

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Mozambique, September 2009

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

| Budget Documents Used in Completing the Questionnaire | |
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| | Budget Year Used |
| Pre-Budget Statement | Not Available |
| Budget Summary | Not Available |
| Executive's Budget Proposal | 2009 |
| Supporting Budget Documents | 2009 |
| Citizens Budget | Not Available |
| Enacted Budget | 2009 |
| In-Year Reports | Not Available |
| Mid-Year Report | Not Available |
| Year-End Report | 2008 |
| Audit Report | 2007 |

Table 2. Key Budget Documents Used: Full Titles and Internet Links

| Budget Document | Full Title, Date, and Internet Link |
|---|---|
| Pre-Budget Statement | Cenário Fiscal de Médio Prazo 2009-2011(http://www.dno.gov.mz/docs.html) Produced but not available to the public by the cutoff date of September 15, 2009. Made available to the public only subsequently. |
| Budget Summary | Produced but not available to the public |
| Executive’s Budget Proposal | Proposta de Lei do Orçamento do Estado para o Ano de 2009 http://www.dnpo.gov.mz/orcamento/2009/Lei%20Or%C3%A7amental/Lei_OE2009.pdf Presented to the Legislature 15 September 2008 Made available to the public at the same time that it was presented to the Legislature. |
| Budget Document One in Support of the Executive’s Budget Proposal | Fundamentação da proposta de Orçamento do Estado para o ano de 2009 http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf 15 September 2008 |
| Budget Document Two in Support of the Executive’s Budget Proposal | Integrantes da Proposta de Lei do Orçamento do Estado para o ano de 2009 http://www.mpd.gov.mz/orcamento/2009/oe2009.html 15 September 2008 |
| Budget Document Three in Support of the Executive’s Budget Proposal | Acompanhantes da Proposta de Lei do orçamento do Estado para o ano de 2009 http://www.mpd.gov.mz/orcamento/2009/oe2009.html 15 September 2008 |
| Citizens Budget | Not Produced |
| Enacted Budget | Orçamento do Estado para 2009 (Lei 1/2009) http://www.dno.gov.mz/docs/OE09/Lei_OE2009_Texto.pdf Enacted on the 20th December 2008 Released to the public on January 8, 2009 |
| In-Year Reports | Relatorio de Execução do Orçamento do Estado (Janeiro a Março de 2008); (Janeiro a Junho de 2008); (Janeiro a Setembro de 2008); Released too late to be accepted as “Publicly Available” |

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| | according to the OBI methodology. |
| Mid-Year Review | Not Produced |
| Year-End Report | <p>Conta Geral do Estado 2007.</p> <p>The DNCP issued the annual accounts (Conta Geral) for 2007 at end May 2008 for presentation to the Tribunal Administrativo (Supreme Audit Institution) and for tabling before the legislature (National Assembly). The Tribunal Administrativo issued its report and commentary on the CGE in November 2008 and the National Assembly provided its commentary in December 2008.</p> <p>After the issuance of the National Assembly's comments on the CGE 2007, the DNCP <u>would have made it available</u> in electronic form upon request and it would normally have been obtainable for a small fee from the Imprensa Nacional from March 2009.</p> |
| Audit Report | <p>Relatório e Parecer do Tribunal Administrativo sobre a Conta Geral do Estado de 2007 (Novembro de 2008)</p> <p>Go to the website: www.ta.gov.mz and look for: Procurar/Search: Relatórios e Pareceres</p> |
| Other Documents | <p>The following documents are also available:</p> <ul style="list-style-type: none"> - the PES – Annual Social and Economic Plan and respective reporting documents called BdPES – Balanços de PES. - in terms of PFM, the National PEFA Assessment Reports (Mozambique have conducted two assessment to date and another is expected to happen this year). PEFA reports are a Government of Mozambique initiative and internal document. - PFM Vision documents. - all the reports around SISTAFE implementation - IMF's reports namely: 2008 PSI, 2008 ROSC and 2007 Article IV review. - under the BS \ Programmatic Aid Structure there are the groups reports including one for Budget Analysis, one for Procurement, one for Audit, one for SISTAFE and one for Tax. - the Aide Memoires from the Joint Reviews (March\April) and Planning Meetings (September) and respective PAF – Performance Assessment Frameworks. |
| Relevant Ministries & Departments | <p>Ministério da Planificação e Desenvolvimento (http://www.mpd.gov.mz/), Direcção Nacional do Plano; Ministério das Finanças: Direcção Nacional do Orçamento (http://www.dno.gov.mz/); Direcção Nacional da Contabilidade Pública e Tribunal Administrativo (http://www.ta.gov.mz)</p> |

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

| DISTRIBUTION OF BUDGET DOCUMENTS | | | | | | |
|---|------------|-----------------------------|-----------------|-----------------------|-----------------------|-----------------|
| | Pre-budget | Executive’s Budget Proposal | | | | Citizens budget |
| | | Main document | Budget summary* | Supporting Document 1 | Supporting Document 2 | |
| A. Not produced, even for internal purposes | | | | | | Yes |
| B. Produced for internal purposes, but not available to the public | Yes | | | | | |
| C. Produced and available to the public, but only on request | | | | | | |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.) | | Yes | Yes | Yes | Yes | |
| <i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i> | | | | | | |
| | Pre-budget | Executive’s Budget Proposal | | | | Citizens budget |
| | | Main document | Budget summary* | Supporting Document 1 | Supporting Document 2 | |
| 1. The release date is known at least one month in advance | NA | Yes | Yes | Yes | Yes | NA |
| 2. Advance notification of release is sent to users, media | NA | No | No | No | No | NA |
| 3. Released to public same day as official release to media | NA | No | No | No | No | NA |
| 4. Available on the Internet free of charge | NA | Yes | Yes | Yes | Yes | NA |
| 5. Free print copies available, limited distribution | NA | No | No | No | No | NA |
| 6. Free print copies available, mass distribution | NA | No | No | No | No | NA |
| 7. Readily available outside capital and/or big cities ⁺ | NA | No | No | No | No | NA |
| 8. Written in more than one language | NA | No | No | No | No | NA |
| 9. News conference is held to discuss release | NA | No | No | No | No | NA |

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

| DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS | | | | | |
|---|----------------|-----------------|-----------------|-------------------|--------------|
| | Enacted budget | In-year reports | Mid-year review | Year-end report | Audit report |
| A. Not produced, even for internal purposes | | | Yes | | |
| B. Produced for internal purposes, but not available to the public | | Yes | | | |
| C. Produced and available to the public, but only on request | | | | Yes | |
| D. Produced and distributed to the public (for example, in libraries, posted on the Internet.) | Yes | | | | Yes |
| <i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i> | | | | | |
| | Enacted budget | In-year reports | Mid-year review | Year-end report | Audit report |
| 1. The release date is known at least one month in advance | Yes | NA | NA | No | Yes |
| 2. Advance notification of release sent to users, media | No | NA | NA | No | No |
| 3. Released to public same day as official release to media | No | NA | NA | No | No |
| 4. Available on the Internet free of charge | Yes | NA | NA | No | Yes |
| 5. Free print copies available, limited distribution | Yes | NA | NA | Yes (nominal fee) | Yes |
| 6. Free print copies available, mass distribution | No | NA | NA | No | No |
| 7. Readily available outside capital/big cities ⁺ | Yes | NA | NA | Yes | No |
| 8. Written in more than one language | No | NA | NA | No | No |
| 9. News conference is held to discuss release | No | NA | NA | No | No |

- ⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

| The Executive's Budget Proposal | |
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| Estimates for the Budget Year and Beyond | |
| <p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mpd.gov.mz/orcamento/2009/Mapas%20Integrantes/IntegrantesLei-MapaF.pdf as well as: http://www.mpd.gov.mz/orcamento/2009/Mapas%20Integrantes/IntegrantesLei-MapaI.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> I agree with the proposed classification.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." Administrative classifier or organic classifier (in Mozambique) is the preferred classifier for Government of Mozambique, but not all institutions have their own classifiers. There are still situations where one institution is still under the Ministry classifier, thus making it very difficult to monitor the budget. This was the case, for example, of Health: there was only a single Ministry classifier- now slowly they are starting to break this down by geographic area and by institution (hospitals and others). In Mozambique if systems are in place such that an institution has also its own administrative classifier, that institution can start benefiting from direct budget execution and not depend of advancement of funds from other institutions.</p> <p><u>Researcher Response:</u> I chose to keep my answer "a." This depends on what is meant by "administrative classification" and also what is considered to be "administrative units". In the case of Mozambique, administrative classification is known as <i>classificacao organica</i> and it looks at all state units with their own <i>tabela de despesa</i> (expenditure tables) and these are ministries, autonomous institutions, municipalities. From this perspective, it is suggested that the answer remains as it is.</p> <p><u>IBP Comment:</u> IBP editors chose answer "a", to maintain consistency of assumptions across countries.</p> | a |

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| <p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf Documento de Fundamentacao – Quadro 10.</p> <p><u>Comment:</u> Through the new system (SISTAFE) all expenditures are classified by functional classification. (http://www.dno.gov.mz/docs.html)</p> <p>Peer Reviewer One Comment: The classification is correct because for several years the budget has been classified according to the 10 Functional classifiers of the COFOG system, which are included in GFS 2001. The 69 sub-functional classifiers of the COFOG system are not used, but few countries do this. The more important point is that the 10 functional classifiers are applied comprehensively to all expenditures. In fact this classification system was used before the introduction of the e-SISTAFE integrated financial management system; the e-SISTAFE now permits this classification to be generated automatically.</p> <p>Peer Reviewer Two Comment: I agree. But note that this only started in 2008 according to International standards. The information however is not that useful because of two reasons: 1) in Mozambique there is this an extra accounts classification of expenditure according to priority sectors (it used to be a PAF indicator for BS); and 2) the sub functions of the main functions are not being used properly with a trend of classifying everything as ne = non specified item.</p> | <p>a</p> |
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| <p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf as well as: http://www.mpd.gov.mz/orcamento/2009/Mapas%20Acompanhantes/AcompanhamentoLei-ResumoTabelaDespesaARCentral.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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| <p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mpd.gov.mz/orcamento/2009/Mapas%20Acompanhantes/AcompanhamentoLei-TabelaDespesaARCentral.pdf and Proposta de Orçamento de Estado para 2009 (Table 16)</p> <p><u>Comment:</u> The orçamentação por programa (program budgeting) is still in an embryonic phase, only covering part of the Ministry of Education.</p> <p><u>Peer Reviewer One Comment:</u> Program-level data are presented but for less than two thirds of departmental expenditures. Moreover, many of the "programmatic" classifications used are imprecise and rather similar to the economic classifiers. A comprehensive and fully coherent approach to the definition of programs has yet to be established.</p> <p><u>Peer Reviewer Two Comment:</u> Program classifier and program budgeting are an innovation introduced in Mozambique since 2008 (first as a pilot in three sectors), and in 2009 used only for the investment component of the budget for all sectors. Programs are being defined at MoF level without consultations with sectors; sectors understand programs as projects, and – among other problems – there is not consistency between the MTEF and the budget. The Government of Mozambique is rethinking this approach.</p> | <p>C</p> |
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5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?

- a. Yes, multi-year estimates of aggregate expenditure are presented.
- b. No, multi-year estimates of aggregate expenditure are not presented.
- c. Not applicable/other (please comment).

Citation:

<http://www.dno.gov.mz/docs.html> (CFMP 2009-2011: anexos)

Comment:

The 2009 Executive's Budget Proposal, through the *Cenário Fiscal de Médio e Longo Prazo*, presents estimates of the aggregate level for three years, namely 2009, 2010 and 2011.

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The *Cenário Fiscal de Médio Prazo* does not form part of the Executive's Budget Proposal and is not formally presented to the Legislature (although some National Assembly members have been known to have requested copies.) Moreover, the CFMP is not always fully consistent with the Executive's Budget Proposal, i.e. year one of the CFMP may be different from the proposed National Budget (OE) for the same year.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." The budget proposal document usually includes the result of previous year as a reference and the assumption for the year. Multiyear perspectives are only included and detailed in the MTEF.

Researcher Response: The argument by the Peer Reviewer One that the "The *Cenário Fiscal de Médio Prazo* does not form part of the Executive's Budget Proposal and is not formally presented to the Legislature" is strong and correct. So I agree with their suggestion (answer "b").

IBP Comment: Based on a review of comments, IBP editors chose answer "b."

b

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| <p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs.html (CFMP 2008-2010: anexos). See comments above.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> This information is only presented in the MTEF, not in the Executive's Budget Proposal, and not sufficiently detailed.</p> | d |
| <p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mpd.gov.mz/orcamento/2009/Mapas%20Acompanhantes/AcompanhamentoLei-DespesaPorClassificadorEconomicoReceita.pdf</p> <p><u>Comment:</u> All sources of tax revenue are identified individually.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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|---|---|
| <p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mpd.gov.mz/orcamento/2009/Mapas%20Acompanhantes/AcompanhamentoLei-DespesaPorClassificadorEconomicoReceita.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response tot his Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "c." There is a problem consisting of a mix of poor forecasting, lack of collection and lack of reporting. The legal framework in Mozambique does not detail the issues around Own Revenues as non tax revenues. All others are reported but with several problems. Since 2006, due to donor pressure, this area is improving.</p> <p><u>Researcher Response:</u> Although too aggregate, non tax revenues are indeed presented in Executive's Budget Proposal. It appears that the comment by Peer Reviewer Two mixes poor collection and reporting and budget classification. So I suggest that the original answer remains.</p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to account for the lack of disaggregation of the figures.</p> | b |
| <p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/OE09/)E_2009_Documento_Fundamentacao.pdf .</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, multi-year estimates are presented, but only for some individual sources of revenue. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/OE09/)E_2009_Documento_Fundamentacao.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>b</p> |
| <p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). Yes, the data reflect the outstanding debt at the end of the budget year. Yes, the data reflect the outstanding debt at the start of the budget year. No, data on the outstanding debt are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009, page 20 (quadro/table 9)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |

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| <p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none">a. Yes, interest payments on the debt are presented.b. No, interest payments on the debt are not presented.c. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009, page 40 (quadro 15)</p> <p><u>Comment:</u> Only information on the deficit, not on the interest on the debt. In Quadro (table) 15 page 40 of the budget proposal, there is information on debt amortization, but this is not separated from the payment of interest.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The budget proposal only includes information about the current budget deficit.</p> | <p>b</p> |
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

Proposta do Orçamento do Estado de 2009, page 48 (quadro 18)

Comment:

The aforementioned table (quadro) 18 presents information on domestic and external liabilities, but no information on the maturity profile of the debt, nor currency denomination of the debt.

C

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Data are contained in the supporting documentation to the Executive's Budget Proposal. The relevant citation is http://www.dno.gov.mz/docs/OE09/E_2009_Documento_Fundamentacao.pdf. Data on maturity profiles and currency denominations of individual debts are also missing there, but such information is not essential to an appreciation of the debt implications of the budget and would not normally be included in the Executive's Budget Proposal.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d." See previous questions.

Researcher Response: the comment by Peer Reviewer One could be the most appropriate, and indeed aligns the answer with the revised Q12.

IBP Comment: IBP editors chose answer "c" to maintain consistency of assumptions across countries.

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| <p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado para 2009 http://www.dnpo.gov.mz/orcamento/2009/Lei%20Or%C3%A7amental/Lei_OE2009.pdf</p> <p><u>Comment:</u> The Executive’s Budget Proposal presents the macroeconomic forecast, but does not present information on unemployment.</p> <p><u>Peer Reviewer One Comment:</u> Again, more extensive information is presented in the supporting documents to the budget, but these do not include estimates of unemployment rates either. The “b” answer is appropriate.</p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>b</p> |
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| <p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of different macroeconomic assumptions on the budget is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado para 2009 http://www.dnpo.gov.mz/orcamento/2009/Lei%20Or%C3%A7amental/Lei_OE2009.pdf</p> <p><u>Comment:</u> Information on the impact of different macroeconomic assumptions on the budget is not presented, not only in the in the text of the draft law but also in any supporting documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the impact of policy proposals on expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u> Information on the impact on how new policy proposals in the budget affect the expenditures is not presented, not only in the text of the draft law but also in any supporting documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u> Information on how new policy proposals in the budget affect revenues is not presented not only in the in the text of the draft law but also in any supporting documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| Estimates for Years Prior to the Budget Year | |
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| <p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009, page 21 (quadro 10)</p> <p><u>Comment:</u> It is presented in the Orçamento de 2009, Annexes: Mapas Acompanhantes da Lei. (http://www.dno.gov.mz/oe09.html). Having said this, it is suggested that the original answer "a" remains. The website provided is the website of the Enacted Budget. This document has been used because the Executive's Budget Proposal is not available online anymore once the new proposal is released (which was the case during this research): however, the annexes to the enacted budget are virtually the same as those of the proposal, and that is why the link has been accepted.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "c." The researcher's citation does not show the administrative classification: it shows the classification by sector, but does not split the expenditures by ministry/department. It shows the priority sectors, and surely headings such as <i>Educacao</i> or <i>Saude</i> correspond also to the relevant ministries. However, there are many more Ministries (see here: http://www.commonwealth-of-nations.org/Mozambique/Government/Government_Ministries), and there is no administrative classification that shows the breakdown for each ministry.</p> | C |

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| <p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009. There is some functional classification in "Quadro 10, page 21."</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |
| <p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf Quadro 13</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> Program-level expenditure data are presented for all expenditures for BY-1. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. No program-level expenditure data are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u> Information on expenditures for individual programs for the year preceding the budget year is not presented, not only in the in the text of the draft law but also in any supporting documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009, page 20 (table 10)- Fundamentacao http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf</p> <p><u>Comment:</u> Table 10 shows an accumulative actual execution of the first semester of the BY-1.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009, Documento de Fundamentacao, page 21 (tables 6, 7, 10)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Yes – estimates are presented for BY-2.</p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf</p> <p><u>Comment:</u> Only aggregate level information is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009 http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf Page 15</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf Quadro 5.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009, page 21 (table 10)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009, (tables 6 and 8)</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "b" to maintain consistency of assumptions in selecting answers across countries. See also question 13.</p> | b |
| <p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009, (tables 6 and 8)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

| Comprehensiveness | |
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| <p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: Data is presented on the own revenues of individual ministries (receitas próprias) but it is not comprehensive. References are made to off-budget project financing from foreign aid, but no estimates of their magnitude are presented.</p> <p>Peer Reviewer Two Comment: This is a big gap in the budget – the external audit (Administrative Court) is always referring to this issue, with a long list of problems with public companies, autonomous funds and institutions among others.</p> | C |

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| <p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009; <i>Mapa L</i> of the Executive's Budget Proposal.</p> <p><u>Comment:</u> However, it only lists out the amounts transferred to municipalities, with no descriptions or explanations.</p> <p><u>Peer Reviewer One Comment:</u> <i>Mapa L</i> of the Executive's Budget Proposal presents full details of the transfers to the autonomous municipalities (autarquias) for their recurrent functions, and <i>Mapa M</i> presents full details of transfers for investment projects. A detailed disaggregated presentation is also included in the "Ambito Provincial" section of the <i>Acompanhantes da Lei</i>.</p> <p><u>Peer Reviewer Two Comment:</u> Transfers to provinces, districts and municipalities are presented at a very aggregate level.</p> | C |
| <p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009 (Table 13)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Only information on subsidies is presented and it is an annex to the main document – frequently not public.</p> | C |

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| <p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u> There is no clarity on what quasi-fiscal activities are in a broader sense, within the government institutions.</p> <p><u>Peer Reviewer One Comment:</u> Information on quasi-fiscal activities is not presented.</p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009 (Table 18)</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency of assumptions across countries. No information on financial assets was found in the relevant budget proposal documentation.</p> | d |

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| <p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009 (Table 18)</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain consistency of assumptions across countries. No information on non-financial assets was found in the relevant budget proposal documentation.</p> | d |
| <p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009 (chart 7)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
| <p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |

46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?
- a. All earmarked revenues are identified individually.
 - b. At least two-thirds of, but not all, earmarked revenues are identified individually.
 - c. Less than two-thirds of earmarked revenues are identified individually.
 - d. No earmarked revenues are identified individually.
 - e. Not applicable/other (please comment).

Citation:

Proposta do Orçamento do Estado de 2009 (Table)

Comment:

See the *Receitas Consignadas*, but they are not identified individually.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." Most earmarked revenues are captured within the category of *Receitas Consignadas*.

Peer Reviewer Two Comment:

Researcher Response: This information can be found in Orçamento do Estado de 2009, Documento de Fundamentação, Quadro 11. Plano de Cobrança de Receitas para 2009, page 27 (http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf).

IBP Comment: There is only one line item that corresponds to "earmarked revenues"; they are not identified individually. A "c" answer seems to be most appropriate.

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| <p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta do Orçamento do Estado de 2009 (Integrantes-MapaF.pdf)</p> <p><u>Comment:</u> The average of the last 10 years is less than one percent, even annually.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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| The Budget Narrative & Performance Monitoring | |
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| <p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the major policy goals, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009 http://www.mpd.gov.mz/orcamento/2009/fundamentação/OE%202009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u> Non-Financial data is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u> Non-financial data are not provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>52. Does the executive's budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u> So far no performance indicators presented on the executive's budget or any supporting budget documentation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u> Performance indicators have not been used so far.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <ol style="list-style-type: none"> Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on policies intended to alleviate poverty is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009 (Table 16 of the Documento de Fundamentacao, http://www.dno.gov.mz/docs/OE09/OE_2009_Documento_Fundamentacao.pdf, and Integrantes Lei-Mapa F, http://www.dno.gov.mz/docs/OE09/Mapas_Integrantes/IntegrantesLei-MapaF.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

| Additional Key Information for Budget Analysis & Monitoring | |
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| <p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p> | |
| <p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." The Autoridad Tributaria de Mocambique provides extensive information on tax rates and fees, and also publishes an annual report with tax projections for the future year and detailed explanations of any changes in rates and fees. These are made available on its website. In addition, there is a range of customer service counters ('linha verde') where this information is made available and a magazine ('Revista Tributaria') which publishes similar information. Such information is limited to tax and customs, and does not include the commercial fees charged by Government services/ projects; but such fees are normally presented on notice boards, and occasionally in newspapers.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer "b," in light of Peer Reviewer One's citation. This question does not require the information to be included in the Executive's Budget Proposal documentation.</p> | b |

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| <p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Proposta de Orçamento do Estado para 2009</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, the executive does not publish a citizens budget or any non-technical presentation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The law 18/91 on the freedom of media sets a general principle on the right to information. The draft law on the right to information was tabled to the National Assembly in 2007, but so far it has not yet been debated.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In practice, it is difficult to get disaggregated expenditure information from ministry or agency; there is no such practice.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> It is hard to get disaggregated expenditure information from ministry or agency; there is no such practice.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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Section Three: The Budget Process

| The Budget Process | |
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| Executive's Formulation of the Budget | |
| <p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> Lei 9/2002, de 12 de Fevereiro (Lei da Administração Financeira do Estado (SISTAFE), see http://www.dno.gov.mz/docs.html)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u> Chapter 7 of the document <i>Orientações para a Elaboração das Propostas de Plano Económico e Social e Orçamento do Estado para o Ano de 2009</i>, in the above website, deals with the deadlines for budgeting; but there is no separate timetable for the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | C |

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| <p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Dr. Domingos Lambo, Director Nacional do Orçamento, Ministerio das Finanças.</p> <p><u>Comment:</u> The government has always submitted its budget proposal within the 30th September deadline, but it is not clear whether other deadlines within the executive are met or not.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |
| <p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the head of the Planning and Budgeting Committee (1994-2004), Honorable Ms. Virgínia Videira.</p> <p><u>Comment:</u> According to our interviews, the members of the legislature come to know about the budget priorities when the Executive send the proposal to the National Assembly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Interview with Dr. Domingos Lambo, Director Nacional do Orçamento, Ministerio das Finanças.

Comment:

Dr. Domingos Lambo, Director Nacional do Orçamento, argued that within the Direcção Nacional do Orçamento there is no mechanism for consultations with the public, but at sector level (implementing units) it is presumed that each departmental ministry holds consultations with its stakeholders.

The budget formulation has been experiencing substantial improvements in terms of participation of different levels within the State Administration. I.e., about 10 years ago the budget formulation was solely done by a few people based at the Ministry of Planning and Finance in the capital city, Maputo. Currently, budgeting is an overarching process involving various state departments at district, provincial and national level. However, it is still shutting the public/civil society from expressing their voice on the budget priorities.

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." In recent years the Minister of Finance has held pre-budget consultations with the Chamber of Commerce and other representatives of the business community, as well as with the international development agencies providing budget support. These consultations are held in September, shortly before the tabling of the budget proposal.

Peer Reviewer Two Comment:

Researcher Response: There is definitely no consultation with the public. It would be interesting to know from Peer Reviewer One where and when such consultations took place.

IBP Comment: IBP editors chose answer "d" in light of the researcher's comments.

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| <p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> See calendar of the CFMP 2009-2011 at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u> However, the executive does not release a pre-budget statement to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u> The Mid-Term Framework (MTEF) plays the role of a pre-budget statement in the sense that it provides the macroeconomic and fiscal framework and quantitative estimates around June as part of the budgeting process.</p> <p>However, the executive does not release such pre-budget statement to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> See CFMP 2009-2011 at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u> However, the executive does not release the pre-budget statement to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| Legislative Approval of the Budget | |
| <p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> Article 25 of the law 9/2002 (Lei da Administração Financeira do Estado, SISTAFE), states that the government will submit its budget proposal to the Assembly of the Republic by the 30th of September.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
 - b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
 - c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
 - d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
 - e. Not applicable/other (please comment).

Citation:

The sessions of the Parliament Committees are public (article 55 of the Regiment of the Assembly of the Republic).

Comment:

According to the head of the Planning and Budgeting Committee (1994-2004), Honorable Ms. Virgínia Videira, there were instances where during the analysis of the Executive's Budget Proposal, public hearings were held with members of the Executive, Banks, public companies, and state owned companies. If invited by the committee, members of such constituencies have a right to speak, but if they voluntarily attend the sessions they have no right to speak, just like the wider public that is allowed by law to attend but has no right to speak.

C

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "b," as the comments from the original responses to the questionnaire suggest: 1) the hearings of the Committee are public; 2) testimony from the Executive is systematically requested; and 3) occasionally testimony is requested from specific members of the public.

All this information is consistent with previous discussions with Virginia Videira, in the context of two PEFA studies. The fact that the public does not have an automatic right to express their views during the hearings is not relevant to this question.

Peer Reviewer Two Comment:

IBP Comment: Given both the researcher's and Peer Reviewer One's comment, it seems that public hearings are held, but the public cannot usually participate. Therefore the appropriate answer is "c."

76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

According to the head of the Planning and Budgeting Committee (1994-2004), Honorable Ms. Virgínia Videira, the Planning and Budgeting Committee has held several parliamentary hearings with public companies such as the Electricidade de Mocambique, Telecomunicacoes de Mocambique, and State Owned Insurance Companies with the presence of the Ministries that have tutelage power over these entities, in order to discuss specific questions related to their budget allocations where the government is asked to substantiate such allocations.

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The Executive's Budget Proposal is divided between the various legislative committees, according to their mandates (e.g. Health, Education, Transport, etc) and those committees review proposals and hold public hearings with the relevant MDAs. The Planning & Budgeting Committee is responsible for consolidating these comments and in turn holds hearings with the ministries of Planning & Development and Finance, as well as with some of the parastatals and other entities not covered by other committees. Not all MDAs will be called upon to give testimony, but across the seven Legislative Committees the coverage is extensive.

Peer Reviewer Two Comment:

Researcher Response: An "a" answer would not be consistent with reality. It is therefore suggested that the "b" answer remains as the public hearings only cover key administrative units.

IBP Comment: IBP editors chose answer "b" in light of the researcher's comments.

b

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| <p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> According to the head of the Planning and Budgeting Committee (1994-2004), Honorable Ms. Virgínia Videira, article 49 of the Regime stipulates that the Assembly of the Republic can, if it wants to, call public hearings to hear the public testimony on government allocations to certain administrative sectors, but in practice this has never happened because of the time constraints, lack of financial resources and poor training of MPs.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The response to this question looks correct: hearings on individual budgets, which held by the various committees, are public but it does not appear to be an established practice to call on testimony from the relevant members/ sections of the public.</p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

- a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
- b. Yes, the committees release reports, but some details are excluded.
- c. Yes, the committees release reports, but they are not very informative.
- d. No, the committees do not release reports or do not hold public hearings.
- e. Not applicable/other (please comment).

Citation:

Comment: According to the head of the Planning and Budgeting Committee (1994-2004), Honorable Ms. Virgínia Videira, the committees do not make such reports available directly to the public. However, given that these reports are presented in the plenary, which is open to the public, they could be considered as available to the public.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The Planning & Budgeting Committee does present a consolidated opinion ("Parecer") on the Executive's Budget Proposal that is tabled for discussion in the plenary parliamentary session on the budget, which is open to the public and on which the press regularly report. This "parecer" is also available from the offices of the National Assembly. However, it is a short summary report, which does not include all the details of the public hearings on the budget.

Peer Reviewer Two Comment:

Researcher Response: My scoring was based on the interview with Ms Virginia Videira, the former head of the Budget and Planning Committee of the AR. So I am not 100% sure. Having said this, I would not oppose an adjustment to "c."

What happened is that I went to the Parliament, but unfortunately I did not get a copy of the "Parecer," arguably because it refers to the previous legislature which ended its term last December. However, I was informed that these documents are public: I called the head of the previous committee (Ms. Virginia Videira) who said that these documents are indeed public, and that if the legislature fails to provide them to us, it is merely because of poor administrative record keeping.

IBP Comment: IBP editors chose answer "d" because there is not evidence that the public can access the "Parecer" or any other report on the public hearings.

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| <p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u> Paragraph c) of article 50 of the regiment of the Assembly of the Republic empowers the Committee for Defense and Public Order to access confidential documents on request, but the members of this committee must keep secrecy around the information provided to them.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> I have no additional information to that originally provided by the author of the questionnaire, but the nature of the response suggests that the Defence & Public Order Committee is entitled to demand additional information on secret items if the information presented is too aggregated or incomplete.</p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |
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| <p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Constitution of the Republic, 2005, and the Law 6/2001 dated April 30.</p> <p><u>Comment:</u> By reading the Constitution of the Republic and the Law 6/2001 dated April 30, the conclusion one can draw is that the legislature can either enact or reject the Executive's Plan & Budget Proposal, but it cannot amend it.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
| <p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/oe09.html (see mapas anexo)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>a</p> |

| Executive's Implementation of the Budget | |
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| <p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> See Execução do Orçamento do Estado at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u> These reports are available to the public by paying a nominal fee at the National Press (Imprensa Nacional de Mocambique), so most citizens can have access to them.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> An appropriate response to this question would be "b." Quarterly in-year reports are prepared by the National Directorate of Public Accounts (DNCP), within the Ministry of Finance, within 45 days of the end of the quarter and are made available by the DNCP upon request and later published by the Imprensa Nacional. While it is true that the publicly printed documents are probably not available within 3 months, I know that Government's Departments, international development agencies and local accounting firms (Sal & Caldeira, Ernst & Young) request these reports from the DNCP and regularly receive them in electronic form. It seems unlikely that CSOs & NGOs would be denied access if they requested it. I would therefore classify these documents as being publicly available. (Janeiro a dezembro de 2008); (Janeiro a Março de 2009); (Janeiro a Junho de 2009).</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." The In-Year Reports are made available by the DNCP 45 days after the end of each quarter, and the Conta Geral do Estado is released by the DNCP to the Tribunal Administrativo and the National Assembly by May 31, each year. These dates are specified in the public finance act (Law No. 9/ 2002 of February 12, commonly known as the "Lei SISTAFE ") and adherence to these dates is monitored by several stakeholders (Assembly members, the Tribunal Administrativo, and the international development agencies.) NB: There is no MoF portal in Mozambique (they started one in 2009 and soon was shut down). Documents are not published on a regular basis, either on paper or electronically. The National Press presents many deficiencies in this regard.</p> <p><u>IBP Comment:</u> The comments provided by the Peer Reviewers in Section I of this questionnaire did not provide clear evidence that the In-Year Reports are available to each and every citizen who requests for them. Moreover, the</p> | d |

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| <p>comments provided seem to refer to a period posterior to the cut off date of this research, i.e. September 15, 2009. The website provided is not working, and finally the In-Year Reports cited by the researcher are too old to be considered available according to the OBI Methodology (they refer to BY 2008). A more appropriate answer to this, as well as to all questions referring to the In-Year Reports, is "d."</p> | |
| <p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Relatório de Execução do Orçamento do Estado: Janeiro a Dezembro de 2008, Imprensa Nacional de Moçambique, Maputo</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The appropriate response to this question would be "a."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See IBP comment under question 82.</p> | <p>d</p> |

84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

Relatorio de Execucao do Orçamento do Estado (Janeiro a Março de 2008); (Janeiro a Junho de 2008); (Janeiro a Setembro de 2008) see these documents at <http://www.dno.gov.mz/docs.html>

Comment:

Researcher Response to this Question was "b"

Peer Reviewer One Comment: The appropriate response to this question would be "b." In Mozambique, programs are cross-departmental and therefore correspond to a level which is higher than that of administrative units. Moreover, they are not comprehensive, so only a minority of expenditure is classified by program. The administrative unit is therefore the lowest level of disaggregation, although expenditures within MDAs are classified by economic categories too.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b."

IBP Comment: IBP editors chose answer "d." See IBP comment under question 82.

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| <p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatorio de Execucao do Orçamento do Estado (Janeiro a Março de 2008); (Janeiro a Junho de 2008); (Janeiro a Setembro de 2008) see these documents at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The appropriate response to this question would be "a."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "a."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See IBP comment under question 82.</p> | <p>d</p> |
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| <p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatorio de Execucao do Orçamento do Estado (Janeiro a Março de 2008); (Janeiro a Junho de 2008); (Janeiro a Setembro de 2008) see these documents at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> The appropriate response to this question would be "b." Information on revenue collections is included in the REOs published by the DNCP.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d." Reports including this information are produced every quarter by the tax authority, but are not public.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See IBP comment under question 82.</p> | <p>d</p> |
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| <p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatorio de Execucao do Orçamento do Estado (Janeiro a Março de 2008); (Janeiro a Junho de 2008); (Janeiro a Setembro de 2008) see these documents at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The appropriate response to this question would be "a."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See IBP comment under question 82.</p> | <p>d</p> |
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| <p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatorio de Execucao do Orçamento do Estado (Janeiro a Março de 2008); (Janeiro a Junho de 2008); (Janeiro a Setembro de 2008) see these documents at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The appropriate response to this question would be "a."</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See IBP comment under question 82.</p> | <p>d</p> |
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| <p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatorio de Execucao do Orçamento do Estado (Janeiro a Março de 2008); (Janeiro a Junho de 2008); (Janeiro a Setembro de 2008) see these documents at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> The appropriate response to this question would be "b." The Central Bank (Banco de Mocambique) issues monthly bulletins which contain up to date details of Government borrowing but as an independent entity, it is perhaps not appropriate to consider the Central Bank as part of the Executive. Otherwise, an "a" score would be appropriate.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" – info included in regular BERs.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See IBP comment under question 82.</p> | <p>d</p> |
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| <p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none">a. Yes, extensive information related to the composition of government debt is presented.b. Yes, key additional information is presented, but some details are excluded.c. Yes, some additional information is presented, but it lacks important details.d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.e. Not applicable/other (please comment). <p><u>Citation:</u> Relatorio de Execucao do Orçamento do Estado (Janeiro a Março de 2008); (Janeiro a Junho de 2008); (Janeiro a Setembro de 2008) see these documents at http://www.dno.gov.mz/docs.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.dno.gov.mz/docs/legislacao_interna/Regulamento_SISTAFE_versao_final_30Junho2004.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> The appropriate response to this question would be "b." See comments on question 82.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b"- 45 days after the end of the quarter – sometimes delays occur of about two weeks.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." See IBP comment under question 82.</p> | <p>d</p> |
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92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
- b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Interview with officials at the National Directorate of Public Accountancy at the Ministry of Finance.

Comment:

There is a Mid-Year Review available to the Public, but it does not satisfy the second criterion that the OBI methodology requires, which says that "It must contain revised estimates of expenditures and revenues for the remaining six months." These reports are available to the public for a nominal fee at the National Press (Imprensa Nacional de Mocambique), so most citizens can have access to them.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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| <p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is a Mid-Year Review available to the Public, but it does not satisfy the second criterion that the OBI methodology requires, which says that "It must contain revised estimates of expenditures and revenues for the remaining six months." These reports are available to the public for a nominal fee at the National Press (Imprensa Nacional de Mocambique), so most citizens can have access to them.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
 - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
 - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
 - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
 - Not applicable/other (please comment).

Citation:

Article 7 of the Lei 1/2009 (Lei que aprova o Orçamento do Estado para 2009), at http://www.dno.gov.mz/docs/OE09/Lei_OE2009_Texto.pdf

Comment:

No, the executive does not seek input or approval from the legislature when shifting funds between budget units.

Peer Reviewer One Comment: in law, the levels of expenditure virement permitted to the Executive are substantial, to the extent that the quality of public scrutiny by the Legislature is undermined. The apparent reason for this is that the Mozambican parliament is only in session twice a year, with a gap of 5 months between the two sessions, meaning that the requirement for approval by the Legislature might cause significant practical problems. Nevertheless, this weakness in the Legislative scrutiny is identified in the most recent PFA assessment and the most recent IMF fiscal ROSC.

Peer Reviewer Two Comment: When the budget law is approved there is also approval on the number and volume of budget reallocations by expenditure item that the executive can do without consulting the parliament; when above the agreed levels, the executive must consult parliament. There are no rules or better limits for external component of the budget. In 2007 a revised budget was approved by parliament.

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| <p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatório e Parecer do Tribunal Administrativo sobre a Conta Geral do Estado de 2007 (Novembro de 2008) www.ta.gov.mz (Procurar/Search: Relatórios e Pareceres)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Please consult the CPAR report 2008 and also the health sector PEFA inspired PFM assessment. Another good source of information is the external audit and opinion on annual accounts – procurement is a systemic issue\problem at many levels.</p> | <p>C</p> |
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| <p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the head of the Planning and Budgeting Committee (1994-2004), Honorable Ms. Virgínia Videira.</p> <p><u>Comment:</u> According to the interviewee, supplemental budgets are approved after the execution only for legal purposes.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." When the Executive requires an increase in the aggregate level of expenditure over that in the approved budget, a Supplementary Budget must be sought. There is a legal provision for how this should be made, but it has been rare for the Executive to have to do this, the last occasion being probably at the time of the catastrophic flooding of the Limpopo river. Following Executive approval of virements between MDAs, the budgets of some MDAs are increased beyond the levels initially approved in the budget, and information on these votes is required to be provided to the Legislature. (This is the procedure referred to by Virginia Videira but it is a separate procedure.)</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> My answer was based on the interview with Ms. Virginia Videira, so I am open to the suggestion by the reviewer.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "a."</p> | <p>a</p> |
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| <p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the head of the Planning and Budgeting Committee (1994-2004), Honorable Ms. Virgínia Videira.</p> <p><u>Comment:</u> According to the interviewee, the supplemental budgets were approved in the years that the country was devastated by floods mainly in 2000 and 2001, but there is no established average.</p> <p><u>Peer Reviewer One Comment:</u> In most years, there are no supplemental budgets.</p> <p><u>Peer Reviewer Two Comment:</u></p> | a |
| <p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with the head of the Planning and Budgeting Committee (1994-2004), Honorable, Ms. Virgínia Videira.</p> <p><u>Comment:</u> According to the interviewee, given the contingency situation which demands rapid intervention, the funds are approved after the execution and later on approved for legal purposes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

| Executive's Year-end Report and the Supreme Audit Institution | |
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| <p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The Conta Geral do Estado is issued by DNCP 5 months after the end of the fiscal year, but before being made available to the public, it must first be reviewed by the Tribunal Administrativo (the Supreme Audit institution) and by the Legislature. Subsequently it is printed by the Imprensa Nacional and made widely available. Although some non-Government stakeholders (including Development agencies and the IMF) do receive copies of the CGE at the time it is first issued, the general public would not normally receive it until more than 12 months after the end of the fiscal year. (NB. The reference to the 4th quarter REO is not appropriate, as this is not a formal Year-End Report.)</p> <p>Peer Reviewer Two Comment:</p> | C |

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| <p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The Conta Geral do Estado is the final accounts for the year duly corrected and checked by the DNCP, but not audited. By the time the Conta Geral do Estado is made available to the public, it would have passed through an audit by the Tribunal Administrativo, but this is not a comprehensive audit - rather it is a review and commentary ("Relatorio e parecer"), in which less than two thirds of the data on outcomes would be formally audited.</p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "a." In practice, there are few differences between the revised budget allocations and the final levels of executed expenditure and cases of over-expenditure are rare. However, where these occur, the CGE does report on them comprehensively.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." In the <i>Conta Geral do Estado 2007</i> there was no explanation of the departures of the actual numbers from the enacted levels.</p> | <p>d</p> |
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| <p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." Program level headings were only introduced in the 2008 Budget, and the CGE for 2007 that would have been available at the time of the completion of this research, would not have reported on program level headings yet, only for departmental and functional totals.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> IBP editors chose answer "d." In the <i>Conta Geral do Estado 2007</i> there was no explanation of the departures of the actual numbers from the enacted levels.</p> | d |
| <p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

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| <p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." The CGE for 2007 released in early 2008 did not include this information. There is however a separate document produced by the Ministry of Planning & Development within 6 months of the end of the fiscal year, known as the 'Balanco do Plano do Governo', which includes such information and is made available to the public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p> | <p>d</p> |
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| <p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." The CGE does not include a report on non-financial data (e.g. performance against output or outcome targets.)</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p> | d |
| <p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." See above.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p> | d |

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| <p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Conta Geral do Estado 2007.</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." This information is presented in other publicly available documents (including the one quoted above) but not in the CGE, which is the formal Year-End Report.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer "d."</p> | d |
| <p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information on extra-budgetary funds has been found in the CGE.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |

| The Independence and Performance of the Supreme Audit Institution | |
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| <p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Dr. Victor Guibunda, Contador Geral Adjunto, Tribunal Administrativo. http://www.ta.gov.mz/article.php3?id_article=45</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The most appropriate response to this question would be "c", but this would depend on the interpretation of the term "audited." Within 11 months of the end of the fiscal year the Tribunal Administrativo presents to the Legislature a report and a commentary on the Conta Geral do Estado. This is released to the public after its discussion in the Legislature more than 12 months but within 24 months of the end of the fiscal year. However, it is not a comprehensive audit and the comprehensive audits undertaken on specific MDAs and/or public corporations are not released to the public.</p> <p>Peer Reviewer Two Comment:</p> | C |

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| <p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Dr. Victor Guibunda, Contador Geral Adjunto, Tribunal Administrativo. http://www.ta.gov.mz/article.php3?id_article=45</p> <p><u>Comment:</u> According to the interviewee, the target for the year 2009 was 37% of the government accounts.</p> <p><u>Peer Reviewer One Comment:</u> Although it may be true that 37% of the government departments have their accounts comprehensively audited, the ensuing reports (and related rulings/ judgments of the Tribunal Administrativo) are not released to the public.</p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> http://www.ta.gov.mz/article.php3?id_article=45</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | b |

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| <p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Constitution of the Republic of Mozambique, November 2005</p> <p><u>Comment:</u> The President of the Republic does not need final consent of any other branch of the government in order to remove the head of the TA (SAI). However, for his/her nomination the President of the Republic needs an opinion by the Superior Council of the Judicial Magistrature. This body is the Administrative Unit of the judiciary and is headed by the President of the Supreme Court, who is nominated by the President of the Republic, who is the head of the executive.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>b</p> |
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| <p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Dr. Victor Guibunda, Contador Geral Adjunto, Tribunal Administrativo.</p> <p><u>Comment:</u> According to the interviewee, the audits of the SAI target all expenditures irrespective of their source of funding, so no separate report is issued for the extra-budgetary funds. These funds are mentioned as something that has to be improved, meaning alignment with the state budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | d |
| <p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> Constitution of the Republic of Mozambique, November 2005, and article 230 (2) of the Law 5/92, dated May 6.</p> <p><u>Comment:</u> The only limitations faced by the TA are related to financial and human resource constraints, not legal ones. This means that, in law, the TA has the discretion to question whatever it deems important.</p> <p><u>Peer Reviewer One Comment:</u> The Tribunal Administrativo has full discretion in law to determine which audits it will undertake.</p> <p><u>Peer Reviewer Two Comment:</u></p> | a |

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| <p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> See the methodology of the budget process at http://www.dno.gov.mz/metodologia.html</p> <p><u>Comment:</u> Based on the limits previously provided by the Executive, the TA proposes its budget to the Executive. The Executive determines the final figures and subject to approval by the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Dr. Victor Guibunda, Contador Geral Adjunto, Tribunal Administrativo.</p> <p><u>Comment:</u> According to the interviewee, the security sector is not yet a priority. The SAI is making improvements in terms of levels of staffing and more engineers and architects were recruited to focus on the major share of the state budgeting which is public constructions such as schools, roads, hospitals, etc so the security sector is looked at more broadly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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| <p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> Article 23 (a) of the Law 5/92 (http://www.ta.gov.mz/article.php3?id_article=31)</p> <p><u>Comment:</u> Dr. Victor Guibunda, Contador Geral Adjunto, Tribunal Administrativo, clarified that the SAI is an appeal administrative court: so the most appropriate place for those who want to denounce a case would be the General Attorney’s Office and those who want to settle dispute should first exhaust all lower mechanisms, and only after that they should file a case with the SAI. However, the window for communication with the public is open though infrequently used, and this window is the aforementioned law.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>C</p> |
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120. Does a committee of the legislature view and scrutinize the audit reports?

- a. Yes, all audit reports are scrutinized.
- b. Yes, most audit reports are scrutinized.
- c. Yes, some audit reports are scrutinized.
- d. No, audit reports are not scrutinized.
- e. Not applicable/other (please comment).

Citation:

Interview with the head of the Planning and Budgeting Committee (1994-2004), Honorable Ms. Virgínia Videira.

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The appropriate response to this question would be "a." but it is important to recognize that the process of scrutiny is for the most part made by the Judiciary, not by the Legislature. The Legislature reviews the "Relatorio e parecer" of the Tribunal Administrativo on the Conta Geral do Estado; however all other audits (of MDAs or public corporations) are submitted to the judges who head the Tribunal Administrativo, for their scrutiny and subsequent ruling. Thus, the method of scrutiny follows the Francophone tradition of the Cours des Comptes rather than the Anglo-Saxon model of a Public Accounts Committee. For this reason, I believe an "a" score is justified, although a very literal interpretation of the question would suggest a "c."

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Peer Reviewer Two Comment: A more appropriate response to this question would be "a" - but with significant delays and without being considered at the time of budget approval.

Researcher Response: I strongly agree with Peer Reviewer One. The appropriate response could be "a." It is important to stress that in Mozambique the SAI (Tribunal Administrativo) is by law the supreme audit institution, which carries out external audits of public entities and State account as a whole. The SAI has judicial statute to act as a Court of Accounts, to review and have a final decision on the audits held. So the SAI has this capacity to act as a Court of Accounts that in the Anglo-Saxon system would usually correspond to a sort of Parliament Committee for Public Account (Comite Parlamentar de Contas Publicas). In Mozambique the Legislative reviews the "Relatorio e Parecer da Conta Geral do Estado" produced by Tribunal Administrativo.

IBP Comment: Based on a review of comments, IBP editors chose answer "a."

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| <p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> Relatorio do Governo sobre o cumprimento das recomendacoes do Tribunal Administrativo.</p> <p><u>Comment:</u> This report is only made available to the Parliamentary Planning and Budgeting Committee and later presented to the Planetary of the Parliament, but it is not made available to the public.</p> <p><u>Peer Reviewer One Comment:</u> The appropriate response to this question would be “d” as proposed. Individual MDAs and public corporations are also required to submit progress reports on implementation of audit recommendations to the Tribunal Administrativo, but these reports are not made available to the public either.</p> <p><u>Peer Reviewer Two Comment:</u></p> | <p>d</p> |
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122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.
- b. Yes, a report is released, covering key audit recommendations, but some details are excluded.
- c. Yes, a report is released, but it lacks important details.
- d. No, a report is not produced or it is prepared for internal purposes only (please specify).
- e. Not applicable/other (please comment).

Citation:

Interview with Dr. Victor Guibunda, Contador Geral Adjunto, Tribunal Administrativo.

Comment:

The explanation of the interviewee is that the SAI undertakes some irregular technical follow up audits aimed at checking the extent to which the audited agencies have addressed the recommendations made in previous audits, and the reports of these audits are part of the *Parecer* of SAI on the Conta Geral do Estado. So there is no separate report on this. This is the main reason why there are repeated recommendations which results from the finding that previous recommendations were not addressed.

Researcher Response to this Question was "d"

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Peer Reviewer One Comment: A more appropriate response to this question would be "c." The *Parecer* of the TA (SAI) on the Conta Geral do Estado does include an overview on the status of follow-up of past recommendations, and this report is made available to the public after it is reviewed and discussed by the Legislature. Hence, a "d" score would be inaccurate. However, the *Parecer* presents only a short overview which lacks important details: therefore a higher score than "c" would not be appropriate.

Peer Reviewer Two Comment: A more appropriate response to this question would be "c" – parliament records its own opinion over the SAI report and publishes it in the official gazette – not useful because of delays in publication.

Researcher Response: I think answer "d" should be kept. Beside the *Parecer sobre a Conta Geral do Estado*, the SAI or Legislature do not publish or release to the public a separate report that tracks actions taken by the Executive to address audit recommendations.

IBP Comment: IBP editors chose to keep answer "d." Peer Reviewer One's motivations are not acceptable: we require a separate report from the *Parecer sobre a Conta Geral do Estado*, while Peer Reviewer One only mentions that part of the *Parecer* includes some information on the steps taken by the executive to address the SAI recommendations. So a "c" answer is not justified by this. From Peer Reviewer Two's comment, it seems that Parliament publishes something, but it does not seem to publish an actual report.

123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.
- b. Yes, legislators are provided audit reports on secret items, but some details are excluded.
- c. Yes, legislators are provided audit reports on secret items, but they lack important details.
- d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).
- e. Not applicable/other (please comment).

Citation:

Interview with Dr. Victor Guibunda, Contador Geral Adjunto, Tribunal Administrativo.

Comment:

According to law, the only two documents sent to Parliament by the Supreme Audit Institution (such as the Relatorio e Parecer sobre a Conta Geral do Estado, http://www.ta.gov.mz/rubrique.php3?id_rubrique=5) do not include annual accounts of the security sector. However, the Committee for Defense and Public Order can request such information from the Supreme Audit Institution, according to article 50 of the Regiment (law 6/2001) of the Assembly of the Republic.

d

Peer Reviewer One Comment: This question focuses on the Legislature and hence the appropriate response to this question would be "d." However, the Tribunal Administrativo is empowered to audit all of the accounts of the security sector, including secret programs, and these audits are submitted for scrutiny by the judges of the Tribunal Administrativo, following the judicial basis of the audit system which is in place in Mozambique. As noted by the author of the questionnaire, the Legislature's Committee on Defence & Public Order can in turn request copies of these audits. Thus, a more open interpretation of the spirit of this question would lead to an "a" score.

Peer Reviewer Two Comment:

IBP Comment: There is no clear information on whether the legislative actually is provided reports on secret items, nor is there evidence of whether secret items expenditures are audited. Therefore IBP editors chose to maintain the researcher's original answer "d."