leq 4$


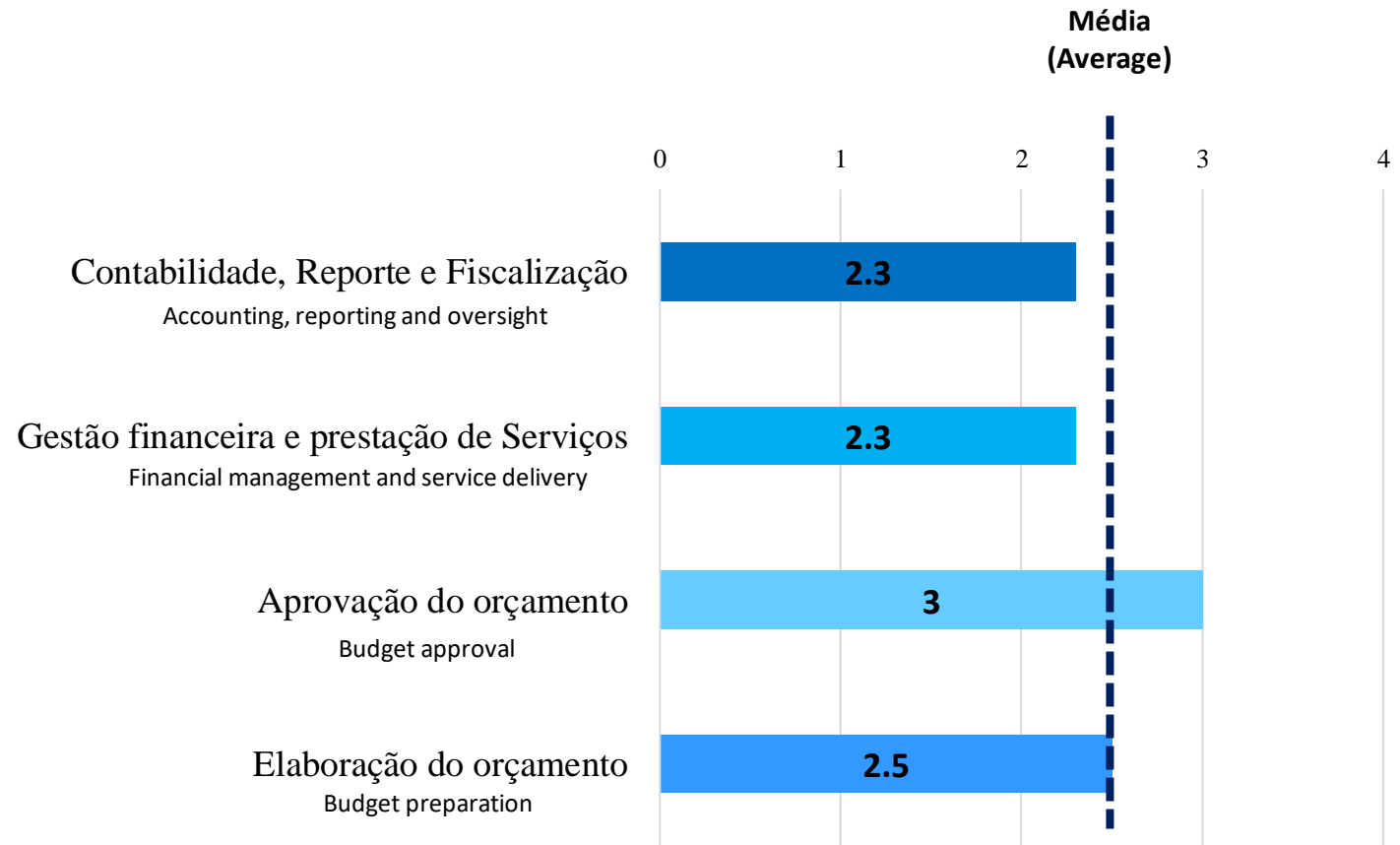
Ministry of Education performance by processes



4 QUALITY EDUCATION



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.



Principal causa identificada:
Governança e Supervisão

Main cause identified:
Governance and Supervision

Example of action carried out based on the main cause identified by PFM Reporting Framework



4 QUALITY EDUCATION



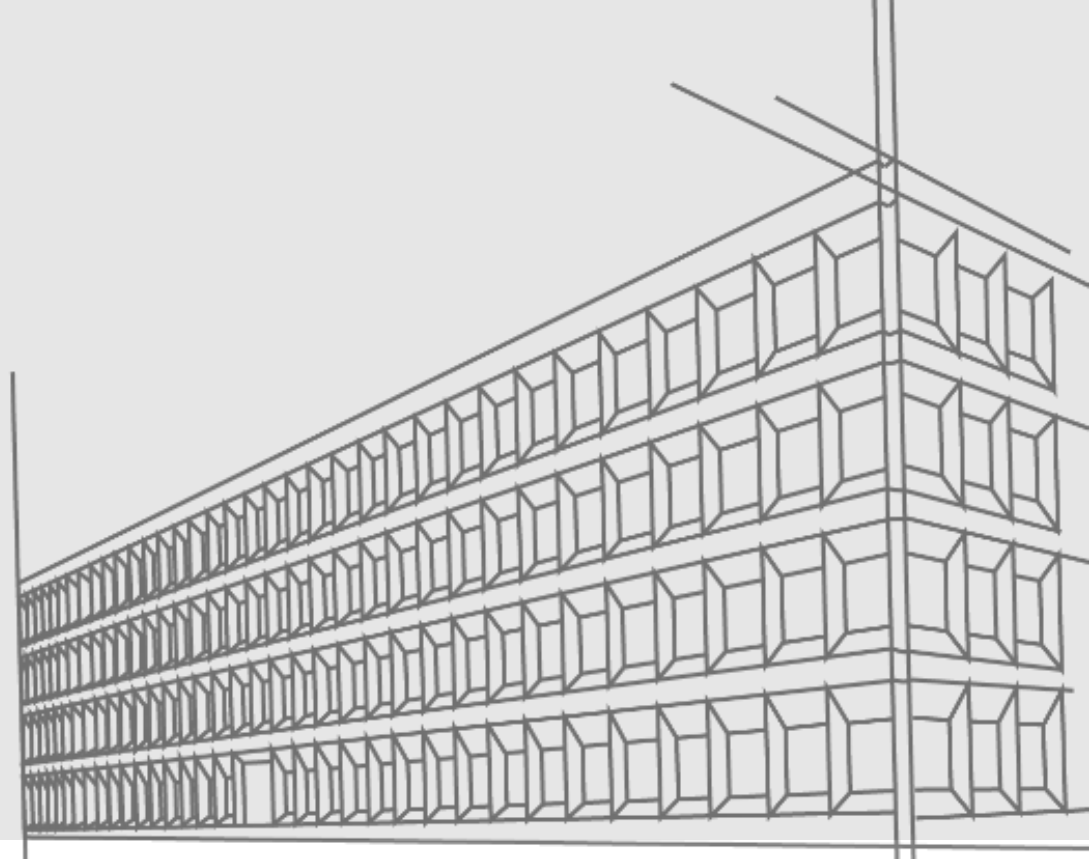
4.3. Até 2030, assegurar a igualdade de acesso para todos os homens e mulheres à educação técnica, profissional e superior de qualidade, a preços acessíveis, incluindo universidade.

(4.3. By 2030 ensure equal access for all women and men to affordable quality technical, vocational and tertiary education, including university)

Auditoria financeira no programa de concessão de financiamentos estudantis a estudantes da educação superior

(Financial audit in the Student Financing Program for higher education students).

The Public Financial Management Reporting Framework (PFM-RF): The brazilian experience



Muito obrigado!

Thank you very Much

Muchas gracias

Merci beaucoup