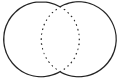


# Mozambique

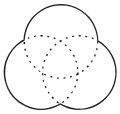
## Overview



### Transparency:

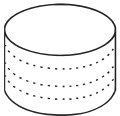
**45** /100

(Open Budget Index score)



### Public Participation:

**18** /100



### Budget Oversight:

**44** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

**The Open Budget Survey (OBS)** is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

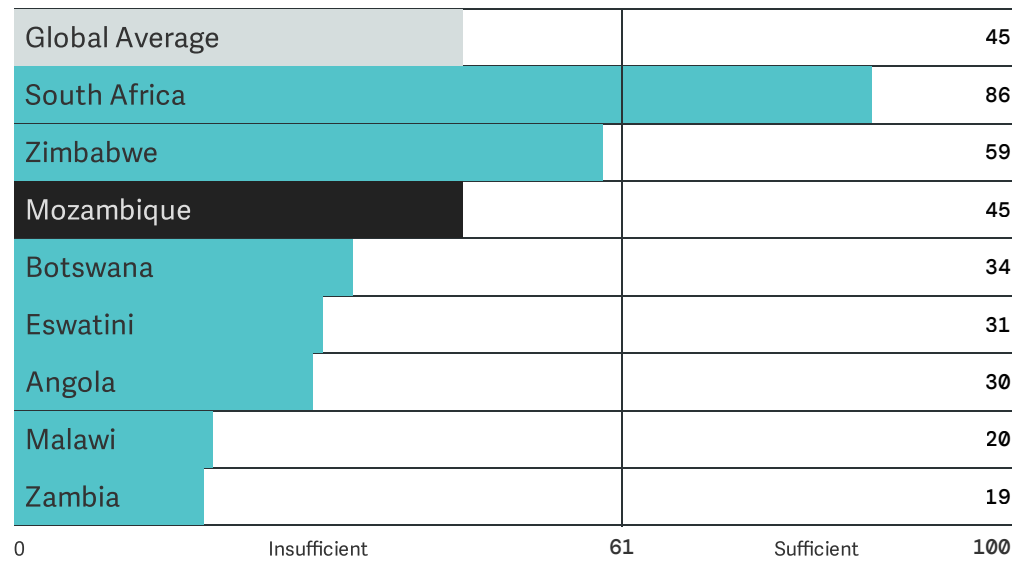
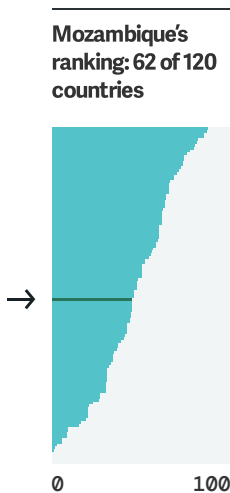
Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

# Transparency

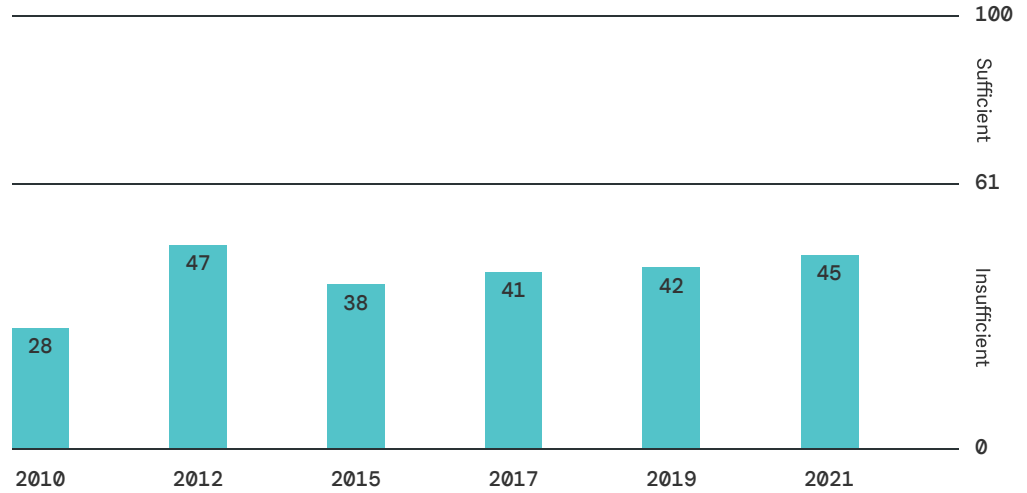
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Mozambique has a transparency score of **45** (out of 100).

## Transparency in Mozambique compared to others



# How has the transparency score for Mozambique changed over time?



## Public availability of budget documents in Mozambique

KEY	
<span style="color: green;">●</span>	Available to the Public
<span style="color: yellow;">●</span>	Published Late, or Not Published Online, or Produced for Internal Use Only
<span style="color: red;">⊘</span>	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>
Executive's Budget Proposal	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Enacted Budget	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Citizens Budget	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
In-Year Reports	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Mid-Year Review	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>
Year-End Report	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Audit Report	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>

# How comprehensive is the content of the key budget documents that Mozambique makes available to the public?

KEY	
<span style="color: #00728f;">●</span> 61-100 / 100	
<span style="color: #00a0c0;">●</span> 41-60 / 100	
<span style="color: #90ee90;">●</span> 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	73
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	38
Enacted Budget	The budget that has been approved by the legislature.	2021	78
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	75
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2020	70
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	60
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018	33

Mozambique's transparency score of **45** in the OBS 2021 is near its score in 2019.

## What changed in OBS 2021?

Mozambique has increased the availability of budget information by:

- Publishing the Pre-Budget Statement online in a timely manner.

## Recommendations

Mozambique should prioritize the following actions to improve budget transparency:

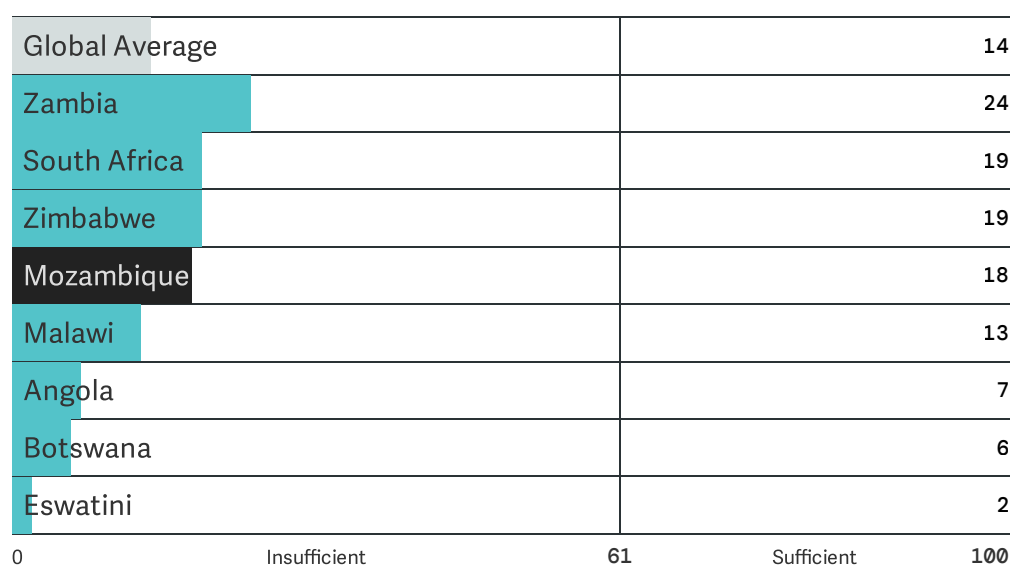
- Include additional information in the Executive's Budget Proposal: present expenditures by functional classification; provide information on tax expenditures, extra-budgetary funds, and government assets and liabilities; and present expenditure and revenue estimates for a multi-year period.
- Publish a timetable for formulating the Executive's Budget Proposal.
- Include in the Year-End Report information on the debt composition and on the accuracy of original macroeconomic projections.
- Produce and publish the Mid-Year Review online in a timely manner.
- Improve the comprehensiveness of the Audit Report.

# Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government’s executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency’s [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

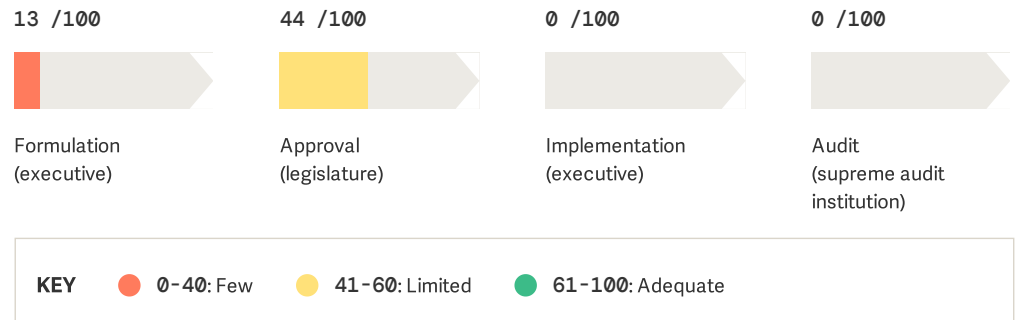
Mozambique has a public participation score of **18** (out of 100).

## Public participation in Mozambique compared to others



For more information, see [here](#) for innovative public participation practices around the world.

# Extent of opportunities for public participation in the budget process



## Recommendations

Mozambique's Ministério da Economia e Finanças has established public consultations during budget formulation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to monitor budget implementation.
- Expand mechanisms during budget formulation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Mozambique's Assembleia da República has established submissions related to the approval of the annual budget and submissions related to the review of the Audit Report, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Provide feedback to the public on how CSOs' inputs have been used during legislative deliberations on the annual budget.

Mozambique's Tribunal Administrativo should prioritize the following actions to improve public participation in the budget process:

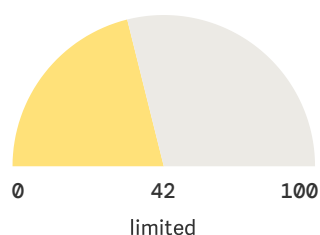
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

# Budget Oversight

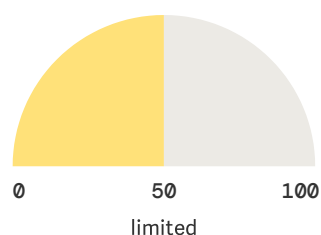
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Mozambique (Assembleia da República and Tribunal Administrativo) together, provide limited oversight during the budget process, with a composite oversight score of **44** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



**KEY** ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

## Recommendations

Mozambique's Assembleia da República provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.



- Legislative committees – particularly the “Comissão do Plano e Orçamento - CPO” - should publish reports with their analysis of the Executive’s Budget Proposal online.
- A legislative committee (Comissão do Plano e Orçamento - CPO) should examine in-year budget implementation and publish reports with their findings online.
- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.

To strengthen independence and improve audit oversight by the Mozambique Tribunal Administrativo, the following actions are recommended:

- Ensure the supreme audit institution has adequate funding to perform its duties.
- Ensure audit processes are reviewed by an independent agency.

### **The emerging practice of establishing independent fiscal institutions**

Mozambique does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

*\*These indicators are \*not\* scored in the Open Budget Survey.*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Leila Constantino  
Centro de integridade publica (CIP)  
Rua Fernão Melo e Castro n° 124, Bairro da Sommerschield, Cidade de Maputo CP 3266  
[leila.constantino@cipmoz.org](mailto:leila.constantino@cipmoz.org)
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Mozambique by a representative of the Ministério da Economia e Finanças.